LEGISLATIVE AUDIT DIVISION

Tori Hunthausen, Legislative Auditor
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Deputy Legislative Auditors:
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INDEPENDENT AUDITOR'S REPORT

The Legislative Audit Committee
of the Montana State Legislature:

Introduction

We have audited the Employer Contribution DB for fiscal year ending June 30, 2014, and Employer proportion based on employer contributions as of June 30, 2014, columns on the accompanying Schedule of Employer and Non-Employer Proportionate Share Allocations for the Public Employees' Retirement System. We have also audited the total Net Pension Liability-Employer as of June 30, 2014, total Employer Pension Expense, Total Collective Deferred Outflows, and Total Collective Deferred Inflows included in the accompanying Schedule of Employer and Non-Employer Proportionate Share Allocations of the Public Employees' Retirement System for the year ended June 30, 2014, for the purposes of financial reporting for fiscal year 2015. In addition, we have audited the related notes to the Schedule of Employer and Non-Employer Proportionate Share Allocations.

Management's Responsibility for the Financial Schedules

Management, the Public Employees' Retirement Board and its staff, the Montana Public Employees' Administration (MPERA), is responsible for the preparation and fair presentation of this schedule in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the Employer Contribution DB for fiscal year ending June 30, 2014, and Employer proportion based on employer contributions as of June 30, 2014, columns and the specified amounts included on the Schedule of Employer and Non-Employer Proportionate Share Allocations as of and for the fiscal year ended June 30, 2014. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Employer Contribution DB and Employer proportion based on employer contributions columns and the specified amounts on the Schedule of Employer and Non-Employer Proportionate Share Allocations are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures on the Employer Contribution DB and Employer proportion based on employer contributions columns and the specified amounts on the Schedule of Employer and Non-Employer Proportionate Share Allocations. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to MPERA's preparation and fair presentation of the Employer Contribution DB and Employer proportion based on employer contributions columns and the specified amounts on the Schedule of Employer and Non-Employer Share Allocations in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of MPERA's internal control. Accordingly, we express no such opinion. An audit also

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includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by MPERA, as well as evaluating the overall presentation of the Employer Contribution DB and Employer proportion based on employer contributions columns and the specified amounts on the Schedule of Employer and Non-Employer Proportionate Share Allocations.

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

Opinions

In our opinion, the Schedule of Employer and Non-Employer Proportionate Share Allocations presents fairly, in all material respects, the Employer Contribution DB for fiscal year ending June 30, 2014, and Employer proportion based on employer contributions as of June 30, 2014, columns on pages 1-10 and pages 11- 20, respectively, and the specified total amounts summarized below, for the Public Employees' Retirement System for the fiscal year ended June 30, 2014, for the purpose of employer financial reporting for fiscal year 2015, in accordance with accounting principles generally accepted in the United States of America.

As of June 30, 2014	Amount	Page
Net Pension Liability-Employer	$1,246,010,898.06	11
Employer Pension Expense	$ 94,917,147.68	11
Total Collective Deferred Outflows	$ 0	21
Total Collective Deferred Inflows	$ 321,948,719.96	31

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Public Employees' Retirement Board (board) as of and for the year ended June 30, 2014, and our report thereon, dated February 9, 2015, expressed an unmodified opinion on those financial statements. The Public Employees' Retirement System-Defined Benefit is one of several retirement systems that are included in the board's financial statements referred to above.

The opinion on the financial statements discussed in the paragraph above contained an emphasis of matter paragraph stating that the system implemented Governmental Accounting Standards Board Statement No. 67, Financial Reporting for Pension Plans, in fiscal year 2014. Our opinion was not modified with respect to this matter.

Restriction on Use

Our report is intended solely for the information and use of the Montana Public Employees' Retirement Administration management, Public Employees' Retirement Board, Public Employees' Retirement System employers and their auditors, the State of Montana as a Non-Contributing Entity and their auditors and the Montana Legislature and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

/s/ Cindy Jorgenson

Cindy Jorgenson, CPA
Deputy Legislative Auditor
Helena, MT

October 27, 2015

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

		DB Contributions for Fiscal Year Ending June 30, 2014					Net Pension Liability as of June 30, 2013			
		Member Rate	**Employer Rate**	**State Rate**	**Employer Contribution DB**	**State Contribution DB**	**Net Pension Liability - Employer**	**Employer proportion based on employer contributions**	**Net Pension Liability - State**	**State proportion**
Total					$ 91,324,088.07	$ 886,407.96	$ 1,603,424,588.02	100.000000%	$ 15,413,519.86	100.000000%
State as Special Funding Entity							$ 15,413,519.93	0.961287%		
Employers										
CITY OF BIG TIMBER	- CI0302	7.900%	8.070%	0.100%	$ 9,878.87	$ 120.63	$ 171,781.13	0.010713%	$ 2,097.60	0.013609%
CITY OF BELT	- CI0303	7.900%	8.070%	0.100%	$ 9,988.64	$ 121.97	$ 173,689.89	0.010832%	$ 2,120.90	0.013760%
TOWN OF BIG SANDY	- CI0304	7.900%	8.070%	0.100%	$ 3,061.47	$ 37.38	$ 53,235.11	0.003320%	$ 649.99	0.004217%
CITY OF BILLINGS	- CI0305	7.900%	8.070%	0.100%	$ 2,260,776.07	$ 27,607.52	$ 39,312,053.34	2.451756%	$ 480,060.06	3.114539%
CITY OF BOZEMAN	- CI0306	7.900%	8.070%	0.100%	$ 843,771.43	$ 10,303.74	$ 14,672,124.28	0.915049%	$ 179,169.08	1.162415%
BUTTE SILVER BOW	- CI0307	7.900%	8.070%	0.100%	$ 1,230,328.61	$ 15,024.19	$ 21,393,867.61	1.334261%	$ 261,251.77	1.694952%
TOWN OF BROADUS	- CI0308	7.900%	8.070%	0.100%	$ 12,670.05	$ 154.72	$ 220,316.24	0.013740%	$ 2,690.39	0.017455%
TOWN OF BOULDER	- CI0309	7.900%	8.070%	0.100%	$ 22,263.05	$ 271.87	$ 387,126.45	0.024144%	$ 4,727.48	0.030671%
TOWN OF CASCADE	- CI0310	7.900%	8.070%	0.100%	$ 7,361.48	$ 89.89	$ 128,006.88	0.007983%	$ 1,563.07	0.010141%
CITY OF CHINOOK	- CI0311	7.900%	8.070%	0.100%	$ 34,788.01	$ 424.82	$ 604,919.75	0.037727%	$ 7,387.09	0.047926%
CITY OF CHOTEAU	- CI0312	7.900%	8.070%	0.100%	$ 24,564.80	$ 299.97	$ 427,150.99	0.026640%	$ 5,216.10	0.033841%
TOWN OF CIRCLE	- CI0313	7.900%	8.070%	0.100%	$ 7,351.20	$ 89.77	$ 127,828.13	0.007972%	$ 1,560.99	0.010127%
CITY OF COLUMBIA FALLS	- CI0314	7.900%	8.070%	0.100%	$ 58,912.89	$ 719.42	$ 1,024,421.08	0.063890%	$ 12,509.81	0.081161%
CITY OF CONRAD	- CI0315	7.900%	8.070%	0.100%	$ 60,571.92	$ 739.67	$ 1,053,269.53	0.065689%	$ 12,861.93	0.083446%
TOWN OF CULBERTSON	- CI0316	7.900%	8.070%	0.100%	$ 20,782.95	$ 253.79	$ 361,389.37	0.022539%	$ 4,413.09	0.028631%
CITY OF CUT BANK	- CI0317	7.900%	8.070%	0.100%	$ 59,777.78	$ 729.98	$ 1,039,460.43	0.064828%	$ 12,693.43	0.082353%
TOWN OF CHESTER	- CI0318	7.900%	8.070%	0.100%	$ 19,678.16	$ 240.30	$ 342,178.46	0.021340%	$ 4,178.51	0.027109%
TOWN OF BROWNING	- CI0319	7.900%	8.070%	0.100%	$ 27,374.57	$ 334.29	$ 476,009.35	0.029687%	$ 5,812.88	0.037713%
CITY OF DEER LODGE	- CI0320	7.900%	8.070%	0.100%	$ 49,854.16	$ 608.79	$ 866,901.16	0.054066%	$ 10,586.09	0.068681%
CITY OF DILLON	- CI0321	7.900%	8.070%	0.100%	$ 54,053.57	$ 660.08	$ 939,923.62	0.058620%	$ 11,477.96	0.074467%
CITY OF BAKER	- CI0322	7.900%	8.070%	0.100%	$ 48,574.34	$ 593.17	$ 844,646.70	0.052678%	$ 10,314.48	0.066918%
CITY OF BELGRADE	- CI0323	7.900%	8.070%	0.100%	$ 77,328.38	$ 944.30	$ 1,344,643.30	0.083861%	$ 16,420.19	0.106531%
TOWN OF COLUMBUS	- CI0324	7.900%	8.070%	0.100%	$ 49,898.61	$ 609.34	$ 867,674.09	0.054114%	$ 10,595.66	0.068743%
CITY OF EAST HELENA	- CI0325	7.900%	8.070%	0.100%	$ 28,712.86	$ 350.63	$ 499,280.53	0.031138%	$ 6,097.01	0.039556%
TOWN OF ENNIS	- CI0326	7.900%	8.070%	0.100%	$ 21,735.51	$ 265.42	$ 377,953.19	0.023572%	$ 4,615.32	0.029943%
TOWN OF FAIRFIELD	- CI0327	7.900%	8.070%	0.100%	$ 5,490.57	$ 67.05	$ 95,474.11	0.005954%	$ 1,165.92	0.007564%
CITY OF FAIRVIEW	- CI0328	7.900%	8.070%	0.100%	$ 29,930.71	$ 365.50	$ 520,457.41	0.032459%	$ 6,355.59	0.041234%
CITY OF FORSYTH	- CI0329	7.900%	8.070%	0.100%	$ 42,989.56	$ 524.97	$ 747,534.40	0.046621%	$ 9,128.57	0.059224%
CITY OF FORT BENTON	- CI0330	7.900%	8.070%	0.100%	$ 39,699.04	$ 484.79	$ 690,316.39	0.043053%	$ 8,429.89	0.054692%
TOWN OF GERALDINE	- CI0331	7.900%	8.070%	0.100%	$ 2,747.56	$ 33.55	$ 47,776.61	0.002980%	$ 583.39	0.003785%
CITY OF GLASGOW	- CI0332	7.900%	8.070%	0.100%	$ 58,627.80	$ 715.94	$ 1,019,463.73	0.063580%	$ 12,449.30	0.080769%
CITY OF GLENDIVE	- CI0333	7.900%	8.070%	0.100%	$ 107,225.29	$ 1,309.38	$ 1,864,512.98	0.116283%	$ 22,768.47	0.147718%
CITY OF GREAT FALLS	- CI0334	7.900%	8.070%	0.100%	$ 1,277,774.44	$ 15,603.56	$ 22,218,890.94	1.385715%	$ 271,326.29	1.760314%
TOWN OF GRASS RANGE	- CI0335	7.900%	8.070%	0.100%	$ 1,753.03	$ 21.41	$ 30,482.99	0.001901%	$ 372.29	0.002415%
CITY OF HARLEM	- CI0336	7.900%	8.070%	0.100%	$ 17,789.20	$ 217.23	$ 309,331.82	0.019292%	$ 3,777.36	0.024507%
CITY OF HAMILTON	- CI0337	7.900%	8.070%	0.100%	$ 113,960.37	$ 1,391.62	$ 1,981,627.55	0.123587%	$ 24,198.52	0.156995%
CITY OF HARDIN	- CI0338	7.900%	8.070%	0.100%	$ 81,470.09	$ 994.88	$ 1,416,662.43	0.088352%	$ 17,299.71	0.112237%
CITY OF HAVRE	- CI0339	7.900%	8.070%	0.100%	$ 170,523.31	$ 2,082.34	$ 2,965,185.96	0.184928%	$ 36,209.27	0.234919%
CITY OF HELENA	- CI0340	7.900%	8.070%	0.100%	$ 848,681.97	$ 10,363.69	$ 14,757,512.39	0.920375%	$ 180,211.54	1.169178%
TOWN OF HOT SPRINGS	- CI0341	7.900%	8.070%	0.100%	$ 15,799.46	$ 192.94	$ 274,732.74	0.017134%	$ 3,354.98	0.021767%
TOWN OF MELSTONE	- CI0342	7.900%	8.070%	0.100%	$ 2,594.65	$ 31.68	$ 45,117.70	0.002814%	$ 550.88	0.003574%
CITY OF KALISPELL	- CI0343	7.900%	8.070%	0.100%	$ 402,426.27	$ 4,914.25	$ 6,997,686.86	0.436421%	$ 85,452.63	0.554400%
TOWN OF NASHUA	- CI0344	7.900%	8.070%	0.100%	$ 5,617.35	$ 68.60	$ 97,678.65	0.006092%	$ 1,192.87	0.007739%
CITY OF LAUREL	- CI0345	7.900%	8.070%	0.100%	$ 187,655.60	$ 2,291.57	$ 3,263,094.94	0.203508%	$ 39,847.52	0.258523%
TOWN OF DRUMMOND	- CI0346	7.900%	8.070%	0.100%	$ 4,537.30	$ 55.41	$ 78,897.94	0.004921%	$ 963.51	0.006251%
CITY OF LEWISTOWN	- CI0347	7.900%	8.070%	0.100%	$ 122,121.00	$ 1,491.29	$ 2,123,530.65	0.132437%	$ 25,931.66	0.168240%
CITY OF LIBBY	- CI0348	7.900%	8.070%	0.100%	$ 55,457.15	$ 677.21	$ 964,330.11	0.060142%	$ 11,775.83	0.076399%
CITY OF LIVINGSTON	- CI0349	7.900%	8.070%	0.100%	$ 205,768.06	$ 2,512.74	$ 3,578,047.85	0.223150%	$ 43,693.39	0.283474%
TOWN OF LIMA	- CI0350	7.900%	8.070%	0.100%	$ 3,676.76	$ 44.90	$ 63,934.23	0.003987%	$ 780.75	0.005065%
TOWN OF MEDICINE LAKE	- CI0351	7.900%	8.070%	0.100%	$ 5,645.77	$ 68.94	$ 98,172.84	0.006123%	$ 1,198.78	0.007777%
CITY OF MALTA	- CI0352	7.900%	8.070%	0.100%	$ 30,680.45	$ 374.65	$ 533,494.45	0.033272%	$ 6,514.69	0.042266%
CITY OF MILES CITY	- CI0353	7.900%	8.070%	0.100%	$ 173,452.32	$ 2,118.11	$ 3,016,117.76	0.188105%	$ 36,831.27	0.238954%
CITY OF MISSOULA	- CI0354	7.900%	8.070%	0.100%	$ 939,242.54	$ 11,469.57	$ 16,332,246.84	1.018585%	$ 199,441.40	1.293938%

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
a Special Funding Situation
as of June 30

		DB Contributions for Fiscal Year Ending June 30, 2014					Net Pension Liability as of June 30, 2013			
		Member Rate	**Employer Rate**	**State Rate**	**Employer Contribution DB**	**State Contribution DB**	**Net Pension Liability - Employer**	**Employer proportion based on employer contributions**	**Net Pension Liability - State**	**State proportion**
67	TOWN OF RICHEY - CI0355	7.900%	8.070%	0.100%	$ 3,984.87	$ 48.66	$ 69,291.88	0.004321%	$ 846.14	0.005490%
68	CITY OF TROY - CI0356	7.900%	8.070%	0.100%	$ 34,894.75	$ 426.12	$ 606,775.83	0.037842%	$ 7,409.69	0.048073%
69	TOWN OF PHILIPSBURG - CI0357	7.900%	8.070%	0.100%	$ 16,955.37	$ 207.05	$ 294,832.57	0.018388%	$ 3,600.34	0.023358%
70	CITY OF PLAINS - CI0358	7.900%	8.070%	0.100%	$ 16,814.16	$ 205.32	$ 292,377.10	0.018235%	$ 3,570.26	0.023163%
71	CITY OF PLENTYWOOD - CI0359	7.900%	8.070%	0.100%	$ 29,040.64	$ 354.63	$ 504,980.22	0.031494%	$ 6,166.57	0.040008%
72	CITY OF POLSON - CI0360	7.900%	8.070%	0.100%	$ 111,792.30	$ 1,365.15	$ 1,943,927.54	0.121236%	$ 23,738.24	0.154009%
73	CITY OF POPLAR - CI0361	7.900%	8.070%	0.100%	$ 18,256.65	$ 222.94	$ 317,460.19	0.019799%	$ 3,876.65	0.025151%
74	TOWN OF TERRY - CI0362	7.900%	8.070%	0.100%	$ 9,825.17	$ 119.98	$ 170,847.35	0.010655%	$ 2,086.30	0.013536%
75	CITY OF RONAN - CI0363	7.900%	8.070%	0.100%	$ 33,693.69	$ 411.45	$ 585,890.91	0.036540%	$ 7,154.60	0.046418%
76	CITY OF ROUNDUP - CI0364	7.900%	8.070%	0.100%	$ 24,607.13	$ 300.49	$ 427,887.05	0.026686%	$ 5,225.14	0.033900%
77	TOWN OF RYEGATE - CI0365	7.900%	8.070%	0.100%	$ 2,722.28	$ 33.24	$ 47,337.03	0.002952%	$ 578.00	0.003750%
78	TOWN OF SHERIDAN - CI0366	7.900%	8.070%	0.100%	$ 5,860.83	$ 71.57	$ 101,912.46	0.006356%	$ 1,244.51	0.008074%
79	CITY OF SHELBY - CI0367	7.900%	8.070%	0.100%	$ 61,956.60	$ 756.59	$ 1,077,347.37	0.067190%	$ 13,156.15	0.085355%
80	CITY OF SIDNEY - CI0368	7.900%	8.070%	0.100%	$ 103,573.27	$ 1,264.79	$ 1,801,008.94	0.112323%	$ 21,993.11	0.142687%
81	TOWN OF STANFORD - CI0369	7.900%	8.070%	0.100%	$ 4,010.20	$ 48.97	$ 69,732.34	0.004349%	$ 851.53	0.005525%
82	TOWN OF SUNBURST - CI0370	7.900%	8.070%	0.100%	$ 7,698.07	$ 94.00	$ 133,859.76	0.008348%	$ 1,634.54	0.010605%
83	TOWN OF SUPERIOR - CI0371	7.900%	8.070%	0.100%	$ 13,914.88	$ 169.92	$ 241,962.27	0.015090%	$ 2,954.70	0.019170%
84	CITY OF TOWNSEND - CI0372	7.900%	8.070%	0.100%	$ 21,803.98	$ 266.26	$ 379,143.80	0.023646%	$ 4,629.93	0.030038%
85	TOWN OF VALIER - CI0373	7.900%	8.070%	0.100%	$ 11,247.32	$ 137.34	$ 195,576.75	0.012197%	$ 2,388.17	0.015494%
86	CITY OF WHITE SULPHUR SPR - CI0374	7.900%	8.070%	0.100%	$ 11,142.58	$ 136.07	$ 193,755.46	0.012084%	$ 2,366.09	0.015351%
87	CITY OF WHITEFISH - CI0376	7.900%	8.070%	0.100%	$ 221,731.69	$ 2,707.69	$ 3,855,635.30	0.240463%	$ 47,083.32	0.305468%
88	TOWN OF WINNETT - CI0377	7.900%	8.070%	0.100%	$ 4,148.91	$ 50.66	$ 72,144.33	0.004499%	$ 880.91	0.005715%
89	CITY OF WOLF POINT - CI0378	7.900%	8.070%	0.100%	$ 53,685.52	$ 655.59	$ 933,523.69	0.058221%	$ 11,399.89	0.073960%
90	TOWN OF THOMPSON FALLS - CI0379	7.900%	8.070%	0.100%	$ 21,041.82	$ 256.95	$ 365,890.79	0.022819%	$ 4,468.04	0.028988%
91	CITY OF WIBAUX - CI0380	7.900%	8.070%	0.100%	$ 9,893.65	$ 120.82	$ 172,038.13	0.010729%	$ 2,100.91	0.013630%
92	CITY OF SCOBEY - CI0381	7.900%	8.070%	0.100%	$ 17,072.40	$ 208.48	$ 296,867.57	0.018515%	$ 3,625.21	0.023520%
93	TOWN OF TWIN BRIDGES - CI0382	7.900%	8.070%	0.100%	$ 7,636.07	$ 93.25	$ 132,781.66	0.008281%	$ 1,621.50	0.010520%
94	TOWN OF MANHATTAN - CI0383	7.900%	8.070%	0.100%	$ 45,555.94	$ 556.31	$ 792,160.52	0.049404%	$ 9,673.53	0.062760%
95	CITY OF RED LODGE - CI0385	7.900%	8.070%	0.100%	$ 57,035.77	$ 696.50	$ 991,780.33	0.061854%	$ 12,111.26	0.078576%
96	TOWN OF STEVENSVILLE - CI0386	7.900%	8.070%	0.100%	$ 27,003.58	$ 329.76	$ 469,558.30	0.029285%	$ 5,734.11	0.037202%
97	TOWN OF FORT PECK - CI0387	7.900%	8.070%	0.100%	$ 11,598.09	$ 141.63	$ 201,676.20	0.012578%	$ 2,462.77	0.015978%
98	CITY OF HARLOWTON - CI0388	7.900%	8.070%	0.100%	$ 19,823.85	$ 242.08	$ 344,711.83	0.021498%	$ 4,209.47	0.027310%
99	TOWN OF EKALAKA - CI0389	7.900%	8.070%	0.100%	$ 6,010.04	$ 73.39	$ 104,507.04	0.006518%	$ 1,276.16	0.008279%
100	TOWN OF BRIDGER - CI9001	7.900%	8.070%	0.100%	$ 17,811.33	$ 217.51	$ 309,716.63	0.019316%	$ 3,782.23	0.024538%
101	TOWN OF SACO - CI9018	7.900%	8.070%	0.100%	$ 12,724.75	$ 155.39	$ 221,267.40	0.013800%	$ 2,702.04	0.017530%
102	TOWN OF WESTBY - CI9021	7.900%	8.070%	0.100%	$ 3,475.07	$ 42.44	$ 60,427.10	0.003769%	$ 737.98	0.004788%
103	TOWN OF ST IGNATIUS - CI9031	7.900%	8.070%	0.100%	$ 8,096.64	$ 98.88	$ 140,790.39	0.008781%	$ 1,719.40	0.011155%
104	CITY OF COLSTRIP - CI9036	7.900%	8.070%	0.100%	$ 96,028.88	$ 1,172.66	$ 1,669,821.48	0.104141%	$ 20,391.08	0.132293%
105	CITY OF THREE FORKS - CI9044	7.900%	8.070%	0.100%	$ 24,292.92	$ 296.66	$ 422,423.33	0.026345%	$ 5,158.54	0.033468%
106	TOWN OF EUREKA - CI9047	7.900%	8.070%	0.100%	$ 25,025.99	$ 305.61	$ 435,170.50	0.027140%	$ 5,314.17	0.034477%
107	TOWN OF ALBERTON - CI9064	7.900%	8.070%	0.100%	$ 201.38	$ 2.46	$ 3,501.75	0.000218%	$ 42.78	0.000278%
108	TOWN OF WEST YELLOWSTONE - CI9073	7.900%	8.070%	0.100%	$ 87,581.72	$ 1,069.50	$ 1,522,935.99	0.094980%	$ 18,597.26	0.120656%
109	TOWN OF FROID - CI9075	7.900%	8.070%	0.100%	$ 3,555.50	$ 43.42	$ 61,825.67	0.003856%	$ 755.02	0.004898%
110	TOWN OF DENTON - CI9097	7.900%	8.070%	0.100%	$ 4,677.93	$ 57.13	$ 81,343.32	0.005073%	$ 993.42	0.006445%
111	TOWN OF HYSHAM - CI9099	7.900%	8.070%	0.100%	$ 5,015.93	$ 61.26	$ 87,220.72	0.005440%	$ 1,065.23	0.006911%
112										
113	BEAVERHEAD COUNTY - CO0201	7.900%	8.070%	0.100%	$ 177,109.20	$ 2,162.77	$ 3,079,706.31	0.192071%	$ 37,607.85	0.243993%
114	BIG HORN COUNTY - CO0202	7.900%	8.070%	0.100%	$ 322,899.05	$ 3,943.09	$ 5,614,808.49	0.350176%	$ 68,565.38	0.444839%
115	BLAINE COUNTY - CO0203	7.900%	8.070%	0.100%	$ 195,084.25	$ 2,382.28	$ 3,392,269.82	0.211564%	$ 41,424.85	0.268757%
116	BROADWATER COUNTY - CO0204	7.900%	8.070%	0.100%	$ 112,198.89	$ 1,370.12	$ 1,950,997.63	0.121677%	$ 23,824.66	0.154570%
117	CARBON COUNTY - CO0205	7.900%	8.070%	0.100%	$ 192,921.66	$ 2,355.86	$ 3,354,665.10	0.209219%	$ 40,965.44	0.265776%
118	CARTER COUNTY - CO0206	7.900%	8.070%	0.100%	$ 60,595.98	$ 739.97	$ 1,053,687.90	0.065715%	$ 12,867.15	0.083480%
119	CASCADE COUNTY - CO0207	7.900%	8.070%	0.100%	$ 1,046,597.26	$ 12,780.55	$ 18,199,010.45	1.135009%	$ 222,237.70	1.441836%
120	CHOUTEAU COUNTY - CO0208	7.900%	8.070%	0.100%	$ 149,567.82	$ 1,826.45	$ 2,600,796.34	0.162203%	$ 31,759.67	0.206051%
121	CUSTER COUNTY - CO0209	7.900%	8.070%	0.100%	$ 172,835.82	$ 2,110.59	$ 3,005,397.60	0.187436%	$ 36,700.51	0.238106%
122	DANIELS COUNTY - CO0210	7.900%	8.070%	0.100%	$ 69,203.93	$ 845.08	$ 1,203,369.33	0.075050%	$ 14,694.88	0.095338%
123	DAWSON COUNTY - CO0211	7.900%	8.070%	0.100%	$ 270,317.07	$ 3,300.98	$ 4,700,473.97	0.293152%	$ 57,399.89	0.372400%
124	ANACONDA-DEER LODGE COUNT - CO0212	7.900%	8.070%	0.100%	$ 264,794.21	$ 3,233.53	$ 4,604,438.38	0.287163%	$ 56,227.02	0.364790%

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
a Special Funding Situation
as of June 30

		DB Contributions for Fiscal Year Ending June 30, 2014					Net Pension Liability as of June 30, 2013			
		Member Rate	Employer Rate	State Rate	Employer Contribution DB	State Contribution DB	Net Pension Liability - Employer	Employer proportion based on employer contributions	Net Pension Liability - State	State proportion
125	FALLON COUNTY - CO0213	7.900%	8.070%	0.100%	$ 260,409.02	$ 3,180.00	$ 4,528,185.44	0.282407%	$ 55,296.20	0.358751%
126	FERGUS COUNTY - CO0214	7.900%	8.070%	0.100%	$ 198,016.85	$ 2,418.08	$ 3,443,264.05	0.214744%	$ 42,047.37	0.272795%
127	FLATHEAD COUNTY - CO0215	7.900%	8.070%	0.100%	$ 1,267,680.02	$ 15,480.31	$ 22,043,361.67	1.374768%	$ 269,183.13	1.746409%
128	GALLATIN COUNTY - CO0216	7.900%	8.070%	0.100%	$ 1,074,384.25	$ 13,119.87	$ 18,682,191.26	1.165143%	$ 228,138.04	1.480116%
129	GARFIELD COUNTY - CO0217	7.900%	8.070%	0.100%	$ 71,815.05	$ 876.97	$ 1,248,773.43	0.077882%	$ 15,249.41	0.098935%
130	GLACIER COUNTY - CO0218	7.900%	8.070%	0.100%	$ 209,399.24	$ 2,557.09	$ 3,641,189.50	0.227088%	$ 44,464.58	0.288478%
131	GOLDEN VALLEY COUNTY - CO0219	7.900%	8.070%	0.100%	$ 19,908.51	$ 243.11	$ 346,183.96	0.021590%	$ 4,227.38	0.027426%
132	GRANITE COUNTY - CO0220	7.900%	8.070%	0.100%	$ 84,883.40	$ 1,036.56	$ 1,476,015.60	0.092054%	$ 18,024.48	0.116939%
133	HILL COUNTY - CO0221	7.900%	8.070%	0.100%	$ 212,957.01	$ 2,600.53	$ 3,703,054.65	0.230947%	$ 45,219.95	0.293378%
134	JEFFERSON COUNTY - CO0222	7.900%	8.070%	0.100%	$ 241,269.98	$ 2,946.28	$ 4,195,381.60	0.261651%	$ 51,232.10	0.332384%
135	JUDITH BASIN COUNTY - CO0223	7.900%	8.070%	0.100%	$ 69,767.98	$ 851.97	$ 1,213,177.45	0.075662%	$ 14,814.69	0.096115%
136	LAKE COUNTY - CO0224	7.900%	8.070%	0.100%	$ 359,539.36	$ 4,390.52	$ 6,251,937.41	0.389912%	$ 76,345.62	0.495316%
137	LEWIS & CLARK COUNTY - CO0225	7.900%	8.070%	0.100%	$ 997,922.17	$ 12,186.16	$ 17,352,611.83	1.082222%	$ 211,902.00	1.374780%
138	LIBERTY COUNTY - CO0226	7.900%	8.070%	0.100%	$ 93,414.86	$ 1,140.74	$ 1,624,366.96	0.101306%	$ 19,836.03	0.128692%
139	LINCOLN COUNTY - CO0227	7.900%	8.070%	0.100%	$ 347,938.66	$ 4,248.86	$ 6,050,215.83	0.377331%	$ 73,882.33	0.479335%
140	MADISON COUNTY - CO0228	7.900%	8.070%	0.100%	$ 422,965.77	$ 5,165.06	$ 7,354,842.94	0.458696%	$ 89,813.90	0.582696%
141	MCCONE COUNTY - CO0229	7.900%	8.070%	0.100%	$ 85,169.22	$ 1,040.05	$ 1,480,985.65	0.092364%	$ 18,085.16	0.117333%
142	MEAGHER COUNTY - CO0230	7.900%	8.070%	0.100%	$ 69,713.19	$ 851.31	$ 1,212,224.72	0.075602%	$ 14,803.21	0.096040%
143	MINERAL COUNTY - CO0231	7.900%	8.070%	0.100%	$ 112,598.50	$ 1,375.00	$ 1,957,946.34	0.122110%	$ 23,909.52	0.155120%
144	MISSOULA COUNTY - CO0232	7.900%	8.070%	0.100%	$ 2,059,595.28	$ 25,150.80	$ 35,813,772.35	2.233580%	$ 437,340.79	2.837384%
145	MUSSELSHELL COUNTY - CO0233	7.900%	8.070%	0.100%	$ 95,605.83	$ 1,167.49	$ 1,662,465.18	0.103682%	$ 20,301.18	0.131710%
146	PARK COUNTY - CO0234	7.900%	8.070%	0.100%	$ 206,715.90	$ 2,524.31	$ 3,594,529.59	0.224178%	$ 43,894.58	0.284780%
147	PETROLEUM COUNTY - CO0235	7.900%	8.070%	0.100%	$ 13,295.66	$ 162.36	$ 231,194.81	0.014419%	$ 2,823.24	0.018317%
148	PHILLIPS COUNTY - CO0236	7.900%	8.070%	0.100%	$ 126,219.25	$ 1,541.33	$ 2,194,794.06	0.136882%	$ 26,801.79	0.173885%
149	PONDERA COUNTY - CO0237	7.900%	8.070%	0.100%	$ 102,646.06	$ 1,253.47	$ 1,784,885.92	0.111317%	$ 21,796.27	0.141410%
150	POWELL COUNTY - CO0238	7.900%	8.070%	0.100%	$ 95,839.29	$ 1,170.34	$ 1,666,524.75	0.103935%	$ 20,350.74	0.132032%
151	POWDER RIVER COUNTY - CO0239	7.900%	8.070%	0.100%	$ 207,711.96	$ 2,536.48	$ 3,611,849.82	0.225258%	$ 44,106.20	0.286153%
152	PRAIRIE COUNTY - CO0240	7.900%	8.070%	0.100%	$ 49,461.50	$ 604.01	$ 860,073.30	0.053640%	$ 10,502.97	0.068141%
153	RAVALLI COUNTY - CO0241	7.900%	8.070%	0.100%	$ 416,985.20	$ 5,092.02	$ 7,250,848.34	0.452210%	$ 88,543.83	0.574456%
154	RICHLAND COUNTY - CO0242	7.900%	8.070%	0.100%	$ 416,214.66	$ 5,082.61	$ 7,237,449.62	0.451374%	$ 88,380.20	0.573394%
155	ROOSEVELT COUNTY - CO0243	7.900%	8.070%	0.100%	$ 264,516.94	$ 3,230.16	$ 4,599,617.00	0.286862%	$ 56,168.42	0.364410%
156	ROSEBUD COUNTY - CO0244	7.900%	8.070%	0.100%	$ 206,527.45	$ 2,522.01	$ 3,591,252.68	0.223974%	$ 43,854.58	0.284520%
157	SANDERS COUNTY - CO0245	7.900%	8.070%	0.100%	$ 201,313.93	$ 2,458.35	$ 3,500,596.13	0.218320%	$ 42,747.62	0.277338%
158	SHERIDAN COUNTY - CO0246	7.900%	8.070%	0.100%	$ 201,064.17	$ 2,455.30	$ 3,496,253.11	0.218049%	$ 42,694.58	0.276994%
159	STILLWATER COUNTY - CO0248	7.900%	8.070%	0.100%	$ 192,146.31	$ 2,346.40	$ 3,341,182.74	0.208378%	$ 40,800.95	0.264709%
160	SWEET GRASS COUNTY - CO0249 - CO9249	7.900%	8.070%	0.100%	$ 252,740.46	$ 3,086.34	$ 4,394,838.82	0.274091%	$ 53,667.57	0.348185%
161	TETON COUNTY - CO0250	7.900%	8.070%	0.100%	$ 206,382.72	$ 2,520.24	$ 3,588,736.01	0.223817%	$ 43,823.80	0.284321%
162	TOOLE COUNTY - CO0251	7.900%	8.070%	0.100%	$ 424,801.12	$ 5,187.48	$ 7,386,757.37	0.460686%	$ 90,203.75	0.585225%
163	TREASURE COUNTY - CO0252	7.900%	8.070%	0.100%	$ 37,242.44	$ 454.79	$ 647,599.21	0.040389%	$ 7,908.23	0.051307%
164	VALLEY COUNTY - CO0253	7.900%	8.070%	0.100%	$ 198,294.55	$ 2,421.48	$ 3,448,092.91	0.215046%	$ 42,106.49	0.273179%
165	WHEATLAND COUNTY - CO0254	7.900%	8.070%	0.100%	$ 54,140.62	$ 661.15	$ 941,437.31	0.058714%	$ 11,496.57	0.074588%
166	WIBAUX COUNTY - CO0255	7.900%	8.070%	0.100%	$ 80,138.10	$ 978.60	$ 1,393,500.80	0.086908%	$ 17,016.62	0.110401%
167	YELLOWSTONE COUNTY - CO0256	7.900%	8.070%	0.100%	$ 1,036,053.14	$ 12,651.79	$ 18,015,661.46	1.123574%	$ 219,998.72	1.427310%
168										
169	LEGISLATIVE COUNCIL - CP1104	7.900%	8.170%	0.000%	$ 551,320.80	$ -	$ 9,586,775.53	0.597894%	$ -	0.000000%
170	CONSUMER COUNSEL - CP1112	7.900%	8.170%	0.000%	$ 24,087.82	$ -	$ 418,856.90	0.026123%	$ -	0.000000%
171	SUPREME COURT - CP2110	7.900%	8.170%	0.000%	$ 1,198,907.92	$ -	$ 20,847,501.32	1.300186%	$ -	0.000000%
172	GOVERNORS OFFICE - CP3101	7.900%	8.170%	0.000%	$ 254,626.09	$ -	$ 4,427,627.56	0.276136%	$ -	0.000000%
173	SECRETARY OF STATE - CP3201	7.900%	8.170%	0.000%	$ 181,777.35	$ -	$ 3,160,879.56	0.197133%	$ -	0.000000%
174	COMM OF POLITICAL PRACTIC - CP3202	7.900%	8.170%	0.000%	$ 22,813.46	$ -	$ 396,697.39	0.024741%	$ -	0.000000%
175	STATE AUDITOR'S OFFICE - CP3401	7.900%	8.170%	0.000%	$ 331,824.58	$ -	$ 5,770,012.24	0.359856%	$ -	0.000000%
176	SUPT OF PUBLIC INSTRUCTIO - CP3501	7.900%	8.170%	0.000%	$ 501,476.30	$ -	$ 8,720,042.34	0.543839%	$ -	0.000000%
177	BOARD OF CRIME CONTROL - CP4107	7.900%	8.170%	0.000%	$ 66,782.61	$ -	$ 1,161,265.62	0.072424%	$ -	0.000000%
178	DEPARTMENT OF JUSTICE - CP4110	7.900%	8.170%	0.000%	$ 1,537,498.37	$ -	$ 26,735,163.53	1.667379%	$ -	0.000000%
179	PUBLIC SERVICE COMMISSION - CP4201	7.900%	8.170%	0.000%	$ 159,429.11	$ -	$ 2,772,271.77	0.172897%	$ -	0.000000%
180	BOARD OF PUBLIC EDUCATION - CP5101	7.900%	8.170%	0.000%	$ 4,743.08	$ -	$ 82,476.20	0.005144%	$ -	0.000000%
181	COMM OF HIGHER EDUCATION - CP5102	7.900%	8.170%	0.000%	$ 253,127.81	$ -	$ 4,401,574.35	0.274511%	$ -	0.000000%
182	SCHOOL FOR THE DEAF & BLI - CP5113	7.900%	8.170%	0.000%	$ 131,870.59	$ -	$ 2,293,063.76	0.143010%	$ -	0.000000%

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
a Special Funding Situation
as of June 30

		DB Contributions for Fiscal Year Ending June 30, 2014					Net Pension Liability as of June 30, 2013			
		Member Rate	Employer Rate	State Rate	Employer Contribution DB	State Contribution DB	Net Pension Liability - Employer	Employer proportion based on employer contributions	Net Pension Liability - State	State proportion
183	MONTANA ARTS COUNCIL - CP5114	7.900%	8.170%	0.000%	$ 33,312.67	$ -	$ 579,265.45	0.036127%	$ -	0.000000%
184	MONTANA STATE LIBRARY - CP5115	7.900%	8.170%	0.000%	$ 125,590.13	$ -	$ 2,183,854.45	0.136199%	$ -	0.000000%
185	MONTANA HISTORICAL SOCIET - CP5117	7.900%	8.170%	0.000%	$ 189,364.63	$ -	$ 3,292,812.82	0.205361%	$ -	0.000000%
186	DEPARTMENT OF FISH WILDL - CP5201	7.900%	8.170%	0.000%	$ 2,016,580.48	$ -	$ 35,065,799.06	2.186932%	$ -	0.000000%
187	DEPT OF ENVIRONMENTAL QUA - CP5301	7.900%	8.170%	0.000%	$ 1,686,461.47	$ -	$ 29,325,444.54	1.828926%	$ -	0.000000%
188	DEPARTMENT OF TRANSPORTAT - CP5401	7.900%	8.170%	0.000%	$ 8,026,375.59	$ -	$ 139,568,579.80	8.704406%	$ -	0.000000%
189	DEPARTMENT OF LIVESTOCK - CP5603	7.900%	8.170%	0.000%	$ 291,902.81	$ -	$ 5,075,822.85	0.316561%	$ -	0.000000%
190	DEPT OF NATURAL RESOURCES - CP5706	7.900%	8.170%	0.000%	$ 2,063,001.18	$ -	$ 35,872,996.67	2.237274%	$ -	0.000000%
191	DEPARTMENT OF REVENUE - CP5801	7.900%	8.170%	0.000%	$ 2,041,147.68	$ -	$ 35,492,991.78	2.213574%	$ -	0.000000%
192	DEPARTMENT OF ADMINISTRAT - CP6101	7.900%	8.170%	0.000%	$ 2,022,995.33	$ -	$ 35,177,345.24	2.193888%	$ -	0.000000%
193	MONTANA STATE FUND - CP6103	7.900%	8.170%	0.000%	$ 1,247,953.78	$ -	$ 21,700,347.16	1.353375%	$ -	0.000000%
194	PUBLIC EMPLOYEES' RETIREM - CP6104	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
195	TEACHERS' RETIREMENT SYST - CP6105	7.900%	8.170%	0.000%	$ 74,712.57	$ -	$ 1,299,157.65	0.081024%	$ -	0.000000%
196	OFFICE OF PUBLIC DEFENDER - CP6108	7.900%	8.170%	0.000%	$ 780,040.21	$ -	$ 13,563,918.49	0.845934%	$ -	0.000000%
197	DEPARTMENT OF AGRICULTURE - CP6201	7.900%	8.170%	0.000%	$ 325,450.15	$ -	$ 5,659,168.91	0.352943%	$ -	0.000000%
198	DEPARTMENT OF CORRECTIONS - CP6401	7.900%	8.170%	0.000%	$ 1,870,777.91	$ -	$ 32,530,475.69	2.028812%	$ -	0.000000%
199	DEPARTMENT OF COMMERCE - CP6501	7.900%	8.170%	0.000%	$ 769,518.81	$ -	$ 13,380,964.58	0.834524%	$ -	0.000000%
200	DEPARTMENT OF LABOR & IND - CP6602	7.900%	8.170%	0.000%	$ 2,716,880.41	$ -	$ 47,243,134.35	2.946390%	$ -	0.000000%
201	DEPARTMENT OF MILITARY AF - CP6701	7.900%	8.170%	0.000%	$ 617,963.64	$ -	$ 10,745,610.72	0.670166%	$ -	0.000000%
202	DEPT OF PUBLIC HEALTH & H - CP6901	7.900%	8.170%	0.000%	$ 9,267,573.88	$ -	$ 161,151,457.48	10.050454%	$ -	0.000000%
203										
204	BEAVERHEAD COUNTY HIGH SC - HS0401	7.900%	7.800%	0.370%	$ 34,924.57	$ 1,632.61	$ 607,294.36	0.037875%	$ 28,389.04	0.184183%
205	JORDAN PUBLIC SCHOOLS - HS0421	7.900%	7.800%	0.370%	$ 13,751.01	$ 642.81	$ 239,112.77	0.014913%	$ 11,177.66	0.072519%
206	JEFFERSON COUNTY HIGH SCH - HS0425	7.900%	7.800%	0.370%	$ 15,151.96	$ 708.31	$ 263,473.53	0.016432%	$ 12,316.62	0.079908%
207	POWDER RIVER COUNTY HIGH - HS0452	7.900%	7.800%	0.370%	$ 24,729.08	$ 1,156.00	$ 430,007.61	0.026818%	$ 20,101.39	0.130414%
208	POWELL COUNTY HIGH SCHOOL - HS0453	7.900%	7.800%	0.370%	$ 13,938.98	$ 651.61	$ 242,381.34	0.015116%	$ 11,330.68	0.073511%
209	SWEET GRASS COUNTY HIGH S - HS0465	7.900%	7.800%	0.370%	$ 26,581.08	$ 1,242.57	$ 462,211.56	0.028827%	$ 21,606.73	0.140180%
210										
211	HOUSING AUTHORITY OF ANAC - OA0500	7.900%	8.070%	0.100%	$ 26,989.49	$ 329.58	$ 469,313.30	0.029269%	$ 5,730.98	0.037182%
212	HELENA REGIONAL AIRPORT A - OA0501	7.900%	8.070%	0.100%	$ 80,457.38	$ 982.51	$ 1,399,052.68	0.087254%	$ 17,084.61	0.110842%
213	BITTERROOT CONSERVATION D - OA0503	7.900%	8.070%	0.100%	$ 4,093.50	$ 49.99	$ 71,180.82	0.004439%	$ 869.26	0.005640%
214	HUMAN RESOURCES COUNCIL D - OA0504	7.900%	8.070%	0.100%	$ 156,417.89	$ 1,910.11	$ 2,719,910.44	0.169631%	$ 33,214.41	0.215489%
215	HOUSING AUTHORITY OF BUTT - OA0506	7.900%	8.070%	0.100%	$ 55,356.34	$ 675.99	$ 962,577.15	0.060033%	$ 11,754.62	0.076262%
216	FORT SHAW IRRIGATION DIST - OA0507	7.900%	8.070%	0.100%	$ 9,182.32	$ 112.13	$ 159,669.00	0.009958%	$ 1,949.80	0.012650%
217	HOUSING AUTHORITY OF GLAS - OA0509	7.900%	8.070%	0.100%	$ 10,775.48	$ 131.58	$ 187,372.05	0.011686%	$ 2,288.01	0.014844%
218	GREENFIELDS IRRIGATION DI - OA0510	7.900%	8.070%	0.100%	$ 59,516.75	$ 726.79	$ 1,034,921.45	0.064544%	$ 12,637.96	0.081993%
219	CHOUTEAU COUNTY CONSERVAT - OA0511	7.900%	8.070%	0.100%	$ 908.34	$ 11.09	$ 15,794.89	0.000985%	$ 192.84	0.001251%
220	GREAT FALLS INT AIRPORT - OA0514	7.900%	8.070%	0.100%	$ 44,592.87	$ 544.55	$ 775,413.94	0.048360%	$ 9,469.04	0.061433%
221	MISSOULA RURAL FIRE DISTR - OA0515	7.900%	8.070%	0.100%	$ 73,370.94	$ 895.97	$ 1,275,828.40	0.079569%	$ 15,579.79	0.101079%
222	CENTER FOR MENTAL HEALTH - OA0516	7.900%	8.070%	0.100%	$ 52,341.73	$ 639.17	$ 910,156.87	0.056763%	$ 11,114.36	0.072108%
223	HELENA HOUSING AUTHORITY - OA0517	7.900%	8.070%	0.100%	$ 48,704.00	$ 594.75	$ 846,901.32	0.052818%	$ 10,341.95	0.067097%
224	HILL CO PUBLIC CEMETERY D - OA0518	7.900%	8.070%	0.100%	$ 6,258.49	$ 76.42	$ 108,827.27	0.006787%	$ 1,328.85	0.008621%
225	WHITEFISH HOUSING AUTHORI - OA0522	7.900%	8.070%	0.100%	$ 7,910.44	$ 96.60	$ 137,552.61	0.008579%	$ 1,679.75	0.010898%
226	MILES COMMUNITY COLLEGE - OA0524	7.900%	8.070%	0.100%	$ 77,600.55	$ 947.62	$ 1,349,376.00	0.084156%	$ 16,477.92	0.106906%
227	MALTA IRRIGATION DISTRICT - OA0525	7.900%	8.070%	0.100%	$ 28,633.90	$ 349.67	$ 497,907.52	0.031053%	$ 6,080.32	0.039448%
228	RICHLAND CO HOUSING AUTHO - OA0526	7.900%	8.070%	0.100%	$ 34,117.17	$ 416.62	$ 593,254.69	0.036999%	$ 7,244.50	0.047001%
229	PONDERA CO CANAL & RESERV - OA0527	7.900%	8.070%	0.100%	$ 38,755.75	$ 473.26	$ 673,913.76	0.042030%	$ 8,229.40	0.053391%
230	FLATHEAD VALLEY COMM COLL - OA0529	7.900%	8.070%	0.100%	$ 461,140.10	$ 5,631.22	$ 8,018,646.54	0.500095%	$ 97,919.84	0.635285%
231	DAWSON COLLEGE - OA0530	7.900%	8.070%	0.100%	$ 60,055.49	$ 733.37	$ 1,044,289.46	0.065129%	$ 12,752.38	0.082735%
232	PRAIRIE COUNTY HOSPITAL D - OA0531	7.900%	8.070%	0.100%	$ 51,040.53	$ 623.29	$ 887,530.64	0.055352%	$ 10,838.23	0.070316%
233	GALLATIN AIRPORT AUTHORIT - OA0534	7.900%	8.070%	0.100%	$ 129,177.27	$ 1,577.45	$ 2,246,230.31	0.140090%	$ 27,429.87	0.177960%
234	HELENA VALLEY IRRIGATION - OA0537	7.900%	8.070%	0.100%	$ 14,973.67	$ 182.85	$ 260,373.29	0.016239%	$ 3,179.53	0.020628%
235	DEER LODGE COUNTY HEAD ST - OA0538	7.900%	8.070%	0.100%	$ 30,354.05	$ 370.67	$ 527,818.76	0.032918%	$ 6,445.49	0.041817%
236	GLASGOW IRRIGATION DISTRI - OA0541	7.900%	8.070%	0.100%	$ 10,969.46	$ 133.95	$ 190,745.12	0.011896%	$ 2,329.22	0.015112%
237	LEWIS & CLARK LIBRARY - OA0544	7.900%	8.070%	0.100%	$ 84,116.23	$ 1,027.19	$ 1,462,675.48	0.091222%	$ 17,861.54	0.115882%
238	BILLINGS HOUSING AUTHORIT - OA0547	7.900%	8.070%	0.100%	$ 83,772.25	$ 1,022.99	$ 1,456,694.10	0.090849%	$ 17,788.51	0.115408%
239	YELLOWSTONE WEST CARBON S - OA0548	7.900%	8.070%	0.100%	$ 4,048.57	$ 49.44	$ 70,399.54	0.004391%	$ 859.70	0.005578%
240	FLATHEAD SPECIAL EDUC COO - OA0549	7.900%	8.070%	0.100%	$ 2,891.01	$ 35.30	$ 50,271.03	0.003135%	$ 613.82	0.003982%

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
a Special Funding Situation
as of June 30

		DB Contributions for Fiscal Year Ending June 30, 2014					Net Pension Liability as of June 30, 2013			
		Member Rate	Employer Rate	State Rate	Employer Contribution DB	State Contribution DB	Net Pension Liability - Employer	Employer proportion based on employer contributions	Net Pension Liability - State	State proportion
241	MISSOULA COUNTY AIRPORT - OA0550	7.900%	8.070%	0.100%	$ 129,318.29	$ 1,579.18	$ 2,248,682.47	0.140242%	$ 27,459.95	0.178155%
242	GALLATIN-MADISON SEC - OA0551	7.900%	8.070%	0.100%	$ 3,434.18	$ 41.94	$ 59,716.07	0.003724%	$ 729.28	0.004731%
243	CENTRAL MONTANA LEARNING - OA0552	7.900%	8.070%	0.100%	$ 4,137.45	$ 50.53	$ 71,945.05	0.004487%	$ 878.65	0.005701%
244	EASTERN YELLOWSTONE COUNT - OA0554	7.900%	8.070%	0.100%	$ 1,581.39	$ 19.31	$ 27,498.38	0.001715%	$ 335.78	0.002178%
245	MISSOULA AREA SEC - OA0555	7.900%	8.070%	0.100%	$ 5,351.99	$ 65.35	$ 93,064.38	0.005804%	$ 1,136.35	0.007372%
246	CROWN HILL CEMETERY DISTR - OA0556	7.900%	8.070%	0.100%	$ 3,197.15	$ 39.04	$ 55,594.42	0.003467%	$ 678.86	0.004404%
247	FLATHEAD MUNICIPAL AIRPOR - OA0557	7.900%	8.070%	0.100%	$ 75,734.14	$ 924.83	$ 1,316,921.47	0.082132%	$ 16,081.63	0.104335%
248	BIG FORK CO WATER & SEWER - OA0558	7.900%	8.070%	0.100%	$ 15,578.87	$ 190.24	$ 270,896.96	0.016895%	$ 3,308.03	0.021462%
249	SANDERS SPEC ED COOP - OA0560	7.900%	8.070%	0.100%	$ 3,191.45	$ 38.97	$ 55,495.30	0.003461%	$ 677.64	0.004396%
250	NORTH CENTRAL LEARNING SE - OA0562	7.900%	8.070%	0.100%	$ 2,211.52	$ 27.01	$ 38,455.55	0.002398%	$ 469.67	0.003047%
251	FLATHEAD CONSERVATION DIS - OA0565	7.900%	8.070%	0.100%	$ 9,065.29	$ 110.70	$ 157,634.00	0.009831%	$ 1,924.93	0.012489%
252	GREAT DIVIDE EDUCATION SE - OA0566	7.900%	8.070%	0.100%	$ 6,689.16	$ 81.69	$ 116,316.08	0.007254%	$ 1,420.49	0.009216%
253	GARDINER - PARK COUNTY WA - OA0567	7.900%	8.070%	0.100%	$ 11,489.52	$ 140.31	$ 199,788.31	0.012460%	$ 2,439.81	0.015829%
254	CENTRAL VALLEY FIRE DISTR - OA0569	7.900%	8.070%	0.100%	$ 3,504.29	$ 42.79	$ 60,935.20	0.003800%	$ 744.06	0.004827%
255	BEAR PAW COOPERATIVE - OA0570	7.900%	8.070%	0.100%	$ 2,580.60	$ 31.51	$ 44,873.39	0.002799%	$ 547.92	0.003555%
256	JUDITH BASIN CONSERVATION - OA0571	7.900%	8.070%	0.100%	$ 1,629.24	$ 19.89	$ 28,330.44	0.001767%	$ 345.86	0.002244%
257	PONDERA COUNTY CEMETERY D - OA0572	7.900%	8.070%	0.100%	$ 2,829.87	$ 34.56	$ 49,207.88	0.003069%	$ 600.95	0.003899%
258	BERT MOONEY AIRPORT AUTHO - OA0574	7.900%	8.070%	0.100%	$ 31,020.79	$ 378.81	$ 539,412.54	0.033641%	$ 6,587.03	0.042735%
259	VICTOR WATER & SEWER - OA0575	7.900%	8.070%	0.100%	$ 2,626.60	$ 32.07	$ 45,673.27	0.002848%	$ 557.66	0.003618%
260	CASCADE CONSERVATION DIST - OA0576	7.900%	8.070%	0.100%	$ 6,124.64	$ 74.79	$ 106,499.79	0.006642%	$ 1,300.50	0.008437%
261	LINCOLN COUNTY RURAL FIRE - OA0578	7.900%	8.070%	0.100%	$ 6,186.97	$ 75.55	$ 107,583.63	0.006710%	$ 1,313.72	0.008523%
262	LOCKWOOD RURAL FIRE DIST - OA0579	7.900%	8.070%	0.100%	$ 3,223.83	$ 39.37	$ 56,058.35	0.003496%	$ 684.59	0.004442%
263	PONDERA COUNTY COUNCIL ON - OA0580	7.900%	8.070%	0.100%	$ 1,699.79	$ 20.76	$ 29,557.21	0.001843%	$ 360.99	0.002342%
264	PORT OF MONTANA - PORT AU - OA0581	7.900%	8.070%	0.100%	$ 17,182.57	$ 209.83	$ 298,783.29	0.018634%	$ 3,648.68	0.023672%
265	TETON COUNTY CONSERVATION - OA0582	7.900%	8.070%	0.100%	$ 792.03	$ 9.67	$ 13,772.41	0.000859%	$ 168.15	0.001091%
266	SIDNEY RICHLAND AIRPORT A - OA0583	7.900%	8.070%	0.100%	$ 4,649.64	$ 56.78	$ 80,851.39	0.005042%	$ 987.33	0.006406%
267	GALLATIN CONSERVATION DIS - OA0584	7.900%	8.070%	0.100%	$ 322.52	$ 3.94	$ 5,608.22	0.000350%	$ 68.51	0.000444%
268	PRAIRIE VIEW SPECIAL SERV - OA0585	7.900%	8.170%	0.000%	$ -	$ -	$ -	0.000000%	$ -	0.000000%
269	LAKESIDE CO WATER & SEWER - OA0586	7.900%	8.070%	0.100%	$ 19,354.02	$ 236.34	$ 336,542.07	0.020989%	$ 4,109.66	0.026663%
270	BIG SKY ECONOMIC DEVELOPM - OA0587	7.900%	8.070%	0.100%	$ 30,710.77	$ 375.02	$ 534,021.68	0.033305%	$ 6,521.13	0.042308%
271	BIG COUNTRY EDUCATIONAL C - OA0588	7.900%	8.070%	0.100%	$ 1,596.33	$ 19.50	$ 27,758.17	0.001731%	$ 339.08	0.002200%
272	BIG SKY SPECIAL EDUCATION - OA0589	7.900%	8.070%	0.100%	$ 2,640.81	$ 32.25	$ 45,920.37	0.002864%	$ 560.79	0.003638%
273	FALLON MEDICAL COMPLEX - OA0592	7.900%	8.070%	0.100%	$ 30,609.29	$ 373.79	$ 532,257.07	0.033195%	$ 6,499.74	0.042169%
274	HUMAN RESOURCES COUNCIL D - OA0594	7.900%	8.070%	0.100%	$ 95,016.81	$ 1,160.30	$ 1,652,222.86	0.103043%	$ 20,176.16	0.130899%
275	FLATHEAD JOINT BD OF CONT - OA0597	7.900%	8.070%	0.100%	$ 1,386.02	$ 16.93	$ 24,101.15	0.001503%	$ 294.39	0.001910%
276	NO MONTANA JOINT REFUSE D - OA0598	7.900%	8.070%	0.100%	$ 29,123.11	$ 355.64	$ 506,414.27	0.031583%	$ 6,184.13	0.040121%
277	FERGUS COUNTY CONSERVATIO - OA0599	7.900%	8.070%	0.100%	$ 2,292.36	$ 27.99	$ 39,861.26	0.002486%	$ 486.71	0.003158%
278	GRANITE CO HOSPITAL & NUR - OA9003	7.900%	8.070%	0.100%	$ 129,581.27	$ 1,582.38	$ 2,253,255.36	0.140528%	$ 27,515.60	0.178516%
279	PRICKLEY PEAR SPECIAL SVC - OA9004	7.900%	8.070%	0.100%	$ 2,418.40	$ 29.53	$ 42,052.94	0.002623%	$ 513.49	0.003331%
280	UPPER MUSSELSHELL CONSERV - OA9009	7.900%	8.070%	0.100%	$ 1,028.82	$ 12.56	$ 17,889.89	0.001116%	$ 218.40	0.001417%
281	URBAN TRANS DIST/DAWSON C - OA9010	7.900%	8.070%	0.100%	$ 11,017.53	$ 134.54	$ 191,580.99	0.011948%	$ 2,339.48	0.015178%
282	GALLATIN CANYON CONSOL RR - OA9012	7.900%	8.070%	0.100%	$ 1,660.86	$ 20.28	$ 28,880.27	0.001801%	$ 352.64	0.002288%
283	BIG SKY CO WATER & SEWER - OA9013	7.900%	8.070%	0.100%	$ 10,358.21	$ 126.49	$ 180,116.25	0.011233%	$ 2,199.50	0.014270%
284	BITTERROOT VALLEY SEC - OA9015	7.900%	8.070%	0.100%	$ 979.50	$ 11.96	$ 17,032.27	0.001062%	$ 207.97	0.001349%
285	HELENA BUSINESS IMPROVEME - OA9016	7.900%	8.070%	0.100%	$ 5,640.49	$ 68.87	$ 98,081.03	0.006117%	$ 1,197.56	0.007770%
286	ROUNDUP COMMUNITY LIBRARY - OA9017	7.900%	8.070%	0.100%	$ 961.34	$ 11.74	$ 16,716.49	0.001043%	$ 204.14	0.001324%
287	MALTA CEMETERY DISTRICT - OA9020	7.900%	8.070%	0.100%	$ 2,682.50	$ 32.76	$ 46,645.30	0.002909%	$ 569.66	0.003696%
288	LARCHMONT GOLF COURSE - OA9022	7.900%	8.070%	0.100%	$ 16,335.97	$ 199.49	$ 284,061.98	0.017716%	$ 3,468.88	0.022505%
289	LEWIS & CLARK CONSERVATIO - OA9023	7.900%	8.070%	0.100%	$ 3,597.57	$ 43.93	$ 62,557.22	0.003901%	$ 763.89	0.004956%
290	YELLOWSTONE CITY-COUNTY H - OA9026	7.900%	8.070%	0.100%	$ 907,872.39	$ 11,086.50	$ 15,786,759.38	0.984565%	$ 192,780.30	1.250722%
291	TWIN BRIDGES PUBLIC LIBRA - OA9035	7.900%	8.070%	0.100%	$ 1,611.54	$ 19.68	$ 28,022.65	0.001748%	$ 342.21	0.002220%
292	LIBERTY CO CONSERVATION D - OA9037	7.900%	8.070%	0.100%	$ 1,129.51	$ 13.80	$ 19,640.76	0.001225%	$ 239.96	0.001557%
293	GRANITE CONSERVATION DIST - OA9038	7.900%	8.070%	0.100%	$ 1,890.35	$ 23.09	$ 32,870.81	0.002050%	$ 401.51	0.002605%
294	HINSDALE WATER & SEWER DI - OA9042	7.900%	8.070%	0.100%	$ 1,995.64	$ 24.37	$ 34,701.67	0.002164%	$ 423.76	0.002749%
295	PETROLEUM CO CONSERVATION - OA9048	7.900%	8.070%	0.100%	$ 5,801.84	$ 70.84	$ 100,886.70	0.006292%	$ 1,231.82	0.007992%
296	PARK CO RURAL FIRE DISTRI - OA9051	7.900%	8.070%	0.100%	$ 4,972.20	$ 60.72	$ 86,460.31	0.005392%	$ 1,055.84	0.006850%
297	VALLEY COUNTY CONSERVATIO - OA9052	7.900%	8.070%	0.100%	$ 1,167.47	$ 14.25	$ 20,300.84	0.001266%	$ 247.79	0.001608%
298	SEELEY LAKE MISSOULA CO W - OA9053	7.900%	8.070%	0.100%	$ 7,753.24	$ 94.68	$ 134,819.10	0.008408%	$ 1,646.37	0.010681%

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
a Special Funding Situation
as of June 30

		DB Contributions for Fiscal Year Ending June 30, 2014					Net Pension Liability as of June 30, 2013			
		Member Rate	Employer Rate	State Rate	Employer Contribution DB	State Contribution DB	Net Pension Liability - Employer	Employer proportion based on employer contributions	Net Pension Liability - State	State proportion
299	DRY PRAIRIE RURAL WATER - OA9054	7.900%	8.070%	0.100%	$ 40,074.40	$ 489.37	$ 696,843.43	0.043460%	$ 8,509.53	0.055208%
300	LOCKWOOD WATER & SEWER DI - OA9056	7.900%	8.070%	0.100%	$ 15,398.01	$ 188.03	$ 267,752.03	0.016699%	$ 3,269.61	0.021213%
301	PABLO-LAKE COUNTY WATER & - OA9058	7.900%	8.070%	0.100%	$ 13,690.30	$ 167.18	$ 238,057.10	0.014847%	$ 2,907.05	0.018860%
302	DALY DITCHES IRRIGATION D - OA9059	7.900%	8.070%	0.100%	$ 9,644.33	$ 117.78	$ 167,702.77	0.010459%	$ 2,048.05	0.013287%
303	LINCOLN CONSERVATION DIST - OA9062	7.900%	8.070%	0.100%	$ 1,638.00	$ 20.00	$ 28,482.76	0.001776%	$ 347.77	0.002256%
304	NORTH VALLEY PUBLIC LIBRA - OA9063	7.900%	8.070%	0.100%	$ 9,317.07	$ 113.78	$ 162,012.13	0.010104%	$ 1,978.49	0.012836%
305	PHILLIPS CONSERVATION DIS - OA9069	7.900%	8.170%	0.000%	$ 0.01	$ -	$ 0.17	0.000000%	$ -	0.000000%
306	PARK COUNTY SEC - OA9072	7.900%	8.070%	0.100%	$ 2,612.74	$ 31.90	$ 45,432.26	0.002833%	$ 554.70	0.003599%
307	NORTHWEST MT EDUC COOP - OA9076	7.900%	8.070%	0.100%	$ 1,939.63	$ 23.68	$ 33,727.73	0.002103%	$ 411.77	0.002671%
308	SHERIDAN DANIELS SEC - OA9078	7.900%	8.170%	0.000%	$ 0.04	$ -	$ 0.70	0.000000%	$ -	0.000000%
309	FRENCHTOWN RURAL FIRE DIS - OA9079	7.900%	8.070%	0.100%	$ 2,889.69	$ 35.28	$ 50,248.08	0.003134%	$ 613.47	0.003980%
310	RAE WATER AND SEWER DISTR - OA9080	7.900%	8.070%	0.100%	$ 9,980.19	$ 121.87	$ 173,542.96	0.010823%	$ 2,119.17	0.013749%
311	HEBGEN BASIN RURAL FD - OA9082	7.900%	8.070%	0.100%	$ 3,518.77	$ 42.97	$ 61,186.99	0.003816%	$ 747.19	0.004848%
312	MILK RIVER JBC - OA9084	7.900%	8.070%	0.100%	$ 5,534.83	$ 67.59	$ 96,243.73	0.006002%	$ 1,175.31	0.007625%
313	LAKEVIEW CEMETERY DISTRIC - OA9085	7.900%	8.070%	0.100%	$ 5,103.73	$ 62.32	$ 88,747.45	0.005535%	$ 1,083.67	0.007031%
314	BUFFALO RAPIDS IRRI PROJE - OA9086	7.900%	8.070%	0.100%	$ 10,949.95	$ 133.71	$ 190,405.86	0.011875%	$ 2,325.05	0.015084%
315	BUFFALO RAPIDS IRRI PROJE - OA9087	7.900%	8.070%	0.100%	$ 10,229.41	$ 124.92	$ 177,876.58	0.011094%	$ 2,172.20	0.014093%
316	FLATHEAD EMERGENCY COMM C - OA9088	7.900%	8.070%	0.100%	$ 105,159.44	$ 1,284.15	$ 1,828,590.44	0.114043%	$ 22,329.75	0.144871%
317	NORTH LAKE CO PUBLIC LIBR - OA9089	7.900%	8.070%	0.100%	$ 13,839.59	$ 169.00	$ 240,653.07	0.015009%	$ 2,938.70	0.019066%
318	SOURDOUGH RFD - OA9090	7.900%	8.170%	0.000%	$ 0.01	$ -	$ 0.17	0.000000%	$ -	0.000000%
319	LIBERTY CO CEMETERY DIST - OA9091	7.900%	8.070%	0.100%	$ 122.46	$ 1.49	$ 2,129.43	0.000133%	$ 25.91	0.000168%
320	THOMPSON FALLS PUBLIC LIB - OA9094	7.900%	8.070%	0.100%	$ 2,524.67	$ 30.83	$ 43,900.84	0.002738%	$ 536.09	0.003478%
321	MADISON CONSERVATION DIST - OA9095	7.900%	8.070%	0.100%	$ 3,421.24	$ 41.78	$ 59,491.06	0.003710%	$ 726.50	0.004713%
322	CME/FLATHEAD INDIAN IRRIG - OA9096	7.900%	8.070%	0.100%	$ 97,426.37	$ 1,189.72	$ 1,694,122.08	0.105656%	$ 20,687.73	0.134218%
323	CORVALLIS COUNTY SEWER DI - OA9098	7.900%	8.070%	0.100%	$ 2,309.34	$ 28.20	$ 40,156.52	0.002504%	$ 490.36	0.003181%
324	ARLEE-LAKE COUNTY WATER & - OA9100	7.900%	8.070%	0.100%	$ 397.58	$ 4.85	$ 6,913.42	0.000431%	$ 84.34	0.000547%
325	RONAN LIBRARY DISTRICT - OA9101	7.900%	8.070%	0.100%	$ 1,222.08	$ 14.92	$ 21,250.43	0.001325%	$ 259.44	0.001683%
326										
327	SCHOOL DISTRICT 1 - BIG T - SD0600	7.900%	7.800%	0.370%	$ 14,505.87	$ 678.11	$ 252,238.84	0.015731%	$ 11,791.48	0.076501%
328	SCHOOL DISTRICT 1 - BUTTE - SD0601	7.900%	7.800%	0.370%	$ 304,950.16	$ 14,255.40	$ 5,302,699.86	0.330711%	$ 247,883.48	1.608221%
329	SCHOOL DISTRICT 1 - CHOTE - SD0602	7.900%	7.800%	0.370%	$ 24,246.26	$ 1,133.43	$ 421,611.98	0.026294%	$ 19,708.92	0.127868%
330	SCHOOL DISTRICT 1 - CIRCL - SD0603	7.900%	7.800%	0.370%	$ 20,954.60	$ 979.56	$ 364,374.15	0.022725%	$ 17,033.32	0.110509%
331	SCHOOL DISTRICT 1 - CLANC - SD0604	7.900%	7.800%	0.370%	$ 16,674.20	$ 779.47	$ 289,943.37	0.018083%	$ 13,554.00	0.087936%
332	SCHOOL DISTRICT 1 - CORVA - SD0605	7.900%	7.800%	0.370%	$ 65,620.44	$ 3,067.53	$ 1,141,056.95	0.071164%	$ 53,340.49	0.346063%
333	SCHOOL DISTRICT 1 - DEER - SD0606	7.900%	7.800%	0.370%	$ 41,214.08	$ 1,926.62	$ 716,661.03	0.044696%	$ 33,501.50	0.217351%
334	SCHOOL DISTRICT 1 - GLASG - SD0607	7.900%	7.800%	0.370%	$ 65,703.80	$ 3,071.43	$ 1,142,506.47	0.071254%	$ 53,408.31	0.346503%
335	SCHOOL DISTRICT 1 - GLEND - SD0608	7.900%	7.800%	0.370%	$ 76,933.26	$ 3,596.38	$ 1,337,772.66	0.083432%	$ 62,536.53	0.405725%
336	GREAT FALLS PUBLIC SCHOOL - SD0609	7.900%	7.800%	0.370%	$ 726,758.97	$ 33,973.55	$ 12,637,424.72	0.788152%	$ 590,757.32	3.832722%
337	SCHOOL DISTRICT 1 - HELEN - SD0610	7.900%	7.800%	0.370%	$ 442,401.10	$ 20,680.77	$ 7,692,798.89	0.479773%	$ 359,612.59	2.333098%
338	SCHOOL DISTRICT 1 - LEWIS - SD0612	7.900%	7.800%	0.370%	$ 128,503.37	$ 6,007.10	$ 2,234,512.03	0.139359%	$ 104,455.92	0.677690%
339	SCHOOL DISTRICT 1 - MILES - SD0613	7.900%	7.800%	0.370%	$ 87,563.29	$ 4,093.29	$ 1,522,615.52	0.094960%	$ 71,177.17	0.461784%
340	SCHOOL DISTRICT 1 - MISSO - SD0614 - SD7614 - SD9614	7.900%	7.800%	0.370%	$ 650,005.36	$ 30,385.56	$ 11,302,775.95	0.704915%	$ 528,366.68	3.427943%
341	SCHOOL DISTRICT 1 - PLAIN - SD0615	7.900%	7.800%	0.370%	$ 24,982.54	$ 1,167.85	$ 434,414.96	0.027093%	$ 20,307.44	0.131751%
342	SCHOOL DISTRICT 1 - PHILI - SD0616	7.900%	7.800%	0.370%	$ 15,268.91	$ 713.77	$ 265,507.15	0.016559%	$ 12,411.56	0.080524%
343	SCHOOL DISTRICT 1 - RED L - SD0617	7.900%	7.800%	0.370%	$ 31,686.56	$ 1,481.24	$ 550,989.44	0.034363%	$ 25,756.90	0.167106%
344	SCHOOL DISTRICT 1 - SCOBE - SD0618	7.900%	7.800%	0.370%	$ 11,148.07	$ 521.14	$ 193,850.92	0.012090%	$ 9,061.97	0.058792%
345	SCHOOL DISTRICT 1 - HEART - SD0619	7.900%	7.800%	0.370%	$ 24,123.71	$ 1,127.70	$ 419,480.99	0.026162%	$ 19,609.29	0.127221%
346	SCHOOL DISTRICT 1 - KALIS - SD0620	7.900%	7.800%	0.370%	$ 24,875.87	$ 1,162.87	$ 432,560.10	0.026977%	$ 20,220.85	0.131189%
347	SCHOOL DISTRICT 1 & 7 - - SD0621	7.900%	7.800%	0.370%	$ 7,821.55	$ 365.63	$ 136,006.92	0.008482%	$ 6,357.85	0.041249%
348	SCHOOL DISTRICT 2 - ALDER - SD0622	7.900%	7.800%	0.370%	$ 1,382.72	$ 64.64	$ 24,043.76	0.001500%	$ 1,124.01	0.007292%
349	SCHOOL DISTRICT 2 - FRAZE - SD0623	7.900%	7.800%	0.370%	$ 16,455.68	$ 769.24	$ 286,143.59	0.017846%	$ 13,376.12	0.086782%
350	SCHOOL DISTRICT 2 & 11 - - SD0624	7.900%	7.800%	0.370%	$ 26,817.50	$ 1,253.63	$ 466,322.61	0.029083%	$ 21,799.05	0.141428%
351	SCHOOL DISTRICT 2 - ALBER - SD0625	7.900%	7.800%	0.370%	$ 15,588.48	$ 728.71	$ 271,064.07	0.016905%	$ 12,671.35	0.082209%
352	SCHOOL DISTRICT 2 - BILLI - SD0626 - SD9626	7.900%	7.800%	0.370%	$ 970,278.93	$ 45,357.28	$ 16,871,930.64	1.052243%	$ 788,706.07	5.116976%
353	SCHOOL DISTRICT 2 - BRID - SD0627	7.900%	7.800%	0.370%	$ 21,956.31	$ 1,026.39	$ 381,792.62	0.023811%	$ 17,847.63	0.115792%
354	SCHOOL DISTRICT 2 - DODSO - SD0629	7.900%	7.800%	0.370%	$ 9,165.60	$ 428.46	$ 159,378.26	0.009940%	$ 7,450.38	0.048337%
355	SCHOOL DISTRICT 2 - SUNBU - SD0631	7.900%	7.800%	0.370%	$ 20,656.15	$ 965.60	$ 359,184.48	0.022401%	$ 16,790.57	0.108934%
356	SCHOOL DISTRICT 2 - THOMP - SD0632	7.900%	7.800%	0.370%	$ 32,409.17	$ 1,515.02	$ 563,554.72	0.035147%	$ 26,344.29	0.170917%

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
a Special Funding Situation
as of June 30

		DB Contributions for Fiscal Year Ending June 30, 2014					Net Pension Liability as of June 30, 2013			
		Member Rate	Employer Rate	State Rate	Employer Contribution DB	State Contribution DB	Net Pension Liability - Employer	Employer proportion based on employer contributions	Net Pension Liability - State	State proportion
357	SCHOOL DISTRICT 2 - STEVE - SD0633	7.900%	7.800%	0.370%	$ 55,748.94	$ 2,606.08	$ 969,403.97	0.060458%	$ 45,316.45	0.294005%
358	SCHOOL DISTRICT 2 - DEER - SD0635	7.900%	7.800%	0.370%	$ 4,241.49	$ 198.28	$ 73,754.18	0.004600%	$ 3,447.84	0.022369%
359	SCHOOL DISTRICT 3 - CASCA - SD0637	7.900%	7.800%	0.370%	$ 32,167.03	$ 1,503.70	$ 559,344.21	0.034884%	$ 26,147.45	0.169640%
360	SCHOOL DISTRICT 3 - FAIR - SD0638	7.900%	7.800%	0.370%	$ 6,981.36	$ 326.35	$ 121,397.07	0.007571%	$ 5,674.82	0.036817%
361	SCHOOL DISTRICT 3 - MANHA - SD0640	7.900%	7.800%	0.370%	$ 26,072.87	$ 1,218.81	$ 453,374.43	0.028275%	$ 21,193.57	0.137500%
362	SCHOOL DISTRICT 3 - RAMSA - SD0641	7.900%	7.800%	0.370%	$ 12,492.53	$ 583.98	$ 217,229.39	0.013548%	$ 10,154.68	0.065882%
363	SCHOOL DISTRICT 3 - SUPER - SD0642	7.900%	7.800%	0.370%	$ 33,672.99	$ 1,574.10	$ 585,530.96	0.036518%	$ 27,371.62	0.177582%
364	SCHOOL DISTRICT 3 - HAMIL - SD0643	7.900%	7.800%	0.370%	$ 95,121.72	$ 4,446.62	$ 1,654,047.11	0.103157%	$ 77,321.13	0.501645%
365	SCHOOL DISTRICT 3 - WOLF - SD0644	7.900%	7.800%	0.370%	$ 8,064.95	$ 377.01	$ 140,239.34	0.008746%	$ 6,555.73	0.042532%
366	SCHOOL DISTRICT 3 - WESTB - SD0645	7.900%	7.800%	0.370%	$ 12,460.81	$ 582.50	$ 216,677.82	0.013513%	$ 10,128.94	0.065715%
367	SCHOOL DISTRICT 4 - FORSY - SD0648	7.900%	7.800%	0.370%	$ 46,884.30	$ 2,191.68	$ 815,259.03	0.050845%	$ 38,110.56	0.247254%
368	SCHOOL DISTRICT 4 - HELLG - SD0649	7.900%	7.800%	0.370%	$ 75,313.64	$ 3,520.66	$ 1,309,609.51	0.081676%	$ 61,219.85	0.397183%
369	SCHOOL DISTRICT 4 - LIBBY - SD0650	7.900%	7.800%	0.370%	$ 51,590.79	$ 2,411.70	$ 897,098.97	0.055949%	$ 41,936.43	0.272076%
370	SCHOOL DISTRICT 4 - LIVIN - SD0651	7.900%	7.800%	0.370%	$ 105,107.21	$ 4,913.41	$ 1,827,682.23	0.113986%	$ 85,438.02	0.554306%
371	SCHOOL DISTRICT 4 & 47 - - SD0652	7.900%	7.800%	0.370%	$ 22,401.55	$ 1,047.20	$ 389,534.79	0.024294%	$ 18,209.49	0.118140%
372	SCHOOL DISTRICT 4 & 28 - - SD0653	7.900%	7.800%	0.370%	$ 12,379.72	$ 578.70	$ 215,267.77	0.013425%	$ 10,062.87	0.065286%
373	SCHOOL DISTRICT 4 - SWAN - SD0654	7.900%	7.800%	0.370%	$ 6,249.76	$ 292.16	$ 108,675.47	0.006778%	$ 5,080.30	0.032960%
374	SCHOOL DISTRICT 5 - BASIN - SD0656	7.900%	7.800%	0.370%	$ 888.29	$ 41.52	$ 15,446.25	0.000963%	$ 721.98	0.004684%
375	SCHOOL DISTRICT 5 - KALIS - SD0657	7.900%	7.800%	0.370%	$ 372,071.68	$ 17,393.10	$ 6,469,858.70	0.403503%	$ 302,444.14	1.962200%
376	SCHOOL DISTRICT 5 - PARK - SD0658	7.900%	7.800%	0.370%	$ 21,455.34	$ 1,002.96	$ 373,081.39	0.023268%	$ 17,440.21	0.113149%
377	SCHOOL DISTRICT 5 - SAND - SD0659	7.900%	7.800%	0.370%	$ 21,546.69	$ 1,007.23	$ 374,669.85	0.023367%	$ 17,514.46	0.113631%
378	SCHOOL DISTRICT 5 - SHERI - SD0660	7.900%	7.800%	0.370%	$ 17,792.73	$ 831.75	$ 309,393.20	0.019296%	$ 14,463.09	0.093834%
379	SCHOOL DISTRICT 5 - SIDNE - SD0661	7.900%	7.800%	0.370%	$ 104,863.75	$ 4,902.03	$ 1,823,448.77	0.113722%	$ 85,240.14	0.553022%
380	SCHOOL DISTRICT 5 - TERRY - SD0662	7.900%	7.800%	0.370%	$ 15,345.45	$ 717.35	$ 266,838.08	0.016642%	$ 12,473.81	0.080928%
381	SCHOOL DISTRICT 6 - LAME - SD0664	7.900%	7.800%	0.370%	$ 87,413.13	$ 4,086.27	$ 1,520,004.42	0.094797%	$ 71,055.10	0.460992%
382	SCHOOL DISTRICT 6 - COLUM - SD0665	7.900%	7.800%	0.370%	$ 42,908.91	$ 2,005.85	$ 746,131.99	0.046534%	$ 34,879.21	0.226290%
383	SCHOOL DISTRICT 6 - TROUT - SD0666	7.900%	7.800%	0.370%	$ 7,959.41	$ 372.08	$ 138,404.13	0.008632%	$ 6,470.00	0.041976%
384	SCHOOL DISTRICT 6 - COLUM - SD0667	7.900%	7.800%	0.370%	$ 162,615.74	$ 7,601.74	$ 2,827,683.26	0.176353%	$ 132,184.70	0.857589%
385	SCHOOL DISTRICT 6 - RYEGA - SD0668	7.900%	7.800%	0.370%	$ 9,534.24	$ 445.70	$ 165,788.45	0.010340%	$ 7,750.16	0.050282%
386	SCHOOL DISTRICT 55F - SU - SD0669	7.900%	7.800%	0.370%	$ 39,174.84	$ 1,831.29	$ 681,201.21	0.042484%	$ 31,843.83	0.206597%
387	SCHOOL DISTRICT 6 & 1 - S - SD0670	7.900%	7.800%	0.370%	$ 12,731.93	$ 595.18	$ 221,392.25	0.013807%	$ 10,349.43	0.067145%
388	SCHOOL DISTRICT 6 - WIBAU - SD0671	7.900%	7.800%	0.370%	$ 17,475.53	$ 816.92	$ 303,877.49	0.018952%	$ 14,205.21	0.092161%
389	SCHOOL DISTRICT 7 - BOULD - SD0672	7.900%	7.800%	0.370%	$ 17,167.85	$ 802.54	$ 298,527.33	0.018618%	$ 13,955.16	0.090538%
390	SCHOOL DISTRICT 7 - BOZEM - SD0673	7.900%	7.800%	0.370%	$ 406,072.16	$ 18,982.52	$ 7,061,084.30	0.440375%	$ 330,082.16	2.141511%
391	SCHOOL DISTRICT 7 - CHARL - SD0674	7.900%	7.800%	0.370%	$ 23,040.04	$ 1,077.04	$ 400,637.33	0.024986%	$ 18,728.37	0.121506%
392	SCHOOL DISTRICT 7 - GARDI - SD0675	7.900%	7.800%	0.370%	$ 16,985.45	$ 794.01	$ 295,355.62	0.018420%	$ 13,806.84	0.089576%
393	SCHOOL DISTRICT 7 - HINSD - SD0676	7.900%	7.800%	0.370%	$ 15,058.63	$ 703.94	$ 261,850.64	0.016331%	$ 12,240.63	0.079415%
394	SCHOOL DISTRICT 7 & 70 - - SD0677	7.900%	7.800%	0.370%	$ 127,202.37	$ 5,946.29	$ 2,211,889.28	0.137948%	$ 103,398.51	0.670830%
395	SCHOOL DISTRICT 7 - LOLO - SD0678	7.900%	7.800%	0.370%	$ 36,786.85	$ 1,719.67	$ 639,677.07	0.039894%	$ 29,902.90	0.194004%
396	SCHOOL DISTRICT 1 & 7 - T - SD0679	7.900%	7.800%	0.370%	$ 35,953.14	$ 1,680.69	$ 625,179.90	0.038990%	$ 29,225.09	0.189607%
397	SCHOOL DISTRICT 7 - VICTO - SD0680	7.900%	7.800%	0.370%	$ 23,445.12	$ 1,095.98	$ 407,681.16	0.025426%	$ 19,057.71	0.123643%
398	SCHOOL DISTRICT 7 - MEDIC - SD0681	7.900%	7.800%	0.370%	$ 23,530.69	$ 1,099.98	$ 409,169.11	0.025518%	$ 19,127.27	0.124094%
399	SCHOOL DISTRICT 7 - TWIN - SD0682	7.900%	7.800%	0.370%	$ 26,177.59	$ 1,223.71	$ 455,195.38	0.028389%	$ 21,278.78	0.138053%
400	SCHOOL DISTRICT 7 - JOLIE - SD0683	7.900%	7.800%	0.370%	$ 27,076.26	$ 1,265.72	$ 470,822.12	0.029364%	$ 22,009.28	0.142792%
401	SCHOOL DISTRICT 7 & 2 - S - SD0684	7.900%	7.800%	0.370%	$ 10,342.16	$ 483.46	$ 179,837.16	0.011216%	$ 8,406.76	0.054541%
402	SCHOOL DISTRICT 8 - ARLEE - SD0685	7.900%	7.800%	0.370%	$ 36,811.58	$ 1,720.82	$ 640,107.09	0.039921%	$ 29,922.90	0.194134%
403	SCHOOL DISTRICT 8-WHITE S - SD0686	7.900%	7.800%	0.370%	$ 21,971.76	$ 1,027.11	$ 382,061.28	0.023828%	$ 17,860.15	0.115873%
404	SCHOOL DISTRICT 8 - ELDER - SD0687	7.900%	7.800%	0.370%	$ 6,669.12	$ 311.76	$ 115,967.61	0.007232%	$ 5,421.11	0.035171%
405	SCHOOL DISTRICT 9 - BROWN - SD0690 - SD9690	7.900%	7.800%	0.370%	$ 264,622.39	$ 12,370.20	$ 4,601,450.65	0.286976%	$ 215,102.22	1.395543%
406	SCHOOL DISTRICT 9 - DARBY - SD0691	7.900%	7.800%	0.370%	$ 41,178.29	$ 1,924.95	$ 716,038.69	0.044657%	$ 33,472.46	0.217163%
407	SCHOOL DISTRICT 9 - DIXON - SD0692	7.900%	7.800%	0.370%	$ 11,567.05	$ 540.72	$ 201,136.46	0.012544%	$ 9,402.44	0.061001%
408	SCHOOL DISTRICT 9 - EAST - SD0693	7.900%	7.800%	0.370%	$ 47,718.35	$ 2,230.67	$ 829,762.11	0.051749%	$ 38,788.55	0.251653%
409	SCHOOL DISTRICT 9 - OPHEI - SD0695	7.900%	7.800%	0.370%	$ 10,801.73	$ 504.94	$ 187,828.50	0.011714%	$ 8,780.27	0.056965%
410	SCHOOL DISTRICT 9 - POPLA - SD0696	7.900%	7.800%	0.370%	$ 99,116.13	$ 4,633.34	$ 1,723,504.88	0.107489%	$ 80,567.96	0.522710%
411	SCHOOL DISTRICT 9 & 9 - R - SD0697	7.900%	7.800%	0.370%	$ 13,254.99	$ 619.63	$ 230,487.61	0.014375%	$ 10,774.59	0.069903%
412	SCHOOL DISTRICT 15 - KALI - SD0698	7.900%	7.800%	0.370%	$ 9,893.83	$ 462.50	$ 172,041.26	0.010730%	$ 8,042.29	0.052177%
413	SCHOOL DISTRICT 16 - HARL - SD0699	7.900%	7.800%	0.370%	$ 21,086.65	$ 985.73	$ 366,670.33	0.022868%	$ 17,140.61	0.111205%
414	SCHOOL DISTRICT 10 - ANAC - SD0700	7.900%	7.800%	0.370%	$ 70,446.98	$ 3,293.16	$ 1,224,984.41	0.076398%	$ 57,263.91	0.371517%

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

		DB Contributions for Fiscal Year Ending June 30, 2014					Net Pension Liability as of June 30, 2013			
		Member Rate	Employer Rate	State Rate	Employer Contribution DB	State Contribution DB	Net Pension Liability - Employer	Employer proportion based on employer contributions	Net Pension Liability - State	State proportion
415	SCHOOL DISTRICT 10 - CHIN - SD0701	7.900%	7.800%	0.370%	$ 30,411.87	$ 1,421.66	$ 528,824.18	0.032981%	$ 24,720.88	0.160384%
416	SCHOOL DISTRICT 10 - CONR - SD0702	7.900%	7.800%	0.370%	$ 45,419.12	$ 2,123.19	$ 789,781.39	0.049256%	$ 36,919.60	0.239527%
417	SCHOOL DISTRICT 10 - DILL - SD0703	7.900%	7.800%	0.370%	$ 31,501.72	$ 1,472.60	$ 547,775.30	0.034163%	$ 25,606.66	0.166131%
418	SCHOOL DISTRICT 10 - NOXO - SD0704	7.900%	7.800%	0.370%	$ 11,226.81	$ 524.82	$ 195,220.11	0.012175%	$ 9,125.96	0.059208%
419	SCHOOL DISTRICT 11 - POTO - SD0705	7.900%	7.800%	0.370%	$ 6,769.44	$ 316.45	$ 117,712.05	0.007341%	$ 5,502.67	0.035700%
420	SCHOOL DISTRICT 12 - LIMA - SD0706	7.900%	7.800%	0.370%	$ 8,988.19	$ 420.17	$ 156,293.32	0.009747%	$ 7,306.23	0.047401%
421	SCHOOL DISTRICT 12 - BAKE - SD0707	7.900%	7.800%	0.370%	$ 50,684.92	$ 2,369.35	$ 881,347.03	0.054967%	$ 41,200.02	0.267298%
422	SCHOOL DISTRICT 13 - BOX - SD0708	7.900%	7.800%	0.370%	$ 64,358.15	$ 3,008.53	$ 1,119,107.31	0.069795%	$ 52,314.55	0.339407%
423	SCHOOL DISTRICT 12 - HARL - SD0709	7.900%	7.800%	0.370%	$ 57,812.59	$ 2,702.55	$ 1,005,288.25	0.062696%	$ 46,993.95	0.304888%
424	SCHOOL DISTRICT 13 - LONE - SD0710	7.900%	7.800%	0.370%	$ 21,807.38	$ 1,019.42	$ 379,202.92	0.023650%	$ 17,726.43	0.115006%
425	SCHOOL DISTRICT 12 - ROSE - SD0711	7.900%	7.800%	0.370%	$ 11,380.77	$ 532.01	$ 197,897.28	0.012342%	$ 9,250.98	0.060019%
426	SCHOOL DISTRICT 12 - SACO - SD0712	7.900%	7.800%	0.370%	$ 13,150.57	$ 614.74	$ 228,671.88	0.014261%	$ 10,689.56	0.069352%
427	SCHOOL DISTRICT 12 - STAN - SD0713	7.900%	7.800%	0.370%	$ 12,774.75	$ 597.18	$ 222,136.84	0.013854%	$ 10,384.21	0.067371%
428	SCHOOL DISTRICT 14 - BONN - SD0714	7.900%	7.800%	0.370%	$ 17,533.68	$ 819.65	$ 304,888.65	0.019015%	$ 14,252.68	0.092469%
429	SCHOOL DISTRICT 24 - WORD - SD0715	7.900%	7.800%	0.370%	$ 74,133.18	$ 3,465.47	$ 1,289,082.79	0.080396%	$ 60,260.17	0.390957%
430	SCHOOL DISTRICT 14 - HOT - SD0716	7.900%	7.800%	0.370%	$ 16,156.36	$ 755.26	$ 280,938.79	0.017521%	$ 13,133.02	0.085205%
431	SCHOOL DISTRICT 13 - EURE - SD0717	7.900%	7.800%	0.370%	$ 53,872.54	$ 2,518.36	$ 936,775.74	0.058423%	$ 43,791.11	0.284108%
432	SCHOOL DISTRICT 3 & 13 - - SD0718	7.900%	7.800%	0.370%	$ 20,635.63	$ 964.65	$ 358,827.66	0.022379%	$ 16,774.05	0.108827%
433	SCHOOL DISTRICT 13 - NASH - SD0719	7.900%	7.800%	0.370%	$ 17,190.45	$ 803.59	$ 298,920.31	0.018643%	$ 13,973.42	0.090657%
434	SCHOOL DISTRICT 15 & 17 - - SD0720	7.900%	7.800%	0.370%	$ 7,823.18	$ 365.71	$ 136,035.26	0.008484%	$ 6,359.24	0.041258%
435	SCHOOL DISTRICT 15 & 6 - - SD0721	7.900%	7.800%	0.370%	$ 41,601.54	$ 1,944.73	$ 723,398.47	0.045116%	$ 33,816.41	0.219394%
436	SCHOOL DISTRICT 14 - MALT - SD0722	7.900%	7.800%	0.370%	$ 36,714.56	$ 1,716.28	$ 638,420.04	0.039816%	$ 29,843.95	0.193622%
437	SCHOOL DISTRICT 15 - CUST - SD0723	7.900%	7.800%	0.370%	$ 9,407.50	$ 439.77	$ 163,584.60	0.010202%	$ 7,647.05	0.049613%
438	SCHOOL DISTRICT 15 - CUT - SD0724	7.900%	7.800%	0.370%	$ 83,045.60	$ 3,882.11	$ 1,444,058.57	0.090061%	$ 67,505.01	0.437960%
439	SCHOOL DISTRICT 15 - EKAL - SD0725	7.900%	7.800%	0.370%	$ 16,748.26	$ 782.92	$ 291,231.18	0.018163%	$ 13,613.99	0.088325%
440	HAVRE PUBLIC SCHOOLS - SD0726	7.900%	7.800%	0.370%	$ 172,442.52	$ 8,061.11	$ 2,998,558.61	0.187010%	$ 140,172.57	0.909413%
441	SCHOOL DISTRICT 17 - CULB - SD0727	7.900%	7.800%	0.370%	$ 30,975.37	$ 1,448.00	$ 538,622.74	0.033592%	$ 25,178.90	0.163356%
442	SCHOOL DISTRICT 17 H - HA - SD0728	7.900%	7.800%	0.370%	$ 163,916.80	$ 7,662.56	$ 2,850,307.06	0.177764%	$ 133,242.28	0.864451%
443	SCHOOL DISTRICT 18 - VALI - SD0729	7.900%	7.800%	0.370%	$ 19,096.81	$ 892.71	$ 332,069.52	0.020710%	$ 15,523.10	0.100711%
444	SCHOOL DISTRICT 20 - GARR - SD0731	7.900%	7.800%	0.370%	$ 726.52	$ 33.96	$ 12,633.27	0.000788%	$ 590.52	0.003831%
445	SCHOOL DISTRICT 20 - PLEN - SD0732	7.900%	7.800%	0.370%	$ 33,360.17	$ 1,559.48	$ 580,091.41	0.036178%	$ 27,117.40	0.175933%
446	SCHOOL DISTRICT 21 - BROA - SD0734	7.900%	7.800%	0.370%	$ 13,671.69	$ 639.10	$ 237,733.50	0.014827%	$ 11,113.15	0.072100%
447	SCHOOL DISTRICT 23 - MISS - SD0736	7.900%	7.800%	0.370%	$ 22,691.64	$ 1,060.76	$ 394,579.09	0.024609%	$ 18,445.28	0.119670%
448	SCHOOL DISTRICT 23 - POLS - SD0737	7.900%	7.800%	0.370%	$ 108,062.37	$ 5,051.55	$ 1,879,068.75	0.117191%	$ 87,840.10	0.569890%
449	SCHOOL DISTRICT 23 - ROBE - SD0738	7.900%	7.800%	0.370%	$ 11,241.59	$ 525.50	$ 195,477.12	0.012191%	$ 9,137.78	0.059284%
450	SCHOOL DISTRICT 24 - THRE - SD0739	7.900%	7.800%	0.370%	$ 19,158.06	$ 895.57	$ 333,134.58	0.020776%	$ 15,572.84	0.101034%
451	SCHOOL DISTRICT 25 - HOBS - SD0740	7.900%	7.800%	0.370%	$ 11,621.82	$ 543.28	$ 202,088.84	0.012604%	$ 9,446.96	0.061290%
452	SCHOOL DISTRICT 26 - LOCK - SD0741	7.900%	7.800%	0.370%	$ 47,732.98	$ 2,231.35	$ 830,016.51	0.051765%	$ 38,800.37	0.251729%
453	SCHOOL DISTRICT 27 - MONT - SD0742	7.900%	7.800%	0.370%	$ 16,569.41	$ 774.56	$ 288,121.21	0.017969%	$ 13,468.62	0.087382%
454	SCHOOL DISTRICT 28 - ST I - SD0743	7.900%	7.800%	0.370%	$ 46,297.13	$ 2,164.24	$ 805,048.88	0.050208%	$ 37,633.41	0.244158%
455	SCHOOL DISTRICT 29 - SOME - SD0744	7.900%	7.800%	0.370%	$ 23,065.72	$ 1,078.25	$ 401,083.87	0.025014%	$ 18,749.41	0.121643%
456	SCHOOL DISTRICT 29 - BELT - SD0745	7.900%	7.800%	0.370%	$ 21,458.77	$ 1,003.12	$ 373,141.03	0.023272%	$ 17,443.00	0.113167%
457	SCHOOL DISTRICT 20 - WHIT - SD0746	7.900%	7.800%	0.370%	$ 12,664.70	$ 592.03	$ 220,223.21	0.013735%	$ 10,294.66	0.066790%
458	SCHOOL DISTRICT 33 - GOLD - SD0748	7.900%	7.800%	0.370%	$ 1,301.53	$ 60.84	$ 22,631.97	0.001411%	$ 1,057.93	0.006864%
459	SCHOOL DISTRICT 32 - CLIN - SD0749	7.900%	7.800%	0.370%	$ 11,858.84	$ 554.36	$ 206,210.32	0.012861%	$ 9,639.62	0.062540%
460	SCHOOL DISTRICT 30 - POWE - SD0751	7.900%	7.800%	0.370%	$ 16,353.50	$ 764.47	$ 284,366.80	0.017735%	$ 13,293.17	0.086244%
461	SCHOOL DISTRICT 30 - RONA - SD0752	7.900%	7.800%	0.370%	$ 108,524.73	$ 5,073.16	$ 1,887,108.60	0.117692%	$ 88,215.87	0.572328%
462	SCHOOL DISTRICT 32 J - AS - SD0754	7.900%	7.800%	0.370%	$ 6,793.03	$ 317.55	$ 118,122.25	0.007367%	$ 5,521.80	0.035824%
463	SCHOOL DISTRICT 38 - BIG - SD0755	7.900%	7.800%	0.370%	$ 61,506.16	$ 2,875.20	$ 1,069,514.79	0.066702%	$ 49,996.11	0.324365%
464	SCHOOL DISTRICT 30 & 6 - - SD0756	7.900%	7.800%	0.370%	$ 10,801.68	$ 504.94	$ 187,827.63	0.011714%	$ 8,780.27	0.056965%
465	SCHOOL DISTRICT 3 - BELFR - SD0757	7.900%	7.800%	0.370%	$ 8,113.47	$ 379.28	$ 141,083.04	0.008799%	$ 6,595.20	0.042788%
466	SCHOOL DISTRICT 43 - TURN - SD0758	7.900%	7.800%	0.370%	$ 10,529.72	$ 492.23	$ 183,098.59	0.011419%	$ 8,559.26	0.055531%
467	SCHOOL DISTRICT 40 - FREN - SD0759	7.900%	7.800%	0.370%	$ 89,612.92	$ 4,189.10	$ 1,558,256.01	0.097183%	$ 72,843.18	0.472593%
468	LAVINA K-12 - SD0760	7.900%	7.800%	0.370%	$ 8,733.74	$ 408.28	$ 151,868.76	0.009472%	$ 7,099.48	0.046060%
469	SCHOOL DISTRICT 44 - BELG - SD0761	7.900%	7.800%	0.370%	$ 253,397.26	$ 11,845.47	$ 4,406,259.75	0.274803%	$ 205,977.83	1.336345%
470	SCHOOL DISTRICT 44 - MOOR - SD0762	7.900%	7.800%	0.370%	$ 9,333.80	$ 436.33	$ 162,303.05	0.010122%	$ 7,587.23	0.049225%
471	SCHOOL DISTRICT 44 - WHIT - SD0763	7.900%	7.800%	0.370%	$ 80,154.95	$ 3,746.97	$ 1,393,793.80	0.086926%	$ 65,155.10	0.422714%
472	SCHOOL DISTRICT 45 - AUGU - SD0764	7.900%	7.800%	0.370%	$ 12,099.77	$ 565.62	$ 210,399.79	0.013122%	$ 9,835.42	0.063810%

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

		DB Contributions for Fiscal Year Ending June 30, 2014					Net Pension Liability as of June 30, 2013			
		Member Rate	Employer Rate	State Rate	Employer Contribution DB	State Contribution DB	Net Pension Liability - Employer	Employer proportion based on employer contributions	Net Pension Liability - State	State proportion
473	SCHOOL DISTRICT 45 - WOLF - SD0765	7.900%	7.800%	0.370%	$ 79,369.04	$ 3,710.24	$ 1,380,127.81	0.086074%	$ 64,516.41	0.418570%
474	SCHOOL DISTRICT 44 - GERA - SD0766	7.900%	7.800%	0.370%	$ 11,614.59	$ 542.94	$ 201,963.12	0.012596%	$ 9,441.04	0.061252%
475	SCHOOL DISTRICT 21 - FAIR - SD0767	7.900%	7.800%	0.370%	$ 30,793.39	$ 1,439.49	$ 535,458.34	0.033395%	$ 25,030.92	0.162396%
476	SCHOOL DISTRICT 65 - FROI - SD0768	7.900%	7.800%	0.370%	$ 11,640.34	$ 544.15	$ 202,410.88	0.012624%	$ 9,462.08	0.061388%
477	SCHOOL DISTRICT 55 - PLEV - SD0769	7.900%	7.800%	0.370%	$ 18,457.91	$ 862.85	$ 320,959.85	0.020017%	$ 15,003.88	0.097342%
478	SCHOOL DISTRICT 50 - EAST - SD0770	7.900%	7.800%	0.370%	$ 11,952.00	$ 558.72	$ 207,830.25	0.012962%	$ 9,715.44	0.063032%
479	SCHOOL DISTRICT 50 - HAYS - SD0771	7.900%	7.800%	0.370%	$ 30,441.19	$ 1,423.03	$ 529,334.02	0.033013%	$ 24,744.70	0.160539%
480	SCHOOL DISTRICT 52 - ABSA - SD0772	7.900%	7.800%	0.370%	$ 25,261.69	$ 1,180.90	$ 439,269.03	0.027396%	$ 20,534.37	0.133223%
481	SCHOOL DISTRICT 52 - ENNI - SD0773	7.900%	7.800%	0.370%	$ 37,927.48	$ 1,772.98	$ 659,511.19	0.041131%	$ 30,829.89	0.200019%
482	SHIELDS VALLEY - SD0774	7.900%	7.800%	0.370%	$ 16,290.10	$ 761.50	$ 283,264.36	0.017666%	$ 13,241.53	0.085909%
483	SCHOOL DISTRICT 55 - BROC - SD0775	7.900%	7.800%	0.370%	$ 16,911.00	$ 790.53	$ 294,061.03	0.018340%	$ 13,746.32	0.089184%
484	SCHOOL DISTRICT 55 - ROUN - SD0776	7.900%	7.800%	0.370%	$ 53,810.06	$ 2,515.44	$ 935,689.29	0.058356%	$ 43,740.34	0.283779%
485	SCHOOL DISTRICT 57 - HAVR - SD0777	7.900%	7.800%	0.370%	$ 1,937.62	$ 90.58	$ 33,692.78	0.002101%	$ 1,575.07	0.010219%
486	SCHOOL DISTRICT 58 - GEYS - SD0778	7.900%	7.800%	0.370%	$ 9,634.65	$ 450.38	$ 167,534.45	0.010449%	$ 7,831.54	0.050810%
487	SCHOOL DISTRICT 58 - YELL - SD0779	7.900%	7.800%	0.370%	$ 11,491.84	$ 537.20	$ 199,828.65	0.012463%	$ 9,341.23	0.060604%
488	SCHOOL DISTRICT 64J - MEL - SD0780	7.900%	7.800%	0.370%	$ 12,515.41	$ 585.05	$ 217,627.24	0.013573%	$ 10,173.28	0.066002%
489	SCHOOL DISTRICT 73 - SWAN - SD0781	7.900%	7.800%	0.370%	$ 519.64	$ 24.29	$ 9,035.89	0.000564%	$ 422.37	0.002740%
490	SD 75 GREENFIELD - SD0782	7.900%	7.800%	0.370%	$ 7,800.99	$ 364.67	$ 135,649.41	0.008460%	$ 6,341.15	0.041140%
491	SCHOOL DISTRICT 87 - BOX - SD0783	7.900%	7.800%	0.370%	$ 173,554.93	$ 8,113.11	$ 3,017,902.02	0.188216%	$ 141,076.78	0.915279%
492	SCHOOL DISTRICT 84 - DENT - SD0785	7.900%	7.800%	0.370%	$ 9,246.48	$ 432.24	$ 160,784.66	0.010028%	$ 7,516.11	0.048763%
493	SCHOOL DISTRICT 74 - ROY - SD0786	7.900%	7.800%	0.370%	$ 8,597.07	$ 401.88	$ 149,492.24	0.009323%	$ 6,988.19	0.045338%
494	SCHOOL DISTRICT 74 - VAUG - SD0787	7.900%	7.800%	0.370%	$ 7,298.51	$ 341.18	$ 126,911.91	0.007915%	$ 5,932.69	0.038490%
495	SCHOOL DISTRICT 159 - WIN - SD0790	7.900%	7.800%	0.370%	$ 12,789.80	$ 597.88	$ 222,398.54	0.013870%	$ 10,396.38	0.067450%
496	SCHOOL DISTRICT 41 - PION - SD0791	7.900%	7.800%	0.370%	$ 5,134.56	$ 240.03	$ 89,283.54	0.005568%	$ 4,173.82	0.027079%
497	SCHOOL DISTRICT 50 - EVER - SD0792	7.900%	7.800%	0.370%	$ 47,085.04	$ 2,201.06	$ 818,749.64	0.051063%	$ 38,273.67	0.248312%
498	SCHOOL DISTRICT 37 - SHEP - SD0793	7.900%	7.800%	0.370%	$ 58,730.91	$ 2,745.47	$ 1,021,256.68	0.063692%	$ 47,740.27	0.309730%
499	SCHOOL DISTRICT 19 - COLS - SD0794 - SD9794	7.900%	7.800%	0.370%	$ 96,007.46	$ 4,488.03	$ 1,669,449.02	0.104118%	$ 78,041.20	0.506317%
500	SCHOOL DISTRICT 2 & 3 - P - SD0796	7.900%	7.800%	0.370%	$ 23,520.74	$ 1,099.51	$ 408,996.10	0.025508%	$ 19,119.10	0.124041%
501	SCHOOL DISTRICT 69 - WEST - SD0798	7.900%	7.800%	0.370%	$ 18,714.55	$ 874.84	$ 325,422.49	0.020295%	$ 15,212.37	0.098695%
502	SCHOOL DISTRICT 11 & 2 - - SD0799	7.900%	7.800%	0.370%	$ 12,634.97	$ 590.64	$ 219,706.24	0.013702%	$ 10,270.49	0.066633%
503	SCHOOL DISTRICT 1 - TROY - SD0800	7.900%	7.800%	0.370%	$ 37,263.03	$ 1,741.92	$ 647,957.24	0.040411%	$ 30,289.80	0.196514%
504	SCHOOL DISTRICT 85 - ULM - SD0801	7.900%	7.800%	0.370%	$ 6,730.08	$ 314.61	$ 117,027.63	0.007299%	$ 5,470.67	0.035493%
505	SCHOOL DISTRICT 14 - SHEL - SD0802	7.900%	7.800%	0.370%	$ 48,287.41	$ 2,257.28	$ 839,657.35	0.052367%	$ 39,251.26	0.254655%
506	SCHOOL DISTRICT 10 - CAYU - SD0803	7.900%	7.800%	0.370%	$ 12,495.51	$ 584.12	$ 217,281.21	0.013551%	$ 10,157.11	0.065897%
507	SCHOOL DISTRICT 52 - INDE - SD0805	7.900%	7.800%	0.370%	$ 11,112.29	$ 519.46	$ 193,228.75	0.012051%	$ 9,032.76	0.058603%
508	SCHOOL DISTRICT 23 - HARR - SD0806	7.900%	7.800%	0.370%	$ 6,450.60	$ 301.54	$ 112,167.82	0.006996%	$ 5,243.40	0.034018%
509	SCHOOL DISTRICT 27 - GRAS - SD0807	7.900%	7.800%	0.370%	$ 8,863.19	$ 414.32	$ 154,119.73	0.009612%	$ 7,204.50	0.046741%
510	SCHOOL DISTRICT 32 - RAPE - SD0810	7.900%	7.800%	0.370%	$ 10,727.34	$ 501.46	$ 186,534.95	0.011634%	$ 8,719.76	0.056572%
511	SCHOOL DISTRICT 115 - WIN - SD0811	7.900%	7.800%	0.370%	$ 9,486.21	$ 443.45	$ 164,953.26	0.010288%	$ 7,711.04	0.050028%
512	SCHOOL DISTRICT 78J & 2 - - SD0812	7.900%	7.800%	0.370%	$ 13,179.90	$ 616.11	$ 229,181.89	0.014293%	$ 10,713.38	0.069506%
513	SCHOOL DISTRICT 27 - MONF - SD0813	7.900%	7.800%	0.370%	$ 19,551.48	$ 913.97	$ 339,975.65	0.021203%	$ 15,892.79	0.103109%
514	SCHOOL DISTRICT 35 - GALL - SD0814	7.900%	7.800%	0.370%	$ 8,030.14	$ 375.38	$ 139,634.04	0.008708%	$ 6,527.39	0.042348%
515	SCHOOL DISTRICT 23 - BILL - SD0815	7.900%	7.800%	0.370%	$ 11,427.19	$ 534.18	$ 198,704.47	0.012393%	$ 9,288.72	0.060263%
516	SCHOOL DISTRICT 58 - WHIT - SD0816	7.900%	7.800%	0.370%	$ 5,928.07	$ 277.12	$ 103,081.68	0.006429%	$ 4,818.77	0.031263%
517	SCHOOL DISTRICT 29 - WYOL - SD0817	7.900%	7.800%	0.370%	$ 21,347.50	$ 997.92	$ 371,206.18	0.023151%	$ 17,352.57	0.112580%
518	SCHOOL DISTRICT 64 - BAIN - SD0819	7.900%	7.800%	0.370%	$ 28,967.42	$ 1,354.13	$ 503,707.01	0.031414%	$ 23,546.62	0.152766%
519	SCHOOL DISTRICT 2 - DUPUY - SD0820	7.900%	7.800%	0.370%	$ 1,509.58	$ 70.57	$ 26,249.70	0.001637%	$ 1,227.12	0.007961%
520	SCHOOL DISTRICT 2-27 - LO - SD0821	7.900%	7.800%	0.370%	$ 63,818.51	$ 2,983.30	$ 1,109,723.65	0.069210%	$ 51,875.84	0.336561%
521	SCHOOL DISTRICT 33 - SWAN - SD0822	7.900%	7.800%	0.370%	$ 5,817.85	$ 271.97	$ 101,165.10	0.006309%	$ 4,729.22	0.030682%
522	SCHOOL DISTRICT 23 - LUST - SD0824	7.900%	7.800%	0.370%	$ 4,468.48	$ 208.88	$ 77,701.25	0.004846%	$ 3,632.16	0.023565%
523	SCHOOL DISTRICT 41 - ANDE - SD0825	7.900%	7.800%	0.370%	$ 9,560.09	$ 446.90	$ 166,237.95	0.010368%	$ 7,771.03	0.050417%
524	SCHOOL DISTRICT 34 - SEEL - SD0826	7.900%	7.800%	0.370%	$ 13,311.55	$ 622.27	$ 231,471.12	0.014436%	$ 10,820.49	0.070201%
525	SCHOOL DISTRICT 5 - MELRO - SD0827	7.900%	7.800%	0.370%	$ 905.43	$ 42.33	$ 15,744.29	0.000982%	$ 736.07	0.004775%
526	SCHOOL DISTRICT 45 - GOLD - SD0829	7.900%	7.800%	0.370%	$ 1,281.51	$ 59.90	$ 22,283.85	0.001390%	$ 1,041.59	0.006758%
527	SCHOOL DISTRICT 26 - REIC - SD0830	7.900%	7.800%	0.370%	$ 732.21	$ 34.23	$ 12,732.21	0.000794%	$ 595.22	0.003862%
528	SCHOOL DISTRICT 14 - FORT - SD9000	7.900%	7.800%	0.370%	$ 8,697.12	$ 406.57	$ 151,231.98	0.009432%	$ 7,069.74	0.045867%
529	SCHOOL DISTRICT 21 - GALA - SD9002	7.900%	7.800%	0.370%	$ 766.14	$ 35.82	$ 13,322.21	0.000831%	$ 622.86	0.004041%
530	SCHOOL DISTRICT 12 12 - M - SD9005	7.900%	7.800%	0.370%	$ 283.44	$ 13.25	$ 4,928.67	0.000307%	$ 230.40	0.001495%

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
a Special Funding Situation

as of June 30

		DB Contributions for Fiscal Year Ending June 30, 2014					Net Pension Liability as of June 30, 2013			
		Member Rate	Employer Rate	State Rate	Employer Contribution DB	State Contribution DB	Net Pension Liability - Employer	Employer proportion based on employer contributions	Net Pension Liability - State	State proportion
SCHOOL DISTRICT 38 - LINC	- SD9006	7.900%	7.800%	0.370%	$ 8,874.71	$ 414.87	$ 154,320.05	0.009624%	$ 7,214.07	0.046804%
SCHOOL DISTRICT 1 - FORT	- SD9007	7.900%	7.800%	0.370%	$ 38,590.49	$ 1,803.97	$ 671,040.10	0.041850%	$ 31,368.77	0.203515%
SCHOOL DISTRICT 4 - CANYO	- SD9011	7.900%	7.800%	0.370%	$ 16,961.31	$ 792.89	$ 294,935.86	0.018394%	$ 13,787.36	0.089450%
SCHOOL DISTRICT 13 - FISH	- SD9014	7.900%	7.800%	0.370%	$ 847.57	$ 39.62	$ 14,738.18	0.000919%	$ 688.94	0.004470%
BIG SKY SCHOOL DISTRICT #	- SD9019	7.900%	7.800%	0.370%	$ 36,880.20	$ 1,724.02	$ 641,300.31	0.039996%	$ 29,978.54	0.194495%
SCHOOL DISTRICT 43 - LAMO	- SD9025	7.900%	7.800%	0.370%	$ 3,227.56	$ 150.88	$ 56,123.21	0.003500%	$ 2,623.61	0.017022%
SCHOOL DISTRICT 11 - BROR	- SD9027	7.900%	7.800%	0.370%	$ 1,549.46	$ 72.44	$ 26,943.16	0.001680%	$ 1,259.64	0.008172%
SCHOOL DISTRICT 104 - SPR	- SD9028	7.900%	7.800%	0.370%	$ 330.68	$ 15.46	$ 5,750.11	0.000359%	$ 268.83	0.001744%
SCHOOL DISTRICT 75 - ARRO	- SD9029	7.900%	7.800%	0.370%	$ 5,574.60	$ 260.60	$ 96,935.28	0.006046%	$ 4,531.51	0.029400%
SCHOOL DISTRICT 17 - MORI	- SD9030	7.900%	7.800%	0.370%	$ 4,297.40	$ 200.89	$ 74,726.38	0.004660%	$ 3,493.22	0.022663%
SCHOOL DISTRICT 7 - GRANT	- SD9033	7.900%	7.800%	0.370%	$ 2,027.73	$ 94.79	$ 35,259.68	0.002199%	$ 1,648.28	0.010694%
SCHOOL DISTRICT 20 - KILA	- SD9034	7.900%	7.800%	0.370%	$ 13,815.94	$ 645.85	$ 240,241.83	0.014983%	$ 11,230.52	0.072861%
SCHOOL DISTRICT 64 - MOUN	- SD9039	7.900%	7.800%	0.370%	$ 1,524.59	$ 71.27	$ 26,510.70	0.001653%	$ 1,239.30	0.008040%
JUDITH GAP SCHOOL	- SD9040	7.900%	7.800%	0.370%	$ 3,829.08	$ 179.00	$ 66,582.89	0.004153%	$ 3,112.58	0.020194%
SCHOOL DISTRICT 86 & 4 -	- SD9043	7.900%	7.800%	0.370%	$ 20,458.62	$ 956.37	$ 355,749.68	0.022187%	$ 16,630.07	0.107893%
SCHOOL DISTRICT 18 - WOOD	- SD9045	7.900%	7.800%	0.370%	$ 532.50	$ 24.89	$ 9,259.51	0.000577%	$ 432.81	0.002808%
SCHOOL DISTRICT 75 - AMST	- SD9046	7.900%	7.800%	0.370%	$ 3,303.69	$ 154.43	$ 57,447.02	0.003583%	$ 2,685.34	0.017422%
SCHOOL DISTRICT 8 - WEST	- SD9049	7.900%	7.800%	0.370%	$ 3,221.25	$ 150.58	$ 56,013.49	0.003493%	$ 2,618.40	0.016988%
SCHOOL DISTRICT 4 - DIVID	- SD9050	7.900%	7.800%	0.370%	$ 755.83	$ 35.33	$ 13,142.93	0.000820%	$ 614.34	0.003986%
SCHOOL DISTRICT 89 - SMIT	- SD9057	7.900%	7.800%	0.370%	$ 6,825.36	$ 319.06	$ 118,684.43	0.007402%	$ 5,548.05	0.035995%
SCHOOL DISTRICT 27 - ELLI	- SD9060	7.900%	7.800%	0.370%	$ 1,500.29	$ 70.14	$ 26,088.16	0.001627%	$ 1,219.65	0.007913%
SCHOOL DISTRICT 99 M	- SD9065	7.900%	7.800%	0.370%	$ 21,429.71	$ 1,001.77	$ 372,635.71	0.023240%	$ 17,419.52	0.113015%
SCHOOL DISTRICT 28C	- SD9066	7.900%	7.800%	0.370%	$ 15,018.09	$ 702.05	$ 261,145.70	0.016287%	$ 12,207.77	0.079202%
SCHOOL DISTRICT 48-1J & 4	- SD9067	7.900%	7.800%	0.370%	$ 18,351.93	$ 857.89	$ 319,116.99	0.019902%	$ 14,917.63	0.096783%
SCHOOL DISTRICT 3 - BILLI	- SD9068	7.900%	7.800%	0.370%	$ 4,896.47	$ 228.90	$ 85,143.46	0.005310%	$ 3,980.28	0.025823%
SCHOOL DISTRICT 12 - HAVR	- SD9071	7.900%	7.800%	0.370%	$ 901.03	$ 42.12	$ 15,667.78	0.000977%	$ 732.41	0.004752%
SCHOOL DISTRICT 11 - WISE	- SD9077	7.900%	7.800%	0.370%	$ 1,061.48	$ 49.62	$ 18,457.80	0.001151%	$ 862.83	0.005598%
MSU COLLEGE OF TECHNOLOGY	- UN3513	7.900%	8.170%	0.000%	$ 122,136.44	$ -	$ 2,123,799.13	0.132454%	$ -	0.000000%
UNIVERSITY OF MONTANA	- UN5103 - UN9103	7.900%	8.170%	0.000%	$ 3,945,552.31	$ -	$ 68,608,193.86	4.278854%	$ -	0.000000%
MONTANA STATE UNIVERSITY	- UN5104	7.900%	8.170%	0.000%	$ 2,773,673.13	$ -	$ 48,230,688.34	3.007980%	$ -	0.000000%
MONTANA STATE UNIVERSITY	- UN5106	7.900%	8.170%	0.000%	$ 666,416.72	$ -	$ 11,588,148.86	0.722712%	$ -	0.000000%
MONTANA STATE UNIVERSITY	- UN5107	7.900%	8.170%	0.000%	$ 182,242.24	$ -	$ 3,168,963.42	0.197637%	$ -	0.000000%

The Notes are an integral part of this schedule.

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

	Net Pension Liability as of June 30, 2014				Pension Expense for Fiscal Year Ending June 30, 2014		
	Net Pension Liability - Employer	**Employer proportion based on employer contributions**	**Net Pension Liability - State**	**State proportion**	**Employer Pension Expense (includes Support Revenue)**	**Support Revenue provided by the State**	**Support Revenue provided by the Coal Tax**
Total	$ 1,246,010,898.06	100.000000%	$ 11,977,746.86	100.000000%	$ 94,917,147.68	$ 901,620.91	$ 33,675,313.01
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%	$ 11,503.15	$ 122.70	$ 3,651.82
CITY OF BELT - CI0303	$ 134,973.29	0.010832%	$ 1,648.14	0.013760%	$ 10,284.14	$ 124.06	$ 3,692.40
TOWN OF BIG SANDY - CI0304	$ 41,368.66	0.003320%	$ 505.10	0.004217%	$ 3,152.03	$ 38.02	$ 1,131.70
CITY OF BILLINGS - CI0305	$ 30,549,142.91	2.451756%	$ 373,051.58	3.114539%	$ 2,355,939.44	$ 28,081.33	$ 835,718.68
CITY OF BOZEMAN - CI0306	$ 11,401,613.08	0.915049%	$ 139,231.14	1.162415%	$ 883,836.44	$ 10,480.58	$ 311,908.62
BUTTE SILVER BOW - CI0307	$ 16,625,036.43	1.334261%	$ 203,017.07	1.694952%	$ 1,278,246.43	$ 15,282.04	$ 454,803.38
TOWN OF BROADUS - CI0308	$ 171,206.33	0.013740%	$ 2,090.68	0.017455%	$ 13,044.88	$ 157.37	$ 4,683.61
TOWN OF BOULDER - CI0309	$ 300,833.46	0.024144%	$ 3,673.69	0.030671%	$ 22,921.69	$ 276.54	$ 8,229.76
TOWN OF CASCADE - CI0310	$ 99,473.32	0.007983%	$ 1,214.65	0.010141%	$ 7,579.25	$ 91.43	$ 2,721.24
CITY OF CHINOOK - CI0311	$ 470,079.24	0.037727%	$ 5,740.46	0.047926%	$ 37,711.66	$ 432.11	$ 12,859.74
CITY OF CHOTEAU - CI0312	$ 331,936.27	0.026640%	$ 4,053.40	0.033841%	$ 25,602.55	$ 305.12	$ 9,080.62
TOWN OF CIRCLE - CI0313	$ 99,334.41	0.007972%	$ 1,213.03	0.010127%	$ 7,568.68	$ 91.32	$ 2,717.45
CITY OF COLUMBIA FALLS - CI0314	$ 796,071.01	0.063890%	$ 9,721.29	0.081161%	$ 61,173.43	$ 731.77	$ 21,777.75
CITY OF CONRAD - CI0315	$ 818,488.95	0.065689%	$ 9,994.92	0.083446%	$ 62,577.62	$ 752.36	$ 22,391.02
TOWN OF CULBERTSON - CI0316	$ 280,833.35	0.022539%	$ 3,429.38	0.028631%	$ 21,397.79	$ 258.15	$ 7,682.63
CITY OF CUT BANK - CI0317	$ 807,757.99	0.064828%	$ 9,863.99	0.082353%	$ 62,446.91	$ 742.51	$ 22,097.46
TOWN OF CHESTER - CI0318	$ 265,904.67	0.021340%	$ 3,247.10	0.027109%	$ 20,278.38	$ 244.42	$ 7,274.23
TOWN OF BROWNING - CI0319	$ 369,903.80	0.029687%	$ 4,517.15	0.037713%	$ 28,184.41	$ 340.02	$ 10,119.29
CITY OF DEER LODGE - CI0320	$ 673,663.30	0.054066%	$ 8,226.38	0.068681%	$ 51,337.89	$ 619.24	$ 18,429.09
CITY OF DILLON - CI0321	$ 730,408.58	0.058620%	$ 8,919.45	0.074467%	$ 56,282.34	$ 671.41	$ 19,981.45
CITY OF BAKER - CI0322	$ 656,369.50	0.052678%	$ 8,015.32	0.066918%	$ 50,459.98	$ 603.35	$ 17,956.00
CITY OF BELGRADE - CI0323	$ 1,044,913.63	0.083861%	$ 12,760.02	0.106531%	$ 81,266.24	$ 960.51	$ 28,585.22
TOWN OF COLUMBUS - CI0324	$ 674,263.93	0.054114%	$ 8,233.82	0.068743%	$ 51,374.80	$ 619.80	$ 18,445.53
CITY OF EAST HELENA - CI0325	$ 387,987.68	0.031138%	$ 4,737.95	0.039556%	$ 29,602.44	$ 356.65	$ 10,614.00
TOWN OF ENNIS - CI0326	$ 293,704.98	0.023572%	$ 3,586.54	0.029943%	$ 22,693.07	$ 269.97	$ 8,034.75
TOWN OF FAIRFIELD - CI0327	$ 74,192.31	0.005954%	$ 906.03	0.007564%	$ 5,953.72	$ 68.20	$ 2,029.65
CITY OF FAIRVIEW - CI0328	$ 404,444.10	0.032459%	$ 4,938.88	0.041234%	$ 31,301.65	$ 371.77	$ 11,064.19
CITY OF FORSYTH - CI0329	$ 580,904.15	0.046621%	$ 7,093.75	0.059224%	$ 44,261.35	$ 533.98	$ 15,891.53
CITY OF FORT BENTON - CI0330	$ 536,440.41	0.043053%	$ 6,550.81	0.054692%	$ 40,873.49	$ 493.11	$ 14,675.15
TOWN OF GERALDINE - CI0331	$ 37,126.90	0.002980%	$ 453.35	0.003785%	$ 2,828.84	$ 34.12	$ 1,015.66
CITY OF GLASGOW - CI0332	$ 792,218.68	0.063580%	$ 9,674.27	0.080769%	$ 61,596.82	$ 728.22	$ 21,672.36
CITY OF GLENDIVE - CI0333	$ 1,448,901.00	0.116283%	$ 17,693.23	0.147718%	$ 111,420.06	$ 1,331.85	$ 39,636.91
CITY OF GREAT FALLS - CI0334	$ 17,266,156.74	1.385715%	$ 210,845.91	1.760314%	$ 1,325,968.24	$ 15,871.36	$ 472,342.20
TOWN OF GRASS RANGE - CI0335	$ 23,688.13	0.001901%	$ 289.31	0.002415%	$ 1,804.90	$ 21.78	$ 648.03
CITY OF HARLEM - CI0336	$ 240,379.76	0.019292%	$ 2,935.36	0.024507%	$ 18,715.37	$ 220.96	$ 6,575.96
CITY OF HAMILTON - CI0337	$ 1,539,909.98	0.123587%	$ 18,804.52	0.156995%	$ 118,948.94	$ 1,415.51	$ 42,126.60
CITY OF HARDIN - CI0338	$ 1,100,879.23	0.088352%	$ 13,443.49	0.112237%	$ 84,519.39	$ 1,011.95	$ 30,116.24
CITY OF HAVRE - CI0339	$ 2,304,226.87	0.184928%	$ 28,137.99	0.234919%	$ 177,036.64	$ 2,118.08	$ 63,035.66
CITY OF HELENA - CI0340	$ 11,467,967.63	0.920375%	$ 140,041.22	1.169178%	$ 878,696.31	$ 10,541.56	$ 313,723.85
TOWN OF HOT SPRINGS - CI0341	$ 213,493.04	0.017134%	$ 2,607.14	0.021767%	$ 16,502.52	$ 196.25	$ 5,840.43
TOWN OF MELSTONE - CI0342	$ 35,060.67	0.002814%	$ 428.08	0.003574%	$ 2,671.40	$ 32.22	$ 959.14
CITY OF KALISPELL - CI0343	$ 5,437,857.29	0.436421%	$ 66,404.69	0.554400%	$ 419,081.91	$ 4,998.59	$ 148,760.93
TOWN OF NASHUA - CI0344	$ 75,905.45	0.006092%	$ 926.97	0.007739%	$ 5,783.53	$ 69.77	$ 2,076.51
CITY OF LAUREL - CI0345	$ 2,535,730.02	0.203508%	$ 30,965.25	0.258523%	$ 193,947.63	$ 2,330.89	$ 69,368.79
TOWN OF DRUMMOND - CI0346	$ 61,311.08	0.004921%	$ 748.74	0.006251%	$ 4,671.53	$ 56.36	$ 1,677.26
CITY OF LEWISTOWN - CI0347	$ 1,650,181.96	0.132437%	$ 20,151.32	0.168240%	$ 126,047.89	$ 1,516.88	$ 45,143.26
CITY OF LIBBY - CI0348	$ 749,374.71	0.060142%	$ 9,150.92	0.076399%	$ 57,960.28	$ 688.83	$ 20,500.29
CITY OF LIVINGSTON - CI0349	$ 2,780,477.89	0.223150%	$ 33,953.85	0.283474%	$ 213,486.86	$ 2,555.87	$ 76,064.24
TOWN OF LIMA - CI0350	$ 49,682.88	0.003987%	$ 606.72	0.005065%	$ 3,785.53	$ 45.67	$ 1,359.15
TOWN OF MEDICINE LAKE - CI0351	$ 76,289.48	0.006123%	$ 931.56	0.007777%	$ 5,812.79	$ 70.12	$ 2,087.01
CITY OF MALTA - CI0352	$ 414,575.09	0.033272%	$ 5,062.53	0.042266%	$ 31,588.08	$ 381.08	$ 11,341.34
CITY OF MILES CITY - CI0353	$ 2,343,805.64	0.188105%	$ 28,621.34	0.238954%	$ 179,950.72	$ 2,154.46	$ 64,118.40
CITY OF MISSOULA - CI0354	$ 12,691,683.61	1.018585%	$ 154,984.63	1.293938%	$ 980,710.80	$ 11,666.42	$ 347,200.47

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
a Special Funding Situation

as of June 30

		Net Pension Liability as of June 30, 2014				Pension Expense for Fiscal Year Ending June 30, 2014		
		Net Pension Liability - Employer	**Employer proportion based on employer contributions**	**Net Pension Liability - State**	**State proportion**	**Employer Pension Expense (includes Support Revenue)**	**Support Revenue provided by the State**	**Support Revenue provided by the Coal Tax**
67	TOWN OF RICHEY - CI0355	$ 53,846.27	0.004321%	$ 657.53	0.005490%	$ 4,102.76	$ 49.50	$ 1,473.05
68	CITY OF TROY - CI0356	$ 471,521.58	0.037842%	$ 5,758.02	0.048073%	$ 35,927.07	$ 433.44	$ 12,899.20
69	TOWN OF PHILIPSBURG - CI0357	$ 229,112.48	0.018388%	$ 2,797.80	0.023358%	$ 17,768.16	$ 210.61	$ 6,267.72
70	CITY OF PLAINS - CI0358	$ 227,204.36	0.018235%	$ 2,774.42	0.023163%	$ 17,311.58	$ 208.85	$ 6,215.52
71	CITY OF PLENTYWOOD - CI0359	$ 392,416.87	0.031494%	$ 4,792.00	0.040008%	$ 29,899.77	$ 360.72	$ 10,735.17
72	CITY OF POLSON - CI0360	$ 1,510,613.54	0.121236%	$ 18,446.83	0.154009%	$ 116,092.36	$ 1,388.58	$ 41,325.15
73	CITY OF POPLAR - CI0361	$ 246,696.26	0.019799%	$ 3,012.52	0.025151%	$ 19,271.26	$ 226.76	$ 6,748.75
74	TOWN OF TERRY - CI0362	$ 132,764.38	0.010655%	$ 1,621.25	0.013536%	$ 10,115.84	$ 122.04	$ 3,631.97
75	CITY OF RONAN - CI0363	$ 455,292.04	0.036540%	$ 5,559.79	0.046418%	$ 34,690.47	$ 418.51	$ 12,455.21
76	CITY OF ROUNDUP - CI0364	$ 332,508.27	0.026686%	$ 4,060.43	0.033900%	$ 25,335.10	$ 305.65	$ 9,096.27
77	TOWN OF RYEGATE - CI0365	$ 36,785.30	0.002952%	$ 449.16	0.003750%	$ 2,802.80	$ 33.81	$ 1,006.32
78	TOWN OF SHERIDAN - CI0366	$ 79,195.52	0.006356%	$ 967.10	0.008074%	$ 6,392.62	$ 72.80	$ 2,166.52
79	CITY OF SHELBY - CI0367	$ 837,199.69	0.067190%	$ 10,223.56	0.085355%	$ 64,542.12	$ 769.58	$ 22,902.88
80	CITY OF SIDNEY - CI0368	$ 1,399,552.42	0.112323%	$ 17,090.70	0.142687%	$ 108,291.79	$ 1,286.50	$ 38,286.90
81	TOWN OF STANFORD - CI0369	$ 54,188.55	0.004349%	$ 661.72	0.005525%	$ 4,128.83	$ 49.81	$ 1,482.41
82	TOWN OF SUNBURST - CI0370	$ 104,021.55	0.008348%	$ 1,270.19	0.010605%	$ 8,190.47	$ 95.61	$ 2,845.67
83	TOWN OF SUPERIOR - CI0371	$ 188,027.32	0.015090%	$ 2,296.07	0.019170%	$ 14,326.53	$ 172.84	$ 5,143.78
84	CITY OF TOWNSEND - CI0372	$ 294,630.20	0.023646%	$ 3,597.89	0.030038%	$ 22,449.02	$ 270.83	$ 8,060.06
85	TOWN OF VALIER - CI0373	$ 151,981.43	0.012197%	$ 1,855.83	0.015494%	$ 11,580.05	$ 139.70	$ 4,157.68
86	CITY OF WHITE SULPHUR SPR - CI0374	$ 150,566.11	0.012084%	$ 1,838.67	0.015351%	$ 11,472.22	$ 138.40	$ 4,118.97
87	CITY OF WHITEFISH - CI0376	$ 2,996,189.31	0.240463%	$ 36,588.15	0.305468%	$ 232,771.22	$ 2,754.16	$ 81,965.36
88	TOWN OF WINNETT - CI0377	$ 56,062.89	0.004499%	$ 684.55	0.005715%	$ 4,271.64	$ 51.53	$ 1,533.68
89	CITY OF WOLF POINT - CI0378	$ 725,435.24	0.058221%	$ 8,858.78	0.073960%	$ 55,285.55	$ 666.84	$ 19,845.40
90	TOWN OF THOMPSON FALLS - CI0379	$ 284,331.37	0.022819%	$ 3,472.08	0.028988%	$ 21,664.31	$ 261.36	$ 7,778.32
91	CITY OF WIBAUX - CI0380	$ 133,689.72	0.010729%	$ 1,632.60	0.013630%	$ 10,186.34	$ 122.90	$ 3,657.29
92	CITY OF SCOBEY - CI0381	$ 230,693.87	0.018515%	$ 2,817.12	0.023520%	$ 17,634.73	$ 212.06	$ 6,310.98
93	TOWN OF TWIN BRIDGES - CI0382	$ 103,183.77	0.008281%	$ 1,260.06	0.010520%	$ 7,861.97	$ 94.85	$ 2,822.75
94	TOWN OF MANHATTAN - CI0383	$ 615,582.83	0.049404%	$ 7,517.24	0.062760%	$ 47,374.01	$ 565.86	$ 16,840.21
95	CITY OF RED LODGE - CI0385	$ 770,706.09	0.061854%	$ 9,411.58	0.078576%	$ 60,553.28	$ 708.45	$ 21,083.85
96	TOWN OF STEVENSVILLE - CI0386	$ 364,890.73	0.029285%	$ 4,455.94	0.037202%	$ 28,613.69	$ 335.42	$ 9,982.15
97	TOWN OF FORT PECK - CI0387	$ 156,721.28	0.012578%	$ 1,913.80	0.015978%	$ 11,941.21	$ 144.06	$ 4,287.35
98	CITY OF HARLOWTON - CI0388	$ 267,873.34	0.021498%	$ 3,271.15	0.027310%	$ 20,410.31	$ 246.24	$ 7,328.09
99	TOWN OF EKALAKA - CI0389	$ 81,211.75	0.006518%	$ 991.70	0.008279%	$ 6,187.85	$ 74.65	$ 2,221.67
100	TOWN OF BRIDGER - CI9001	$ 240,678.80	0.019316%	$ 2,939.14	0.024538%	$ 18,338.26	$ 221.24	$ 6,584.14
101	TOWN OF SACO - CI9018	$ 171,945.47	0.013800%	$ 2,099.74	0.017530%	$ 13,101.20	$ 158.06	$ 4,703.83
102	TOWN OF WESTBY - CI9021	$ 46,957.51	0.003769%	$ 573.48	0.004788%	$ 3,577.88	$ 43.17	$ 1,284.60
103	TOWN OF ST IGNATIUS - CI9031	$ 109,407.30	0.008781%	$ 1,336.13	0.011155%	$ 8,336.17	$ 100.57	$ 2,993.01
104	CITY OF COLSTRIP - CI9036	$ 1,297,607.50	0.104141%	$ 15,845.78	0.132293%	$ 99,781.70	$ 1,192.78	$ 35,498.04
105	CITY OF THREE FORKS - CI9044	$ 328,262.45	0.026345%	$ 4,008.67	0.033468%	$ 25,011.60	$ 301.75	$ 8,980.13
106	TOWN OF EUREKA - CI9047	$ 338,168.19	0.027140%	$ 4,129.61	0.034477%	$ 26,047.06	$ 310.85	$ 9,251.11
107	TOWN OF ALBERTON - CI9064	$ 2,721.18	0.000218%	$ 33.24	0.000278%	$ 598.07	$ 2.50	$ 74.44
108	TOWN OF WEST YELLOWSTONE - CI9073	$ 1,183,463.73	0.094980%	$ 14,451.81	0.120656%	$ 90,649.65	$ 1,087.85	$ 32,375.46
109	TOWN OF FROID - CI9075	$ 48,044.33	0.003856%	$ 586.72	0.004898%	$ 3,675.45	$ 44.16	$ 1,314.33
110	TOWN OF DENTON - CI9097	$ 63,211.37	0.005073%	$ 771.98	0.006445%	$ 4,816.32	$ 58.11	$ 1,729.25
111	TOWN OF HYSHAM - CI9099	$ 67,778.66	0.005440%	$ 827.79	0.006911%	$ 5,164.32	$ 62.31	$ 1,854.19
113	BEAVERHEAD COUNTY - CO0201	$ 2,393,219.89	0.192071%	$ 29,224.82	0.243993%	$ 184,031.62	$ 2,199.89	$ 65,470.20
114	BIG HORN COUNTY - CO0202	$ 4,363,231.44	0.350176%	$ 53,281.71	0.444839%	$ 335,544.71	$ 4,010.76	$ 119,362.89
115	BLAINE COUNTY - CO0203	$ 2,636,110.99	0.211564%	$ 32,190.99	0.268757%	$ 201,638.00	$ 2,423.17	$ 72,114.86
116	BROADWATER COUNTY - CO0204	$ 1,516,107.66	0.121677%	$ 18,513.99	0.154570%	$ 116,300.29	$ 1,393.64	$ 41,475.45
117	CARBON COUNTY - CO0205	$ 2,606,888.60	0.209219%	$ 31,833.98	0.265776%	$ 201,428.01	$ 2,396.29	$ 71,315.43
118	CARTER COUNTY - CO0206	$ 818,814.07	0.065715%	$ 9,998.98	0.083480%	$ 62,803.20	$ 752.67	$ 22,399.92
119	CASCADE COUNTY - CO0207	$ 14,142,333.55	1.135009%	$ 172,699.48	1.441836%	$ 1,081,419.52	$ 12,999.90	$ 386,885.23
120	CHOUTEAU COUNTY - CO0208	$ 2,021,062.05	0.162203%	$ 24,680.23	0.206051%	$ 153,992.59	$ 1,857.79	$ 55,289.25
121	CUSTER COUNTY - CO0209	$ 2,335,475.08	0.187436%	$ 28,519.73	0.238106%	$ 178,933.19	$ 2,146.81	$ 63,890.50
122	DANIELS COUNTY - CO0210	$ 935,130.54	0.075050%	$ 11,419.30	0.095338%	$ 71,801.80	$ 859.59	$ 25,581.93
123	DAWSON COUNTY - CO0211	$ 3,652,707.98	0.293152%	$ 44,605.09	0.372400%	$ 281,213.13	$ 3,357.63	$ 99,925.43
124	ANACONDA-DEER LODGE COUNT - CO0212	$ 3,578,079.35	0.287163%	$ 43,693.66	0.364790%	$ 272,678.84	$ 3,289.02	$ 97,883.85

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
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as of June 30

		Net Pension Liability as of June 30, 2014				Pension Expense for Fiscal Year Ending June 30, 2014		
		Net Pension Liability - Employer	**Employer proportion based on employer contributions**	**Net Pension Liability - State**	**State proportion**	**Employer Pension Expense (includes Support Revenue)**	**Support Revenue provided by the State**	**Support Revenue provided by the Coal Tax**
FALLON COUNTY - CO0213		$ 3,518,823.68	0.282407%	$ 42,970.32	0.358751%	$ 269,019.81	$ 3,234.57	$ 96,262.82
FERGUS COUNTY - CO0214		$ 2,675,738.27	0.214744%	$ 32,674.74	0.272795%	$ 205,868.41	$ 2,459.58	$ 73,198.92
FLATHEAD COUNTY - CO0215		$ 17,129,754.07	1.374768%	$ 209,180.47	1.746409%	$ 1,317,052.01	$ 15,745.99	$ 468,610.71
GALLATIN COUNTY - CO0216		$ 14,517,810.25	1.165143%	$ 177,284.60	1.480116%	$ 1,117,634.53	$ 13,345.04	$ 397,156.97
GARFIELD COUNTY - CO0217		$ 970,413.77	0.077882%	$ 11,850.21	0.098935%	$ 75,334.24	$ 892.02	$ 26,547.16
GLACIER COUNTY - CO0218		$ 2,829,544.86	0.227088%	$ 34,553.14	0.288478%	$ 216,541.10	$ 2,600.98	$ 77,406.54
GOLDEN VALLEY COUNTY - CO0219		$ 269,017.32	0.021590%	$ 3,285.07	0.027426%	$ 20,497.48	$ 247.29	$ 7,359.38
GRANITE COUNTY - CO0220		$ 1,147,002.20	0.092054%	$ 14,006.70	0.116939%	$ 87,786.71	$ 1,054.35	$ 31,378.01
HILL COUNTY - CO0221		$ 2,877,619.87	0.230947%	$ 35,140.13	0.293378%	$ 223,825.39	$ 2,645.16	$ 78,721.71
JEFFERSON COUNTY - CO0222		$ 3,260,203.96	0.261651%	$ 39,812.14	0.332384%	$ 249,359.40	$ 2,996.84	$ 89,187.88
JUDITH BASIN COUNTY - CO0223		$ 942,752.37	0.075662%	$ 11,512.40	0.096115%	$ 71,831.97	$ 866.59	$ 25,790.44
LAKE COUNTY - CO0224		$ 4,858,340.21	0.389912%	$ 59,327.69	0.495316%	$ 372,582.50	$ 4,465.87	$ 132,907.35
LEWIS & CLARK COUNTY - CO0225		$ 13,484,602.65	1.082222%	$ 164,667.68	1.374780%	$ 1,038,166.55	$ 12,395.31	$ 368,892.00
LIBERTY COUNTY - CO0226		$ 1,262,285.08	0.101306%	$ 15,414.45	0.128692%	$ 96,413.84	$ 1,160.31	$ 34,531.75
LINCOLN COUNTY - CO0227		$ 4,701,583.67	0.377331%	$ 57,413.48	0.479335%	$ 358,972.27	$ 4,321.78	$ 128,619.03
MADISON COUNTY - CO0228		$ 5,715,400.97	0.458696%	$ 69,793.80	0.582696%	$ 438,190.69	$ 5,253.71	$ 156,353.56
MCCONE COUNTY - CO0229		$ 1,150,864.39	0.092364%	$ 14,053.86	0.117333%	$ 87,688.85	$ 1,057.90	$ 31,483.66
MEAGHER COUNTY - CO0230		$ 942,012.01	0.075602%	$ 11,503.48	0.096040%	$ 71,775.57	$ 865.92	$ 25,770.19
MINERAL COUNTY - CO0231		$ 1,521,507.47	0.122110%	$ 18,579.93	0.155120%	$ 115,929.59	$ 1,398.60	$ 41,623.17
MISSOULA COUNTY - CO0232		$ 27,830,651.33	2.233580%	$ 339,854.70	2.837384%	$ 2,147,789.11	$ 25,582.45	$ 761,350.17
MUSSELSHELL COUNTY - CO0233		$ 1,291,890.96	0.103682%	$ 15,775.92	0.131710%	$ 99,677.78	$ 1,187.53	$ 35,341.66
PARK COUNTY - CO0234		$ 2,793,285.75	0.224178%	$ 34,110.19	0.284780%	$ 215,580.86	$ 2,567.64	$ 76,414.62
PETROLEUM COUNTY - CO0235		$ 179,660.00	0.014419%	$ 2,193.92	0.018317%	$ 13,948.99	$ 165.15	$ 4,914.87
PHILLIPS COUNTY - CO0236		$ 1,705,560.30	0.136882%	$ 20,827.50	0.173885%	$ 130,771.00	$ 1,567.78	$ 46,658.22
PONDERA COUNTY - CO0237		$ 1,387,023.33	0.111317%	$ 16,937.74	0.141410%	$ 106,878.52	$ 1,274.98	$ 37,944.15
POWELL COUNTY - CO0238		$ 1,295,045.63	0.103935%	$ 15,814.43	0.132032%	$ 100,832.74	$ 1,190.42	$ 35,427.96
POWDER RIVER COUNTY - CO0239		$ 2,806,745.19	0.225258%	$ 34,274.64	0.286153%	$ 215,465.74	$ 2,580.01	$ 76,782.82
PRAIRIE COUNTY - CO0240		$ 668,357.41	0.053640%	$ 8,161.79	0.068141%	$ 51,805.51	$ 614.38	$ 18,283.95
RAVALLI COUNTY - CO0241		$ 5,634,587.45	0.452210%	$ 68,806.84	0.574456%	$ 430,171.74	$ 5,179.42	$ 154,142.78
RICHLAND COUNTY - CO0242		$ 5,624,175.39	0.451374%	$ 68,679.68	0.573394%	$ 436,525.38	$ 5,169.84	$ 153,857.95
ROOSEVELT COUNTY - CO0243		$ 3,574,332.69	0.286862%	$ 43,648.12	0.364410%	$ 273,457.82	$ 3,285.59	$ 97,781.36
ROSEBUD COUNTY - CO0244		$ 2,790,739.28	0.223974%	$ 34,079.11	0.284520%	$ 215,267.54	$ 2,565.30	$ 76,344.95
SANDERS COUNTY - CO0245		$ 2,720,290.66	0.218320%	$ 33,218.90	0.277338%	$ 207,666.53	$ 2,500.54	$ 74,417.72
SHERIDAN COUNTY - CO0246		$ 2,716,915.73	0.218049%	$ 33,177.68	0.276994%	$ 207,012.40	$ 2,497.44	$ 74,325.40
STILLWATER COUNTY - CO0248		$ 2,596,411.54	0.208378%	$ 31,706.15	0.264709%	$ 199,310.61	$ 2,386.67	$ 71,028.82
SWEET GRASS COUNTY - CO0249	- CO9249	$ 3,415,200.88	0.274091%	$ 41,704.72	0.348185%	$ 263,202.19	$ 3,139.31	$ 93,428.06
TETON COUNTY - CO0250		$ 2,788,783.59	0.223817%	$ 34,055.20	0.284321%	$ 212,702.50	$ 2,563.50	$ 76,291.45
TOOLE COUNTY - CO0251		$ 5,740,201.47	0.460686%	$ 70,096.76	0.585225%	$ 442,508.66	$ 5,276.51	$ 157,032.02
TREASURE COUNTY - CO0252		$ 503,245.16	0.040389%	$ 6,145.43	0.051307%	$ 38,638.71	$ 462.60	$ 13,767.04
VALLEY COUNTY - CO0253		$ 2,679,490.74	0.215046%	$ 32,720.68	0.273179%	$ 206,194.88	$ 2,463.04	$ 73,301.58
WHEATLAND COUNTY - CO0254		$ 731,584.86	0.058714%	$ 8,933.91	0.074588%	$ 56,021.69	$ 672.50	$ 20,013.63
WIBAUX COUNTY - CO0255		$ 1,082,880.48	0.086908%	$ 13,223.51	0.110401%	$ 82,508.88	$ 995.39	$ 29,623.85
YELLOWSTONE COUNTY - CO0256		$ 13,999,854.23	1.123574%	$ 170,959.59	1.427310%	$ 1,079,403.17	$ 12,868.93	$ 382,987.49
LEGISLATIVE COUNCIL - CP1104		$ 7,449,821.38	0.597894%	$ -	0.000000%	$ 567,717.59	$ -	$ 201,342.59
CONSUMER COUNSEL - CP1112		$ 325,491.00	0.026123%	$ -	0.000000%	$ 25,497.00	$ -	$ 8,796.88
SUPREME COURT - CP2110		$ 16,200,458.71	1.300186%	$ -	0.000000%	$ 1,231,219.79	$ -	$ 437,841.69
GOVERNORS OFFICE - CP3101		$ 3,440,680.80	0.276136%	$ -	0.000000%	$ 262,087.38	$ -	$ 92,989.56
SECRETARY OF STATE - CP3201		$ 2,456,299.11	0.197133%	$ -	0.000000%	$ 187,059.50	$ -	$ 66,385.17
COMM OF POLITICAL PRACTIC - CP3202		$ 308,270.98	0.024741%	$ -	0.000000%	$ 23,205.00	$ -	$ 8,331.49
STATE AUDITOR'S OFFICE - CP3401		$ 4,483,839.27	0.359856%	$ -	0.000000%	$ 340,398.49	$ -	$ 121,182.48
SUPT OF PUBLIC INSTRUCTIO - CP3501		$ 6,776,288.62	0.543839%	$ -	0.000000%	$ 513,253.27	$ -	$ 183,139.36
BOARD OF CRIME CONTROL - CP4107		$ 902,412.02	0.072424%	$ -	0.000000%	$ 68,392.67	$ -	$ 24,389.04
DEPARTMENT OF JUSTICE - CP4110		$ 20,775,723.02	1.667379%	$ -	0.000000%	$ 1,591,975.16	$ -	$ 561,495.07
PUBLIC SERVICE COMMISSION - CP4201		$ 2,154,314.50	0.172897%	$ -	0.000000%	$ 165,925.98	$ -	$ 58,223.58
BOARD OF PUBLIC EDUCATION - CP5101		$ 64,091.72	0.005144%	$ -	0.000000%	$ 4,824.48	$ -	$ 1,732.17
COMM OF HIGHER EDUCATION - CP5102		$ 3,420,435.02	0.274511%	$ -	0.000000%	$ 260,544.39	$ -	$ 92,442.39
SCHOOL FOR THE DEAF & BLI - CP5113		$ 1,781,925.04	0.143010%	$ -	0.000000%	$ 134,796.28	$ -	$ 48,159.20

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
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		Net Pension Liability as of June 30, 2014				Pension Expense for Fiscal Year Ending June 30, 2014		
		Net Pension Liability - Employer	**Employer proportion based on employer contributions**	**Net Pension Liability - State**	**State proportion**	**Employer Pension Expense (includes Support Revenue)**	**Support Revenue provided by the State**	**Support Revenue provided by the Coal Tax**
MONTANA ARTS COUNCIL	- CP5114	$ 450,143.44	0.036127%	$ -	0.000000%	$ 34,484.50	$ -	$ 12,165.80
MONTANA STATE LIBRARY	- CP5115	$ 1,697,059.20	0.136199%	$ -	0.000000%	$ 132,748.66	$ -	$ 45,865.57
MONTANA HISTORICAL SOCIET	- CP5117	$ 2,558,823.59	0.205361%	$ -	0.000000%	$ 194,933.76	$ -	$ 69,156.04
DEPARTMENT OF FISH WILDL	- CP5201	$ 27,249,406.12	2.186932%	$ -	0.000000%	$ 2,073,331.37	$ -	$ 736,456.06
DEPT OF ENVIRONMENTAL QUA	- CP5301	$ 22,788,613.67	1.828926%	$ -	0.000000%	$ 1,742,819.67	$ -	$ 615,896.46
DEPARTMENT OF TRANSPORTAT	- CP5401	$ 108,457,842.51	8.704406%	$ -	0.000000%	$ 8,233,633.04	$ -	$ 2,931,235.83
DEPARTMENT OF LIVESTOCK	- CP5603	$ 3,944,389.18	0.316561%	$ -	0.000000%	$ 301,032.71	$ -	$ 106,603.03
DEPT OF NATURAL RESOURCES	- CP5706	$ 27,876,674.17	2.237274%	$ -	0.000000%	$ 2,123,238.72	$ -	$ 753,408.92
DEPARTMENT OF REVENUE	- CP5801	$ 27,581,374.82	2.213574%	$ -	0.000000%	$ 2,106,027.87	$ -	$ 745,428.01
DEPARTMENT OF ADMINISTRAT	- CP6101	$ 27,336,087.93	2.193888%	$ -	0.000000%	$ 2,087,853.58	$ -	$ 738,798.77
MONTANA STATE FUND	- CP6103	$ 16,863,199.71	1.353375%	$ -	0.000000%	$ 1,295,317.30	$ -	$ 455,753.26
PUBLIC EMPLOYEES' RETIREM	- CP6104	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TEACHERS' RETIREMENT SYST	- CP6105	$ 1,009,567.03	0.081024%	$ -	0.000000%	$ 76,230.93	$ -	$ 27,285.06
OFFICE OF PUBLIC DEFENDER	- CP6108	$ 10,540,433.51	0.845934%	$ -	0.000000%	$ 816,430.52	$ -	$ 284,871.02
DEPARTMENT OF AGRICULTURE	- CP6201	$ 4,397,703.64	0.352943%	$ -	0.000000%	$ 340,875.83	$ -	$ 118,854.54
DEPARTMENT OF CORRECTIONS	- CP6401	$ 25,279,222.69	2.028812%	$ -	0.000000%	$ 1,913,233.65	$ -	$ 683,208.90
DEPARTMENT OF COMMERCE	- CP6501	$ 10,398,261.20	0.834524%	$ -	0.000000%	$ 795,557.14	$ -	$ 281,028.60
DEPARTMENT OF LABOR & IND	- CP6602	$ 36,712,334.77	2.946390%	$ -	0.000000%	$ 2,797,232.15	$ -	$ 992,205.90
DEPARTMENT OF MILITARY AF	- CP6701	$ 8,350,344.73	0.670166%	$ -	0.000000%	$ 632,549.82	$ -	$ 225,680.59
DEPT OF PUBLIC HEALTH & H	- CP6901	$ 125,229,757.45	10.050454%	$ -	0.000000%	$ 9,514,868.39	$ -	$ 3,384,521.99
BEAVERHEAD COUNTY HIGH SC	- HS0401	$ 471,924.53	0.037875%	$ 22,060.94	0.184183%	$ 37,184.60	$ 1,660.63	$ 13,350.70
JORDAN PUBLIC SCHOOLS	- HS0421	$ 185,812.99	0.014913%	$ 8,686.09	0.072519%	$ 14,640.85	$ 653.84	$ 5,256.63
JEFFERSON COUNTY HIGH SCH	- HS0425	$ 204,743.58	0.016432%	$ 9,571.17	0.079908%	$ 16,132.48	$ 720.47	$ 5,792.18
POWDER RIVER COUNTY HIGH	- HS0452	$ 334,156.14	0.026818%	$ 15,620.66	0.130414%	$ 26,350.13	$ 1,175.84	$ 9,453.24
POWELL COUNTY HIGH SCHOOL	- HS0453	$ 188,352.97	0.015116%	$ 8,805.00	0.073511%	$ 15,357.52	$ 662.80	$ 5,328.49
SWEET GRASS COUNTY HIGH S	- HS0465	$ 359,181.62	0.028827%	$ 16,790.45	0.140180%	$ 28,536.98	$ 1,263.89	$ 10,161.21
HOUSING AUTHORITY OF ANAC	- OA0500	$ 364,700.33	0.029269%	$ 4,453.51	0.037182%	$ 28,211.50	$ 335.23	$ 9,976.94
HELENA REGIONAL AIRPORT A	- OA0501	$ 1,087,194.81	0.087254%	$ 13,276.34	0.110842%	$ 84,177.53	$ 999.37	$ 29,741.88
BITTERROOT CONSERVATION D	- OA0503	$ 55,314.15	0.004439%	$ 675.50	0.005640%	$ 4,214.60	$ 50.85	$ 1,513.20
HUMAN RESOURCES COUNCIL D	- OA0504	$ 2,113,624.85	0.169631%	$ 25,810.70	0.215489%	$ 161,556.81	$ 1,942.90	$ 57,821.45
HOUSING AUTHORITY OF BUTT	- OA0506	$ 748,012.49	0.060033%	$ 9,134.44	0.076262%	$ 56,994.00	$ 687.59	$ 20,463.03
FORT SHAW IRRIGATION DIST	- OA0507	$ 124,077.75	0.009958%	$ 1,515.18	0.012650%	$ 9,453.96	$ 114.05	$ 3,394.34
HOUSING AUTHORITY OF GLAS	- OA0509	$ 145,605.61	0.011686%	$ 1,778.00	0.014844%	$ 11,094.25	$ 133.84	$ 3,983.26
GREENFIELDS IRRIGATION DI	- OA0510	$ 804,230.78	0.064544%	$ 9,820.88	0.081993%	$ 61,687.66	$ 739.26	$ 22,000.97
CHOUTEAU COUNTY CONSERVAT	- OA0511	$ 12,274.11	0.000985%	$ 149.86	0.001251%	$ 935.21	$ 11.28	$ 335.78
GREAT FALLS INT AIRPORT	- OA0514	$ 602,569.17	0.048360%	$ 7,358.33	0.061433%	$ 47,004.04	$ 553.89	$ 16,484.21
MISSOULA RURAL FIRE DISTR	- OA0515	$ 991,438.01	0.079569%	$ 12,106.96	0.101079%	$ 75,942.32	$ 911.35	$ 27,122.31
CENTER FOR MENTAL HEALTH	- OA0516	$ 707,277.03	0.056763%	$ 8,636.90	0.072108%	$ 54,350.46	$ 650.14	$ 19,348.65
HELENA HOUSING AUTHORITY	- OA0517	$ 658,121.55	0.052818%	$ 8,036.67	0.067097%	$ 50,998.45	$ 604.96	$ 18,003.92
HILL CO PUBLIC CEMETERY D	- OA0518	$ 84,568.97	0.006787%	$ 1,032.64	0.008621%	$ 6,443.64	$ 77.73	$ 2,313.51
WHITEFISH HOUSING AUTHORI	- OA0522	$ 106,891.24	0.008579%	$ 1,305.32	0.010898%	$ 8,144.46	$ 98.26	$ 2,924.17
MILES COMMUNITY COLLEGE	- OA0524	$ 1,048,591.38	0.084156%	$ 12,804.89	0.106906%	$ 81,412.31	$ 963.89	$ 28,685.83
MALTA IRRIGATION DISTRICT	- OA0525	$ 386,920.72	0.031053%	$ 4,724.98	0.039448%	$ 29,481.00	$ 355.67	$ 10,584.81
RICHLAND CO HOUSING AUTHO	- OA0526	$ 461,014.39	0.036999%	$ 5,629.65	0.047001%	$ 35,744.46	$ 423.77	$ 12,611.76
PONDERA CO CANAL & RESERV	- OA0527	$ 523,694.04	0.042030%	$ 6,395.01	0.053391%	$ 39,902.28	$ 481.38	$ 14,326.45
FLATHEAD VALLEY COMM COLL	- OA0529	$ 6,231,238.47	0.500095%	$ 76,092.87	0.635285%	$ 479,958.99	$ 5,727.86	$ 170,465.09
DAWSON COLLEGE	- OA0530	$ 811,510.60	0.065129%	$ 9,909.79	0.082735%	$ 63,327.64	$ 745.96	$ 22,200.12
PRAIRIE COUNTY HOSPITAL D	- OA0531	$ 689,694.33	0.055352%	$ 8,422.32	0.070316%	$ 52,550.51	$ 633.99	$ 18,867.65
GALLATIN AIRPORT AUTHORIT	- OA0534	$ 1,745,531.07	0.140090%	$ 21,315.58	0.177960%	$ 136,051.37	$ 1,604.52	$ 47,751.68
HELENA VALLEY IRRIGATION	- OA0537	$ 202,334.41	0.016239%	$ 2,470.79	0.020628%	$ 15,416.65	$ 185.99	$ 5,535.17
DEER LODGE COUNTY HEAD ST	- OA0538	$ 410,164.56	0.032918%	$ 5,008.74	0.041817%	$ 31,252.03	$ 377.03	$ 11,220.68
GLASGOW IRRIGATION DISTRI	- OA0541	$ 148,226.80	0.011896%	$ 1,810.02	0.015112%	$ 11,293.98	$ 136.25	$ 4,054.97
LEWIS & CLARK LIBRARY	- OA0544	$ 1,136,635.67	0.091222%	$ 13,880.09	0.115882%	$ 88,317.18	$ 1,044.82	$ 31,094.41
BILLINGS HOUSING AUTHORIT	- OA0547	$ 1,131,987.58	0.090849%	$ 13,823.34	0.115408%	$ 86,942.27	$ 1,040.55	$ 30,967.26
YELLOWSTONE WEST CARBON S	- OA0548	$ 54,707.03	0.004391%	$ 668.07	0.005578%	$ 4,168.35	$ 50.29	$ 1,496.60
FLATHEAD SPECIAL EDUC COO	- OA0549	$ 39,065.29	0.003135%	$ 477.00	0.003982%	$ 2,976.54	$ 35.91	$ 1,068.69

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Public Employees' Retirement System - Cost Sharing Plan w/
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		Net Pension Liability as of June 30, 2014				Pension Expense for Fiscal Year Ending June 30, 2014		
		Net Pension Liability - Employer	**Employer proportion based on employer contributions**	**Net Pension Liability - State**	**State proportion**	**Employer Pension Expense (includes Support Revenue)**	**Support Revenue provided by the State**	**Support Revenue provided by the Coal Tax**
MISSOULA COUNTY AIRPORT	- OA0550	$ 1,747,436.63	0.140242%	$ 21,338.95	0.178155%	$ 135,964.98	$ 1,606.28	$ 47,803.81
GALLATIN-MADISON SEC	- OA0551	$ 46,404.97	0.003724%	$ 566.72	0.004731%	$ 3,535.78	$ 42.66	$ 1,269.48
CENTRAL MONTANA LEARNING	- OA0552	$ 55,908.04	0.004487%	$ 682.80	0.005701%	$ 4,543.23	$ 51.39	$ 1,529.45
EASTERN YELLOWSTONE COUNT	- OA0554	$ 21,368.82	0.001715%	$ 260.93	0.002178%	$ 1,628.17	$ 19.64	$ 584.58
MISSOULA AREA SEC	- OA0555	$ 72,319.73	0.005804%	$ 883.05	0.007372%	$ 5,510.32	$ 66.47	$ 1,978.41
CROWN HILL CEMETERY DISTR	- OA0556	$ 43,202.06	0.003467%	$ 527.54	0.004404%	$ 3,291.73	$ 39.71	$ 1,181.86
FLATHEAD MUNICIPAL AIRPOR	- OA0557	$ 1,023,371.18	0.082132%	$ 12,496.93	0.104335%	$ 78,617.03	$ 940.71	$ 27,995.89
BIG FORK CO WATER & SEWER	- OA0558	$ 210,512.28	0.016895%	$ 2,570.65	0.021462%	$ 16,807.06	$ 193.50	$ 5,758.89
SANDERS SPEC ED COOP	- OA0560	$ 43,125.04	0.003461%	$ 526.59	0.004396%	$ 3,285.86	$ 39.63	$ 1,179.75
NORTH CENTRAL LEARNING SE	- OA0562	$ 29,883.56	0.002398%	$ 364.98	0.003047%	$ 2,276.95	$ 27.47	$ 817.51
FLATHEAD CONSERVATION DIS	- OA0565	$ 122,496.36	0.009831%	$ 1,495.85	0.012489%	$ 9,333.47	$ 112.60	$ 3,351.08
GREAT DIVIDE EDUCATION SE	- OA0566	$ 90,388.48	0.007254%	$ 1,103.85	0.009216%	$ 6,887.05	$ 83.09	$ 2,472.72
GARDINER - PARK COUNTY WA	- OA0567	$ 155,254.20	0.012460%	$ 1,895.96	0.015829%	$ 11,829.43	$ 142.72	$ 4,247.22
CENTRAL VALLEY FIRE DISTR	- OA0569	$ 47,352.35	0.003800%	$ 578.21	0.004827%	$ 3,607.96	$ 43.53	$ 1,295.40
BEAR PAW COOPERATIVE	- OA0570	$ 34,870.82	0.002799%	$ 425.78	0.003555%	$ 2,656.94	$ 32.05	$ 953.94
JUDITH BASIN CONSERVATION	- OA0571	$ 22,015.40	0.001767%	$ 268.77	0.002244%	$ 1,677.44	$ 20.23	$ 602.26
PONDERA COUNTY CEMETERY D	- OA0572	$ 38,239.13	0.003069%	$ 467.00	0.003899%	$ 2,913.59	$ 35.15	$ 1,046.09
BERT MOONEY AIRPORT AUTHO	- OA0574	$ 419,174.00	0.033641%	$ 5,118.74	0.042735%	$ 32,321.50	$ 385.31	$ 11,467.15
VICTOR WATER & SEWER	- OA0575	$ 35,492.40	0.002848%	$ 433.35	0.003618%	$ 2,704.30	$ 32.62	$ 970.95
CASCADE CONSERVATION DIST	- OA0576	$ 82,760.30	0.006642%	$ 1,010.61	0.008437%	$ 6,305.83	$ 76.08	$ 2,264.03
LINCOLN COUNTY RURAL FIRE	- OA0578	$ 83,602.54	0.006710%	$ 1,020.88	0.008523%	$ 6,370.00	$ 76.85	$ 2,287.08
LOCKWOOD RURAL FIRE DIST	- OA0579	$ 43,562.58	0.003496%	$ 531.99	0.004442%	$ 3,319.20	$ 40.05	$ 1,191.72
PONDERA COUNTY COUNCIL ON	- OA0580	$ 22,968.72	0.001843%	$ 280.52	0.002342%	$ 1,750.08	$ 21.12	$ 628.35
PORT OF MONTANA - PORT AU	- OA0581	$ 232,182.56	0.018634%	$ 2,835.37	0.023672%	$ 17,690.90	$ 213.43	$ 6,351.71
TETON COUNTY CONSERVATION	- OA0582	$ 10,702.45	0.000859%	$ 130.67	0.001091%	$ 815.45	$ 9.83	$ 292.78
SIDNEY RICHLAND AIRPORT A	- OA0583	$ 62,829.10	0.005042%	$ 767.25	0.006406%	$ 4,787.20	$ 57.76	$ 1,718.79
GALLATIN CONSERVATION DIS	- OA0584	$ 4,358.11	0.000350%	$ 53.24	0.000444%	$ 790.16	$ 4.01	$ 119.22
PRAIRIE VIEW SPECIAL SERV	- OA0585	$ -	0.000000%	$ -	0.000000%	$ 407.30	$ -	$ -
LAKESIDE CO WATER & SEWER	- OA0586	$ 261,524.67	0.020989%	$ 3,193.59	0.026663%	$ 19,926.59	$ 240.40	$ 7,154.41
BIG SKY ECONOMIC DEVELOPM	- OA0587	$ 414,984.80	0.033305%	$ 5,067.53	0.042308%	$ 36,867.24	$ 381.46	$ 11,352.54
BIG COUNTRY EDUCATIONAL C	- OA0588	$ 21,570.70	0.001731%	$ 263.50	0.002200%	$ 1,643.56	$ 19.83	$ 590.10
BIG SKY SPECIAL EDUCATION	- OA0589	$ 35,684.42	0.002864%	$ 435.78	0.003638%	$ 2,718.94	$ 32.81	$ 976.20
FALLON MEDICAL COMPLEX	- OA0592	$ 413,613.53	0.033195%	$ 5,050.90	0.042169%	$ 31,514.83	$ 380.20	$ 11,315.03
HUMAN RESOURCES COUNCIL D	- OA0594	$ 1,283,931.72	0.103043%	$ 15,678.76	0.130899%	$ 98,135.66	$ 1,180.22	$ 35,123.92
FLATHEAD JOINT BD OF CONT	- OA0597	$ 18,728.84	0.001503%	$ 228.77	0.001910%	$ 1,427.02	$ 17.22	$ 512.36
NO MONTANA JOINT REFUSE D	- OA0598	$ 393,531.26	0.031583%	$ 4,805.65	0.040121%	$ 30,261.25	$ 361.74	$ 10,765.65
FERGUS COUNTY CONSERVATIO	- OA0599	$ 30,975.93	0.002486%	$ 378.22	0.003158%	$ 2,360.18	$ 28.47	$ 847.39
GRANITE CO HOSPITAL & NUR	- OA9003	$ 1,750,990.20	0.140528%	$ 21,382.19	0.178516%	$ 135,527.85	$ 1,609.54	$ 47,901.02
PRICKLEY PEAR SPECIAL SVC	- OA9004	$ 32,679.06	0.002623%	$ 399.03	0.003331%	$ 2,696.52	$ 30.04	$ 893.99
UPPER MUSSELSHELL CONSERV	- OA9009	$ 13,902.12	0.001116%	$ 169.72	0.001417%	$ 1,059.26	$ 12.78	$ 380.31
URBAN TRANS DIST/DAWSON C	- OA9010	$ 148,876.35	0.011948%	$ 1,818.00	0.015178%	$ 11,343.47	$ 136.85	$ 4,072.74
GALLATIN CANYON CONSOL RR	- OA9012	$ 22,442.67	0.001801%	$ 274.04	0.002288%	$ 2,274.69	$ 20.63	$ 613.95
BIG SKY CO WATER & SEWER	- OA9013	$ 139,967.17	0.011233%	$ 1,709.22	0.014270%	$ 14,334.79	$ 128.66	$ 3,829.02
BITTERROOT VALLEY SEC	- OA9015	$ 13,235.67	0.001062%	$ 161.61	0.001349%	$ 1,642.34	$ 12.16	$ 362.08
HELENA BUSINESS IMPROVEME	- OA9016	$ 76,218.13	0.006117%	$ 930.62	0.007770%	$ 5,807.35	$ 70.05	$ 2,085.06
ROUNDUP COMMUNITY LIBRARY	- OA9017	$ 12,990.28	0.001043%	$ 158.64	0.001324%	$ 989.78	$ 11.94	$ 355.37
MALTA CEMETERY DISTRICT	- OA9020	$ 36,247.76	0.002909%	$ 442.68	0.003696%	$ 2,761.86	$ 33.32	$ 991.61
LARCHMONT GOLF COURSE	- OA9022	$ 220,742.73	0.017716%	$ 2,695.64	0.022505%	$ 17,026.11	$ 202.92	$ 6,038.76
LEWIS & CLARK CONSERVATIO	- OA9023	$ 48,612.81	0.003901%	$ 593.61	0.004956%	$ 3,703.99	$ 44.68	$ 1,329.88
YELLOWSTONE CITY-COUNTY H	- OA9026	$ 12,267,788.82	0.984565%	$ 149,808.32	1.250722%	$ 972,967.24	$ 11,276.77	$ 335,604.18
TWIN BRIDGES PUBLIC LIBRA	- OA9035	$ 21,776.22	0.001748%	$ 265.93	0.002220%	$ 1,659.21	$ 20.02	$ 595.72
LIBERTY CO CONSERVATION D	- OA9037	$ 15,262.71	0.001225%	$ 186.47	0.001557%	$ 1,162.93	$ 14.04	$ 417.54
GRANITE CONSERVATION DIST	- OA9038	$ 25,543.69	0.002050%	$ 312.01	0.002605%	$ 1,946.29	$ 23.49	$ 698.79
HINSDALE WATER & SEWER DI	- OA9042	$ 26,966.44	0.002164%	$ 329.30	0.002749%	$ 2,054.67	$ 24.79	$ 737.71
PETROLEUM CO CONSERVATION	- OA9048	$ 78,398.41	0.006292%	$ 957.24	0.007992%	$ 5,973.47	$ 72.06	$ 2,144.71
PARK CO RURAL FIRE DISTRI	- OA9051	$ 67,187.75	0.005392%	$ 820.49	0.006850%	$ 5,119.30	$ 61.76	$ 1,838.02
VALLEY COUNTY CONSERVATIO	- OA9052	$ 15,775.65	0.001266%	$ 192.56	0.001608%	$ 1,202.01	$ 14.50	$ 431.56
SEELEY LAKE MISSOULA CO W	- OA9053	$ 104,767.05	0.008408%	$ 1,279.38	0.010681%	$ 8,293.37	$ 96.31	$ 2,866.06

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

		Net Pension Liability as of June 30, 2014				Pension Expense for Fiscal Year Ending June 30, 2014		
		Net Pension Liability - Employer	**Employer proportion based on employer contributions**	**Net Pension Liability - State**	**State proportion**	**Employer Pension Expense (includes Support Revenue)**	**Support Revenue provided by the State**	**Support Revenue provided by the Coal Tax**
299	DRY PRAIRIE RURAL WATER - OA9054	$ 541,512.53	0.043460%	$ 6,612.70	0.055208%	$ 41,259.95	$ 497.76	$ 14,813.91
300	LOCKWOOD WATER & SEWER DI - OA9056	$ 208,068.38	0.016699%	$ 2,540.79	0.021213%	$ 16,867.00	$ 191.26	$ 5,692.03
301	PABLO-LAKE COUNTY WATER & - OA9058	$ 184,992.64	0.014847%	$ 2,259.05	0.018860%	$ 14,095.31	$ 170.05	$ 5,060.76
302	DALY DITCHES IRRIGATION D - OA9059	$ 130,320.74	0.010459%	$ 1,591.52	0.013287%	$ 10,285.68	$ 119.80	$ 3,565.13
303	LINCOLN CONSERVATION DIST - OA9062	$ 22,133.77	0.001776%	$ 270.25	0.002256%	$ 1,686.46	$ 20.35	$ 605.50
304	NORTH VALLEY PUBLIC LIBRA - OA9063	$ 125,898.58	0.010104%	$ 1,537.47	0.012836%	$ 9,592.70	$ 115.73	$ 3,444.15
305	PHILLIPS CONSERVATION DIS - OA9069	$ 0.14	0.000000%	$ -	0.000000%	$ 121.59	$ -	$ -
306	PARK COUNTY SEC - OA9072	$ 35,305.12	0.002833%	$ 431.05	0.003599%	$ 2,690.03	$ 32.45	$ 965.82
307	NORTHWEST MT EDUC COOP - OA9076	$ 26,209.60	0.002103%	$ 319.98	0.002671%	$ 1,997.01	$ 24.09	$ 717.00
308	SHERIDAN DANIELS SEC - OA9078	$ 0.54	0.000000%	$ -	0.000000%	$ 127.72	$ -	$ 0.01
309	FRENCHTOWN RURAL FIRE DIS - OA9079	$ 39,047.46	0.003134%	$ 476.73	0.003980%	$ 2,975.17	$ 35.89	$ 1,068.20
310	RAE WATER AND SEWER DISTR - OA9080	$ 134,859.11	0.010823%	$ 1,646.79	0.013749%	$ 10,275.44	$ 123.96	$ 3,689.28
311	HEBGEN BASIN RURAL FD - OA9082	$ 47,548.01	0.003816%	$ 580.64	0.004848%	$ 3,622.87	$ 43.71	$ 1,300.75
312	MILK RIVER JBC - OA9084	$ 74,790.38	0.006002%	$ 913.32	0.007625%	$ 5,698.58	$ 68.75	$ 2,046.01
313	LAKEVIEW CEMETERY DISTRIC - OA9085	$ 68,965.07	0.005535%	$ 842.11	0.007031%	$ 5,254.71	$ 63.39	$ 1,886.64
314	BUFFALO RAPIDS IRRI PROJE - OA9086	$ 147,963.17	0.011875%	$ 1,806.78	0.015084%	$ 11,273.89	$ 136.00	$ 4,047.76
315	BUFFALO RAPIDS IRRI PROJE - OA9087	$ 138,226.74	0.011094%	$ 1,688.00	0.014093%	$ 10,532.04	$ 127.07	$ 3,781.41
316	FLATHEAD EMERGENCY COMM C - OA9088	$ 1,420,985.83	0.114043%	$ 17,352.31	0.144871%	$ 109,396.71	$ 1,306.19	$ 38,873.25
317	NORTH LAKE CO PUBLIC LIBR - OA9089	$ 187,009.95	0.015009%	$ 2,283.64	0.019066%	$ 14,249.01	$ 171.90	$ 5,115.94
318	SOURDOUGH RFD - OA9090	$ 0.14	0.000000%	$ -	0.000000%	$ 18.45	$ -	$ -
319	LIBERTY CO CEMETERY DIST - OA9091	$ 1,654.76	0.000133%	$ 20.13	0.000168%	$ 126.08	$ 1.51	$ 45.27
320	THOMPSON FALLS PUBLIC LIB - OA9094	$ 34,115.06	0.002738%	$ 416.60	0.003478%	$ 2,649.78	$ 31.35	$ 933.27
321	MADISON CONSERVATION DIST - OA9095	$ 46,230.12	0.003710%	$ 564.56	0.004713%	$ 3,522.45	$ 42.50	$ 1,264.70
322	CME/FLATHEAD INDIAN IRRIG - OA9096	$ 1,316,491.33	0.105656%	$ 16,076.31	0.134218%	$ 101,121.15	$ 1,210.14	$ 36,014.64
323	CORVALLIS COUNTY SEWER DI - OA9098	$ 31,205.37	0.002504%	$ 381.06	0.003181%	$ 2,377.66	$ 28.69	$ 853.67
324	ARLEE-LAKE COUNTY WATER & - OA9100	$ 5,372.37	0.000431%	$ 65.54	0.000547%	$ 409.33	$ 4.93	$ 146.97
325	RONAN LIBRARY DISTRICT - OA9101	$ 16,513.58	0.001325%	$ 201.61	0.001683%	$ 1,258.23	$ 15.18	$ 451.75
326								
327	SCHOOL DISTRICT 1 - BIG T - SD0600	$ 196,013.18	0.015731%	$ 9,163.08	0.076501%	$ 15,624.83	$ 689.74	$ 5,545.20
328	SCHOOL DISTRICT 1 - BUTTE - SD0601	$ 4,120,693.84	0.330711%	$ 192,628.65	1.608221%	$ 328,210.34	$ 14,500.06	$ 116,574.01
329	SCHOOL DISTRICT 1 - CHOTE - SD0602	$ 327,631.95	0.026294%	$ 15,315.68	0.127868%	$ 25,815.27	$ 1,152.88	$ 9,268.67
330	SCHOOL DISTRICT 1 - CIRCL - SD0603	$ 283,152.80	0.022725%	$ 13,236.48	0.110509%	$ 22,310.61	$ 996.37	$ 8,010.36
331	SCHOOL DISTRICT 1 - CLANC - SD0604	$ 225,313.12	0.018083%	$ 10,532.73	0.087936%	$ 17,870.86	$ 792.85	$ 6,374.09
332	SCHOOL DISTRICT 1 - CORVA - SD0605	$ 886,707.99	0.071164%	$ 41,450.55	0.346063%	$ 69,890.82	$ 3,120.18	$ 25,084.88
333	SCHOOL DISTRICT 1 - DEER - SD0606	$ 556,912.66	0.044696%	$ 26,033.80	0.217351%	$ 43,881.11	$ 1,959.68	$ 15,755.00
334	SCHOOL DISTRICT 1 - GLASG - SD0607	$ 887,834.40	0.071254%	$ 41,503.25	0.346503%	$ 70,257.52	$ 3,124.15	$ 25,116.74
335	SCHOOL DISTRICT 1 - GLEND - SD0608	$ 1,039,574.50	0.083432%	$ 48,596.73	0.405725%	$ 82,356.67	$ 3,658.10	$ 29,409.46
336	GREAT FALLS PUBLIC SCHOOL - SD0609	$ 9,820,461.18	0.788152%	$ 459,073.70	3.832722%	$ 776,224.15	$ 34,556.62	$ 277,819.85
337	SCHOOL DISTRICT 1 - HELEN - SD0610	$ 5,978,024.36	0.479773%	$ 279,452.62	2.333098%	$ 475,410.02	$ 21,035.70	$ 169,117.70
338	SCHOOL DISTRICT 1 - LEWIS - SD0612	$ 1,736,424.88	0.139359%	$ 81,172.02	0.677690%	$ 136,856.51	$ 6,110.20	$ 49,123.28
339	SCHOOL DISTRICT 1 - MILES - SD0613	$ 1,183,214.69	0.094960%	$ 55,311.32	0.461784%	$ 93,229.64	$ 4,163.54	$ 33,473.02
340	SCHOOL DISTRICT 1 - MISSO - SD0614 - SD7614 - SD9614	$ 8,783,314.23	0.704915%	$ 410,590.34	3.427943%	$ 694,160.27	$ 30,907.06	$ 248,479.06
341	SCHOOL DISTRICT 1 - PLAIN - SD0615	$ 337,581.06	0.027093%	$ 15,780.78	0.131751%	$ 27,140.75	$ 1,187.89	$ 9,550.13
342	SCHOOL DISTRICT 1 - PHILI - SD0616	$ 206,323.89	0.016559%	$ 9,644.95	0.080524%	$ 16,256.99	$ 726.02	$ 5,836.88
343	SCHOOL DISTRICT 1 - RED L - SD0617	$ 428,170.34	0.034363%	$ 20,015.52	0.167106%	$ 33,886.47	$ 1,506.66	$ 12,112.89
344	SCHOOL DISTRICT 1 - SCOBE - SD0618	$ 150,640.30	0.012090%	$ 7,042.00	0.058792%	$ 13,659.36	$ 530.09	$ 4,261.60
345	SCHOOL DISTRICT 1 - HEART - SD0619	$ 325,975.97	0.026162%	$ 15,238.25	0.127221%	$ 25,986.93	$ 1,147.05	$ 9,221.83
346	SCHOOL DISTRICT 1 - KALIS - SD0620	$ 336,139.66	0.026977%	$ 15,713.49	0.131189%	$ 26,486.05	$ 1,182.82	$ 9,509.36
347	SCHOOL DISTRICT 1 & 7 - - SD0621	$ 105,690.10	0.008482%	$ 4,940.64	0.041249%	$ 8,327.69	$ 371.90	$ 2,989.96
348	SCHOOL DISTRICT 2 - ALDER - SD0622	$ 18,684.25	0.001500%	$ 873.46	0.007292%	$ 1,472.19	$ 65.75	$ 528.58
349	SCHOOL DISTRICT 2 - FRAZE - SD0623	$ 222,360.33	0.017846%	$ 10,394.49	0.086782%	$ 17,520.54	$ 782.44	$ 6,290.55
350	SCHOOL DISTRICT 2 & 11 - - SD0624	$ 362,376.29	0.029083%	$ 16,939.90	0.141428%	$ 28,683.89	$ 1,275.15	$ 10,251.59
351	SCHOOL DISTRICT 2 - ALBER - SD0625	$ 210,642.14	0.016905%	$ 9,846.82	0.082209%	$ 16,597.24	$ 741.22	$ 5,959.04
352	SCHOOL DISTRICT 2 - BILLI - SD0626 - SD9626	$ 13,111,068.40	1.052243%	$ 612,898.40	5.116976%	$ 1,037,638.41	$ 46,135.73	$ 370,910.78
353	SCHOOL DISTRICT 2 - BRID - SD0627	$ 296,688.58	0.023811%	$ 13,869.28	0.115792%	$ 23,399.14	$ 1,044.01	$ 8,393.29
354	SCHOOL DISTRICT 2 - DODSO - SD0629	$ 123,851.82	0.009940%	$ 5,789.64	0.048337%	$ 9,758.72	$ 435.82	$ 3,503.75
355	SCHOOL DISTRICT 2 - SUNBU - SD0631	$ 279,119.94	0.022401%	$ 13,047.84	0.108934%	$ 22,591.92	$ 982.17	$ 7,896.27
356	SCHOOL DISTRICT 2 - THOMP - SD0632	$ 437,934.73	0.035147%	$ 20,471.98	0.170917%	$ 34,506.42	$ 1,541.02	$ 12,389.13

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
a Special Funding Situation
as of June 30

		Net Pension Liability as of June 30, 2014				Pension Expense for Fiscal Year Ending June 30, 2014		
		Net Pension Liability - Employer	**Employer proportion based on employer contributions**	**Net Pension Liability - State**	**State proportion**	**Employer Pension Expense (includes Support Revenue)**	**Support Revenue provided by the State**	**Support Revenue provided by the Coal Tax**
357	SCHOOL DISTRICT 2 - STEVE - SD0633	$ 753,317.57	0.060458%	$ 35,215.12	0.294005%	$ 59,759.72	$ 2,650.81	$ 21,311.28
358	SCHOOL DISTRICT 2 - DEER - SD0635	$ 57,313.90	0.004600%	$ 2,679.29	0.022369%	$ 4,515.96	$ 201.68	$ 1,621.41
359	SCHOOL DISTRICT 3 - CASCA - SD0637	$ 434,662.77	0.034884%	$ 20,319.02	0.169640%	$ 34,248.61	$ 1,529.51	$ 12,296.57
360	SCHOOL DISTRICT 3 - FAIR - SD0638	$ 94,336.88	0.007571%	$ 4,409.86	0.036817%	$ 7,474.75	$ 331.95	$ 2,668.78
361	SCHOOL DISTRICT 3 - MANHA - SD0640	$ 352,314.34	0.028275%	$ 16,469.39	0.137500%	$ 28,029.19	$ 1,239.73	$ 9,966.93
362	SCHOOL DISTRICT 3 - RAMSA - SD0641	$ 168,807.56	0.013548%	$ 7,891.13	0.065882%	$ 13,300.93	$ 594.00	$ 4,775.55
363	SCHOOL DISTRICT 3 - SUPER - SD0642	$ 455,012.33	0.036518%	$ 21,270.31	0.177582%	$ 36,375.46	$ 1,601.11	$ 12,872.25
364	SCHOOL DISTRICT 3 - HAMIL - SD0643	$ 1,285,349.34	0.103157%	$ 60,085.75	0.501645%	$ 101,293.40	$ 4,522.93	$ 36,362.40
365	SCHOOL DISTRICT 3 - WOLF - SD0644	$ 108,979.09	0.008746%	$ 5,094.42	0.042532%	$ 8,586.85	$ 383.48	$ 3,083.01
366	SCHOOL DISTRICT 3 - WESTB - SD0645	$ 168,378.93	0.013513%	$ 7,871.14	0.065715%	$ 13,868.51	$ 592.50	$ 4,763.42
367	SCHOOL DISTRICT 4 - FORSY - SD0648	$ 633,532.53	0.050845%	$ 29,615.47	0.247254%	$ 50,060.60	$ 2,229.29	$ 17,922.57
368	SCHOOL DISTRICT 4 - HELLG - SD0649	$ 1,017,689.09	0.081676%	$ 47,573.55	0.397183%	$ 80,409.69	$ 3,581.08	$ 28,790.32
369	SCHOOL DISTRICT 4 - LIBBY - SD0650	$ 697,129.82	0.055949%	$ 32,588.53	0.272076%	$ 54,929.31	$ 2,453.09	$ 19,721.73
370	SCHOOL DISTRICT 4 - LIVIN - SD0651	$ 1,420,280.06	0.113986%	$ 66,393.34	0.554306%	$ 113,484.30	$ 4,997.73	$ 40,179.58
371	SCHOOL DISTRICT 4 & 47 - - SD0652	$ 302,704.97	0.024294%	$ 14,150.48	0.118140%	$ 23,851.19	$ 1,065.17	$ 8,563.49
372	SCHOOL DISTRICT 4 & 28 - - SD0653	$ 167,283.19	0.013425%	$ 7,819.79	0.065286%	$ 13,304.65	$ 588.64	$ 4,732.42
373	SCHOOL DISTRICT 4 - SWAN - SD0654	$ 84,451.01	0.006778%	$ 3,947.86	0.032960%	$ 6,692.90	$ 297.18	$ 2,389.11
374	SCHOOL DISTRICT 5 - BASIN - SD0656	$ 12,003.18	0.000963%	$ 561.05	0.004684%	$ 945.76	$ 42.23	$ 339.57
375	SCHOOL DISTRICT 5 - KALIS - SD0657	$ 5,027,685.44	0.403503%	$ 235,027.39	1.962200%	$ 399,219.91	$ 17,691.61	$ 142,232.71
376	SCHOOL DISTRICT 5 - PARK - SD0658	$ 289,919.14	0.023268%	$ 13,552.68	0.113149%	$ 22,843.74	$ 1,020.17	$ 8,201.78
377	SCHOOL DISTRICT 5 - SAND - SD0659	$ 291,153.52	0.023367%	$ 13,610.38	0.113631%	$ 23,056.74	$ 1,024.52	$ 8,236.70
378	SCHOOL DISTRICT 5 - SHERI - SD0660	$ 240,427.46	0.019296%	$ 11,239.17	0.093834%	$ 18,944.62	$ 846.02	$ 6,801.67
379	SCHOOL DISTRICT 5 - SIDNE - SD0661	$ 1,416,990.27	0.113722%	$ 66,239.56	0.553022%	$ 111,747.72	$ 4,986.16	$ 40,086.51
380	SCHOOL DISTRICT 5 - TERRY - SD0662	$ 207,358.15	0.016642%	$ 9,693.32	0.080928%	$ 16,522.37	$ 729.67	$ 5,866.14
381	SCHOOL DISTRICT 6 - LAME - SD0664	$ 1,181,185.63	0.094797%	$ 55,216.46	0.460992%	$ 93,069.77	$ 4,156.40	$ 33,415.62
382	SCHOOL DISTRICT 6 - COLUM - SD0665	$ 579,814.36	0.046534%	$ 27,104.41	0.226290%	$ 45,898.57	$ 2,040.28	$ 16,402.89
383	SCHOOL DISTRICT 6 - TROUT - SD0666	$ 107,552.96	0.008632%	$ 5,027.80	0.041976%	$ 8,474.47	$ 378.46	$ 3,042.66
384	SCHOOL DISTRICT 6 - COLUM - SD0667	$ 2,197,374.41	0.176353%	$ 102,719.88	0.857589%	$ 174,592.22	$ 7,732.20	$ 62,163.50
385	SCHOOL DISTRICT 6 - RYEGA - SD0668	$ 128,833.13	0.010340%	$ 6,022.60	0.050282%	$ 10,151.22	$ 453.35	$ 3,644.68
386	SCHOOL DISTRICT 55F - SU - SD0669	$ 529,357.07	0.042484%	$ 24,745.64	0.206597%	$ 41,709.91	$ 1,862.72	$ 14,975.46
387	SCHOOL DISTRICT 6 & 1 - S - SD0670	$ 172,042.49	0.013807%	$ 8,042.48	0.067145%	$ 13,918.96	$ 605.39	$ 4,867.07
388	SCHOOL DISTRICT 6 - WIBAU - SD0671	$ 236,141.24	0.018952%	$ 11,038.78	0.092161%	$ 18,606.40	$ 830.94	$ 6,680.41
389	SCHOOL DISTRICT 7 - BOULD - SD0672	$ 231,983.66	0.018618%	$ 10,844.47	0.090538%	$ 18,444.62	$ 816.32	$ 6,562.79
390	SCHOOL DISTRICT 7 - BOZEM - SD0673	$ 5,487,123.03	0.440375%	$ 256,504.71	2.141511%	$ 437,743.70	$ 19,308.31	$ 155,230.15
391	SCHOOL DISTRICT 7 - CHARL - SD0674	$ 311,332.68	0.024986%	$ 14,553.70	0.121506%	$ 24,530.99	$ 1,095.52	$ 8,807.57
392	SCHOOL DISTRICT 7 - GARDI - SD0675	$ 229,518.95	0.018420%	$ 10,729.20	0.089576%	$ 18,084.60	$ 807.64	$ 6,493.07
393	SCHOOL DISTRICT 7 - HINSD - SD0676	$ 203,482.44	0.016331%	$ 9,512.12	0.079415%	$ 16,179.26	$ 716.02	$ 5,756.50
394	SCHOOL DISTRICT 7 & 70 - - SD0677	$ 1,718,844.88	0.137948%	$ 80,350.31	0.670830%	$ 135,716.28	$ 6,048.34	$ 48,625.95
395	SCHOOL DISTRICT 7 - LOLO - SD0678	$ 497,088.92	0.039894%	$ 23,237.35	0.194004%	$ 39,763.60	$ 1,749.19	$ 14,062.60
396	SCHOOL DISTRICT 1 & 7 - T - SD0679	$ 485,823.27	0.038990%	$ 22,710.63	0.189607%	$ 38,565.18	$ 1,709.53	$ 13,743.89
397	SCHOOL DISTRICT 7 - VICTO - SD0680	$ 316,806.40	0.025426%	$ 14,809.63	0.123643%	$ 24,962.29	$ 1,114.79	$ 8,962.42
398	SCHOOL DISTRICT 7 - MEDIC - SD0681	$ 317,962.68	0.025518%	$ 14,863.68	0.124094%	$ 25,053.39	$ 1,118.86	$ 8,995.13
399	SCHOOL DISTRICT 7 - TWIN - SD0682	$ 353,729.39	0.028389%	$ 16,535.60	0.138053%	$ 27,871.58	$ 1,244.71	$ 10,006.97
400	SCHOOL DISTRICT 7 - JOLIE - SD0683	$ 365,872.83	0.029364%	$ 17,103.27	0.142792%	$ 28,849.58	$ 1,287.44	$ 10,350.50
401	SCHOOL DISTRICT 7 & 2 - S - SD0684	$ 139,750.30	0.011216%	$ 6,532.84	0.054541%	$ 11,252.28	$ 491.76	$ 3,953.52
402	SCHOOL DISTRICT 8 - ARLEE - SD0685	$ 497,423.09	0.039921%	$ 23,252.89	0.194134%	$ 40,350.21	$ 1,750.35	$ 14,072.05
403	SCHOOL DISTRICT 8-WHITE S - SD0686	$ 296,897.36	0.023828%	$ 13,879.01	0.115873%	$ 23,393.60	$ 1,044.74	$ 8,399.20
404	SCHOOL DISTRICT 8 - ELDER - SD0687	$ 90,117.68	0.007232%	$ 4,212.71	0.035171%	$ 7,410.78	$ 317.11	$ 2,549.42
405	SCHOOL DISTRICT 9 - BROWN - SD0690 - SD9690	$ 3,575,757.60	0.286976%	$ 167,154.55	1.395543%	$ 282,030.82	$ 12,582.50	$ 101,157.81
406	SCHOOL DISTRICT 9 - DARBY - SD0691	$ 556,429.04	0.044657%	$ 26,011.23	0.217163%	$ 43,843.00	$ 1,957.98	$ 15,741.32
407	SCHOOL DISTRICT 9 - DIXON - SD0692	$ 156,301.84	0.012544%	$ 7,306.58	0.061001%	$ 12,315.57	$ 550.00	$ 4,421.76
408	SCHOOL DISTRICT 9 - EAST - SD0693	$ 644,802.78	0.051749%	$ 30,142.33	0.251653%	$ 51,363.12	$ 2,268.96	$ 18,241.40
409	SCHOOL DISTRICT 9 - OPHEI - SD0695	$ 145,960.32	0.011714%	$ 6,823.09	0.056965%	$ 11,500.71	$ 513.60	$ 4,129.20
410	SCHOOL DISTRICT 9 - POPLA - SD0696	$ 1,339,324.52	0.107489%	$ 62,608.84	0.522710%	$ 105,756.12	$ 4,712.86	$ 37,889.35
411	SCHOOL DISTRICT 9 & 9 - R - SD0697	$ 179,110.43	0.014375%	$ 8,372.86	0.069903%	$ 14,112.75	$ 630.27	$ 5,067.02
412	SCHOOL DISTRICT 15 - KALI - SD0698	$ 133,692.16	0.010730%	$ 6,249.61	0.052177%	$ 10,534.07	$ 470.44	$ 3,782.14
413	SCHOOL DISTRICT 16 - HARL - SD0699	$ 284,937.15	0.022868%	$ 13,319.85	0.111205%	$ 22,451.20	$ 1,002.64	$ 8,060.84
414	SCHOOL DISTRICT 10 - ANAC - SD0700	$ 951,927.48	0.076398%	$ 44,499.42	0.371517%	$ 75,005.72	$ 3,349.68	$ 26,929.93

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
a Special Funding Situation
as of June 30

		Net Pension Liability as of June 30, 2014				Pension Expense for Fiscal Year Ending June 30, 2014		
		Net Pension Liability - Employer	**Employer proportion based on employer contributions**	**Net Pension Liability - State**	**State proportion**	**Employer Pension Expense (includes Support Revenue)**	**Support Revenue provided by the State**	**Support Revenue provided by the Coal Tax**
415	SCHOOL DISTRICT 10 - CHIN - SD0701	$ 410,945.86	0.032981%	$ 19,210.44	0.160384%	$ 32,379.88	$ 1,446.06	$ 11,625.62
416	SCHOOL DISTRICT 10 - CONR - SD0702	$ 613,734.02	0.049256%	$ 28,689.99	0.239527%	$ 48,358.27	$ 2,159.63	$ 17,362.47
417	SCHOOL DISTRICT 10 - DILL - SD0703	$ 425,672.65	0.034163%	$ 19,898.77	0.166131%	$ 33,540.24	$ 1,497.88	$ 12,042.24
418	SCHOOL DISTRICT 10 - NOXO - SD0704	$ 151,704.29	0.012175%	$ 7,091.72	0.059208%	$ 12,402.10	$ 533.83	$ 4,291.70
419	SCHOOL DISTRICT 11 - POTO - SD0705	$ 91,473.27	0.007341%	$ 4,276.09	0.035700%	$ 7,207.50	$ 321.88	$ 2,587.77
420	SCHOOL DISTRICT 12 - LIMA - SD0706	$ 121,454.53	0.009747%	$ 5,677.62	0.047401%	$ 9,897.68	$ 427.38	$ 3,435.94
421	SCHOOL DISTRICT 12 - BAKE - SD0707	$ 684,889.09	0.054967%	$ 32,016.27	0.267298%	$ 53,964.82	$ 2,410.02	$ 19,375.44
422	SCHOOL DISTRICT 13 - BOX - SD0708	$ 869,651.07	0.069795%	$ 40,653.30	0.339407%	$ 68,522.86	$ 3,060.16	$ 24,602.34
423	SCHOOL DISTRICT 12 - HARL - SD0709	$ 781,203.01	0.062696%	$ 36,518.69	0.304888%	$ 61,553.73	$ 2,748.93	$ 22,100.16
424	SCHOOL DISTRICT 13 - LONE - SD0710	$ 294,676.14	0.023650%	$ 13,775.10	0.115006%	$ 23,726.87	$ 1,036.91	$ 8,336.36
425	SCHOOL DISTRICT 12 - ROSE - SD0711	$ 153,784.70	0.012342%	$ 7,188.88	0.060019%	$ 12,117.23	$ 541.14	$ 4,350.55
426	SCHOOL DISTRICT 12 - SACO - SD0712	$ 177,699.44	0.014261%	$ 8,306.78	0.069352%	$ 14,128.69	$ 625.29	$ 5,027.10
427	SCHOOL DISTRICT 12 - STAN - SD0713	$ 172,621.11	0.013854%	$ 8,069.50	0.067371%	$ 13,731.66	$ 607.43	$ 4,883.43
428	SCHOOL DISTRICT 14 - BONN - SD0714	$ 236,927.00	0.019015%	$ 11,075.67	0.092469%	$ 19,252.34	$ 833.72	$ 6,702.64
429	SCHOOL DISTRICT 24 - WORD - SD0715	$ 1,001,737.92	0.080396%	$ 46,827.79	0.390957%	$ 79,158.23	$ 3,524.94	$ 28,339.06
430	SCHOOL DISTRICT 14 - HOT - SD0716	$ 218,315.72	0.017521%	$ 10,205.59	0.085205%	$ 17,201.87	$ 768.22	$ 6,176.13
431	SCHOOL DISTRICT 13 - EURE - SD0717	$ 727,962.38	0.058423%	$ 34,029.79	0.284108%	$ 57,358.72	$ 2,561.58	$ 20,593.98
432	SCHOOL DISTRICT 3 & 13 - - SD0718	$ 278,842.66	0.022379%	$ 13,035.01	0.108827%	$ 21,970.99	$ 981.21	$ 7,888.43
433	SCHOOL DISTRICT 13 - NASH - SD0719	$ 232,289.04	0.018643%	$ 10,858.65	0.090657%	$ 18,302.86	$ 817.38	$ 6,571.43
434	SCHOOL DISTRICT 15 & 17 - - SD0720	$ 105,712.13	0.008484%	$ 4,941.72	0.041258%	$ 8,329.43	$ 371.98	$ 2,990.59
435	SCHOOL DISTRICT 15 & 6 - - SD0721	$ 562,148.29	0.045116%	$ 26,278.51	0.219394%	$ 44,293.63	$ 1,978.10	$ 15,903.12
436	SCHOOL DISTRICT 14 - MALT - SD0722	$ 496,112.09	0.039816%	$ 23,191.54	0.193622%	$ 39,090.42	$ 1,745.74	$ 14,034.96
437	SCHOOL DISTRICT 15 - CUST - SD0723	$ 127,120.53	0.010202%	$ 5,942.47	0.049613%	$ 10,016.28	$ 447.32	$ 3,596.23
438	SCHOOL DISTRICT 15 - CUT - SD0724	$ 1,122,168.59	0.090061%	$ 52,457.71	0.437960%	$ 88,927.50	$ 3,948.74	$ 31,746.04
439	SCHOOL DISTRICT 15 - EKAL - SD0725	$ 226,313.87	0.018163%	$ 10,579.35	0.088325%	$ 18,601.35	$ 796.36	$ 6,402.39
440	HAVRE PUBLIC SCHOOLS - SD0726	$ 2,330,160.54	0.187010%	$ 108,927.20	0.909413%	$ 184,862.57	$ 8,199.46	$ 65,920.00
441	SCHOOL DISTRICT 17 - CULB - SD0727	$ 418,560.25	0.033592%	$ 19,566.36	0.163356%	$ 33,199.42	$ 1,472.85	$ 11,841.03
442	SCHOOL DISTRICT 17 H - HA - SD0728	$ 2,214,955.22	0.177764%	$ 103,541.72	0.864451%	$ 175,592.48	$ 7,794.07	$ 62,660.86
443	SCHOOL DISTRICT 18 - VALI - SD0729	$ 258,049.08	0.020710%	$ 12,062.90	0.100711%	$ 20,332.59	$ 908.03	$ 7,300.18
444	SCHOOL DISTRICT 20 - GARR - SD0731	$ 9,817.23	0.000788%	$ 458.89	0.003831%	$ 773.53	$ 34.55	$ 277.73
445	SCHOOL DISTRICT 20 - PLEN - SD0732	$ 450,785.29	0.036178%	$ 21,072.75	0.175933%	$ 36,419.97	$ 1,586.25	$ 12,752.67
446	SCHOOL DISTRICT 21 - BROA - SD0734	$ 184,741.17	0.014827%	$ 8,635.95	0.072100%	$ 14,556.40	$ 650.07	$ 5,226.31
447	SCHOOL DISTRICT 23 - MISS - SD0736	$ 306,624.86	0.024609%	$ 14,333.71	0.119670%	$ 24,671.58	$ 1,078.97	$ 8,674.39
448	SCHOOL DISTRICT 23 - POLS - SD0737	$ 1,460,212.19	0.117191%	$ 68,259.98	0.569890%	$ 116,392.68	$ 5,138.25	$ 41,309.25
449	SCHOOL DISTRICT 23 - ROBE - SD0738	$ 151,904.01	0.012191%	$ 7,100.91	0.059284%	$ 12,025.22	$ 534.51	$ 4,297.35
450	SCHOOL DISTRICT 24 - THRE - SD0739	$ 258,876.73	0.020776%	$ 12,101.55	0.101034%	$ 20,608.95	$ 910.94	$ 7,323.59
451	SCHOOL DISTRICT 25 - HOBS - SD0740	$ 157,041.93	0.012604%	$ 7,341.17	0.061290%	$ 12,728.11	$ 552.61	$ 4,442.70
452	SCHOOL DISTRICT 26 - LOCK - SD0741	$ 645,000.47	0.051765%	$ 30,151.52	0.251729%	$ 51,271.25	$ 2,269.65	$ 18,246.99
453	SCHOOL DISTRICT 27 - MONT - SD0742	$ 223,897.13	0.017969%	$ 10,466.38	0.087382%	$ 17,641.64	$ 787.86	$ 6,334.03
454	SCHOOL DISTRICT 28 - ST I - SD0743	$ 625,598.29	0.050208%	$ 29,244.68	0.244158%	$ 49,293.10	$ 2,201.39	$ 17,698.11
455	SCHOOL DISTRICT 29 - SOME - SD0744	$ 311,679.69	0.025014%	$ 14,570.05	0.121643%	$ 24,558.35	$ 1,096.76	$ 8,817.39
456	SCHOOL DISTRICT 29 - BELT - SD0745	$ 289,965.49	0.023272%	$ 13,554.84	0.113167%	$ 22,847.39	$ 1,020.33	$ 8,203.09
457	SCHOOL DISTRICT 20 - WHIT - SD0746	$ 171,134.03	0.013735%	$ 7,999.91	0.066790%	$ 13,484.24	$ 602.19	$ 4,841.36
458	SCHOOL DISTRICT 33 - GOLD - SD0748	$ 17,587.16	0.001411%	$ 822.11	0.006864%	$ 1,385.75	$ 61.89	$ 497.54
459	SCHOOL DISTRICT 32 - CLIN - SD0749	$ 160,244.71	0.012861%	$ 7,490.89	0.062540%	$ 13,066.10	$ 563.87	$ 4,533.31
460	SCHOOL DISTRICT 30 - POWE - SD0751	$ 220,979.61	0.017735%	$ 10,330.04	0.086244%	$ 17,471.04	$ 777.59	$ 6,251.49
461	SCHOOL DISTRICT 30 - RONA - SD0752	$ 1,466,459.92	0.117692%	$ 68,551.99	0.572328%	$ 115,999.43	$ 5,160.23	$ 41,486.00
462	SCHOOL DISTRICT 32 J - AS - SD0754	$ 91,792.04	0.007367%	$ 4,290.95	0.035824%	$ 7,232.62	$ 323.00	$ 2,596.79
463	SCHOOL DISTRICT 38 - BIG - SD0755	$ 831,113.04	0.066702%	$ 38,851.66	0.324365%	$ 65,486.31	$ 2,924.55	$ 23,512.10
464	SCHOOL DISTRICT 30 & 6 - - SD0756	$ 145,959.64	0.011714%	$ 6,823.09	0.056965%	$ 11,919.46	$ 513.60	$ 4,129.18
465	SCHOOL DISTRICT 3 - BELFR - SD0757	$ 109,634.72	0.008799%	$ 5,125.09	0.042788%	$ 8,943.33	$ 385.79	$ 3,101.56
466	SCHOOL DISTRICT 43 - TURN - SD0758	$ 142,284.73	0.011419%	$ 6,651.35	0.055531%	$ 11,211.12	$ 500.68	$ 4,025.22
467	SCHOOL DISTRICT 40 - FREN - SD0759	$ 1,210,910.69	0.097183%	$ 56,605.97	0.472593%	$ 96,121.43	$ 4,260.99	$ 34,256.54
468	LAVINA K-12 - SD0760	$ 118,016.23	0.009472%	$ 5,516.96	0.046060%	$ 9,298.92	$ 415.28	$ 3,338.67
469	SCHOOL DISTRICT 44 - BELG - SD0761	$ 3,424,076.01	0.274803%	$ 160,064.04	1.336345%	$ 271,541.36	$ 12,048.77	$ 96,866.76
470	SCHOOL DISTRICT 44 - MOOR - SD0762	$ 126,124.65	0.010122%	$ 5,895.99	0.049225%	$ 9,937.81	$ 443.82	$ 3,568.06
471	SCHOOL DISTRICT 44 - WHIT - SD0763	$ 1,083,108.17	0.086926%	$ 50,631.61	0.422714%	$ 85,341.89	$ 3,811.27	$ 30,641.02
472	SCHOOL DISTRICT 45 - AUGU - SD0764	$ 163,500.32	0.013122%	$ 7,643.04	0.063810%	$ 12,882.76	$ 575.32	$ 4,625.41

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
a Special Funding Situation

as of June 30

		Net Pension Liability as of June 30, 2014				Pension Expense for Fiscal Year Ending June 30, 2014		
		Net Pension Liability - Employer	**Employer proportion based on employer contributions**	**Net Pension Liability - State**	**State proportion**	**Employer Pension Expense (includes Support Revenue)**	**Support Revenue provided by the State**	**Support Revenue provided by the Coal Tax**
473	SCHOOL DISTRICT 45 - WOLF - SD0765	$ 1,072,488.42	0.086074%	$ 50,135.28	0.418570%	$ 84,505.13	$ 3,773.92	$ 30,340.59
474	SCHOOL DISTRICT 44 - GERA - SD0766	$ 156,944.23	0.012596%	$ 7,336.57	0.061252%	$ 12,586.42	$ 552.26	$ 4,439.94
475	SCHOOL DISTRICT 21 - FAIR - SD0767	$ 416,101.22	0.033395%	$ 19,451.37	0.162396%	$ 32,786.08	$ 1,464.19	$ 11,771.46
476	SCHOOL DISTRICT 65 - FROI - SD0768	$ 157,292.19	0.012624%	$ 7,352.92	0.061388%	$ 12,393.61	$ 553.49	$ 4,449.78
477	SCHOOL DISTRICT 55 - PLEV - SD0769	$ 249,415.83	0.020017%	$ 11,659.42	0.097342%	$ 19,652.35	$ 877.66	$ 7,055.95
478	SCHOOL DISTRICT 50 - EAST - SD0770	$ 161,503.55	0.012962%	$ 7,549.80	0.063032%	$ 12,725.44	$ 568.31	$ 4,568.92
479	SCHOOL DISTRICT 50 - HAYS - SD0771	$ 411,342.05	0.033013%	$ 19,228.95	0.160539%	$ 32,660.26	$ 1,447.45	$ 11,636.83
480	SCHOOL DISTRICT 52 - ABSA - SD0772	$ 341,353.13	0.027396%	$ 15,957.12	0.133223%	$ 27,267.15	$ 1,201.16	$ 9,656.85
481	SCHOOL DISTRICT 52 - ENNI - SD0773	$ 512,501.89	0.041131%	$ 23,957.71	0.200019%	$ 41,180.03	$ 1,803.41	$ 14,498.63
482	SHIELDS VALLEY - SD0774	$ 220,122.90	0.017666%	$ 10,289.91	0.085909%	$ 17,344.26	$ 774.57	$ 6,227.25
483	SCHOOL DISTRICT 55 - BROC - SD0775	$ 228,512.93	0.018340%	$ 10,682.18	0.089184%	$ 18,005.33	$ 804.09	$ 6,464.61
484	SCHOOL DISTRICT 55 - ROUN - SD0776	$ 727,118.11	0.058356%	$ 33,990.34	0.283779%	$ 57,292.20	$ 2,558.62	$ 20,570.10
485	SCHOOL DISTRICT 57 - HAVR - SD0777	$ 26,182.44	0.002101%	$ 1,223.98	0.010219%	$ 2,063.01	$ 92.14	$ 740.70
486	SCHOOL DISTRICT 58 - GEYS - SD0778	$ 130,189.94	0.010449%	$ 6,085.84	0.050810%	$ 10,465.38	$ 458.11	$ 3,683.06
487	SCHOOL DISTRICT 58 - YELL - SD0779	$ 155,285.55	0.012463%	$ 7,259.01	0.060604%	$ 12,235.49	$ 546.42	$ 4,393.01
488	SCHOOL DISTRICT 64J - MEL - SD0780	$ 169,116.73	0.013573%	$ 7,905.59	0.066002%	$ 13,325.30	$ 595.09	$ 4,784.29
489	SCHOOL DISTRICT 73 - SWAN - SD0781	$ 7,021.73	0.000564%	$ 328.22	0.002740%	$ 553.27	$ 24.70	$ 198.64
490	SD 75 GREENFIELD - SD0782	$ 105,412.28	0.008460%	$ 4,927.67	0.041140%	$ 8,404.82	$ 370.92	$ 2,982.10
491	SCHOOL DISTRICT 87 - BOX - SD0783	$ 2,345,192.18	0.188216%	$ 109,629.86	0.915279%	$ 184,785.95	$ 8,252.35	$ 66,345.25
492	SCHOOL DISTRICT 84 - DENT - SD0785	$ 124,944.72	0.010028%	$ 5,840.72	0.048763%	$ 9,844.83	$ 439.66	$ 3,534.67
493	SCHOOL DISTRICT 74 - ROY - SD0786	$ 116,169.45	0.009323%	$ 5,430.48	0.045338%	$ 9,153.40	$ 408.78	$ 3,286.42
494	SCHOOL DISTRICT 74 - VAUG - SD0787	$ 98,622.43	0.007915%	$ 4,610.26	0.038490%	$ 8,371.34	$ 347.03	$ 2,790.02
495	SCHOOL DISTRICT 159 - WIN - SD0790	$ 172,824.47	0.013870%	$ 8,078.96	0.067450%	$ 13,617.45	$ 608.14	$ 4,889.19
496	SCHOOL DISTRICT 41 - PION - SD0791	$ 69,381.66	0.005568%	$ 3,243.45	0.027079%	$ 5,466.83	$ 244.15	$ 1,962.80
497	SCHOOL DISTRICT 50 - EVER - SD0792	$ 636,245.06	0.051063%	$ 29,742.22	0.248312%	$ 51,162.22	$ 2,238.84	$ 17,999.31
498	SCHOOL DISTRICT 37 - SHEP - SD0793	$ 793,611.98	0.063692%	$ 37,098.66	0.309730%	$ 62,560.32	$ 2,792.59	$ 22,451.20
499	SCHOOL DISTRICT 19 - COLS - SD0794 - SD9794	$ 1,297,318.06	0.104118%	$ 60,645.31	0.506317%	$ 102,271.33	$ 4,565.06	$ 36,701.00
500	SCHOOL DISTRICT 2 & 3 - P - SD0796	$ 317,828.23	0.025508%	$ 14,857.33	0.124041%	$ 25,042.80	$ 1,118.38	$ 8,991.33
501	SCHOOL DISTRICT 69 - WEST - SD0798	$ 252,883.72	0.020295%	$ 11,821.43	0.098695%	$ 20,111.36	$ 889.86	$ 7,154.05
502	SCHOOL DISTRICT 11 & 2 - - SD0799	$ 170,732.30	0.013702%	$ 7,981.13	0.066633%	$ 13,452.60	$ 600.78	$ 4,830.00
503	SCHOOL DISTRICT 1 - TROY - SD0800	$ 503,523.39	0.040411%	$ 23,538.01	0.196514%	$ 39,704.67	$ 1,771.82	$ 14,244.62
504	SCHOOL DISTRICT 85 - ULM - SD0801	$ 90,941.42	0.007299%	$ 4,251.22	0.035493%	$ 7,485.63	$ 320.00	$ 2,572.72
505	SCHOOL DISTRICT 14 - SHEL - SD0802	$ 652,492.30	0.052367%	$ 30,501.90	0.254655%	$ 51,412.17	$ 2,296.02	$ 18,458.94
506	SCHOOL DISTRICT 10 - CAYU - SD0803	$ 168,847.82	0.013551%	$ 7,893.03	0.065897%	$ 13,304.12	$ 594.15	$ 4,776.69
507	SCHOOL DISTRICT 52 - INDE - SD0805	$ 150,156.82	0.012051%	$ 7,019.30	0.058603%	$ 12,106.45	$ 528.38	$ 4,247.92
508	SCHOOL DISTRICT 23 - HARR - SD0806	$ 87,164.89	0.006996%	$ 4,074.61	0.034018%	$ 6,868.02	$ 306.71	$ 2,465.88
509	SCHOOL DISTRICT 27 - GRAS - SD0807	$ 119,765.45	0.009612%	$ 5,598.57	0.046741%	$ 9,584.85	$ 421.43	$ 3,388.15
510	SCHOOL DISTRICT 32 - RAPE - SD0810	$ 144,955.11	0.011634%	$ 6,776.07	0.056572%	$ 11,424.22	$ 510.07	$ 4,100.76
511	SCHOOL DISTRICT 115 - WIN - SD0811	$ 128,184.12	0.010288%	$ 5,992.20	0.050028%	$ 10,100.08	$ 451.06	$ 3,626.32
512	SCHOOL DISTRICT 78J & 2 - - SD0812	$ 178,095.77	0.014293%	$ 8,325.30	0.069506%	$ 14,032.78	$ 626.68	$ 5,038.31
513	SCHOOL DISTRICT 27 - MONF - SD0813	$ 264,192.89	0.021203%	$ 12,350.18	0.103109%	$ 20,816.69	$ 929.66	$ 7,473.99
514	SCHOOL DISTRICT 35 - GALL - SD0814	$ 108,508.71	0.008708%	$ 5,072.39	0.042348%	$ 8,549.78	$ 381.82	$ 3,069.70
515	SCHOOL DISTRICT 23 - BILL - SD0815	$ 154,411.96	0.012393%	$ 7,218.20	0.060263%	$ 12,166.66	$ 543.35	$ 4,368.30
516	SCHOOL DISTRICT 58 - WHIT - SD0816	$ 80,104.11	0.006429%	$ 3,744.63	0.031263%	$ 6,311.68	$ 281.87	$ 2,266.14
517	SCHOOL DISTRICT 29 - WYOL - SD0817	$ 288,461.93	0.023151%	$ 13,484.57	0.112580%	$ 22,728.93	$ 1,015.05	$ 8,160.56
518	SCHOOL DISTRICT 64 - BAIN - SD0819	$ 391,427.47	0.031414%	$ 18,297.92	0.152766%	$ 30,868.22	$ 1,377.37	$ 11,073.44
519	SCHOOL DISTRICT 2 - DUPUY - SD0820	$ 20,398.47	0.001637%	$ 953.59	0.007961%	$ 1,607.27	$ 71.78	$ 577.07
520	SCHOOL DISTRICT 2-27 - LO - SD0821	$ 862,359.08	0.069210%	$ 40,312.38	0.336561%	$ 67,948.30	$ 3,034.50	$ 24,396.05
521	SCHOOL DISTRICT 33 - SWAN - SD0822	$ 78,614.74	0.006309%	$ 3,675.04	0.030682%	$ 6,194.33	$ 276.63	$ 2,224.00
522	SCHOOL DISTRICT 23 - LUST - SD0824	$ 60,381.14	0.004846%	$ 2,822.53	0.023565%	$ 4,757.63	$ 212.46	$ 1,708.17
523	SCHOOL DISTRICT 41 - ANDE - SD0825	$ 129,182.43	0.010368%	$ 6,038.82	0.050417%	$ 10,587.32	$ 454.57	$ 3,654.56
524	SCHOOL DISTRICT 34 - SEEL - SD0826	$ 179,874.71	0.014436%	$ 8,408.54	0.070201%	$ 14,172.96	$ 632.95	$ 5,088.64
525	SCHOOL DISTRICT 5 - MELRO - SD0827	$ 12,234.79	0.000982%	$ 571.99	0.004775%	$ 964.02	$ 43.05	$ 346.12
526	SCHOOL DISTRICT 45 - GOLD - SD0829	$ 17,316.63	0.001390%	$ 809.41	0.006758%	$ 1,443.19	$ 60.93	$ 489.88
527	SCHOOL DISTRICT 26 - REIC - SD0830	$ 9,894.12	0.000794%	$ 462.54	0.003862%	$ 779.59	$ 34.81	$ 279.90
528	SCHOOL DISTRICT 14 - FORT - SD9000	$ 117,521.40	0.009432%	$ 5,493.85	0.045867%	$ 9,259.93	$ 413.54	$ 3,324.67
529	SCHOOL DISTRICT 21 - GALA - SD9002	$ 10,352.60	0.000831%	$ 484.02	0.004041%	$ 918.86	$ 36.43	$ 292.88
530	SCHOOL DISTRICT 12 12 - M - SD9005	$ 3,830.03	0.000307%	$ 179.04	0.001495%	$ 301.78	$ 13.48	$ 108.35

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
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as of June 30

		Net Pension Liability as of June 30, 2014				Pension Expense for Fiscal Year Ending June 30, 2014		
		Net Pension Liability - Employer	**Employer proportion based on employer contributions**	**Net Pension Liability - State**	**State proportion**	**Employer Pension Expense (includes Support Revenue)**	**Support Revenue provided by the State**	**Support Revenue provided by the Coal Tax**
SCHOOL DISTRICT 38 - LINC	- SD9006	$ 119,921.11	0.009624%	$ 5,606.01	0.046804%	$ 9,770.78	$ 421.99	$ 3,392.56
SCHOOL DISTRICT 1 - FORT	- SD9007	$ 521,460.93	0.041850%	$ 24,376.47	0.203515%	$ 41,442.45	$ 1,834.93	$ 14,752.07
SCHOOL DISTRICT 4 - CANYO	- SD9011	$ 229,192.75	0.018394%	$ 10,714.07	0.089450%	$ 18,058.91	$ 806.49	$ 6,483.84
SCHOOL DISTRICT 13 - FISH	- SD9014	$ 11,452.94	0.000919%	$ 535.37	0.004470%	$ 902.42	$ 40.30	$ 324.00
BIG SKY SCHOOL DISTRICT #	- SD9019	$ 498,350.33	0.039996%	$ 23,296.13	0.194495%	$ 39,266.77	$ 1,753.61	$ 14,098.28
SCHOOL DISTRICT 43 - LAMO	- SD9025	$ 43,612.98	0.003500%	$ 2,038.79	0.017022%	$ 3,495.69	$ 153.47	$ 1,233.81
SCHOOL DISTRICT 11 - BROR	- SD9027	$ 20,937.36	0.001680%	$ 978.86	0.008172%	$ 1,649.74	$ 73.69	$ 592.32
SCHOOL DISTRICT 104 - SPR	- SD9028	$ 4,468.37	0.000359%	$ 208.91	0.001744%	$ 352.08	$ 15.72	$ 126.41
SCHOOL DISTRICT 75 - ARRO	- SD9029	$ 75,327.78	0.006046%	$ 3,521.40	0.029400%	$ 5,935.34	$ 265.07	$ 2,131.02
SCHOOL DISTRICT 17 - MORI	- SD9030	$ 58,069.39	0.004660%	$ 2,714.56	0.022663%	$ 4,575.49	$ 204.34	$ 1,642.78
SCHOOL DISTRICT 7 - GRANT	- SD9033	$ 27,400.07	0.002199%	$ 1,280.87	0.010694%	$ 2,158.94	$ 96.41	$ 775.15
SCHOOL DISTRICT 20 - KILA	- SD9034	$ 186,690.37	0.014983%	$ 8,727.16	0.072861%	$ 14,710.00	$ 656.94	$ 5,281.45
SCHOOL DISTRICT 64 - MOUN	- SD9039	$ 20,601.30	0.001653%	$ 963.05	0.008040%	$ 1,623.24	$ 72.49	$ 582.81
JUDITH GAP SCHOOL	- SD9040	$ 51,741.13	0.004153%	$ 2,418.77	0.020194%	$ 4,509.65	$ 182.07	$ 1,463.75
SCHOOL DISTRICT 86 & 4 -	- SD9043	$ 276,450.78	0.022187%	$ 12,923.12	0.107893%	$ 21,782.52	$ 972.78	$ 7,820.76
SCHOOL DISTRICT 18 - WOOD	- SD9045	$ 7,195.50	0.000577%	$ 336.33	0.002808%	$ 678.66	$ 25.32	$ 203.56
SCHOOL DISTRICT 75 - AMST	- SD9046	$ 44,641.70	0.003583%	$ 2,086.76	0.017422%	$ 3,517.48	$ 157.08	$ 1,262.91
SCHOOL DISTRICT 8 - WEST	- SD9049	$ 43,527.72	0.003493%	$ 2,034.74	0.016988%	$ 3,429.69	$ 153.16	$ 1,231.39
SCHOOL DISTRICT 4 - DIVID	- SD9050	$ 10,213.29	0.000820%	$ 477.40	0.003986%	$ 804.74	$ 35.94	$ 288.93
SCHOOL DISTRICT 89 - SMIT	- SD9057	$ 92,228.90	0.007402%	$ 4,311.36	0.035995%	$ 7,646.78	$ 324.54	$ 2,609.15
SCHOOL DISTRICT 27 - ELLI	- SD9060	$ 20,272.94	0.001627%	$ 947.78	0.007913%	$ 1,597.38	$ 71.34	$ 573.52
SCHOOL DISTRICT 99 M	- SD9065	$ 289,572.81	0.023240%	$ 13,536.60	0.113015%	$ 22,816.46	$ 1,018.96	$ 8,191.99
SCHOOL DISTRICT 28C	- SD9066	$ 202,934.64	0.016287%	$ 9,486.58	0.079202%	$ 15,989.93	$ 714.10	$ 5,741.00
SCHOOL DISTRICT 48-1J & 4	- SD9067	$ 247,983.75	0.019902%	$ 11,592.39	0.096783%	$ 19,539.51	$ 872.61	$ 7,015.43
SCHOOL DISTRICT 3 - BILLI	- SD9068	$ 66,164.43	0.005310%	$ 3,093.05	0.025823%	$ 5,672.45	$ 232.83	$ 1,871.79
SCHOOL DISTRICT 12 - HAVR	- SD9071	$ 12,175.33	0.000977%	$ 569.15	0.004752%	$ 959.34	$ 42.85	$ 344.44
SCHOOL DISTRICT 11 - WISE	- SD9077	$ 14,343.44	0.001151%	$ 670.50	0.005598%	$ 1,130.17	$ 50.48	$ 405.77
MSU COLLEGE OF TECHNOLOGY	- UN3513	$ 1,650,390.59	0.132454%	$ -	0.000000%	$ 126,498.47	$ -	$ 44,604.28
UNIVERSITY OF MONTANA	- UN5103 - UN9103	$ 53,314,984.61	4.278854%	$ -	0.000000%	$ 4,134,456.72	$ -	$ 1,440,917.41
MONTANA STATE UNIVERSITY	- UN5104	$ 37,479,756.60	3.007980%	$ -	0.000000%	$ 2,911,501.71	$ -	$ 1,012,946.63
MONTANA STATE UNIVERSITY	- UN5106	$ 9,005,075.69	0.722712%	$ -	0.000000%	$ 682,505.79	$ -	$ 243,375.67
MONTANA STATE UNIVERSITY	- UN5107	$ 2,462,581.02	0.197637%	$ -	0.000000%	$ 186,808.11	$ -	$ 66,554.94

The Notes are an integral part of this schedule.

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
a Special Funding Situation

as of June 30

	Deferred Outflows						
	Actual vs. Expected Experience	**Changes of Assumptions**	**Actual vs. Expected Investment Earnings**	**Changes in Proportionate Shares**	**Total Collective Deferred Outflows (column added for audit purposes)**	**Differences Between Actual Contributions and Proportionate Share Contributions**	**ER contributions subsequent to the measurement date- # to be entered by the employer**
Total	$ -	$ -	$ -	$ -	$ -	$ 856,000.03	
State as Special Funding Entity	$ -	$ -	$ -	$ -	$ -	$ -	
Employers							
CITY OF BIG TIMBER - CI0302	$ -	$ -	$ -	$ -	$ -	$ 3,634.81	#
CITY OF BELT - CI0303	$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF BIG SANDY - CI0304	$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF BILLINGS - CI0305	$ -	$ -	$ -	$ -	$ -	$ 2,164.61	#
CITY OF BOZEMAN - CI0306	$ -	$ -	$ -	$ -	$ -	$ 14,451.72	#
BUTTE SILVER BOW - CI0307	$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF BROADUS - CI0308	$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF BOULDER - CI0309	$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF CASCADE - CI0310	$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF CHINOOK - CI0311	$ -	$ -	$ -	$ -	$ -	$ 4,411.23	#
CITY OF CHOTEAU - CI0312	$ -	$ -	$ -	$ -	$ -	$ 34.77	#
TOWN OF CIRCLE - CI0313	$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF COLUMBIA FALLS - CI0314	$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF CONRAD - CI0315	$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF CULBERTSON - CI0316	$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF CUT BANK - CI0317	$ -	$ -	$ -	$ -	$ -	$ 515.90	#
TOWN OF CHESTER - CI0318	$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF BROWNING - CI0319	$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF DEER LODGE - CI0320	$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF DILLON - CI0321	$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF BAKER - CI0322	$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF BELGRADE - CI0323	$ -	$ -	$ -	$ -	$ -	$ 2,122.60	#
TOWN OF COLUMBUS - CI0324	$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF EAST HELENA - CI0325	$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF ENNIS - CI0326	$ -	$ -	$ -	$ -	$ -	$ 148.76	#
TOWN OF FAIRFIELD - CI0327	$ -	$ -	$ -	$ -	$ -	$ 701.36	#
CITY OF FAIRVIEW - CI0328	$ -	$ -	$ -	$ -	$ -	$ 361.87	#
CITY OF FORSYTH - CI0329	$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF FORT BENTON - CI0330	$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF GERALDINE - CI0331	$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF GLASGOW - CI0332	$ -	$ -	$ -	$ -	$ -	$ 1,559.66	#
CITY OF GLENDIVE - CI0333	$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF GREAT FALLS - CI0334	$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF GRASS RANGE - CI0335	$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF HARLEM - CI0336	$ -	$ -	$ -	$ -	$ -	$ 549.15	#
CITY OF HAMILTON - CI0337	$ -	$ -	$ -	$ -	$ -	$ 683.96	#
CITY OF HARDIN - CI0338	$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF HAVRE - CI0339	$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF HELENA - CI0340	$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF HOT SPRINGS - CI0341	$ -	$ -	$ -	$ -	$ -	$ 129.16	#
TOWN OF MELSTONE - CI0342	$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF KALISPELL - CI0343	$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF NASHUA - CI0344	$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF LAUREL - CI0345	$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF DRUMMOND - CI0346	$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF LEWISTOWN - CI0347	$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF LIBBY - CI0348	$ -	$ -	$ -	$ -	$ -	$ 559.41	#
CITY OF LIVINGSTON - CI0349	$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF LIMA - CI0350	$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF MEDICINE LAKE - CI0351	$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF MALTA - CI0352	$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF MILES CITY - CI0353	$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF MISSOULA - CI0354	$ -	$ -	$ -	$ -	$ -	$ 6,696.87	#

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
a Special Funding Situation

as of June 30

		Deferred Outflows						
		Actual vs. Expected Experience	**Changes of Assumptions**	**Actual vs. Expected Investment Earnings**	**Changes in Proportionate Shares**	**Total Collective Deferred Outflows (column added for audit purposes)**	**Differences Between Actual Contributions and Proportionate Share Contributions**	**ER contributions subsequent to the measurement date- # to be entered by the employer**
TOWN OF RICHEY - CI0355		$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF TROY - CI0356		$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF PHILIPSBURG - CI0357		$ -	$ -	$ -	$ -	$ -	$ 313.46	#
CITY OF PLAINS - CI0358		$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF PLENTYWOOD - CI0359		$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF POLSON - CI0360		$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF POPLAR - CI0361		$ -	$ -	$ -	$ -	$ -	$ 755.87	#
TOWN OF TERRY - CI0362		$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF RONAN - CI0363		$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF ROUNDUP - CI0364		$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF RYEGATE - CI0365		$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF SHERIDAN - CI0366		$ -	$ -	$ -	$ -	$ -	$ 860.89	#
CITY OF SHELBY - CI0367		$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF SIDNEY - CI0368		$ -	$ -	$ -	$ -	$ -	$ 1,175.51	#
TOWN OF STANFORD - CI0369		$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF SUNBURST - CI0370		$ -	$ -	$ -	$ -	$ -	$ 512.48	#
TOWN OF SUPERIOR - CI0371		$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF TOWNSEND - CI0372		$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF VALIER - CI0373		$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF WHITE SULPHUR SPR - CI0374		$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF WHITEFISH - CI0376		$ -	$ -	$ -	$ -	$ -	$ 5,330.68	#
TOWN OF WINNETT - CI0377		$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF WOLF POINT - CI0378		$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF THOMPSON FALLS - CI0379		$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF WIBAUX - CI0380		$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF SCOBEY - CI0381		$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF TWIN BRIDGES - CI0382		$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF MANHATTAN - CI0383		$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF RED LODGE - CI0385		$ -	$ -	$ -	$ -	$ -	$ 3,404.66	#
TOWN OF STEVENSVILLE - CI0386		$ -	$ -	$ -	$ -	$ -	$ 1,446.17	#
TOWN OF FORT PECK - CI0387		$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF HARLOWTON - CI0388		$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF EKALAKA - CI0389		$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF BRIDGER - CI9001		$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF SACO - CI9018		$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF WESTBY - CI9021		$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF ST IGNATIUS - CI9031		$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF COLSTRIP - CI9036		$ -	$ -	$ -	$ -	$ -	$ -	#
CITY OF THREE FORKS - CI9044		$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF EUREKA - CI9047		$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF ALBERTON - CI9064		$ -	$ -	$ -	$ -	$ -	$ 1,164.85	#
TOWN OF WEST YELLOWSTONE - CI9073		$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF FROID - CI9075		$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF DENTON - CI9097		$ -	$ -	$ -	$ -	$ -	$ -	#
TOWN OF HYSHAM - CI9099		$ -	$ -	$ -	$ -	$ -	$ -	#
BEAVERHEAD COUNTY - CO0201		$ -	$ -	$ -	$ -	$ -	$ -	#
BIG HORN COUNTY - CO0202		$ -	$ -	$ -	$ -	$ -	$ -	#
BLAINE COUNTY - CO0203		$ -	$ -	$ -	$ -	$ -	$ -	#
BROADWATER COUNTY - CO0204		$ -	$ -	$ -	$ -	$ -	$ -	#
CARBON COUNTY - CO0205		$ -	$ -	$ -	$ -	$ -	$ 1,341.70	#
CARTER COUNTY - CO0206		$ -	$ -	$ -	$ -	$ -	$ -	#
CASCADE COUNTY - CO0207		$ -	$ -	$ -	$ -	$ -	$ -	#
CHOUTEAU COUNTY - CO0208		$ -	$ -	$ -	$ -	$ -	$ -	#
CUSTER COUNTY - CO0209		$ -	$ -	$ -	$ -	$ -	$ -	#
DANIELS COUNTY - CO0210		$ -	$ -	$ -	$ -	$ -	$ -	#
DAWSON COUNTY - CO0211		$ -	$ -	$ -	$ -	$ -	$ -	#
ANACONDA-DEER LODGE COUNT - CO0212		$ -	$ -	$ -	$ -	$ -	$ -	#

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
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as of June 30

		Deferred Outflows						
		Actual vs. Expected Experience	**Changes of Assumptions**	**Actual vs. Expected Investment Earnings**	**Changes in Proportionate Shares**	**Total Collective Deferred Outflows (column added for audit purposes)**	**Differences Between Actual Contributions and Proportionate Share Contributions**	**ER contributions subsequent to the measurement date- # to be entered by the employer**
FALLON COUNTY - CO0213		$ -	$ -	$ -	$ -	$ -	$ -	#
FERGUS COUNTY - CO0214		$ -	$ -	$ -	$ -	$ -	$ -	#
FLATHEAD COUNTY - CO0215		$ -	$ -	$ -	$ -	$ -	$ -	#
GALLATIN COUNTY - CO0216		$ -	$ -	$ -	$ -	$ -	$ -	#
GARFIELD COUNTY - CO0217		$ -	$ -	$ -	$ -	$ -	$ 1,557.54	#
GLACIER COUNTY - CO0218		$ -	$ -	$ -	$ -	$ -	$ -	#
GOLDEN VALLEY COUNTY - CO0219		$ -	$ -	$ -	$ -	$ -	$ -	#
GRANITE COUNTY - CO0220		$ -	$ -	$ -	$ -	$ -	$ -	#
HILL COUNTY - CO0221		$ -	$ -	$ -	$ -	$ -	$ 5,916.91	#
JEFFERSON COUNTY - CO0222		$ -	$ -	$ -	$ -	$ -	$ -	#
JUDITH BASIN COUNTY - CO0223		$ -	$ -	$ -	$ -	$ -	$ -	#
LAKE COUNTY - CO0224		$ -	$ -	$ -	$ -	$ -	$ -	#
LEWIS & CLARK COUNTY - CO0225		$ -	$ -	$ -	$ -	$ -	$ -	#
LIBERTY COUNTY - CO0226		$ -	$ -	$ -	$ -	$ -	$ -	#
LINCOLN COUNTY - CO0227		$ -	$ -	$ -	$ -	$ -	$ -	#
MADISON COUNTY - CO0228		$ -	$ -	$ -	$ -	$ -	$ -	#
MCCONE COUNTY - CO0229		$ -	$ -	$ -	$ -	$ -	$ -	#
MEAGHER COUNTY - CO0230		$ -	$ -	$ -	$ -	$ -	$ -	#
MINERAL COUNTY - CO0231		$ -	$ -	$ -	$ -	$ -	$ -	#
MISSOULA COUNTY - CO0232		$ -	$ -	$ -	$ -	$ -	$ 6,468.43	#
MUSSELSHELL COUNTY - CO0233		$ -	$ -	$ -	$ -	$ -	$ 234.33	#
PARK COUNTY - CO0234		$ -	$ -	$ -	$ -	$ -	$ 688.80	#
PETROLEUM COUNTY - CO0235		$ -	$ -	$ -	$ -	$ -	$ 293.76	#
PHILLIPS COUNTY - CO0236		$ -	$ -	$ -	$ -	$ -	$ -	#
PONDERA COUNTY - CO0237		$ -	$ -	$ -	$ -	$ -	$ -	#
POWELL COUNTY - CO0238		$ -	$ -	$ -	$ -	$ -	$ 2,969.58	#
POWDER RIVER COUNTY - CO0239		$ -	$ -	$ -	$ -	$ -	$ -	#
PRAIRIE COUNTY - CO0240		$ -	$ -	$ -	$ -	$ -	$ 833.36	#
RAVALLI COUNTY - CO0241		$ -	$ -	$ -	$ -	$ -	$ -	#
RICHLAND COUNTY - CO0242		$ -	$ -	$ -	$ -	$ -	$ 8,771.23	#
ROOSEVELT COUNTY - CO0243		$ -	$ -	$ -	$ -	$ -	$ -	#
ROSEBUD COUNTY - CO0244		$ -	$ -	$ -	$ -	$ -	$ 337.79	#
SANDERS COUNTY - CO0245		$ -	$ -	$ -	$ -	$ -	$ -	#
SHERIDAN COUNTY - CO0246		$ -	$ -	$ -	$ -	$ -	$ -	#
STILLWATER COUNTY - CO0248		$ -	$ -	$ -	$ -	$ -	$ -	#
SWEET GRASS COUNTY - CO0249	- CO9249	$ -	$ -	$ -	$ -	$ -	$ -	#
TETON COUNTY - CO0250		$ -	$ -	$ -	$ -	$ -	$ -	#
TOOLE COUNTY - CO0251		$ -	$ -	$ -	$ -	$ -	$ -	#
TREASURE COUNTY - CO0252		$ -	$ -	$ -	$ -	$ -	$ -	#
VALLEY COUNTY - CO0253		$ -	$ -	$ -	$ -	$ -	$ -	#
WHEATLAND COUNTY - CO0254		$ -	$ -	$ -	$ -	$ -	$ -	#
WIBAUX COUNTY - CO0255		$ -	$ -	$ -	$ -	$ -	$ -	#
YELLOWSTONE COUNTY - CO0256		$ -	$ -	$ -	$ -	$ -	$ 209.61	#
LEGISLATIVE COUNCIL - CP1104		$ -	$ -	$ -	$ -	$ -	$ 641.66	#
CONSUMER COUNSEL - CP1112		$ -	$ -	$ -	$ -	$ -	$ 2,106.38	#
SUPREME COURT - CP2110		$ -	$ -	$ -	$ -	$ -	$ -	#
GOVERNORS OFFICE - CP3101		$ -	$ -	$ -	$ -	$ -	$ -	#
SECRETARY OF STATE - CP3201		$ -	$ -	$ -	$ -	$ -	$ -	#
COMM OF POLITICAL PRACTIC - CP3202		$ -	$ -	$ -	$ -	$ -	$ -	#
STATE AUDITOR'S OFFICE - CP3401		$ -	$ -	$ -	$ -	$ -	$ -	#
SUPT OF PUBLIC INSTRUCTIO - CP3501		$ -	$ -	$ -	$ -	$ -	$ -	#
BOARD OF CRIME CONTROL - CP4107		$ -	$ -	$ -	$ -	$ -	$ -	#
DEPARTMENT OF JUSTICE - CP4110		$ -	$ -	$ -	$ -	$ -	$ 28,039.94	#
PUBLIC SERVICE COMMISSION - CP4201		$ -	$ -	$ -	$ -	$ -	$ 5,451.45	#
BOARD OF PUBLIC EDUCATION - CP5101		$ -	$ -	$ -	$ -	$ -	$ -	#
COMM OF HIGHER EDUCATION - CP5102		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL FOR THE DEAF & BLI - CP5113		$ -	$ -	$ -	$ -	$ -	$ -	#

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
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as of June 30

		Deferred Outflows						
		Actual vs. Expected Experience	**Changes of Assumptions**	**Actual vs. Expected Investment Earnings**	**Changes in Proportionate Shares**	**Total Collective Deferred Outflows (column added for audit purposes)**	**Differences Between Actual Contributions and Proportionate Share Contributions**	**ER contributions subsequent to the measurement date- # to be entered by the employer**
MONTANA ARTS COUNCIL - CP5114		$ -	$ -	$ -	$ -	$ -	$ 582.00	#
MONTANA STATE LIBRARY - CP5115		$ -	$ -	$ -	$ -	$ -	$ 10,416.26	#
MONTANA HISTORICAL SOCIET - CP5117		$ -	$ -	$ -	$ -	$ -	$ 32.15	#
DEPARTMENT OF FISH WILDL - CP5201		$ -	$ -	$ -	$ -	$ -	$ -	#
DEPT OF ENVIRONMENTAL QUA - CP5301		$ -	$ -	$ -	$ -	$ -	$ 20,566.64	#
DEPARTMENT OF TRANSPORTAT - CP5401		$ -	$ -	$ -	$ -	$ -	$ -	#
DEPARTMENT OF LIVESTOCK - CP5603		$ -	$ -	$ -	$ -	$ -	$ 1,685.06	#
DEPT OF NATURAL RESOURCES - CP5706		$ -	$ -	$ -	$ -	$ -	$ -	#
DEPARTMENT OF REVENUE - CP5801		$ -	$ -	$ -	$ -	$ -	$ 14,899.31	#
DEPARTMENT OF ADMINISTRAT - CP6101		$ -	$ -	$ -	$ -	$ -	$ 16,432.00	#
MONTANA STATE FUND - CP6103		$ -	$ -	$ -	$ -	$ -	$ 32,197.10	#
PUBLIC EMPLOYEES' RETIREM - CP6104		N/A	N/A	N/A	N/A	$ -	N/A	N/A
TEACHERS' RETIREMENT SYST - CP6105		$ -	$ -	$ -	$ -	$ -	$ -	#
OFFICE OF PUBLIC DEFENDER - CP6108		$ -	$ -	$ -	$ -	$ -	$ 40,481.44	#
DEPARTMENT OF AGRICULTURE - CP6201		$ -	$ -	$ -	$ -	$ -	$ 17,618.24	#
DEPARTMENT OF CORRECTIONS - CP6401		$ -	$ -	$ -	$ -	$ -	$ -	#
DEPARTMENT OF COMMERCE - CP6501		$ -	$ -	$ -	$ -	$ -	$ 10,352.01	#
DEPARTMENT OF LABOR & IND - CP6602		$ -	$ -	$ -	$ -	$ -	$ 1,809.69	#
DEPARTMENT OF MILITARY AF - CP6701		$ -	$ -	$ -	$ -	$ -	$ -	#
DEPT OF PUBLIC HEALTH & H - CP6901		$ -	$ -	$ -	$ -	$ -	$ -	#
						$ -		
BEAVERHEAD COUNTY HIGH SC - HS0401		$ -	$ -	$ -	$ -	$ -	$ -	#
JORDAN PUBLIC SCHOOLS - HS0421		$ -	$ -	$ -	$ -	$ -	$ -	#
JEFFERSON COUNTY HIGH SCH - HS0425		$ -	$ -	$ -	$ -	$ -	$ -	#
POWDER RIVER COUNTY HIGH - HS0452		$ -	$ -	$ -	$ -	$ -	$ -	#
POWELL COUNTY HIGH SCHOOL - HS0453		$ -	$ -	$ -	$ -	$ -	$ 1,039.78	#
SWEET GRASS COUNTY HIGH S - HS0465		$ -	$ -	$ -	$ -	$ -	$ -	#
HOUSING AUTHORITY OF ANAC - OA0500		$ -	$ -	$ -	$ -	$ -	$ 283.64	#
HELENA REGIONAL AIRPORT A - OA0501		$ -	$ -	$ -	$ -	$ -	$ 1,077.37	#
BITTERROOT CONSERVATION D - OA0503		$ -	$ -	$ -	$ -	$ -	$ -	#
HUMAN RESOURCES COUNCIL D - OA0504		$ -	$ -	$ -	$ -	$ -	$ -	#
HOUSING AUTHORITY OF BUTT - OA0506		$ -	$ -	$ -	$ -	$ -	$ -	#
FORT SHAW IRRIGATION DIST - OA0507		$ -	$ -	$ -	$ -	$ -	$ -	#
HOUSING AUTHORITY OF GLAS - OA0509		$ -	$ -	$ -	$ -	$ -	$ -	#
GREENFIELDS IRRIGATION DI - OA0510		$ -	$ -	$ -	$ -	$ -	$ -	#
CHOUTEAU COUNTY CONSERVAT - OA0511		$ -	$ -	$ -	$ -	$ -	$ -	#
GREAT FALLS INT AIRPORT - OA0514		$ -	$ -	$ -	$ -	$ -	$ 1,645.01	#
MISSOULA RURAL FIRE DISTR - OA0515		$ -	$ -	$ -	$ -	$ -	$ -	#
CENTER FOR MENTAL HEALTH - OA0516		$ -	$ -	$ -	$ -	$ -	$ -	#
HELENA HOUSING AUTHORITY - OA0517		$ -	$ -	$ -	$ -	$ -	$ 779.67	#
HILL CO PUBLIC CEMETERY D - OA0518		$ -	$ -	$ -	$ -	$ -	$ -	#
WHITEFISH HOUSING AUTHORI - OA0522		$ -	$ -	$ -	$ -	$ -	$ -	#
MILES COMMUNITY COLLEGE - OA0524		$ -	$ -	$ -	$ -	$ -	$ 1,710.21	#
MALTA IRRIGATION DISTRICT - OA0525		$ -	$ -	$ -	$ -	$ -	$ -	#
RICHLAND CO HOUSING AUTHO - OA0526		$ -	$ -	$ -	$ -	$ -	$ 606.25	#
PONDERA CO CANAL & RESERV - OA0527		$ -	$ -	$ -	$ -	$ -	$ -	#
FLATHEAD VALLEY COMM COLL - OA0529		$ -	$ -	$ -	$ -	$ -	$ -	#
DAWSON COLLEGE - OA0530		$ -	$ -	$ -	$ -	$ -	$ 2,290.17	#
PRAIRIE COUNTY HOSPITAL D - OA0531		$ -	$ -	$ -	$ -	$ -	$ -	#
GALLATIN AIRPORT AUTHORIT - OA0534		$ -	$ -	$ -	$ -	$ -	$ 4,433.51	#
HELENA VALLEY IRRIGATION - OA0537		$ -	$ -	$ -	$ -	$ -	$ -	#
DEER LODGE COUNTY HEAD ST - OA0538		$ -	$ -	$ -	$ -	$ -	$ -	#
GLASGOW IRRIGATION DISTRI - OA0541		$ -	$ -	$ -	$ -	$ -	$ -	#
LEWIS & CLARK LIBRARY - OA0544		$ -	$ -	$ -	$ -	$ -	$ 2,061.21	#
BILLINGS HOUSING AUTHORIT - OA0547		$ -	$ -	$ -	$ -	$ -	$ -	#
YELLOWSTONE WEST CARBON S - OA0548		$ -	$ -	$ -	$ -	$ -	$ -	#
FLATHEAD SPECIAL EDUC COO - OA0549		$ -	$ -	$ -	$ -	$ -	$ -	#

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
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as of June 30

		Deferred Outflows						
		Actual vs. Expected Experience	**Changes of Assumptions**	**Actual vs. Expected Investment Earnings**	**Changes in Proportionate Shares**	**Total Collective Deferred Outflows (column added for audit purposes)**	**Differences Between Actual Contributions and Proportionate Share Contributions**	**ER contributions subsequent to the measurement date- # to be entered by the employer**
MISSOULA COUNTY AIRPORT - OA0550		$ -	$ -	$ -	$ -	$ -	$ 3,733.60	#
GALLATIN-MADISON SEC - OA0551		$ -	$ -	$ -	$ -	$ -	$ -	#
CENTRAL MONTANA LEARNING - OA0552		$ -	$ -	$ -	$ -	$ -	$ 698.82	#
EASTERN YELLOWSTONE COUNT - OA0554		$ -	$ -	$ -	$ -	$ -	$ -	#
MISSOULA AREA SEC - OA0555		$ -	$ -	$ -	$ -	$ -	$ -	#
CROWN HILL CEMETERY DISTR - OA0556		$ -	$ -	$ -	$ -	$ -	$ -	#
FLATHEAD MUNICIPAL AIRPOR - OA0557		$ -	$ -	$ -	$ -	$ -	$ -	#
BIG FORK CO WATER & SEWER - OA0558		$ -	$ -	$ -	$ -	$ -	$ 1,732.19	#
SANDERS SPEC ED COOP - OA0560		$ -	$ -	$ -	$ -	$ -	$ -	#
NORTH CENTRAL LEARNING SE - OA0562		$ -	$ -	$ -	$ -	$ -	$ -	#
FLATHEAD CONSERVATION DIS - OA0565		$ -	$ -	$ -	$ -	$ -	$ -	#
GREAT DIVIDE EDUCATION SE - OA0566		$ -	$ -	$ -	$ -	$ -	$ -	#
GARDINER - PARK COUNTY WA - OA0567		$ -	$ -	$ -	$ -	$ -	$ -	#
CENTRAL VALLEY FIRE DISTR - OA0569		$ -	$ -	$ -	$ -	$ -	$ -	#
BEAR PAW COOPERATIVE - OA0570		$ -	$ -	$ -	$ -	$ -	$ -	#
JUDITH BASIN CONSERVATION - OA0571		$ -	$ -	$ -	$ -	$ -	$ -	#
PONDERA COUNTY CEMETERY D - OA0572		$ -	$ -	$ -	$ -	$ -	$ -	#
BERT MOONEY AIRPORT AUTHO - OA0574		$ -	$ -	$ -	$ -	$ -	$ 14.56	#
VICTOR WATER & SEWER - OA0575		$ -	$ -	$ -	$ -	$ -	$ -	#
CASCADE CONSERVATION DIST - OA0576		$ -	$ -	$ -	$ -	$ -	$ -	#
LINCOLN COUNTY RURAL FIRE - OA0578		$ -	$ -	$ -	$ -	$ -	$ -	#
LOCKWOOD RURAL FIRE DIST - OA0579		$ -	$ -	$ -	$ -	$ -	$ -	#
PONDERA COUNTY COUNCIL ON - OA0580		$ -	$ -	$ -	$ -	$ -	$ -	#
PORT OF MONTANA - PORT AU - OA0581		$ -	$ -	$ -	$ -	$ -	$ -	#
TETON COUNTY CONSERVATION - OA0582		$ -	$ -	$ -	$ -	$ -	$ -	#
SIDNEY RICHLAND AIRPORT A - OA0583		$ -	$ -	$ -	$ -	$ -	$ -	#
GALLATIN CONSERVATION DIS - OA0584		$ -	$ -	$ -	$ -	$ -	$ 1,362.50	#
PRAIRIE VIEW SPECIAL SERV - OA0585		$ -	$ -	$ -	$ -	$ -	$ 1,221.90	#
LAKESIDE CO WATER & SEWER - OA0586		$ -	$ -	$ -	$ -	$ -	$ -	#
BIG SKY ECONOMIC DEVELOPM - OA0587		$ -	$ -	$ -	$ -	$ -	$ 14,620.68	#
BIG COUNTRY EDUCATIONAL C - OA0588		$ -	$ -	$ -	$ -	$ -	$ -	#
BIG SKY SPECIAL EDUCATION - OA0589		$ -	$ -	$ -	$ -	$ -	$ -	#
FALLON MEDICAL COMPLEX - OA0592		$ -	$ -	$ -	$ -	$ -	$ -	#
HUMAN RESOURCES COUNCIL D - OA0594		$ -	$ -	$ -	$ -	$ -	$ -	#
FLATHEAD JOINT BD OF CONT - OA0597		$ -	$ -	$ -	$ -	$ -	$ -	#
NO MONTANA JOINT REFUSE D - OA0598		$ -	$ -	$ -	$ -	$ -	$ -	#
FERGUS COUNTY CONSERVATIO - OA0599		$ -	$ -	$ -	$ -	$ -	$ -	#
GRANITE CO HOSPITAL & NUR - OA9003		$ -	$ -	$ -	$ -	$ -	$ 1,600.36	#
PRICKLEY PEAR SPECIAL SVC - OA9004		$ -	$ -	$ -	$ -	$ -	$ 531.30	#
UPPER MUSSELSHELL CONSERV - OA9009		$ -	$ -	$ -	$ -	$ -	$ -	#
URBAN TRANS DIST/DAWSON C - OA9010		$ -	$ -	$ -	$ -	$ -	$ -	#
GALLATIN CANYON CONSOL RR - OA9012		$ -	$ -	$ -	$ -	$ -	$ 1,633.36	#
BIG SKY CO WATER & SEWER - OA9013		$ -	$ -	$ -	$ -	$ -	$ 10,631.62	#
BITTERROOT VALLEY SEC - OA9015		$ -	$ -	$ -	$ -	$ -	$ 1,865.78	#
HELENA BUSINESS IMPROVEME - OA9016		$ -	$ -	$ -	$ -	$ -	$ -	#
ROUNDUP COMMUNITY LIBRARY - OA9017		$ -	$ -	$ -	$ -	$ -	$ -	#
MALTA CEMETERY DISTRICT - OA9020		$ -	$ -	$ -	$ -	$ -	$ -	#
LARCHMONT GOLF COURSE - OA9022		$ -	$ -	$ -	$ -	$ -	$ 23.15	#
LEWIS & CLARK CONSERVATIO - OA9023		$ -	$ -	$ -	$ -	$ -	$ -	#
YELLOWSTONE CITY-COUNTY H - OA9026		$ -	$ -	$ -	$ -	$ -	$ 81,507.99	#
TWIN BRIDGES PUBLIC LIBRA - OA9035		$ -	$ -	$ -	$ -	$ -	$ -	#
LIBERTY CO CONSERVATION D - OA9037		$ -	$ -	$ -	$ -	$ -	$ -	#
GRANITE CONSERVATION DIST - OA9038		$ -	$ -	$ -	$ -	$ -	$ -	#
HINSDALE WATER & SEWER DI - OA9042		$ -	$ -	$ -	$ -	$ -	$ -	#
PETROLEUM CO CONSERVATION - OA9048		$ -	$ -	$ -	$ -	$ -	$ -	#
PARK CO RURAL FIRE DISTRI - OA9051		$ -	$ -	$ -	$ -	$ -	$ -	#
VALLEY COUNTY CONSERVATIO - OA9052		$ -	$ -	$ -	$ -	$ -	$ -	#
SEELEY LAKE MISSOULA CO W - OA9053		$ -	$ -	$ -	$ -	$ -	$ 648.73	#

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		Deferred Outflows						
		Actual vs. Expected Experience	**Changes of Assumptions**	**Actual vs. Expected Investment Earnings**	**Changes in Proportionate Shares**	**Total Collective Deferred Outflows (column added for audit purposes)**	**Differences Between Actual Contributions and Proportionate Share Contributions**	**ER contributions subsequent to the measurement date- # to be entered by the employer**
DRY PRAIRIE RURAL WATER - OA9054		$ -	$ -	$ -	$ -	$ -	$ -	#
LOCKWOOD WATER & SEWER DI - OA9056		$ -	$ -	$ -	$ -	$ -	$ 2,477.25	#
PABLO-LAKE COUNTY WATER & - OA9058		$ -	$ -	$ -	$ -	$ -	$ -	#
DALY DITCHES IRRIGATION D - OA9059		$ -	$ -	$ -	$ -	$ -	$ 715.39	#
LINCOLN CONSERVATION DIST - OA9062		$ -	$ -	$ -	$ -	$ -	$ -	#
NORTH VALLEY PUBLIC LIBRA - OA9063		$ -	$ -	$ -	$ -	$ -	$ -	#
PHILLIPS CONSERVATION DIS - OA9069		$ -	$ -	$ -	$ -	$ -	$ 364.73	#
PARK COUNTY SEC - OA9072		$ -	$ -	$ -	$ -	$ -	$ -	#
NORTHWEST MT EDUC COOP - OA9076		$ -	$ -	$ -	$ -	$ -	$ -	#
SHERIDAN DANIELS SEC - OA9078		$ -	$ -	$ -	$ -	$ -	$ 383.04	#
FRENCHTOWN RURAL FIRE DIS - OA9079		$ -	$ -	$ -	$ -	$ -	$ -	#
RAE WATER AND SEWER DISTR - OA9080		$ -	$ -	$ -	$ -	$ -	$ -	#
HEBGEN BASIN RURAL FD - OA9082		$ -	$ -	$ -	$ -	$ -	$ -	#
MILK RIVER JBC - OA9084		$ -	$ -	$ -	$ -	$ -	$ -	#
LAKEVIEW CEMETERY DISTRIC - OA9085		$ -	$ -	$ -	$ -	$ -	$ -	#
BUFFALO RAPIDS IRRI PROJE - OA9086		$ -	$ -	$ -	$ -	$ -	$ -	#
BUFFALO RAPIDS IRRI PROJE - OA9087		$ -	$ -	$ -	$ -	$ -	$ -	#
FLATHEAD EMERGENCY COMM C - OA9088		$ -	$ -	$ -	$ -	$ -	$ -	#
NORTH LAKE CO PUBLIC LIBR - OA9089		$ -	$ -	$ -	$ -	$ -	$ -	#
SOURDOUGH RFD - OA9090		$ -	$ -	$ -	$ -	$ -	$ 55.33	#
LIBERTY CO CEMETERY DIST - OA9091		$ -	$ -	$ -	$ -	$ -	$ -	#
THOMPSON FALLS PUBLIC LIB - OA9094		$ -	$ -	$ -	$ -	$ -	$ 58.94	#
MADISON CONSERVATION DIST - OA9095		$ -	$ -	$ -	$ -	$ -	$ -	#
CME/FLATHEAD INDIAN IRRIG - OA9096		$ -	$ -	$ -	$ -	$ -	$ -	#
CORVALLIS COUNTY SEWER DI - OA9098		$ -	$ -	$ -	$ -	$ -	$ -	#
ARLEE-LAKE COUNTY WATER & - OA9100		$ -	$ -	$ -	$ -	$ -	$ -	#
RONAN LIBRARY DISTRICT - OA9101		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 1 - BIG T - SD0600		$ -	$ -	$ -	$ -	$ -	$ 10.29	#
SCHOOL DISTRICT 1 - BUTTE - SD0601		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 1 - CHOTE - SD0602		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 1 - CIRCL - SD0603		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 1 - CLANC - SD0604		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 1 - CORVA - SD0605		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 1 - DEER - SD0606		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 1 - GLASG - SD0607		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 1 - GLEND - SD0608		$ -	$ -	$ -	$ -	$ -	$ -	#
GREAT FALLS PUBLIC SCHOOL - SD0609		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 1 - HELEN - SD0610		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 1 - LEWIS - SD0612		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 1 - MILES - SD0613		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 1 - MISSO - SD0614	- SD7614 - SD9614	$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 1 - PLAIN - SD0615		$ -	$ -	$ -	$ -	$ -	$ 711.04	#
SCHOOL DISTRICT 1 - PHILI - SD0616		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 1 - RED L - SD0617		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 1 - SCOBE - SD0618		$ -	$ -	$ -	$ -	$ -	$ 4,961.92	#
SCHOOL DISTRICT 1 - HEART - SD0619		$ -	$ -	$ -	$ -	$ -	$ 24.20	#
SCHOOL DISTRICT 1 - KALIS - SD0620		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 1 & 7 - - SD0621		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 2 - ALDER - SD0622		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 2 - FRAZE - SD0623		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 2 & 11 - - SD0624		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 2 - ALBER - SD0625		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 2 - BILLI - SD0626	- SD9626	$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 2 - BRID - SD0627		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 2 - DODSO - SD0629		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 2 - SUNBU - SD0631		$ -	$ -	$ -	$ -	$ -	$ 1,041.84	#
SCHOOL DISTRICT 2 - THOMP - SD0632		$ -	$ -	$ -	$ -	$ -	$ -	#

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		Deferred Outflows						
		Actual vs. Expected Experience	**Changes of Assumptions**	**Actual vs. Expected Investment Earnings**	**Changes in Proportionate Shares**	**Total Collective Deferred Outflows (column added for audit purposes)**	**Differences Between Actual Contributions and Proportionate Share Contributions**	**ER contributions subsequent to the measurement date- # to be entered by the employer**
357	SCHOOL DISTRICT 2 - STEVE - SD0633	$ -	$ -	$ -	$ -	$ -	$ -	#
358	SCHOOL DISTRICT 2 - DEER - SD0635	$ -	$ -	$ -	$ -	$ -	$ -	#
359	SCHOOL DISTRICT 3 - CASCA - SD0637	$ -	$ -	$ -	$ -	$ -	$ -	#
360	SCHOOL DISTRICT 3 - FAIR - SD0638	$ -	$ -	$ -	$ -	$ -	$ -	#
361	SCHOOL DISTRICT 3 - MANHA - SD0640	$ -	$ -	$ -	$ -	$ -	$ -	#
362	SCHOOL DISTRICT 3 - RAMSA - SD0641	$ -	$ -	$ -	$ -	$ -	$ -	#
363	SCHOOL DISTRICT 3 - SUPER - SD0642	$ -	$ -	$ -	$ -	$ -	$ 338.85	#
364	SCHOOL DISTRICT 3 - HAMIL - SD0643	$ -	$ -	$ -	$ -	$ -	$ -	#
365	SCHOOL DISTRICT 3 - WOLF - SD0644	$ -	$ -	$ -	$ -	$ -	$ -	#
366	SCHOOL DISTRICT 3 - WESTB - SD0645	$ -	$ -	$ -	$ -	$ -	$ 1,348.31	#
367	SCHOOL DISTRICT 4 - FORSY - SD0648	$ -	$ -	$ -	$ -	$ -	$ -	#
368	SCHOOL DISTRICT 4 - HELLG - SD0649	$ -	$ -	$ -	$ -	$ -	$ -	#
369	SCHOOL DISTRICT 4 - LIBBY - SD0650	$ -	$ -	$ -	$ -	$ -	$ -	#
370	SCHOOL DISTRICT 4 - LIVIN - SD0651	$ -	$ -	$ -	$ -	$ -	$ 882.45	#
371	SCHOOL DISTRICT 4 & 47 - - SD0652	$ -	$ -	$ -	$ -	$ -	$ -	#
372	SCHOOL DISTRICT 4 & 28 - - SD0653	$ -	$ -	$ -	$ -	$ -	$ -	#
373	SCHOOL DISTRICT 4 - SWAN - SD0654	$ -	$ -	$ -	$ -	$ -	$ -	#
374	SCHOOL DISTRICT 5 - BASIN - SD0656	$ -	$ -	$ -	$ -	$ -	$ -	#
375	SCHOOL DISTRICT 5 - KALIS - SD0657	$ -	$ -	$ -	$ -	$ -	$ -	#
376	SCHOOL DISTRICT 5 - PARK - SD0658	$ -	$ -	$ -	$ -	$ -	$ -	#
377	SCHOOL DISTRICT 5 - SAND - SD0659	$ -	$ -	$ -	$ -	$ -	$ -	#
378	SCHOOL DISTRICT 5 - SHERI - SD0660	$ -	$ -	$ -	$ -	$ -	$ -	#
379	SCHOOL DISTRICT 5 - SIDNE - SD0661	$ -	$ -	$ -	$ -	$ -	$ -	#
380	SCHOOL DISTRICT 5 - TERRY - SD0662	$ -	$ -	$ -	$ -	$ -	$ -	#
381	SCHOOL DISTRICT 6 - LAME - SD0664	$ -	$ -	$ -	$ -	$ -	$ -	#
382	SCHOOL DISTRICT 6 - COLUM - SD0665	$ -	$ -	$ -	$ -	$ -	$ -	#
383	SCHOOL DISTRICT 6 - TROUT - SD0666	$ -	$ -	$ -	$ -	$ -	$ -	#
384	SCHOOL DISTRICT 6 - COLUM - SD0667	$ -	$ -	$ -	$ -	$ -	$ -	#
385	SCHOOL DISTRICT 6 - RYEGA - SD0668	$ -	$ -	$ -	$ -	$ -	$ -	#
386	SCHOOL DISTRICT 55F - SU - SD0669	$ -	$ -	$ -	$ -	$ -	$ -	#
387	SCHOOL DISTRICT 6 & 1 - S - SD0670	$ -	$ -	$ -	$ -	$ -	$ 623.76	#
388	SCHOOL DISTRICT 6 - WIBAU - SD0671	$ -	$ -	$ -	$ -	$ -	$ -	#
389	SCHOOL DISTRICT 7 - BOULD - SD0672	$ -	$ -	$ -	$ -	$ -	$ -	#
390	SCHOOL DISTRICT 7 - BOZEM - SD0673	$ -	$ -	$ -	$ -	$ -	$ 1,331.41	#
391	SCHOOL DISTRICT 7 - CHARL - SD0674	$ -	$ -	$ -	$ -	$ -	$ -	#
392	SCHOOL DISTRICT 7 - GARDI - SD0675	$ -	$ -	$ -	$ -	$ -	$ -	#
393	SCHOOL DISTRICT 7 - HINSD - SD0676	$ -	$ -	$ -	$ -	$ -	$ -	#
394	SCHOOL DISTRICT 7 & 70 - - SD0677	$ -	$ -	$ -	$ -	$ -	$ -	#
395	SCHOOL DISTRICT 7 - LOLO - SD0678	$ -	$ -	$ -	$ -	$ -	$ 443.27	#
396	SCHOOL DISTRICT 1 & 7 - T - SD0679	$ -	$ -	$ -	$ -	$ -	$ -	#
397	SCHOOL DISTRICT 7 - VICTO - SD0680	$ -	$ -	$ -	$ -	$ -	$ -	#
398	SCHOOL DISTRICT 7 - MEDIC - SD0681	$ -	$ -	$ -	$ -	$ -	$ -	#
399	SCHOOL DISTRICT 7 - TWIN - SD0682	$ -	$ -	$ -	$ -	$ -	$ -	#
400	SCHOOL DISTRICT 7 - JOLIE - SD0683	$ -	$ -	$ -	$ -	$ -	$ -	#
401	SCHOOL DISTRICT 7 & 2 - S - SD0684	$ -	$ -	$ -	$ -	$ -	$ 344.36	#
402	SCHOOL DISTRICT 8 - ARLEE - SD0685	$ -	$ -	$ -	$ -	$ -	$ 2,123.24	#
403	SCHOOL DISTRICT 8-WHITE S - SD0686	$ -	$ -	$ -	$ -	$ -	$ -	#
404	SCHOOL DISTRICT 8 - ELDER - SD0687	$ -	$ -	$ -	$ -	$ -	$ 686.37	#
405	SCHOOL DISTRICT 9 - BROWN - SD0690 - SD9690	$ -	$ -	$ -	$ -	$ -	$ -	#
406	SCHOOL DISTRICT 9 - DARBY - SD0691	$ -	$ -	$ -	$ -	$ -	$ -	#
407	SCHOOL DISTRICT 9 - DIXON - SD0692	$ -	$ -	$ -	$ -	$ -	$ -	#
408	SCHOOL DISTRICT 9 - EAST - SD0693	$ -	$ -	$ -	$ -	$ -	$ -	#
409	SCHOOL DISTRICT 9 - OPHEI - SD0695	$ -	$ -	$ -	$ -	$ -	$ -	#
410	SCHOOL DISTRICT 9 - POPLA - SD0696	$ -	$ -	$ -	$ -	$ -	$ -	#
411	SCHOOL DISTRICT 9 & 9 - R - SD0697	$ -	$ -	$ -	$ -	$ -	$ -	#
412	SCHOOL DISTRICT 15 - KALI - SD0698	$ -	$ -	$ -	$ -	$ -	$ -	#
413	SCHOOL DISTRICT 16 - HARL - SD0699	$ -	$ -	$ -	$ -	$ -	$ -	#
414	SCHOOL DISTRICT 10 - ANAC - SD0700	$ -	$ -	$ -	$ -	$ -	$ -	#

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		Deferred Outflows						
		Actual vs. Expected Experience	**Changes of Assumptions**	**Actual vs. Expected Investment Earnings**	**Changes in Proportionate Shares**	**Total Collective Deferred Outflows (column added for audit purposes)**	**Differences Between Actual Contributions and Proportionate Share Contributions**	**ER contributions subsequent to the measurement date- # to be entered by the employer**
SCHOOL DISTRICT 10 - CHIN - SD0701		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 10 - CONR - SD0702		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 10 - DILL - SD0703		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 10 - NOXO - SD0704		$ -	$ -	$ -	$ -	$ -	$ 935.76	#
SCHOOL DISTRICT 11 - POTO - SD0705		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 12 - LIMA - SD0706		$ -	$ -	$ -	$ -	$ -	$ 654.84	#
SCHOOL DISTRICT 12 - BAKE - SD0707		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 13 - BOX - SD0708		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 12 - HARL - SD0709		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 13 - LONE - SD0710		$ -	$ -	$ -	$ -	$ -	$ 727.42	#
SCHOOL DISTRICT 12 - ROSE - SD0711		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 12 - SACO - SD0712		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 12 - STAN - SD0713		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 14 - BONN - SD0714		$ -	$ -	$ -	$ -	$ -	$ 1,110.84	#
SCHOOL DISTRICT 24 - WORD - SD0715		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 14 - HOT - SD0716		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 13 - EURE - SD0717		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 3 & 13 - - SD0718		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 13 - NASH - SD0719		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 15 & 17 - - SD0720		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 15 & 6 - - SD0721		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 14 - MALT - SD0722		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 15 - CUST - SD0723		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 15 - CUT - SD0724		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 15 - EKAL - SD0725		$ -	$ -	$ -	$ -	$ -	$ 1,695.36	#
HAVRE PUBLIC SCHOOLS - SD0726		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 17 - CULB - SD0727		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 17 H - HA - SD0728		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 18 - VALI - SD0729		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 20 - GARR - SD0731		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 20 - PLEN - SD0732		$ -	$ -	$ -	$ -	$ -	$ 1,482.98	#
SCHOOL DISTRICT 21 - BROA - SD0734		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 23 - MISS - SD0736		$ -	$ -	$ -	$ -	$ -	$ 704.74	#
SCHOOL DISTRICT 23 - POLS - SD0737		$ -	$ -	$ -	$ -	$ -	$ 60.34	#
SCHOOL DISTRICT 23 - ROBE - SD0738		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 24 - THRE - SD0739		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 25 - HOBS - SD0740		$ -	$ -	$ -	$ -	$ -	$ 637.65	#
SCHOOL DISTRICT 26 - LOCK - SD0741		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 27 - MONT - SD0742		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 28 - ST I - SD0743		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 29 - SOME - SD0744		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 29 - BELT - SD0745		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 20 - WHIT - SD0746		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 33 - GOLD - SD0748		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 32 - CLIN - SD0749		$ -	$ -	$ -	$ -	$ -	$ 885.89	#
SCHOOL DISTRICT 30 - POWE - SD0751		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 30 - RONA - SD0752		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 32 J - AS - SD0754		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 38 - BIG - SD0755		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 30 & 6 - - SD0756		$ -	$ -	$ -	$ -	$ -	$ 861.36	#
SCHOOL DISTRICT 3 - BELFR - SD0757		$ -	$ -	$ -	$ -	$ -	$ 617.72	#
SCHOOL DISTRICT 43 - TURN - SD0758		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 40 - FREN - SD0759		$ -	$ -	$ -	$ -	$ -	$ -	#
LAVINA K-12 - SD0760		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 44 - BELG - SD0761		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 44 - MOOR - SD0762		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 44 - WHIT - SD0763		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 45 - AUGU - SD0764		$ -	$ -	$ -	$ -	$ -	$ -	#

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		Deferred Outflows						
		Actual vs. Expected Experience	**Changes of Assumptions**	**Actual vs. Expected Investment Earnings**	**Changes in Proportionate Shares**	**Total Collective Deferred Outflows (column added for audit purposes)**	**Differences Between Actual Contributions and Proportionate Share Contributions**	**ER contributions subsequent to the measurement date- # to be entered by the employer**
473	SCHOOL DISTRICT 45 - WOLF - SD0765	$ -	$ -	$ -	$ -	$ -	$ -	#
474	SCHOOL DISTRICT 44 - GERA - SD0766	$ -	$ -	$ -	$ -	$ -	$ 235.96	#
475	SCHOOL DISTRICT 21 - FAIR - SD0767	$ -	$ -	$ -	$ -	$ -	$ -	#
476	SCHOOL DISTRICT 65 - FROI - SD0768	$ -	$ -	$ -	$ -	$ -	$ -	#
477	SCHOOL DISTRICT 55 - PLEV - SD0769	$ -	$ -	$ -	$ -	$ -	$ -	#
478	SCHOOL DISTRICT 50 - EAST - SD0770	$ -	$ -	$ -	$ -	$ -	$ -	#
479	SCHOOL DISTRICT 50 - HAYS - SD0771	$ -	$ -	$ -	$ -	$ -	$ -	#
480	SCHOOL DISTRICT 52 - ABSA - SD0772	$ -	$ -	$ -	$ -	$ -	$ 188.36	#
481	SCHOOL DISTRICT 52 - ENNI - SD0773	$ -	$ -	$ -	$ -	$ -	$ 1,007.55	#
482	SHIELDS VALLEY - SD0774	$ -	$ -	$ -	$ -	$ -	$ -	#
483	SCHOOL DISTRICT 55 - BROC - SD0775	$ -	$ -	$ -	$ -	$ -	$ -	#
484	SCHOOL DISTRICT 55 - ROUN - SD0776	$ -	$ -	$ -	$ -	$ -	$ -	#
485	SCHOOL DISTRICT 57 - HAVR - SD0777	$ -	$ -	$ -	$ -	$ -	$ -	#
486	SCHOOL DISTRICT 58 - GEYS - SD0778	$ -	$ -	$ -	$ -	$ -	$ 269.42	#
487	SCHOOL DISTRICT 58 - YELL - SD0779	$ -	$ -	$ -	$ -	$ -	$ -	#
488	SCHOOL DISTRICT 64J - MEL - SD0780	$ -	$ -	$ -	$ -	$ -	$ -	#
489	SCHOOL DISTRICT 73 - SWAN - SD0781	$ -	$ -	$ -	$ -	$ -	$ -	#
490	SD 75 GREENFIELD - SD0782	$ -	$ -	$ -	$ -	$ -	$ 11.75	#
491	SCHOOL DISTRICT 87 - BOX - SD0783	$ -	$ -	$ -	$ -	$ -	$ -	#
492	SCHOOL DISTRICT 84 - DENT - SD0785	$ -	$ -	$ -	$ -	$ -	$ -	#
493	SCHOOL DISTRICT 74 - ROY - SD0786	$ -	$ -	$ -	$ -	$ -	$ -	#
494	SCHOOL DISTRICT 74 - VAUG - SD0787	$ -	$ -	$ -	$ -	$ -	$ 1,534.69	#
495	SCHOOL DISTRICT 159 - WIN - SD0790	$ -	$ -	$ -	$ -	$ -	$ -	#
496	SCHOOL DISTRICT 41 - PION - SD0791	$ -	$ -	$ -	$ -	$ -	$ -	#
497	SCHOOL DISTRICT 50 - EVER - SD0792	$ -	$ -	$ -	$ -	$ -	$ 1,368.79	#
498	SCHOOL DISTRICT 37 - SHEP - SD0793	$ -	$ -	$ -	$ -	$ -	$ -	#
499	SCHOOL DISTRICT 19 - COLS - SD0794 - SD9794	$ -	$ -	$ -	$ -	$ -	$ -	#
500	SCHOOL DISTRICT 2 & 3 - P - SD0796	$ -	$ -	$ -	$ -	$ -	$ -	#
501	SCHOOL DISTRICT 69 - WEST - SD0798	$ -	$ -	$ -	$ -	$ -	$ -	#
502	SCHOOL DISTRICT 11 & 2 - - SD0799	$ -	$ -	$ -	$ -	$ -	$ -	#
503	SCHOOL DISTRICT 1 - TROY - SD0800	$ -	$ -	$ -	$ -	$ -	$ -	#
504	SCHOOL DISTRICT 85 - ULM - SD0801	$ -	$ -	$ -	$ -	$ -	$ 714.00	#
505	SCHOOL DISTRICT 14 - SHEL - SD0802	$ -	$ -	$ -	$ -	$ -	$ -	#
506	SCHOOL DISTRICT 10 - CAYU - SD0803	$ -	$ -	$ -	$ -	$ -	$ -	#
507	SCHOOL DISTRICT 52 - INDE - SD0805	$ -	$ -	$ -	$ -	$ -	$ 418.81	#
508	SCHOOL DISTRICT 23 - HARR - SD0806	$ -	$ -	$ -	$ -	$ -	$ -	#
509	SCHOOL DISTRICT 27 - GRAS - SD0807	$ -	$ -	$ -	$ -	$ -	$ 120.20	#
510	SCHOOL DISTRICT 32 - RAPE - SD0810	$ -	$ -	$ -	$ -	$ -	$ -	#
511	SCHOOL DISTRICT 115 - WIN - SD0811	$ -	$ -	$ -	$ -	$ -	$ -	#
512	SCHOOL DISTRICT 78J & 2 - - SD0812	$ -	$ -	$ -	$ -	$ -	$ -	#
513	SCHOOL DISTRICT 27 - MONF - SD0813	$ -	$ -	$ -	$ -	$ -	$ -	#
514	SCHOOL DISTRICT 35 - GALL - SD0814	$ -	$ -	$ -	$ -	$ -	$ -	#
515	SCHOOL DISTRICT 23 - BILL - SD0815	$ -	$ -	$ -	$ -	$ -	$ -	#
516	SCHOOL DISTRICT 58 - WHIT - SD0816	$ -	$ -	$ -	$ -	$ -	$ -	#
517	SCHOOL DISTRICT 29 - WYOL - SD0817	$ -	$ -	$ -	$ -	$ -	$ -	#
518	SCHOOL DISTRICT 64 - BAIN - SD0819	$ -	$ -	$ -	$ -	$ -	$ -	#
519	SCHOOL DISTRICT 2 - DUPUY - SD0820	$ -	$ -	$ -	$ -	$ -	$ -	#
520	SCHOOL DISTRICT 2-27 - LO - SD0821	$ -	$ -	$ -	$ -	$ -	$ -	#
521	SCHOOL DISTRICT 33 - SWAN - SD0822	$ -	$ -	$ -	$ -	$ -	$ -	#
522	SCHOOL DISTRICT 23 - LUST - SD0824	$ -	$ -	$ -	$ -	$ -	$ -	#
523	SCHOOL DISTRICT 41 - ANDE - SD0825	$ -	$ -	$ -	$ -	$ -	$ 876.14	#
524	SCHOOL DISTRICT 34 - SEEL - SD0826	$ -	$ -	$ -	$ -	$ -	$ -	#
525	SCHOOL DISTRICT 5 - MELRO - SD0827	$ -	$ -	$ -	$ -	$ -	$ -	#
526	SCHOOL DISTRICT 45 - GOLD - SD0829	$ -	$ -	$ -	$ -	$ -	$ 189.43	#
527	SCHOOL DISTRICT 26 - REIC - SD0830	$ -	$ -	$ -	$ -	$ -	$ -	#
528	SCHOOL DISTRICT 14 - FORT - SD9000	$ -	$ -	$ -	$ -	$ -	$ -	#
529	SCHOOL DISTRICT 21 - GALA - SD9002	$ -	$ -	$ -	$ -	$ -	$ 281.40	#
530	SCHOOL DISTRICT 12 12 - M - SD9005	$ -	$ -	$ -	$ -	$ -	$ -	#

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		Actual vs. Expected Experience	**Changes of Assumptions**	**Actual vs. Expected Investment Earnings**	**Changes in Proportionate Shares**	**Total Collective Deferred Outflows (column added for audit purposes)**	**Differences Between Actual Contributions and Proportionate Share Contributions**	**ER contributions subsequent to the measurement date- # to be entered by the employer**
SCHOOL DISTRICT 38 - LINC - SD9006		$ -	$ -	$ -	$ -	$ -	$ 640.74	#
SCHOOL DISTRICT 1 - FORT - SD9007		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 4 - CANYO - SD9011		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 13 - FISH - SD9014		$ -	$ -	$ -	$ -	$ -	$ -	#
BIG SKY SCHOOL DISTRICT # - SD9019		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 43 - LAMO - SD9025		$ -	$ -	$ -	$ -	$ -	$ 59.76	#
SCHOOL DISTRICT 11 - BROR - SD9027		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 104 - SPR - SD9028		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 75 - ARRO - SD9029		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 17 - MORI - SD9030		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 7 - GRANT - SD9033		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 20 - KILA - SD9034		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 64 - MOUN - SD9039		$ -	$ -	$ -	$ -	$ -	$ -	#
JUDITH GAP SCHOOL - SD9040		$ -	$ -	$ -	$ -	$ -	$ 1,158.29	#
SCHOOL DISTRICT 86 & 4 - - SD9043		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 18 - WOOD - SD9045		$ -	$ -	$ -	$ -	$ -	$ 315.64	#
SCHOOL DISTRICT 75 - AMST - SD9046		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 8 - WEST - SD9049		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 4 - DIVID - SD9050		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 89 - SMIT - SD9057		$ -	$ -	$ -	$ -	$ -	$ 889.62	#
SCHOOL DISTRICT 27 - ELLI - SD9060		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 99 M - SD9065		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 28C - SD9066		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 48-1J & 4 - SD9067		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 3 - BILLI - SD9068		$ -	$ -	$ -	$ -	$ -	$ 1,198.30	#
SCHOOL DISTRICT 12 - HAVR - SD9071		$ -	$ -	$ -	$ -	$ -	$ -	#
SCHOOL DISTRICT 11 - WISE - SD9077		$ -	$ -	$ -	$ -	$ -	$ -	#
MSU COLLEGE OF TECHNOLOGY - UN3513		$ -	$ -	$ -	$ -	$ -	$ 2,330.88	#
UNIVERSITY OF MONTANA - UN5103	- UN9103	$ -	$ -	$ -	$ -	$ -	$ 219,272.19	#
MONTANA STATE UNIVERSITY - UN5104		$ -	$ -	$ -	$ -	$ -	$ 169,239.08	#
MONTANA STATE UNIVERSITY - UN5106		$ -	$ -	$ -	$ -	$ -	$ -	#
MONTANA STATE UNIVERSITY - UN5107		$ -	$ -	$ -	$ -	$ -	$ -	#

The Notes are an integral part of this schedule.

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
a Special Funding Situation

as of June 30

	Deferred Inflows					
	Actual vs. Expected Experience	**Changes of Assumptions**	**Actual vs. Expected Investment Earnings**	**Changes in Proportionate Shares**	**Total Collective Deferred Inflows (column added for audit purposes)**	**Differences Between Actual Contributions and Proportionate Share Contributions**
Total	$ -	$ -	$ 321,948,719.96	$ -	$ 321,948,719.96	$ 888,416.67
State as Special Funding Entity	$ -	$ -	$ 3,094,852.76	$ -	$ 3,094,852.76	$ 32,416.84
Employers						
CITY OF BIG TIMBER - CI0302	$ -	$ -	$ 34,491.62	$ -	$ 34,491.62	$ 4.41
CITY OF BELT - CI0303	$ -	$ -	$ 34,874.88	$ -	$ 34,874.88	$ 369.75
TOWN OF BIG SANDY - CI0304	$ -	$ -	$ 10,688.98	$ -	$ 10,688.98	$ 113.32
CITY OF BILLINGS - CI0305	$ -	$ -	$ 7,893,396.02	$ -	$ 7,893,396.02	$ 1,009.63
CITY OF BOZEMAN - CI0306	$ -	$ -	$ 2,945,989.27	$ -	$ 2,945,989.27	$ 376.81
BUTTE SILVER BOW - CI0307	$ -	$ -	$ 4,295,635.94	$ -	$ 4,295,635.94	$ 10,983.51
TOWN OF BROADUS - CI0308	$ -	$ -	$ 44,236.90	$ -	$ 44,236.90	$ 469.01
TOWN OF BOULDER - CI0309	$ -	$ -	$ 77,730.42	$ -	$ 77,730.42	$ 824.13
TOWN OF CASCADE - CI0310	$ -	$ -	$ 25,702.27	$ -	$ 25,702.27	$ 272.50
CITY OF CHINOOK - CI0311	$ -	$ -	$ 121,460.74	$ -	$ 121,460.74	$ 15.53
CITY OF CHOTEAU - CI0312	$ -	$ -	$ 85,766.87	$ -	$ 85,766.87	$ 10.97
TOWN OF CIRCLE - CI0313	$ -	$ -	$ 25,666.38	$ -	$ 25,666.38	$ 272.13
CITY OF COLUMBIA FALLS - CI0314	$ -	$ -	$ 205,691.65	$ -	$ 205,691.65	$ 627.80
CITY OF CONRAD - CI0315	$ -	$ -	$ 211,484.08	$ -	$ 211,484.08	$ 1,600.94
TOWN OF CULBERTSON - CI0316	$ -	$ -	$ 72,562.72	$ -	$ 72,562.72	$ 769.34
CITY OF CUT BANK - CI0317	$ -	$ -	$ 208,711.38	$ -	$ 208,711.38	$ 26.69
TOWN OF CHESTER - CI0318	$ -	$ -	$ 68,705.39	$ -	$ 68,705.39	$ 674.24
TOWN OF BROWNING - CI0319	$ -	$ -	$ 95,577.06	$ -	$ 95,577.06	$ 1,013.34
CITY OF DEER LODGE - CI0320	$ -	$ -	$ 174,063.51	$ -	$ 174,063.51	$ 1,818.92
CITY OF DILLON - CI0321	$ -	$ -	$ 188,725.56	$ -	$ 188,725.56	$ 111.95
CITY OF BAKER - CI0322	$ -	$ -	$ 169,595.08	$ -	$ 169,595.08	$ 452.21
CITY OF BELGRADE - CI0323	$ -	$ -	$ 269,988.49	$ -	$ 269,988.49	$ 34.54
TOWN OF COLUMBUS - CI0324	$ -	$ -	$ 174,218.71	$ -	$ 174,218.71	$ 1,847.13
CITY OF EAST HELENA - CI0325	$ -	$ -	$ 100,249.63	$ -	$ 100,249.63	$ 942.48
TOWN OF ENNIS - CI0326	$ -	$ -	$ 75,888.54	$ -	$ 75,888.54	$ 9.70
TOWN OF FAIRFIELD - CI0327	$ -	$ -	$ 19,170.07	$ -	$ 19,170.07	$ 2.45
CITY OF FAIRVIEW - CI0328	$ -	$ -	$ 104,501.70	$ -	$ 104,501.70	$ 13.36
CITY OF FORSYTH - CI0329	$ -	$ -	$ 150,096.08	$ -	$ 150,096.08	$ 1,591.37
CITY OF FORT BENTON - CI0330	$ -	$ -	$ 138,607.38	$ -	$ 138,607.38	$ 1,469.56
TOWN OF GERALDINE - CI0331	$ -	$ -	$ 9,592.98	$ -	$ 9,592.98	$ 101.71
CITY OF GLASGOW - CI0332	$ -	$ -	$ 204,696.28	$ -	$ 204,696.28	$ 26.18
CITY OF GLENDIVE - CI0333	$ -	$ -	$ 374,372.18	$ -	$ 374,372.18	$ 901.25
CITY OF GREAT FALLS - CI0334	$ -	$ -	$ 4,461,290.88	$ -	$ 4,461,290.88	$ 16,122.77
TOWN OF GRASS RANGE - CI0335	$ -	$ -	$ 6,120.62	$ -	$ 6,120.62	$ 64.89
CITY OF HARLEM - CI0336	$ -	$ -	$ 62,110.18	$ -	$ 62,110.18	$ 7.94
CITY OF HAMILTON - CI0337	$ -	$ -	$ 397,887.41	$ -	$ 397,887.41	$ 50.90
CITY OF HARDIN - CI0338	$ -	$ -	$ 284,449.08	$ -	$ 284,449.08	$ 1,098.51
CITY OF HAVRE - CI0339	$ -	$ -	$ 595,374.32	$ -	$ 595,374.32	$ 1,906.51
CITY OF HELENA - CI0340	$ -	$ -	$ 2,963,134.20	$ -	$ 2,963,134.20	$ 16,694.67
TOWN OF HOT SPRINGS - CI0341	$ -	$ -	$ 55,163.09	$ -	$ 55,163.09	$ 7.06
TOWN OF MELSTONE - CI0342	$ -	$ -	$ 9,059.10	$ -	$ 9,059.10	$ 96.04
CITY OF KALISPELL - CI0343	$ -	$ -	$ 1,405,052.87	$ -	$ 1,405,052.87	$ 645.75
TOWN OF NASHUA - CI0344	$ -	$ -	$ 19,612.72	$ -	$ 19,612.72	$ 207.94
CITY OF LAUREL - CI0345	$ -	$ -	$ 655,190.93	$ -	$ 655,190.93	$ 4,725.12
TOWN OF DRUMMOND - CI0346	$ -	$ -	$ 15,841.77	$ -	$ 15,841.77	$ 167.96
CITY OF LEWISTOWN - CI0347	$ -	$ -	$ 426,379.87	$ -	$ 426,379.87	$ 3,578.37
CITY OF LIBBY - CI0348	$ -	$ -	$ 193,626.10	$ -	$ 193,626.10	$ 24.76
CITY OF LIVINGSTON - CI0349	$ -	$ -	$ 718,429.75	$ -	$ 718,429.75	$ 2,722.80
TOWN OF LIMA - CI0350	$ -	$ -	$ 12,837.24	$ -	$ 12,837.24	$ 136.10
TOWN OF MEDICINE LAKE - CI0351	$ -	$ -	$ 19,711.95	$ -	$ 19,711.95	$ 208.99
CITY OF MALTA - CI0352	$ -	$ -	$ 107,119.38	$ -	$ 107,119.38	$ 1,135.71
CITY OF MILES CITY - CI0353	$ -	$ -	$ 605,600.82	$ -	$ 605,600.82	$ 2,319.66
CITY OF MISSOULA - CI0354	$ -	$ -	$ 3,279,322.27	$ -	$ 3,279,322.27	$ 419.45

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
a Special Funding Situation

as of June 30

		Deferred Inflows					
		Actual vs. Expected Experience	**Changes of Assumptions**	**Actual vs. Expected Investment Earnings**	**Changes in Proportionate Shares**	**Total Collective Deferred Inflows (column added for audit purposes)**	**Differences Between Actual Contributions and Proportionate Share Contributions**
TOWN OF RICHEY - CI0355		$ -	$ -	$ 13,912.99	$ -	$ 13,912.99	$ 147.51
CITY OF TROY - CI0356		$ -	$ -	$ 121,833.42	$ -	$ 121,833.42	$ 1,291.72
TOWN OF PHILIPSBURG - CI0357		$ -	$ -	$ 59,198.90	$ -	$ 59,198.90	$ 7.58
CITY OF PLAINS - CI0358		$ -	$ -	$ 58,705.87	$ -	$ 58,705.87	$ 622.42
CITY OF PLENTYWOOD - CI0359		$ -	$ -	$ 101,394.06	$ -	$ 101,394.06	$ 1,075.02
CITY OF POLSON - CI0360		$ -	$ -	$ 390,317.69	$ -	$ 390,317.69	$ 1,159.82
CITY OF POPLAR - CI0361		$ -	$ -	$ 63,742.26	$ -	$ 63,742.26	$ 8.15
TOWN OF TERRY - CI0362		$ -	$ -	$ 34,304.13	$ -	$ 34,304.13	$ 363.71
CITY OF RONAN - CI0363		$ -	$ -	$ 117,639.97	$ -	$ 117,639.97	$ 1,247.26
CITY OF ROUNDUP - CI0364		$ -	$ -	$ 85,914.67	$ -	$ 85,914.67	$ 910.90
TOWN OF RYEGATE - CI0365		$ -	$ -	$ 9,504.72	$ -	$ 9,504.72	$ 100.77
TOWN OF SHERIDAN - CI0366		$ -	$ -	$ 20,462.82	$ -	$ 20,462.82	$ 2.62
CITY OF SHELBY - CI0367		$ -	$ -	$ 216,318.63	$ -	$ 216,318.63	$ 35.67
CITY OF SIDNEY - CI0368		$ -	$ -	$ 361,621.32	$ -	$ 361,621.32	$ 46.25
TOWN OF STANFORD - CI0369		$ -	$ -	$ 14,001.43	$ -	$ 14,001.43	$ 148.44
TOWN OF SUNBURST - CI0370		$ -	$ -	$ 26,877.46	$ -	$ 26,877.46	$ 3.43
TOWN OF SUPERIOR - CI0371		$ -	$ -	$ 48,583.17	$ -	$ 48,583.17	$ 515.10
CITY OF TOWNSEND - CI0372		$ -	$ -	$ 76,127.60	$ -	$ 76,127.60	$ 807.13
TOWN OF VALIER - CI0373		$ -	$ -	$ 39,269.50	$ -	$ 39,269.50	$ 416.35
CITY OF WHITE SULPHUR SPR - CI0374		$ -	$ -	$ 38,903.81	$ -	$ 38,903.81	$ 412.47
CITY OF WHITEFISH - CI0376		$ -	$ -	$ 774,166.03	$ -	$ 774,166.03	$ 99.02
TOWN OF WINNETT - CI0377		$ -	$ -	$ 14,485.73	$ -	$ 14,485.73	$ 153.58
CITY OF WOLF POINT - CI0378		$ -	$ -	$ 187,440.53	$ -	$ 187,440.53	$ 1,951.90
TOWN OF THOMPSON FALLS - CI0379		$ -	$ -	$ 73,466.55	$ -	$ 73,466.55	$ 778.92
CITY OF WIBAUX - CI0380		$ -	$ -	$ 34,543.23	$ -	$ 34,543.23	$ 366.24
CITY OF SCOBEY - CI0381		$ -	$ -	$ 59,607.50	$ -	$ 59,607.50	$ 460.20
TOWN OF TWIN BRIDGES - CI0382		$ -	$ -	$ 26,660.99	$ -	$ 26,660.99	$ 282.67
TOWN OF MANHATTAN - CI0383		$ -	$ -	$ 159,056.48	$ -	$ 159,056.48	$ 275.31
CITY OF RED LODGE - CI0385		$ -	$ -	$ 199,137.78	$ -	$ 199,137.78	$ 25.47
TOWN OF STEVENSVILLE - CI0386		$ -	$ -	$ 94,281.76	$ -	$ 94,281.76	$ 12.06
TOWN OF FORT PECK - CI0387		$ -	$ -	$ 40,494.20	$ -	$ 40,494.20	$ 429.33
CITY OF HARLOWTON - CI0388		$ -	$ -	$ 69,214.06	$ -	$ 69,214.06	$ 733.83
TOWN OF EKALAKA - CI0389		$ -	$ -	$ 20,983.78	$ -	$ 20,983.78	$ 222.48
TOWN OF BRIDGER - CI9001		$ -	$ -	$ 62,187.44	$ -	$ 62,187.44	$ 659.33
TOWN OF SACO - CI9018		$ -	$ -	$ 44,427.88	$ -	$ 44,427.88	$ 471.04
TOWN OF WESTBY - CI9021		$ -	$ -	$ 12,133.05	$ -	$ 12,133.05	$ 128.64
TOWN OF ST IGNATIUS - CI9031		$ -	$ -	$ 28,269.05	$ -	$ 28,269.05	$ 299.71
CITY OF COLSTRIP - CI9036		$ -	$ -	$ 335,280.43	$ -	$ 335,280.43	$ 818.95
CITY OF THREE FORKS - CI9044		$ -	$ -	$ 84,817.62	$ -	$ 84,817.62	$ 899.26
TOWN OF EUREKA - CI9047		$ -	$ -	$ 87,377.10	$ -	$ 87,377.10	$ 84.28
TOWN OF ALBERTON - CI9064		$ -	$ -	$ 703.11	$ -	$ 703.11	$ 0.09
TOWN OF WEST YELLOWSTONE - CI9073		$ -	$ -	$ 305,787.56	$ -	$ 305,787.56	$ 1,811.24
TOWN OF FROID - CI9075		$ -	$ -	$ 12,413.87	$ -	$ 12,413.87	$ 87.32
TOWN OF DENTON - CI9097		$ -	$ -	$ 16,332.78	$ -	$ 16,332.78	$ 173.16
TOWN OF HYSHAM - CI9099		$ -	$ -	$ 17,512.89	$ -	$ 17,512.89	$ 185.67
BEAVERHEAD COUNTY - CO0201		$ -	$ -	$ 618,368.65	$ -	$ 618,368.65	$ 1,507.55
BIG HORN COUNTY - CO0202		$ -	$ -	$ 1,127,387.23	$ -	$ 1,127,387.23	$ 2,673.65
BLAINE COUNTY - CO0203		$ -	$ -	$ 681,127.72	$ -	$ 681,127.72	$ 4,874.29
BROADWATER COUNTY - CO0204		$ -	$ -	$ 391,737.28	$ -	$ 391,737.28	$ 1,806.94
CARBON COUNTY - CO0205		$ -	$ -	$ 673,577.13	$ -	$ 673,577.13	$ 86.15
CARTER COUNTY - CO0206		$ -	$ -	$ 211,568.09	$ -	$ 211,568.09	$ 999.42
CASCADE COUNTY - CO0207		$ -	$ -	$ 3,654,146.36	$ -	$ 3,654,146.36	$ 27,162.54
CHOUTEAU COUNTY - CO0208		$ -	$ -	$ 522,209.19	$ -	$ 522,209.19	$ 5,536.64
CUSTER COUNTY - CO0209		$ -	$ -	$ 603,448.34	$ -	$ 603,448.34	$ 3,445.27
DANIELS COUNTY - CO0210		$ -	$ -	$ 241,622.35	$ -	$ 241,622.35	$ 910.08
DAWSON COUNTY - CO0211		$ -	$ -	$ 943,799.66	$ -	$ 943,799.66	$ 1,309.27
ANACONDA-DEER LODGE COUNT - CO0212		$ -	$ -	$ 924,516.85	$ -	$ 924,516.85	$ 9,648.93

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
a Special Funding Situation

as of June 30

		Deferred Inflows					
		Actual vs. Expected Experience	**Changes of Assumptions**	**Actual vs. Expected Investment Earnings**	**Changes in Proportionate Shares**	**Total Collective Deferred Inflows (column added for audit purposes)**	**Differences Between Actual Contributions and Proportionate Share Contributions**
FALLON COUNTY - CO0213		$ -	$ -	$ 909,206.16	$ -	$ 909,206.16	$ 6,918.98
FERGUS COUNTY - CO0214		$ -	$ -	$ 691,366.75	$ -	$ 691,366.75	$ 1,349.63
FLATHEAD COUNTY - CO0215		$ -	$ -	$ 4,426,046.68	$ -	$ 4,426,046.68	$ 11,318.68
GALLATIN COUNTY - CO0216		$ -	$ -	$ 3,751,163.36	$ -	$ 3,751,163.36	$ 5,373.19
GARFIELD COUNTY - CO0217		$ -	$ -	$ 250,738.96	$ -	$ 250,738.96	$ 32.07
GLACIER COUNTY - CO0218		$ -	$ -	$ 731,107.85	$ -	$ 731,107.85	$ 4,910.36
GOLDEN VALLEY COUNTY - CO0219		$ -	$ -	$ 69,509.65	$ -	$ 69,509.65	$ 736.97
GRANITE COUNTY - CO0220		$ -	$ -	$ 296,366.50	$ -	$ 296,366.50	$ 1,965.77
HILL COUNTY - CO0221		$ -	$ -	$ 743,529.64	$ -	$ 743,529.64	$ 95.11
JEFFERSON COUNTY - CO0222		$ -	$ -	$ 842,383.08	$ -	$ 842,383.08	$ 6,075.97
JUDITH BASIN COUNTY - CO0223		$ -	$ -	$ 243,591.70	$ -	$ 243,591.70	$ 2,582.64
LAKE COUNTY - CO0224		$ -	$ -	$ 1,255,315.19	$ -	$ 1,255,315.19	$ 6,089.42
LEWIS & CLARK COUNTY - CO0225		$ -	$ -	$ 3,484,199.51	$ -	$ 3,484,199.51	$ 4,774.40
LIBERTY COUNTY - CO0226		$ -	$ -	$ 326,153.70	$ -	$ 326,153.70	$ 2,751.74
LINCOLN COUNTY - CO0227		$ -	$ -	$ 1,214,811.88	$ -	$ 1,214,811.88	$ 10,658.98
MADISON COUNTY - CO0228		$ -	$ -	$ 1,476,765.60	$ -	$ 1,476,765.60	$ 7,521.17
MCCONE COUNTY - CO0229		$ -	$ -	$ 297,364.43	$ -	$ 297,364.43	$ 3,152.76
MEAGHER COUNTY - CO0230		$ -	$ -	$ 243,400.41	$ -	$ 243,400.41	$ 2,580.61
MINERAL COUNTY - CO0231		$ -	$ -	$ 393,132.50	$ -	$ 393,132.50	$ 4,168.13
MISSOULA COUNTY - CO0232		$ -	$ -	$ 7,190,982.51	$ -	$ 7,190,982.51	$ 919.79
MUSSELSHELL COUNTY - CO0233		$ -	$ -	$ 333,803.37	$ -	$ 333,803.37	$ 42.70
PARK COUNTY - CO0234		$ -	$ -	$ 721,739.09	$ -	$ 721,739.09	$ 92.32
PETROLEUM COUNTY - CO0235		$ -	$ -	$ 46,421.19	$ -	$ 46,421.19	$ 5.94
PHILLIPS COUNTY - CO0236		$ -	$ -	$ 440,688.73	$ -	$ 440,688.73	$ 2,219.19
PONDERA COUNTY - CO0237		$ -	$ -	$ 358,384.01	$ -	$ 358,384.01	$ 212.31
POWELL COUNTY - CO0238		$ -	$ -	$ 334,618.49	$ -	$ 334,618.49	$ 42.80
POWDER RIVER COUNTY - CO0239		$ -	$ -	$ 725,216.79	$ -	$ 725,216.79	$ 2,862.36
PRAIRIE COUNTY - CO0240		$ -	$ -	$ 172,692.56	$ -	$ 172,692.56	$ 22.09
RAVALLI COUNTY - CO0241		$ -	$ -	$ 1,455,884.71	$ -	$ 1,455,884.71	$ 12,884.11
RICHLAND COUNTY - CO0242		$ -	$ -	$ 1,453,194.41	$ -	$ 1,453,194.41	$ 185.87
ROOSEVELT COUNTY - CO0243		$ -	$ -	$ 923,548.77	$ -	$ 923,548.77	$ 6,445.33
ROSEBUD COUNTY - CO0244		$ -	$ -	$ 721,081.12	$ -	$ 721,081.12	$ 92.24
SANDERS COUNTY - CO0245		$ -	$ -	$ 702,878.36	$ -	$ 702,878.36	$ 6,261.20
SHERIDAN COUNTY - CO0246		$ -	$ -	$ 702,006.33	$ -	$ 702,006.33	$ 7,442.92
STILLWATER COUNTY - CO0248		$ -	$ -	$ 670,870.03	$ -	$ 670,870.03	$ 2,673.12
SWEET GRASS COUNTY - CO0249	- CO9249	$ -	$ -	$ 882,431.73	$ -	$ 882,431.73	$ 401.69
TETON COUNTY - CO0250		$ -	$ -	$ 720,575.81	$ -	$ 720,575.81	$ 6,997.16
TOOLE COUNTY - CO0251		$ -	$ -	$ 1,483,173.64	$ -	$ 1,483,173.64	$ 304.12
TREASURE COUNTY - CO0252		$ -	$ -	$ 130,030.27	$ -	$ 130,030.27	$ 495.16
VALLEY COUNTY - CO0253		$ -	$ -	$ 692,336.33	$ -	$ 692,336.33	$ 1,238.27
WHEATLAND COUNTY - CO0254		$ -	$ -	$ 189,029.49	$ -	$ 189,029.49	$ 1,166.02
WIBAUX COUNTY - CO0255		$ -	$ -	$ 279,798.50	$ -	$ 279,798.50	$ 2,966.52
YELLOWSTONE COUNTY - CO0256		$ -	$ -	$ 3,617,332.05	$ -	$ 3,617,332.05	$ 462.69
LEGISLATIVE COUNCIL - CP1104		$ -	$ -	$ 1,924,911.30	$ -	$ 1,924,911.30	$ -
CONSUMER COUNSEL - CP1112		$ -	$ -	$ 84,101.52	$ -	$ 84,101.52	$ -
SUPREME COURT - CP2110		$ -	$ -	$ 4,185,932.05	$ -	$ 4,185,932.05	$ 8,638.91
GOVERNORS OFFICE - CP3101		$ -	$ -	$ 889,015.32	$ -	$ 889,015.32	$ 38.21
SECRETARY OF STATE - CP3201		$ -	$ -	$ 634,667.28	$ -	$ 634,667.28	$ 160.67
COMM OF POLITICAL PRACTIC - CP3202		$ -	$ -	$ 79,652.15	$ -	$ 79,652.15	$ 834.31
STATE AUDITOR'S OFFICE - CP3401		$ -	$ -	$ 1,158,550.31	$ -	$ 1,158,550.31	$ 3,498.39
SUPT OF PUBLIC INSTRUCTIO - CP3501		$ -	$ -	$ 1,750,881.51	$ -	$ 1,750,881.51	$ 8,828.54
BOARD OF CRIME CONTROL - CP4107		$ -	$ -	$ 233,168.42	$ -	$ 233,168.42	$ 1,050.62
DEPARTMENT OF JUSTICE - CP4110		$ -	$ -	$ 5,368,105.08	$ -	$ 5,368,105.08	$ -
PUBLIC SERVICE COMMISSION - CP4201		$ -	$ -	$ 556,639.43	$ -	$ 556,639.43	$ -
BOARD OF PUBLIC EDUCATION - CP5101		$ -	$ -	$ 16,560.25	$ -	$ 16,560.25	$ 173.46
COMM OF HIGHER EDUCATION - CP5102		$ -	$ -	$ 883,784.15	$ -	$ 883,784.15	$ 40.40
SCHOOL FOR THE DEAF & BLI - CP5113		$ -	$ -	$ 460,420.12	$ -	$ 460,420.12	$ 2,835.30

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
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as of June 30

		Deferred Inflows					
		Actual vs. Expected Experience	**Changes of Assumptions**	**Actual vs. Expected Investment Earnings**	**Changes in Proportionate Shares**	**Total Collective Deferred Inflows (column added for audit purposes)**	**Differences Between Actual Contributions and Proportionate Share Contributions**
MONTANA ARTS COUNCIL - CP5114		$ -	$ -	$ 116,309.66	$ -	$ 116,309.66	$ -
MONTANA STATE LIBRARY - CP5115		$ -	$ -	$ 438,492.18	$ -	$ 438,492.18	$ -
MONTANA HISTORICAL SOCIET - CP5117		$ -	$ -	$ 661,157.93	$ -	$ 661,157.93	$ -
DEPARTMENT OF FISH WILDL - CP5201		$ -	$ -	$ 7,040,798.31	$ -	$ 7,040,798.31	$ 7,325.21
DEPT OF ENVIRONMENTAL QUA - CP5301		$ -	$ -	$ 5,888,202.92	$ -	$ 5,888,202.92	$ -
DEPARTMENT OF TRANSPORTAT - CP5401		$ -	$ -	$ 28,023,722.45	$ -	$ 28,023,722.45	$ 85,021.56
DEPARTMENT OF LIVESTOCK - CP5603		$ -	$ -	$ 1,019,165.28	$ -	$ 1,019,165.28	$ -
DEPT OF NATURAL RESOURCES - CP5706		$ -	$ -	$ 7,202,874.05	$ -	$ 7,202,874.05	$ 953.00
DEPARTMENT OF REVENUE - CP5801		$ -	$ -	$ 7,126,573.56	$ -	$ 7,126,573.56	$ -
DEPARTMENT OF ADMINISTRAT - CP6101		$ -	$ -	$ 7,063,195.46	$ -	$ 7,063,195.46	$ -
MONTANA STATE FUND - CP6103		$ -	$ -	$ 4,357,173.42	$ -	$ 4,357,173.42	$ -
PUBLIC EMPLOYEES' RETIREM - CP6104		N/A	N/A	N/A	N/A	$ -	N/A
TEACHERS' RETIREMENT SYST - CP6105		$ -	$ -	$ 260,855.51	$ -	$ 260,855.51	$ 2,024.03
OFFICE OF PUBLIC DEFENDER - CP6108		$ -	$ -	$ 2,723,474.64	$ -	$ 2,723,474.64	$ -
DEPARTMENT OF AGRICULTURE - CP6201		$ -	$ -	$ 1,136,294.28	$ -	$ 1,136,294.28	$ -
DEPARTMENT OF CORRECTIONS - CP6401		$ -	$ -	$ 6,531,735.32	$ -	$ 6,531,735.32	$ 37,371.44
DEPARTMENT OF COMMERCE - CP6501		$ -	$ -	$ 2,686,739.65	$ -	$ 2,686,739.65	$ -
DEPARTMENT OF LABOR & IND - CP6602		$ -	$ -	$ 9,485,863.41	$ -	$ 9,485,863.41	$ -
DEPARTMENT OF MILITARY AF - CP6701		$ -	$ -	$ 2,157,591.72	$ -	$ 2,157,591.72	$ 10,658.66
DEPT OF PUBLIC HEALTH & H - CP6901		$ -	$ -	$ 32,357,309.38	$ -	$ 32,357,309.38	$ 74,208.92
BEAVERHEAD COUNTY HIGH SC - HS0401		$ -	$ -	$ 121,937.54	$ -	$ 121,937.54	$ 1,336.94
JORDAN PUBLIC SCHOOLS - HS0421		$ -	$ -	$ 48,011.02	$ -	$ 48,011.02	$ 526.39
JEFFERSON COUNTY HIGH SCH - HS0425		$ -	$ -	$ 52,902.37	$ -	$ 52,902.37	$ 580.03
POWDER RIVER COUNTY HIGH - HS0452		$ -	$ -	$ 86,340.45	$ -	$ 86,340.45	$ 884.25
POWELL COUNTY HIGH SCHOOL - HS0453		$ -	$ -	$ 48,667.31	$ -	$ 48,667.31	$ 23.83
SWEET GRASS COUNTY HIGH S - HS0465		$ -	$ -	$ 92,806.62	$ -	$ 92,806.62	$ 310.14
HOUSING AUTHORITY OF ANAC - OA0500		$ -	$ -	$ 94,232.57	$ -	$ 94,232.57	$ 12.05
HELENA REGIONAL AIRPORT A - OA0501		$ -	$ -	$ 280,913.25	$ -	$ 280,913.25	$ 35.93
BITTERROOT CONSERVATION D - OA0503		$ -	$ -	$ 14,292.27	$ -	$ 14,292.27	$ 151.53
HUMAN RESOURCES COUNCIL D - OA0504		$ -	$ -	$ 546,125.89	$ -	$ 546,125.89	$ 4,255.79
HOUSING AUTHORITY OF BUTT - OA0506		$ -	$ -	$ 193,274.12	$ -	$ 193,274.12	$ 2,049.16
FORT SHAW IRRIGATION DIST - OA0507		$ -	$ -	$ 32,059.65	$ -	$ 32,059.65	$ 339.90
HOUSING AUTHORITY OF GLAS - OA0509		$ -	$ -	$ 37,622.09	$ -	$ 37,622.09	$ 398.89
GREENFIELDS IRRIGATION DI - OA0510		$ -	$ -	$ 207,800.00	$ -	$ 207,800.00	$ 972.62
CHOUTEAU COUNTY CONSERVAT - OA0511		$ -	$ -	$ 3,171.43	$ -	$ 3,171.43	$ 33.62
GREAT FALLS INT AIRPORT - OA0514		$ -	$ -	$ 155,693.96	$ -	$ 155,693.96	$ 19.91
MISSOULA RURAL FIRE DISTR - OA0515		$ -	$ -	$ 256,171.27	$ -	$ 256,171.27	$ 1,513.64
CENTER FOR MENTAL HEALTH - OA0516		$ -	$ -	$ 182,748.75	$ -	$ 182,748.75	$ 556.77
HELENA HOUSING AUTHORITY - OA0517		$ -	$ -	$ 170,047.78	$ -	$ 170,047.78	$ 21.75
HILL CO PUBLIC CEMETERY D - OA0518		$ -	$ -	$ 21,851.23	$ -	$ 21,851.23	$ 231.68
WHITEFISH HOUSING AUTHORI - OA0522		$ -	$ -	$ 27,618.94	$ -	$ 27,618.94	$ 292.82
MILES COMMUNITY COLLEGE - OA0524		$ -	$ -	$ 270,938.76	$ -	$ 270,938.76	$ 34.66
MALTA IRRIGATION DISTRICT - OA0525		$ -	$ -	$ 99,973.95	$ -	$ 99,973.95	$ 1,059.96
RICHLAND CO HOUSING AUTHO - OA0526		$ -	$ -	$ 119,118.54	$ -	$ 119,118.54	$ 15.23
PONDERA CO CANAL & RESERV - OA0527		$ -	$ -	$ 135,313.92	$ -	$ 135,313.92	$ 1,434.64
FLATHEAD VALLEY COMM COLL - OA0529		$ -	$ -	$ 1,610,049.52	$ -	$ 1,610,049.52	$ 1,540.34
DAWSON COLLEGE - OA0530		$ -	$ -	$ 209,680.99	$ -	$ 209,680.99	$ 26.82
PRAIRIE COUNTY HOSPITAL D - OA0531		$ -	$ -	$ 178,205.67	$ -	$ 178,205.67	$ 1,889.40
GALLATIN AIRPORT AUTHORIT - OA0534		$ -	$ -	$ 451,016.52	$ -	$ 451,016.52	$ 57.69
HELENA VALLEY IRRIGATION - OA0537		$ -	$ -	$ 52,279.88	$ -	$ 52,279.88	$ 554.29
DEER LODGE COUNTY HEAD ST - OA0538		$ -	$ -	$ 105,979.77	$ -	$ 105,979.77	$ 1,123.63
GLASGOW IRRIGATION DISTRI - OA0541		$ -	$ -	$ 38,299.37	$ -	$ 38,299.37	$ 406.07
LEWIS & CLARK LIBRARY - OA0544		$ -	$ -	$ 293,687.96	$ -	$ 293,687.96	$ 37.57
BILLINGS HOUSING AUTHORIT - OA0547		$ -	$ -	$ 292,486.97	$ -	$ 292,486.97	$ 1,025.88
YELLOWSTONE WEST CARBON S - OA0548		$ -	$ -	$ 14,135.40	$ -	$ 14,135.40	$ 149.87
FLATHEAD SPECIAL EDUC COO - OA0549		$ -	$ -	$ 10,093.83	$ -	$ 10,093.83	$ 107.02

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
a Special Funding Situation

as of June 30

		Deferred Inflows					
		Actual vs. Expected Experience	**Changes of Assumptions**	**Actual vs. Expected Investment Earnings**	**Changes in Proportionate Shares**	**Total Collective Deferred Inflows (column added for audit purposes)**	**Differences Between Actual Contributions and Proportionate Share Contributions**
MISSOULA COUNTY AIRPORT - OA0550		$ -	$ -	$ 451,508.88	$ -	$ 451,508.88	$ 57.75
GALLATIN-MADISON SEC - OA0551		$ -	$ -	$ 11,990.28	$ -	$ 11,990.28	$ 127.13
CENTRAL MONTANA LEARNING - OA0552		$ -	$ -	$ 14,445.72	$ -	$ 14,445.72	$ 1.84
EASTERN YELLOWSTONE COUNT - OA0554		$ -	$ -	$ 5,521.35	$ -	$ 5,521.35	$ 58.53
MISSOULA AREA SEC - OA0555		$ -	$ -	$ 18,686.23	$ -	$ 18,686.23	$ 198.11
CROWN HILL CEMETERY DISTR - OA0556		$ -	$ -	$ 11,162.70	$ -	$ 11,162.70	$ 118.35
FLATHEAD MUNICIPAL AIRPOR - OA0557		$ -	$ -	$ 264,422.28	$ -	$ 264,422.28	$ 876.35
BIG FORK CO WATER & SEWER - OA0558		$ -	$ -	$ 54,392.91	$ -	$ 54,392.91	$ 6.96
SANDERS SPEC ED COOP - OA0560		$ -	$ -	$ 11,142.80	$ -	$ 11,142.80	$ 118.13
NORTH CENTRAL LEARNING SE - OA0562		$ -	$ -	$ 7,721.42	$ -	$ 7,721.42	$ 81.86
FLATHEAD CONSERVATION DIS - OA0565		$ -	$ -	$ 31,651.04	$ -	$ 31,651.04	$ 335.57
GREAT DIVIDE EDUCATION SE - OA0566		$ -	$ -	$ 23,354.90	$ -	$ 23,354.90	$ 247.61
GARDINER - PARK COUNTY WA - OA0567		$ -	$ -	$ 40,115.13	$ -	$ 40,115.13	$ 425.32
CENTRAL VALLEY FIRE DISTR - OA0569		$ -	$ -	$ 12,235.07	$ -	$ 12,235.07	$ 129.72
BEAR PAW COOPERATIVE - OA0570		$ -	$ -	$ 9,010.05	$ -	$ 9,010.05	$ 95.53
JUDITH BASIN CONSERVATION - OA0571		$ -	$ -	$ 5,688.42	$ -	$ 5,688.42	$ 60.31
PONDERA COUNTY CEMETERY D - OA0572		$ -	$ -	$ 9,880.36	$ -	$ 9,880.36	$ 104.76
BERT MOONEY AIRPORT AUTHO - OA0574		$ -	$ -	$ 108,307.67	$ -	$ 108,307.67	$ 13.85
VICTOR WATER & SEWER - OA0575		$ -	$ -	$ 9,170.65	$ -	$ 9,170.65	$ 97.23
CASCADE CONSERVATION DIST - OA0576		$ -	$ -	$ 21,383.90	$ -	$ 21,383.90	$ 226.72
LINCOLN COUNTY RURAL FIRE - OA0578		$ -	$ -	$ 21,601.52	$ -	$ 21,601.52	$ 229.03
LOCKWOOD RURAL FIRE DIST - OA0579		$ -	$ -	$ 11,255.85	$ -	$ 11,255.85	$ 119.34
PONDERA COUNTY COUNCIL ON - OA0580		$ -	$ -	$ 5,934.74	$ -	$ 5,934.74	$ 62.93
PORT OF MONTANA - PORT AU - OA0581		$ -	$ -	$ 59,992.16	$ -	$ 59,992.16	$ 636.06
TETON COUNTY CONSERVATION - OA0582		$ -	$ -	$ 2,765.34	$ -	$ 2,765.34	$ 29.32
SIDNEY RICHLAND AIRPORT A - OA0583		$ -	$ -	$ 16,234.00	$ -	$ 16,234.00	$ 172.12
GALLATIN CONSERVATION DIS - OA0584		$ -	$ -	$ 1,126.06	$ -	$ 1,126.06	$ 0.14
PRAIRIE VIEW SPECIAL SERV - OA0585		$ -	$ -	$ -	$ -	$ -	$ -
LAKESIDE CO WATER & SEWER - OA0586		$ -	$ -	$ 67,573.67	$ -	$ 67,573.67	$ 716.44
BIG SKY ECONOMIC DEVELOPM - OA0587		$ -	$ -	$ 107,225.25	$ -	$ 107,225.25	$ 13.72
BIG COUNTRY EDUCATIONAL C - OA0588		$ -	$ -	$ 5,573.51	$ -	$ 5,573.51	$ 59.09
BIG SKY SPECIAL EDUCATION - OA0589		$ -	$ -	$ 9,220.27	$ -	$ 9,220.27	$ 97.76
FALLON MEDICAL COMPLEX - OA0592		$ -	$ -	$ 106,870.93	$ -	$ 106,870.93	$ 1,133.08
HUMAN RESOURCES COUNCIL D - OA0594		$ -	$ -	$ 331,746.84	$ -	$ 331,746.84	$ 2,593.60
FLATHEAD JOINT BD OF CONT - OA0597		$ -	$ -	$ 4,839.23	$ -	$ 4,839.23	$ 51.30
NO MONTANA JOINT REFUSE D - OA0598		$ -	$ -	$ 101,682.00	$ -	$ 101,682.00	$ 248.34
FERGUS COUNTY CONSERVATIO - OA0599		$ -	$ -	$ 8,003.67	$ -	$ 8,003.67	$ 84.86
GRANITE CO HOSPITAL & NUR - OA9003		$ -	$ -	$ 452,427.06	$ -	$ 452,427.06	$ 57.87
PRICKLEY PEAR SPECIAL SVC - OA9004		$ -	$ -	$ 8,443.73	$ -	$ 8,443.73	$ 1.08
UPPER MUSSELSHELL CONSERV - OA9009		$ -	$ -	$ 3,592.08	$ -	$ 3,592.08	$ 38.09
URBAN TRANS DIST/DAWSON C - OA9010		$ -	$ -	$ 38,467.20	$ -	$ 38,467.20	$ 407.84
GALLATIN CANYON CONSOL RR - OA9012		$ -	$ -	$ 5,798.82	$ -	$ 5,798.82	$ 0.74
BIG SKY CO WATER & SEWER - OA9013		$ -	$ -	$ 36,165.22	$ -	$ 36,165.22	$ 4.63
BITTERROOT VALLEY SEC - OA9015		$ -	$ -	$ 3,419.88	$ -	$ 3,419.88	$ 0.43
HELENA BUSINESS IMPROVEME - OA9016		$ -	$ -	$ 19,693.51	$ -	$ 19,693.51	$ 208.80
ROUNDUP COMMUNITY LIBRARY - OA9017		$ -	$ -	$ 3,356.47	$ -	$ 3,356.47	$ 35.59
MALTA CEMETERY DISTRICT - OA9020		$ -	$ -	$ 9,365.83	$ -	$ 9,365.83	$ 99.30
LARCHMONT GOLF COURSE - OA9022		$ -	$ -	$ 57,036.29	$ -	$ 57,036.29	$ 7.30
LEWIS & CLARK CONSERVATIO - OA9023		$ -	$ -	$ 12,560.75	$ -	$ 12,560.75	$ 133.17
YELLOWSTONE CITY-COUNTY H - OA9026		$ -	$ -	$ 3,169,794.83	$ -	$ 3,169,794.83	$ 405.44
TWIN BRIDGES PUBLIC LIBRA - OA9035		$ -	$ -	$ 5,626.62	$ -	$ 5,626.62	$ 59.66
LIBERTY CO CONSERVATION D - OA9037		$ -	$ -	$ 3,943.63	$ -	$ 3,943.63	$ 41.81
GRANITE CONSERVATION DIST - OA9038		$ -	$ -	$ 6,600.07	$ -	$ 6,600.07	$ 69.98
HINSDALE WATER & SEWER DI - OA9042		$ -	$ -	$ 6,967.69	$ -	$ 6,967.69	$ 73.87
PETROLEUM CO CONSERVATION - OA9048		$ -	$ -	$ 20,256.86	$ -	$ 20,256.86	$ 214.77
PARK CO RURAL FIRE DISTRI - OA9051		$ -	$ -	$ 17,360.21	$ -	$ 17,360.21	$ 184.06
VALLEY COUNTY CONSERVATIO - OA9052		$ -	$ -	$ 4,076.17	$ -	$ 4,076.17	$ 43.22
SEELEY LAKE MISSOULA CO W - OA9053		$ -	$ -	$ 27,070.08	$ -	$ 27,070.08	$ 3.47

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
a Special Funding Situation

as of June 30

		Deferred Inflows					
		Actual vs. Expected Experience	**Changes of Assumptions**	**Actual vs. Expected Investment Earnings**	**Changes in Proportionate Shares**	**Total Collective Deferred Inflows (column added for audit purposes)**	**Differences Between Actual Contributions and Proportionate Share Contributions**
DRY PRAIRIE RURAL WATER - OA9054		$ -	$ -	$ 139,917.93	$ -	$ 139,917.93	$ 1,483.45
LOCKWOOD WATER & SEWER DI - OA9056		$ -	$ -	$ 53,761.45	$ -	$ 53,761.45	$ 6.88
PABLO-LAKE COUNTY WATER & - OA9058		$ -	$ -	$ 47,799.05	$ -	$ 47,799.05	$ 506.78
DALY DITCHES IRRIGATION D - OA9059		$ -	$ -	$ 33,672.74	$ -	$ 33,672.74	$ 4.30
LINCOLN CONSERVATION DIST - OA9062		$ -	$ -	$ 5,719.00	$ -	$ 5,719.00	$ 60.64
NORTH VALLEY PUBLIC LIBRA - OA9063		$ -	$ -	$ 32,530.12	$ -	$ 32,530.12	$ 344.89
PHILLIPS CONSERVATION DIS - OA9069		$ -	$ -	$ 0.03	$ -	$ 0.03	$ -
PARK COUNTY SEC - OA9072		$ -	$ -	$ 9,122.26	$ -	$ 9,122.26	$ 96.72
NORTHWEST MT EDUC COOP - OA9076		$ -	$ -	$ 6,772.13	$ -	$ 6,772.13	$ 71.80
SHERIDAN DANIELS SEC - OA9078		$ -	$ -	$ 0.14	$ -	$ 0.14	$ -
FRENCHTOWN RURAL FIRE DIS - OA9079		$ -	$ -	$ 10,089.22	$ -	$ 10,089.22	$ 106.97
RAE WATER AND SEWER DISTR - OA9080		$ -	$ -	$ 34,845.38	$ -	$ 34,845.38	$ 369.44
HEBGEN BASIN RURAL FD - OA9082		$ -	$ -	$ 12,285.62	$ -	$ 12,285.62	$ 130.26
MILK RIVER JBC - OA9084		$ -	$ -	$ 19,324.61	$ -	$ 19,324.61	$ 204.89
LAKEVIEW CEMETERY DISTRIC - OA9085		$ -	$ -	$ 17,819.44	$ -	$ 17,819.44	$ 188.93
BUFFALO RAPIDS IRRI PROJE - OA9086		$ -	$ -	$ 38,231.25	$ -	$ 38,231.25	$ 405.34
BUFFALO RAPIDS IRRI PROJE - OA9087		$ -	$ -	$ 35,715.52	$ -	$ 35,715.52	$ 378.67
FLATHEAD EMERGENCY COMM C - OA9088		$ -	$ -	$ 367,159.36	$ -	$ 367,159.36	$ 513.99
NORTH LAKE CO PUBLIC LIBR - OA9089		$ -	$ -	$ 48,320.29	$ -	$ 48,320.29	$ 512.31
SOURDOUGH RFD - OA9090		$ -	$ -	$ 0.03	$ -	$ 0.03	$ -
LIBERTY CO CEMETERY DIST - OA9091		$ -	$ -	$ 427.56	$ -	$ 427.56	$ 4.53
THOMPSON FALLS PUBLIC LIB - OA9094		$ -	$ -	$ 8,814.77	$ -	$ 8,814.77	$ 1.12
MADISON CONSERVATION DIST - OA9095		$ -	$ -	$ 11,945.10	$ -	$ 11,945.10	$ 126.65
CME/FLATHEAD INDIAN IRRIG - OA9096		$ -	$ -	$ 340,159.70	$ -	$ 340,159.70	$ 1,168.88
CORVALLIS COUNTY SEWER DI - OA9098		$ -	$ -	$ 8,062.95	$ -	$ 8,062.95	$ 85.49
ARLEE-LAKE COUNTY WATER & - OA9100		$ -	$ -	$ 1,388.13	$ -	$ 1,388.13	$ 14.72
RONAN LIBRARY DISTRICT - OA9101		$ -	$ -	$ 4,266.84	$ -	$ 4,266.84	$ 45.24
SCHOOL DISTRICT 1 - BIG T - SD0600		$ -	$ -	$ 50,646.58	$ -	$ 50,646.58	$ 24.80
SCHOOL DISTRICT 1 - BUTTE - SD0601		$ -	$ -	$ 1,064,719.50	$ -	$ 1,064,719.50	$ 1,094.53
SCHOOL DISTRICT 1 - CHOTE - SD0602		$ -	$ -	$ 84,654.71	$ -	$ 84,654.71	$ 928.16
SCHOOL DISTRICT 1 - CIRCL - SD0603		$ -	$ -	$ 73,162.03	$ -	$ 73,162.03	$ 802.16
SCHOOL DISTRICT 1 - CLANC - SD0604		$ -	$ -	$ 58,217.20	$ -	$ 58,217.20	$ 285.41
SCHOOL DISTRICT 1 - CORVA - SD0605		$ -	$ -	$ 229,110.76	$ -	$ 229,110.76	$ 2,440.06
SCHOOL DISTRICT 1 - DEER - SD0606		$ -	$ -	$ 143,897.07	$ -	$ 143,897.07	$ 1,577.70
SCHOOL DISTRICT 1 - GLASG - SD0607		$ -	$ -	$ 229,401.81	$ -	$ 229,401.81	$ 1,609.41
SCHOOL DISTRICT 1 - GLEND - SD0608		$ -	$ -	$ 268,608.95	$ -	$ 268,608.95	$ 1,610.24
GREAT FALLS PUBLIC SCHOOL - SD0609		$ -	$ -	$ 2,537,445.63	$ -	$ 2,537,445.63	$ 20,514.40
SCHOOL DISTRICT 1 - HELEN - SD0610		$ -	$ -	$ 1,544,623.16	$ -	$ 1,544,623.16	$ 3,794.03
SCHOOL DISTRICT 1 - LEWIS - SD0612		$ -	$ -	$ 448,663.63	$ -	$ 448,663.63	$ 4,806.71
SCHOOL DISTRICT 1 - MILES - SD0613		$ -	$ -	$ 305,723.21	$ -	$ 305,723.21	$ 3,351.97
SCHOOL DISTRICT 1 - MISSO - SD0614	- SD7614 - SD9614	$ -	$ -	$ 2,269,463.92	$ -	$ 2,269,463.92	$ 18,606.42
SCHOOL DISTRICT 1 - PLAIN - SD0615		$ -	$ -	$ 87,225.39	$ -	$ 87,225.39	$ 42.71
SCHOOL DISTRICT 1 - PHILI - SD0616		$ -	$ -	$ 53,310.70	$ -	$ 53,310.70	$ 584.50
SCHOOL DISTRICT 1 - RED L - SD0617		$ -	$ -	$ 110,632.17	$ -	$ 110,632.17	$ 764.67
SCHOOL DISTRICT 1 - SCOBE - SD0618		$ -	$ -	$ 38,922.98	$ -	$ 38,922.98	$ 19.06
SCHOOL DISTRICT 1 - HEART - SD0619		$ -	$ -	$ 84,226.83	$ -	$ 84,226.83	$ 41.24
SCHOOL DISTRICT 1 - KALIS - SD0620		$ -	$ -	$ 86,852.96	$ -	$ 86,852.96	$ 950.99
SCHOOL DISTRICT 1 & 7 - - SD0621		$ -	$ -	$ 27,308.58	$ -	$ 27,308.58	$ 299.41
SCHOOL DISTRICT 2 - ALDER - SD0622		$ -	$ -	$ 4,827.70	$ -	$ 4,827.70	$ 52.93
SCHOOL DISTRICT 2 - FRAZE - SD0623		$ -	$ -	$ 57,454.25	$ -	$ 57,454.25	$ 629.93
SCHOOL DISTRICT 2 & 11 - - SD0624		$ -	$ -	$ 93,632.07	$ -	$ 93,632.07	$ 633.64
SCHOOL DISTRICT 2 - ALBER - SD0625		$ -	$ -	$ 54,426.46	$ -	$ 54,426.46	$ 596.74
SCHOOL DISTRICT 2 - BILLI - SD0626	- SD9626	$ -	$ -	$ 3,387,684.41	$ -	$ 3,387,684.41	$ 23,429.22
SCHOOL DISTRICT 2 - BRID - SD0627		$ -	$ -	$ 76,659.45	$ -	$ 76,659.45	$ 774.51
SCHOOL DISTRICT 2 - DODSO - SD0629		$ -	$ -	$ 32,001.27	$ -	$ 32,001.27	$ 350.87
SCHOOL DISTRICT 2 - SUNBU - SD0631		$ -	$ -	$ 72,120.00	$ -	$ 72,120.00	$ 35.31
SCHOOL DISTRICT 2 - THOMP - SD0632		$ -	$ -	$ 113,155.13	$ -	$ 113,155.13	$ 1,240.64

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
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as of June 30

		Deferred Inflows					
		Actual vs. Expected Experience	**Changes of Assumptions**	**Actual vs. Expected Investment Earnings**	**Changes in Proportionate Shares**	**Total Collective Deferred Inflows (column added for audit purposes)**	**Differences Between Actual Contributions and Proportionate Share Contributions**
SCHOOL DISTRICT 2 - STEVE - SD0633		$ -	$ -	$ 194,644.87	$ -	$ 194,644.87	$ 924.57
SCHOOL DISTRICT 2 - DEER - SD0635		$ -	$ -	$ 14,808.97	$ -	$ 14,808.97	$ 162.36
SCHOOL DISTRICT 3 - CASCA - SD0637		$ -	$ -	$ 112,309.71	$ -	$ 112,309.71	$ 1,231.37
SCHOOL DISTRICT 3 - FAIR - SD0638		$ -	$ -	$ 24,375.10	$ -	$ 24,375.10	$ 142.37
SCHOOL DISTRICT 3 - MANHA - SD0640		$ -	$ -	$ 91,032.23	$ -	$ 91,032.23	$ 190.72
SCHOOL DISTRICT 3 - RAMSA - SD0641		$ -	$ -	$ 43,617.10	$ -	$ 43,617.10	$ 478.22
SCHOOL DISTRICT 3 - SUPER - SD0642		$ -	$ -	$ 117,567.70	$ -	$ 117,567.70	$ 57.57
SCHOOL DISTRICT 3 - HAMIL - SD0643		$ -	$ -	$ 332,113.13	$ -	$ 332,113.13	$ 3,592.70
SCHOOL DISTRICT 3 - WOLF - SD0644		$ -	$ -	$ 28,158.40	$ -	$ 28,158.40	$ 308.73
SCHOOL DISTRICT 3 - WESTB - SD0645		$ -	$ -	$ 43,506.35	$ -	$ 43,506.35	$ 21.30
SCHOOL DISTRICT 4 - FORSY - SD0648		$ -	$ -	$ 163,694.38	$ -	$ 163,694.38	$ 1,367.73
SCHOOL DISTRICT 4 - HELLG - SD0649		$ -	$ -	$ 262,954.12	$ -	$ 262,954.12	$ 2,215.89
SCHOOL DISTRICT 4 - LIBBY - SD0650		$ -	$ -	$ 180,126.88	$ -	$ 180,126.88	$ 1,974.93
SCHOOL DISTRICT 4 - LIVIN - SD0651		$ -	$ -	$ 366,977.01	$ -	$ 366,977.01	$ 179.68
SCHOOL DISTRICT 4 & 47 - - SD0652		$ -	$ -	$ 78,213.98	$ -	$ 78,213.98	$ 857.54
SCHOOL DISTRICT 4 & 28 - - SD0653		$ -	$ -	$ 43,223.22	$ -	$ 43,223.22	$ 102.44
SCHOOL DISTRICT 4 - SWAN - SD0654		$ -	$ -	$ 21,820.75	$ -	$ 21,820.75	$ 123.14
SCHOOL DISTRICT 5 - BASIN - SD0656		$ -	$ -	$ 3,101.42	$ -	$ 3,101.42	$ 34.00
SCHOOL DISTRICT 5 - KALIS - SD0657		$ -	$ -	$ 1,299,071.22	$ -	$ 1,299,071.22	$ 5,030.46
SCHOOL DISTRICT 5 - PARK - SD0658		$ -	$ -	$ 74,910.34	$ -	$ 74,910.34	$ 821.32
SCHOOL DISTRICT 5 - SAND - SD0659		$ -	$ -	$ 75,229.28	$ -	$ 75,229.28	$ 477.60
SCHOOL DISTRICT 5 - SHERI - SD0660		$ -	$ -	$ 62,122.50	$ -	$ 62,122.50	$ 679.62
SCHOOL DISTRICT 5 - SIDNE - SD0661		$ -	$ -	$ 366,126.98	$ -	$ 366,126.98	$ 3,720.03
SCHOOL DISTRICT 5 - TERRY - SD0662		$ -	$ -	$ 53,577.94	$ -	$ 53,577.94	$ 35.77
SCHOOL DISTRICT 6 - LAME - SD0664		$ -	$ -	$ 305,198.94	$ -	$ 305,198.94	$ 3,346.23
SCHOOL DISTRICT 6 - COLUM - SD0665		$ -	$ -	$ 149,814.49	$ -	$ 149,814.49	$ 1,003.71
SCHOOL DISTRICT 6 - TROUT - SD0666		$ -	$ -	$ 27,789.92	$ -	$ 27,789.92	$ 304.69
SCHOOL DISTRICT 6 - COLUM - SD0667		$ -	$ -	$ 567,765.40	$ -	$ 567,765.40	$ 1,864.93
SCHOOL DISTRICT 6 - RYEGA - SD0668		$ -	$ -	$ 33,288.36	$ -	$ 33,288.36	$ 364.98
SCHOOL DISTRICT 55F - SU - SD0669		$ -	$ -	$ 136,777.16	$ -	$ 136,777.16	$ 1,499.64
SCHOOL DISTRICT 6 & 1 - S - SD0670		$ -	$ -	$ 44,452.95	$ -	$ 44,452.95	$ 21.76
SCHOOL DISTRICT 6 - WIBAU - SD0671		$ -	$ -	$ 61,015.01	$ -	$ 61,015.01	$ 668.97
SCHOOL DISTRICT 7 - BOULD - SD0672		$ -	$ -	$ 59,940.76	$ -	$ 59,940.76	$ 159.78
SCHOOL DISTRICT 7 - BOZEM - SD0673		$ -	$ -	$ 1,417,782.33	$ -	$ 1,417,782.33	$ 694.21
SCHOOL DISTRICT 7 - CHARL - SD0674		$ -	$ -	$ 80,443.24	$ -	$ 80,443.24	$ 881.99
SCHOOL DISTRICT 7 - GARDI - SD0675		$ -	$ -	$ 59,303.92	$ -	$ 59,303.92	$ 650.21
SCHOOL DISTRICT 7 - HINSD - SD0676		$ -	$ -	$ 52,576.52	$ -	$ 52,576.52	$ 137.97
SCHOOL DISTRICT 7 & 70 - - SD0677		$ -	$ -	$ 444,121.24	$ -	$ 444,121.24	$ 4,022.07
SCHOOL DISTRICT 7 - LOLO - SD0678		$ -	$ -	$ 128,439.60	$ -	$ 128,439.60	$ 62.89
SCHOOL DISTRICT 1 & 7 - T - SD0679		$ -	$ -	$ 125,528.74	$ -	$ 125,528.74	$ 519.93
SCHOOL DISTRICT 7 - VICTO - SD0680		$ -	$ -	$ 81,857.56	$ -	$ 81,857.56	$ 897.49
SCHOOL DISTRICT 7 - MEDIC - SD0681		$ -	$ -	$ 82,156.33	$ -	$ 82,156.33	$ 900.77
SCHOOL DISTRICT 7 - TWIN - SD0682		$ -	$ -	$ 91,397.86	$ -	$ 91,397.86	$ 1,002.09
SCHOOL DISTRICT 7 - JOLIE - SD0683		$ -	$ -	$ 94,535.52	$ -	$ 94,535.52	$ 972.96
SCHOOL DISTRICT 7 & 2 - S - SD0684		$ -	$ -	$ 36,109.18	$ -	$ 36,109.18	$ 17.68
SCHOOL DISTRICT 8 - ARLEE - SD0685		$ -	$ -	$ 128,525.94	$ -	$ 128,525.94	$ 62.93
SCHOOL DISTRICT 8-WHITE S - SD0686		$ -	$ -	$ 76,713.39	$ -	$ 76,713.39	$ 841.09
SCHOOL DISTRICT 8 - ELDER - SD0687		$ -	$ -	$ 23,284.93	$ -	$ 23,284.93	$ 11.40
SCHOOL DISTRICT 9 - BROWN - SD0690	- SD9690	$ -	$ -	$ 923,916.94	$ -	$ 923,916.94	$ 9,276.97
SCHOOL DISTRICT 9 - DARBY - SD0691		$ -	$ -	$ 143,772.11	$ -	$ 143,772.11	$ 1,576.33
SCHOOL DISTRICT 9 - DIXON - SD0692		$ -	$ -	$ 40,385.82	$ -	$ 40,385.82	$ 442.80
SCHOOL DISTRICT 9 - EAST - SD0693		$ -	$ -	$ 166,606.43	$ -	$ 166,606.43	$ 156.15
SCHOOL DISTRICT 9 - OPHEI - SD0695		$ -	$ -	$ 37,713.75	$ -	$ 37,713.75	$ 413.49
SCHOOL DISTRICT 9 - POPLA - SD0696		$ -	$ -	$ 346,059.42	$ -	$ 346,059.42	$ 3,116.14
SCHOOL DISTRICT 9 & 9 - R - SD0697		$ -	$ -	$ 46,279.19	$ -	$ 46,279.19	$ 507.41
SCHOOL DISTRICT 15 - KALI - SD0698		$ -	$ -	$ 34,543.85	$ -	$ 34,543.85	$ 378.74
SCHOOL DISTRICT 16 - HARL - SD0699		$ -	$ -	$ 73,623.07	$ -	$ 73,623.07	$ 807.21
SCHOOL DISTRICT 10 - ANAC - SD0700		$ -	$ -	$ 245,962.40	$ -	$ 245,962.40	$ 2,696.76

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
a Special Funding Situation

as of June 30

		Deferred Inflows					
		Actual vs. Expected Experience	**Changes of Assumptions**	**Actual vs. Expected Investment Earnings**	**Changes in Proportionate Shares**	**Total Collective Deferred Inflows (column added for audit purposes)**	**Differences Between Actual Contributions and Proportionate Share Contributions**
SCHOOL DISTRICT 10 - CHIN - SD0701		$ -	$ -	$ 106,181.65	$ -	$ 106,181.65	$ 1,164.19
SCHOOL DISTRICT 10 - CONR - SD0702		$ -	$ -	$ 158,578.78	$ -	$ 158,578.78	$ 1,738.67
SCHOOL DISTRICT 10 - DILL - SD0703		$ -	$ -	$ 109,986.81	$ -	$ 109,986.81	$ 1,205.91
SCHOOL DISTRICT 10 - NOXO - SD0704		$ -	$ -	$ 39,197.89	$ -	$ 39,197.89	$ 19.19
SCHOOL DISTRICT 11 - POTO - SD0705		$ -	$ -	$ 23,635.19	$ -	$ 23,635.19	$ 259.14
SCHOOL DISTRICT 12 - LIMA - SD0706		$ -	$ -	$ 31,381.85	$ -	$ 31,381.85	$ 15.37
SCHOOL DISTRICT 12 - BAKE - SD0707		$ -	$ -	$ 176,964.07	$ -	$ 176,964.07	$ 1,940.25
SCHOOL DISTRICT 13 - BOX - SD0708		$ -	$ -	$ 224,703.53	$ -	$ 224,703.53	$ 2,463.66
SCHOOL DISTRICT 12 - HARL - SD0709		$ -	$ -	$ 201,850.01	$ -	$ 201,850.01	$ 2,213.10
SCHOOL DISTRICT 13 - LONE - SD0710		$ -	$ -	$ 76,139.47	$ -	$ 76,139.47	$ 37.28
SCHOOL DISTRICT 12 - ROSE - SD0711		$ -	$ -	$ 39,735.44	$ -	$ 39,735.44	$ 435.66
SCHOOL DISTRICT 12 - SACO - SD0712		$ -	$ -	$ 45,914.61	$ -	$ 45,914.61	$ 122.04
SCHOOL DISTRICT 12 - STAN - SD0713		$ -	$ -	$ 44,602.45	$ -	$ 44,602.45	$ 98.33
SCHOOL DISTRICT 14 - BONN - SD0714		$ -	$ -	$ 61,218.04	$ -	$ 61,218.04	$ 29.98
SCHOOL DISTRICT 24 - WORD - SD0715		$ -	$ -	$ 258,832.60	$ -	$ 258,832.60	$ 2,154.48
SCHOOL DISTRICT 14 - HOT - SD0716		$ -	$ -	$ 56,409.19	$ -	$ 56,409.19	$ 618.47
SCHOOL DISTRICT 13 - EURE - SD0717		$ -	$ -	$ 188,093.50	$ -	$ 188,093.50	$ 2,062.27
SCHOOL DISTRICT 3 & 13 - - SD0718		$ -	$ -	$ 72,048.36	$ -	$ 72,048.36	$ 789.94
SCHOOL DISTRICT 13 - NASH - SD0719		$ -	$ -	$ 60,019.67	$ -	$ 60,019.67	$ 658.06
SCHOOL DISTRICT 15 & 17 - - SD0720		$ -	$ -	$ 27,314.27	$ -	$ 27,314.27	$ 299.47
SCHOOL DISTRICT 15 & 6 - - SD0721		$ -	$ -	$ 145,249.87	$ -	$ 145,249.87	$ 1,592.53
SCHOOL DISTRICT 14 - MALT - SD0722		$ -	$ -	$ 128,187.20	$ -	$ 128,187.20	$ 1,405.46
SCHOOL DISTRICT 15 - CUST - SD0723		$ -	$ -	$ 32,845.86	$ -	$ 32,845.86	$ 360.13
SCHOOL DISTRICT 15 - CUT - SD0724		$ -	$ -	$ 289,949.91	$ -	$ 289,949.91	$ 1,655.42
SCHOOL DISTRICT 15 - EKAL - SD0725		$ -	$ -	$ 58,475.78	$ -	$ 58,475.78	$ 28.64
HAVRE PUBLIC SCHOOLS - SD0726		$ -	$ -	$ 602,075.15	$ -	$ 602,075.15	$ 2,818.12
SCHOOL DISTRICT 17 - CULB - SD0727		$ -	$ -	$ 108,149.08	$ -	$ 108,149.08	$ 527.02
SCHOOL DISTRICT 17 H - HA - SD0728		$ -	$ -	$ 572,307.99	$ -	$ 572,307.99	$ 3,069.72
SCHOOL DISTRICT 18 - VALI - SD0729		$ -	$ -	$ 66,675.64	$ -	$ 66,675.64	$ 731.04
SCHOOL DISTRICT 20 - GARR - SD0731		$ -	$ -	$ 2,536.61	$ -	$ 2,536.61	$ 27.82
SCHOOL DISTRICT 20 - PLEN - SD0732		$ -	$ -	$ 116,475.50	$ -	$ 116,475.50	$ 57.03
SCHOOL DISTRICT 21 - BROA - SD0734		$ -	$ -	$ 47,734.08	$ -	$ 47,734.08	$ 523.36
SCHOOL DISTRICT 23 - MISS - SD0736		$ -	$ -	$ 79,226.82	$ -	$ 79,226.82	$ 38.79
SCHOOL DISTRICT 23 - POLS - SD0737		$ -	$ -	$ 377,294.81	$ -	$ 377,294.81	$ 184.74
SCHOOL DISTRICT 23 - ROBE - SD0738		$ -	$ -	$ 39,249.50	$ -	$ 39,249.50	$ 261.79
SCHOOL DISTRICT 24 - THRE - SD0739		$ -	$ -	$ 66,889.49	$ -	$ 66,889.49	$ 99.93
SCHOOL DISTRICT 25 - HOBS - SD0740		$ -	$ -	$ 40,577.05	$ -	$ 40,577.05	$ 19.87
SCHOOL DISTRICT 26 - LOCK - SD0741		$ -	$ -	$ 166,657.51	$ -	$ 166,657.51	$ 479.04
SCHOOL DISTRICT 27 - MONT - SD0742		$ -	$ -	$ 57,851.34	$ -	$ 57,851.34	$ 634.29
SCHOOL DISTRICT 28 - ST I - SD0743		$ -	$ -	$ 161,644.31	$ -	$ 161,644.31	$ 1,772.28
SCHOOL DISTRICT 29 - SOME - SD0744		$ -	$ -	$ 80,532.90	$ -	$ 80,532.90	$ 882.97
SCHOOL DISTRICT 29 - BELT - SD0745		$ -	$ -	$ 74,922.31	$ -	$ 74,922.31	$ 821.45
SCHOOL DISTRICT 20 - WHIT - SD0746		$ -	$ -	$ 44,218.22	$ -	$ 44,218.22	$ 484.81
SCHOOL DISTRICT 33 - GOLD - SD0748		$ -	$ -	$ 4,544.23	$ -	$ 4,544.23	$ 49.82
SCHOOL DISTRICT 32 - CLIN - SD0749		$ -	$ -	$ 41,404.60	$ -	$ 41,404.60	$ 20.27
SCHOOL DISTRICT 30 - POWE - SD0751		$ -	$ -	$ 57,097.50	$ -	$ 57,097.50	$ 448.17
SCHOOL DISTRICT 30 - RONA - SD0752		$ -	$ -	$ 378,909.12	$ -	$ 378,909.12	$ 2,798.72
SCHOOL DISTRICT 32 J - AS - SD0754		$ -	$ -	$ 23,717.55	$ -	$ 23,717.55	$ 260.04
SCHOOL DISTRICT 38 - BIG - SD0755		$ -	$ -	$ 214,745.94	$ -	$ 214,745.94	$ 2,354.49
SCHOOL DISTRICT 30 & 6 - - SD0756		$ -	$ -	$ 37,713.57	$ -	$ 37,713.57	$ 18.46
SCHOOL DISTRICT 3 - BELFR - SD0757		$ -	$ -	$ 28,327.81	$ -	$ 28,327.81	$ 13.87
SCHOOL DISTRICT 43 - TURN - SD0758		$ -	$ -	$ 36,764.03	$ -	$ 36,764.03	$ 403.08
SCHOOL DISTRICT 40 - FREN - SD0759		$ -	$ -	$ 312,879.40	$ -	$ 312,879.40	$ 1,301.87
LAVINA K-12 - SD0760		$ -	$ -	$ 30,493.45	$ -	$ 30,493.45	$ 334.33
SCHOOL DISTRICT 44 - BELG - SD0761		$ -	$ -	$ 884,724.92	$ -	$ 884,724.92	$ 4,461.10
SCHOOL DISTRICT 44 - MOOR - SD0762		$ -	$ -	$ 32,588.53	$ -	$ 32,588.53	$ 357.30
SCHOOL DISTRICT 44 - WHIT - SD0763		$ -	$ -	$ 279,857.33	$ -	$ 279,857.33	$ 3,068.38
SCHOOL DISTRICT 45 - AUGU - SD0764		$ -	$ -	$ 42,245.79	$ -	$ 42,245.79	$ 463.18

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
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as of June 30

		Deferred Inflows					
		Actual vs. Expected Experience	**Changes of Assumptions**	**Actual vs. Expected Investment Earnings**	**Changes in Proportionate Shares**	**Total Collective Deferred Inflows (column added for audit purposes)**	**Differences Between Actual Contributions and Proportionate Share Contributions**
SCHOOL DISTRICT 45 - WOLF - SD0765		$ -	$ -	$ 277,113.36	$ -	$ 277,113.36	$ 3,038.29
SCHOOL DISTRICT 44 - GERA - SD0766		$ -	$ -	$ 40,551.81	$ -	$ 40,551.81	$ 19.85
SCHOOL DISTRICT 21 - FAIR - SD0767		$ -	$ -	$ 107,513.71	$ -	$ 107,513.71	$ 1,178.79
SCHOOL DISTRICT 65 - FROI - SD0768		$ -	$ -	$ 40,641.71	$ -	$ 40,641.71	$ 445.60
SCHOOL DISTRICT 55 - PLEV - SD0769		$ -	$ -	$ 64,444.95	$ -	$ 64,444.95	$ 706.58
SCHOOL DISTRICT 50 - EAST - SD0770		$ -	$ -	$ 41,729.86	$ -	$ 41,729.86	$ 457.53
SCHOOL DISTRICT 50 - HAYS - SD0771		$ -	$ -	$ 106,284.02	$ -	$ 106,284.02	$ 417.80
SCHOOL DISTRICT 52 - ABSA - SD0772		$ -	$ -	$ 88,200.03	$ -	$ 88,200.03	$ 43.18
SCHOOL DISTRICT 52 - ENNI - SD0773		$ -	$ -	$ 132,422.06	$ -	$ 132,422.06	$ 64.84
SHIELDS VALLEY - SD0774		$ -	$ -	$ 56,876.14	$ -	$ 56,876.14	$ 623.60
SCHOOL DISTRICT 55 - BROC - SD0775		$ -	$ -	$ 59,043.98	$ -	$ 59,043.98	$ 647.36
SCHOOL DISTRICT 55 - ROUN - SD0776		$ -	$ -	$ 187,875.36	$ -	$ 187,875.36	$ 2,059.88
SCHOOL DISTRICT 57 - HAVR - SD0777		$ -	$ -	$ 6,765.11	$ -	$ 6,765.11	$ 74.18
SCHOOL DISTRICT 58 - GEYS - SD0778		$ -	$ -	$ 33,638.94	$ -	$ 33,638.94	$ 16.47
SCHOOL DISTRICT 58 - YELL - SD0779		$ -	$ -	$ 40,123.23	$ -	$ 40,123.23	$ 439.91
SCHOOL DISTRICT 64J - MEL - SD0780		$ -	$ -	$ 43,696.98	$ -	$ 43,696.98	$ 479.10
SCHOOL DISTRICT 73 - SWAN - SD0781		$ -	$ -	$ 1,814.30	$ -	$ 1,814.30	$ 19.89
SD 75 GREENFIELD - SD0782		$ -	$ -	$ 27,236.80	$ -	$ 27,236.80	$ 13.33
SCHOOL DISTRICT 87 - BOX - SD0783		$ -	$ -	$ 605,959.08	$ -	$ 605,959.08	$ 6,643.79
SCHOOL DISTRICT 84 - DENT - SD0785		$ -	$ -	$ 32,283.66	$ -	$ 32,283.66	$ 353.96
SCHOOL DISTRICT 74 - ROY - SD0786		$ -	$ -	$ 30,016.28	$ -	$ 30,016.28	$ 329.10
SCHOOL DISTRICT 74 - VAUG - SD0787		$ -	$ -	$ 25,482.41	$ -	$ 25,482.41	$ 12.48
SCHOOL DISTRICT 159 - WIN - SD0790		$ -	$ -	$ 44,655.00	$ -	$ 44,655.00	$ 489.60
SCHOOL DISTRICT 41 - PION - SD0791		$ -	$ -	$ 17,927.08	$ -	$ 17,927.08	$ 196.55
SCHOOL DISTRICT 50 - EVER - SD0792		$ -	$ -	$ 164,395.26	$ -	$ 164,395.26	$ 80.50
SCHOOL DISTRICT 37 - SHEP - SD0793		$ -	$ -	$ 205,056.28	$ -	$ 205,056.28	$ 2,161.70
SCHOOL DISTRICT 19 - COLS - SD0794	- SD9794	$ -	$ -	$ 335,205.65	$ -	$ 335,205.65	$ 3,522.00
SCHOOL DISTRICT 2 & 3 - P - SD0796		$ -	$ -	$ 82,121.59	$ -	$ 82,121.59	$ 900.39
SCHOOL DISTRICT 69 - WEST - SD0798		$ -	$ -	$ 65,340.99	$ -	$ 65,340.99	$ 159.14
SCHOOL DISTRICT 11 & 2 - - SD0799		$ -	$ -	$ 44,114.42	$ -	$ 44,114.42	$ 483.67
SCHOOL DISTRICT 1 - TROY - SD0800		$ -	$ -	$ 130,102.16	$ -	$ 130,102.16	$ 1,335.59
SCHOOL DISTRICT 85 - ULM - SD0801		$ -	$ -	$ 23,497.77	$ -	$ 23,497.77	$ 11.50
SCHOOL DISTRICT 14 - SHEL - SD0802		$ -	$ -	$ 168,593.28	$ -	$ 168,593.28	$ 1,848.47
SCHOOL DISTRICT 10 - CAYU - SD0803		$ -	$ -	$ 43,627.50	$ -	$ 43,627.50	$ 478.34
SCHOOL DISTRICT 52 - INDE - SD0805		$ -	$ -	$ 38,798.05	$ -	$ 38,798.05	$ 19.00
SCHOOL DISTRICT 23 - HARR - SD0806		$ -	$ -	$ 22,521.97	$ -	$ 22,521.97	$ 246.93
SCHOOL DISTRICT 27 - GRAS - SD0807		$ -	$ -	$ 30,945.42	$ -	$ 30,945.42	$ 15.15
SCHOOL DISTRICT 32 - RAPE - SD0810		$ -	$ -	$ 37,454.02	$ -	$ 37,454.02	$ 402.54
SCHOOL DISTRICT 115 - WIN - SD0811		$ -	$ -	$ 33,120.67	$ -	$ 33,120.67	$ 363.13
SCHOOL DISTRICT 78J & 2 - - SD0812		$ -	$ -	$ 46,017.02	$ -	$ 46,017.02	$ 504.53
SCHOOL DISTRICT 27 - MONF - SD0813		$ -	$ -	$ 68,263.10	$ -	$ 68,263.10	$ 748.44
SCHOOL DISTRICT 35 - GALL - SD0814		$ -	$ -	$ 28,036.87	$ -	$ 28,036.87	$ 307.39
SCHOOL DISTRICT 23 - BILL - SD0815		$ -	$ -	$ 39,897.51	$ -	$ 39,897.51	$ 437.44
SCHOOL DISTRICT 58 - WHIT - SD0816		$ -	$ -	$ 20,697.58	$ -	$ 20,697.58	$ 226.93
SCHOOL DISTRICT 29 - WYOL - SD0817		$ -	$ -	$ 74,533.82	$ -	$ 74,533.82	$ 817.20
SCHOOL DISTRICT 64 - BAIN - SD0819		$ -	$ -	$ 101,138.42	$ -	$ 101,138.42	$ 1,030.06
SCHOOL DISTRICT 2 - DUPUY - SD0820		$ -	$ -	$ 5,270.63	$ -	$ 5,270.63	$ 57.79
SCHOOL DISTRICT 2-27 - LO - SD0821		$ -	$ -	$ 222,819.40	$ -	$ 222,819.40	$ 2,443.01
SCHOOL DISTRICT 33 - SWAN - SD0822		$ -	$ -	$ 20,312.76	$ -	$ 20,312.76	$ 222.71
SCHOOL DISTRICT 23 - LUST - SD0824		$ -	$ -	$ 15,601.49	$ -	$ 15,601.49	$ 171.05
SCHOOL DISTRICT 41 - ANDE - SD0825		$ -	$ -	$ 33,378.62	$ -	$ 33,378.62	$ 16.34
SCHOOL DISTRICT 34 - SEEL - SD0826		$ -	$ -	$ 46,476.67	$ -	$ 46,476.67	$ 509.57
SCHOOL DISTRICT 5 - MELRO - SD0827		$ -	$ -	$ 3,161.27	$ -	$ 3,161.27	$ 34.66
SCHOOL DISTRICT 45 - GOLD - SD0829		$ -	$ -	$ 4,474.33	$ -	$ 4,474.33	$ 2.19
SCHOOL DISTRICT 26 - REIC - SD0830		$ -	$ -	$ 2,556.48	$ -	$ 2,556.48	$ 28.03
SCHOOL DISTRICT 14 - FORT - SD9000		$ -	$ -	$ 30,365.60	$ -	$ 30,365.60	$ 332.93
SCHOOL DISTRICT 21 - GALA - SD9002		$ -	$ -	$ 2,674.94	$ -	$ 2,674.94	$ 1.31
SCHOOL DISTRICT 12 12 - M - SD9005		$ -	$ -	$ 989.62	$ -	$ 989.62	$ 10.85

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
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as of June 30

		Deferred Inflows					
		Actual vs. Expected Experience	**Changes of Assumptions**	**Actual vs. Expected Investment Earnings**	**Changes in Proportionate Shares**	**Total Collective Deferred Inflows (column added for audit purposes)**	**Differences Between Actual Contributions and Proportionate Share Contributions**
SCHOOL DISTRICT 38 - LINC - SD9006		$ -	$ -	$ 30,985.64	$ -	$ 30,985.64	$ 15.17
SCHOOL DISTRICT 1 - FORT - SD9007		$ -	$ -	$ 134,736.93	$ -	$ 134,736.93	$ 413.14
SCHOOL DISTRICT 4 - CANYO - SD9011		$ -	$ -	$ 59,219.64	$ -	$ 59,219.64	$ 649.28
SCHOOL DISTRICT 13 - FISH - SD9014		$ -	$ -	$ 2,959.25	$ -	$ 2,959.25	$ 32.45
BIG SKY SCHOOL DISTRICT # - SD9019		$ -	$ -	$ 128,765.53	$ -	$ 128,765.53	$ 1,411.79
SCHOOL DISTRICT 43 - LAMO - SD9025		$ -	$ -	$ 11,268.88	$ -	$ 11,268.88	$ 5.52
SCHOOL DISTRICT 11 - BROR - SD9027		$ -	$ -	$ 5,409.87	$ -	$ 5,409.87	$ 59.32
SCHOOL DISTRICT 104 - SPR - SD9028		$ -	$ -	$ 1,154.55	$ -	$ 1,154.55	$ 12.66
SCHOOL DISTRICT 75 - ARRO - SD9029		$ -	$ -	$ 19,463.46	$ -	$ 19,463.46	$ 213.40
SCHOOL DISTRICT 17 - MORI - SD9030		$ -	$ -	$ 15,004.18	$ -	$ 15,004.18	$ 164.51
SCHOOL DISTRICT 7 - GRANT - SD9033		$ -	$ -	$ 7,079.73	$ -	$ 7,079.73	$ 77.62
SCHOOL DISTRICT 20 - KILA - SD9034		$ -	$ -	$ 48,237.72	$ -	$ 48,237.72	$ 528.89
SCHOOL DISTRICT 64 - MOUN - SD9039		$ -	$ -	$ 5,323.04	$ -	$ 5,323.04	$ 58.36
JUDITH GAP SCHOOL - SD9040		$ -	$ -	$ 13,369.06	$ -	$ 13,369.06	$ 6.55
SCHOOL DISTRICT 86 & 4 - - SD9043		$ -	$ -	$ 71,430.33	$ -	$ 71,430.33	$ 783.17
SCHOOL DISTRICT 18 - WOOD - SD9045		$ -	$ -	$ 1,859.20	$ -	$ 1,859.20	$ 0.91
SCHOOL DISTRICT 75 - AMST - SD9046		$ -	$ -	$ 11,534.68	$ -	$ 11,534.68	$ 126.47
SCHOOL DISTRICT 8 - WEST - SD9049		$ -	$ -	$ 11,246.85	$ -	$ 11,246.85	$ 123.31
SCHOOL DISTRICT 4 - DIVID - SD9050		$ -	$ -	$ 2,638.95	$ -	$ 2,638.95	$ 28.93
SCHOOL DISTRICT 89 - SMIT - SD9057		$ -	$ -	$ 23,830.43	$ -	$ 23,830.43	$ 11.67
SCHOOL DISTRICT 27 - ELLI - SD9060		$ -	$ -	$ 5,238.19	$ -	$ 5,238.19	$ 57.43
SCHOOL DISTRICT 99 M - SD9065		$ -	$ -	$ 74,820.85	$ -	$ 74,820.85	$ 820.34
SCHOOL DISTRICT 28C - SD9066		$ -	$ -	$ 52,434.97	$ -	$ 52,434.97	$ 574.90
SCHOOL DISTRICT 48-1J & 4 - SD9067		$ -	$ -	$ 64,074.92	$ -	$ 64,074.92	$ 702.52
SCHOOL DISTRICT 3 - BILLI - SD9068		$ -	$ -	$ 17,095.80	$ -	$ 17,095.80	$ 8.37
SCHOOL DISTRICT 12 - HAVR - SD9071		$ -	$ -	$ 3,145.90	$ -	$ 3,145.90	$ 34.50
SCHOOL DISTRICT 11 - WISE - SD9077		$ -	$ -	$ 3,706.11	$ -	$ 3,706.11	$ 40.64
MSU COLLEGE OF TECHNOLOGY - UN3513		$ -	$ -	$ 426,433.78	$ -	$ 426,433.78	$ -
UNIVERSITY OF MONTANA - UN5103	- UN9103	$ -	$ -	$ 13,775,715.03	$ -	$ 13,775,715.03	$ -
MONTANA STATE UNIVERSITY - UN5104		$ -	$ -	$ 9,684,152.59	$ -	$ 9,684,152.59	$ -
MONTANA STATE UNIVERSITY - UN5106		$ -	$ -	$ 2,326,763.43	$ -	$ 2,326,763.43	$ 10,416.71
MONTANA STATE UNIVERSITY - UN5107		$ -	$ -	$ 636,290.43	$ -	$ 636,290.43	$ 2,350.45

The Notes are an integral part of this schedule.

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

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as of June 30

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

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

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as of June 30

		AS	AT	AU	AV	AW	AX
		Recognition of Deferred Outflows and Deferred Inflows for Fiscal Year Ending June 30,					
		2015	**2016**	**2017**	**2018**	**2019**	**Future Year Deferrals**
TOWN OF RICHEY	- CI0355	$ (3,527.42)	$ (3,527.42)	$ (3,527.42)	$ (3,478.25)	$ -	$ -
CITY OF TROY	- CI0356	$ (30,888.93)	$ (30,888.93)	$ (30,888.93)	$ (30,458.36)	$ -	$ -
TOWN OF PHILIPSBURG	- CI0357	$ (14,697.77)	$ (14,697.77)	$ (14,697.77)	$ (14,799.73)	$ -	$ -
CITY OF PLAINS	- CI0358	$ (14,883.94)	$ (14,883.94)	$ (14,883.94)	$ (14,676.47)	$ -	$ -
CITY OF PLENTYWOOD	- CI0359	$ (25,706.86)	$ (25,706.86)	$ (25,706.86)	$ (25,348.52)	$ -	$ -
CITY OF POLSON	- CI0360	$ (97,966.03)	$ (97,966.03)	$ (97,966.03)	$ (97,579.42)	$ -	$ -
CITY OF POPLAR	- CI0361	$ (15,686.33)	$ (15,686.33)	$ (15,686.33)	$ (15,935.57)	$ -	$ -
TOWN OF TERRY	- CI0362	$ (8,697.27)	$ (8,697.27)	$ (8,697.27)	$ (8,576.03)	$ -	$ -
CITY OF RONAN	- CI0363	$ (29,825.74)	$ (29,825.74)	$ (29,825.74)	$ (29,409.99)	$ -	$ -
CITY OF ROUNDUP	- CI0364	$ (21,782.30)	$ (21,782.30)	$ (21,782.30)	$ (21,478.67)	$ -	$ -
TOWN OF RYEGATE	- CI0365	$ (2,409.77)	$ (2,409.77)	$ (2,409.77)	$ (2,376.18)	$ -	$ -
TOWN OF SHERIDAN	- CI0366	$ (4,829.62)	$ (4,829.62)	$ (4,829.62)	$ (5,115.71)	$ -	$ -
CITY OF SHELBY	- CI0367	$ (54,091.55)	$ (54,091.55)	$ (54,091.55)	$ (54,079.66)	$ -	$ -
CITY OF SIDNEY	- CI0368	$ (90,028.91)	$ (90,028.91)	$ (90,028.91)	$ (90,405.33)	$ -	$ -
TOWN OF STANFORD	- CI0369	$ (3,549.84)	$ (3,549.84)	$ (3,549.84)	$ (3,500.36)	$ -	$ -
TOWN OF SUNBURST	- CI0370	$ (6,549.69)	$ (6,549.69)	$ (6,549.69)	$ (6,719.37)	$ -	$ -
TOWN OF SUPERIOR	- CI0371	$ (12,317.49)	$ (12,317.49)	$ (12,317.49)	$ (12,145.79)	$ -	$ -
CITY OF TOWNSEND	- CI0372	$ (19,300.94)	$ (19,300.94)	$ (19,300.94)	$ (19,031.90)	$ -	$ -
TOWN OF VALIER	- CI0373	$ (9,956.16)	$ (9,956.16)	$ (9,956.16)	$ (9,817.38)	$ -	$ -
CITY OF WHITE SULPHUR SPR	- CI0374	$ (9,863.44)	$ (9,863.44)	$ (9,863.44)	$ (9,725.95)	$ -	$ -
CITY OF WHITEFISH	- CI0376	$ (191,797.62)	$ (191,797.62)	$ (191,797.62)	$ (193,541.51)	$ -	$ -
TOWN OF WINNETT	- CI0377	$ (3,672.62)	$ (3,672.62)	$ (3,672.62)	$ (3,621.43)	$ -	$ -
CITY OF WOLF POINT	- CI0378	$ (47,510.76)	$ (47,510.76)	$ (47,510.76)	$ (46,860.13)	$ -	$ -
TOWN OF THOMPSON FALLS	- CI0379	$ (18,626.28)	$ (18,626.28)	$ (18,626.28)	$ (18,366.64)	$ -	$ -
CITY OF WIBAUX	- CI0380	$ (8,757.89)	$ (8,757.89)	$ (8,757.89)	$ (8,635.81)	$ -	$ -
CITY OF SCOBEY	- CI0381	$ (15,055.28)	$ (15,055.28)	$ (15,055.28)	$ (14,901.88)	$ -	$ -
TOWN OF TWIN BRIDGES	- CI0382	$ (6,759.47)	$ (6,759.47)	$ (6,759.47)	$ (6,665.25)	$ -	$ -
TOWN OF MANHATTAN	- CI0383	$ (39,855.89)	$ (39,855.89)	$ (39,855.89)	$ (39,764.12)	$ -	$ -
CITY OF RED LODGE	- CI0385	$ (48,658.05)	$ (48,658.05)	$ (48,658.05)	$ (49,784.45)	$ -	$ -
TOWN OF STEVENSVILLE	- CI0386	$ (23,092.40)	$ (23,092.40)	$ (23,092.40)	$ (23,570.44)	$ -	$ -
TOWN OF FORT PECK	- CI0387	$ (10,266.66)	$ (10,266.66)	$ (10,266.66)	$ (10,123.55)	$ -	$ -
CITY OF HARLOWTON	- CI0388	$ (17,548.13)	$ (17,548.13)	$ (17,548.13)	$ (17,303.52)	$ -	$ -
TOWN OF EKALAKA	- CI0389	$ (5,320.11)	$ (5,320.11)	$ (5,320.11)	$ (5,245.95)	$ -	$ -
TOWN OF BRIDGER	- CI9001	$ (15,766.64)	$ (15,766.64)	$ (15,766.64)	$ (15,546.86)	$ -	$ -
TOWN OF SACO	- CI9018	$ (11,263.98)	$ (11,263.98)	$ (11,263.98)	$ (11,106.97)	$ -	$ -
TOWN OF WESTBY	- CI9021	$ (3,076.14)	$ (3,076.14)	$ (3,076.14)	$ (3,033.26)	$ -	$ -
TOWN OF ST IGNATIUS	- CI9031	$ (7,167.16)	$ (7,167.16)	$ (7,167.16)	$ (7,067.26)	$ -	$ -
CITY OF COLSTRIP	- CI9036	$ (84,093.09)	$ (84,093.09)	$ (84,093.09)	$ (83,820.11)	$ -	$ -
CITY OF THREE FORKS	- CI9044	$ (21,504.16)	$ (21,504.16)	$ (21,504.16)	$ (21,204.41)	$ -	$ -
TOWN OF EUREKA	- CI9047	$ (21,872.37)	$ (21,872.37)	$ (21,872.37)	$ (21,844.28)	$ -	$ -
TOWN OF ALBERTON	- CI9064	$ 212.47	$ 212.47	$ 212.47	$ (175.78)	$ -	$ -
TOWN OF WEST YELLOWSTONE	- CI9073	$ (77,050.64)	$ (77,050.64)	$ (77,050.64)	$ (76,446.89)	$ -	$ -
TOWN OF FROID	- CI9075	$ (3,132.58)	$ (3,132.58)	$ (3,132.58)	$ (3,103.47)	$ -	$ -
TOWN OF DENTON	- CI9097	$ (4,140.92)	$ (4,140.92)	$ (4,140.92)	$ (4,083.20)	$ -	$ -
TOWN OF HYSHAM	- CI9099	$ (4,440.11)	$ (4,440.11)	$ (4,440.11)	$ (4,378.22)	$ -	$ -
BEAVERHEAD COUNTY	- CO0201	$ (155,094.68)	$ (155,094.68)	$ (155,094.68)	$ (154,592.16)	$ -	$ -
BIG HORN COUNTY	- CO0202	$ (282,738.03)	$ (282,738.03)	$ (282,738.03)	$ (281,846.81)	$ -	$ -
BLAINE COUNTY	- CO0203	$ (171,906.69)	$ (171,906.69)	$ (171,906.69)	$ (170,281.93)	$ -	$ -
BROADWATER COUNTY	- CO0204	$ (98,536.63)	$ (98,536.63)	$ (98,536.63)	$ (97,934.32)	$ -	$ -
CARBON COUNTY	- CO0205	$ (167,975.76)	$ (167,975.76)	$ (167,975.76)	$ (168,394.28)	$ -	$ -
CARTER COUNTY	- CO0206	$ (53,225.16)	$ (53,225.16)	$ (53,225.16)	$ (52,892.02)	$ -	$ -
CASCADE COUNTY	- CO0207	$ (922,590.77)	$ (922,590.77)	$ (922,590.77)	$ (913,536.59)	$ -	$ -
CHOUTEAU COUNTY	- CO0208	$ (132,397.85)	$ (132,397.85)	$ (132,397.85)	$ (130,552.30)	$ -	$ -
CUSTER COUNTY	- CO0209	$ (152,010.51)	$ (152,010.51)	$ (152,010.51)	$ (150,862.09)	$ -	$ -
DANIELS COUNTY	- CO0210	$ (60,708.95)	$ (60,708.95)	$ (60,708.95)	$ (60,405.59)	$ -	$ -
DAWSON COUNTY	- CO0211	$ (236,386.34)	$ (236,386.34)	$ (236,386.34)	$ (235,949.92)	$ -	$ -
ANACONDA-DEER LODGE COUNT	- CO0212	$ (234,345.52)	$ (234,345.52)	$ (234,345.52)	$ (231,129.21)	$ -	$ -

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

		AS	AT	AU	AV	AW	AX
		Recognition of Deferred Outflows and Deferred Inflows for Fiscal Year Ending June 30,					
		2015	**2016**	**2017**	**2018**	**2019**	**Future Year Deferrals**
	FALLON COUNTY - CO0213	$ (229,607.87)	$ (229,607.87)	$ (229,607.87)	$ (227,301.54)	$ -	$ -
	FERGUS COUNTY - CO0214	$ (173,291.57)	$ (173,291.57)	$ (173,291.57)	$ (172,841.69)	$ -	$ -
	FLATHEAD COUNTY - CO0215	$ (1,110,284.56)	$ (1,110,284.56)	$ (1,110,284.56)	$ (1,106,511.67)	$ -	$ -
	GALLATIN COUNTY - CO0216	$ (939,581.90)	$ (939,581.90)	$ (939,581.90)	$ (937,790.84)	$ -	$ -
	GARFIELD COUNTY - CO0217	$ (62,176.25)	$ (62,176.25)	$ (62,176.25)	$ (62,684.74)	$ -	$ -
	GLACIER COUNTY - CO0218	$ (184,413.75)	$ (184,413.75)	$ (184,413.75)	$ (182,776.96)	$ -	$ -
	GOLDEN VALLEY COUNTY - CO0219	$ (17,623.07)	$ (17,623.07)	$ (17,623.07)	$ (17,377.41)	$ -	$ -
	GRANITE COUNTY - CO0220	$ (74,746.89)	$ (74,746.89)	$ (74,746.89)	$ (74,091.63)	$ -	$ -
	HILL COUNTY - CO0221	$ (183,941.81)	$ (183,941.81)	$ (183,941.81)	$ (185,882.41)	$ -	$ -
	JEFFERSON COUNTY - CO0222	$ (212,621.09)	$ (212,621.09)	$ (212,621.09)	$ (210,595.77)	$ -	$ -
	JUDITH BASIN COUNTY - CO0223	$ (61,758.81)	$ (61,758.81)	$ (61,758.81)	$ (60,897.93)	$ -	$ -
	LAKE COUNTY - CO0224	$ (315,858.61)	$ (315,858.61)	$ (315,858.61)	$ (313,828.80)	$ -	$ -
	LEWIS & CLARK COUNTY - CO0225	$ (872,641.35)	$ (872,641.35)	$ (872,641.35)	$ (871,049.88)	$ -	$ -
	LIBERTY COUNTY - CO0226	$ (82,455.68)	$ (82,455.68)	$ (82,455.68)	$ (81,538.43)	$ -	$ -
	LINCOLN COUNTY - CO0227	$ (307,255.96)	$ (307,255.96)	$ (307,255.96)	$ (303,702.97)	$ -	$ -
	MADISON COUNTY - CO0228	$ (371,698.46)	$ (371,698.46)	$ (371,698.46)	$ (369,191.40)	$ -	$ -
	MCCONE COUNTY - CO0229	$ (75,392.03)	$ (75,392.03)	$ (75,392.03)	$ (74,341.11)	$ -	$ -
	MEAGHER COUNTY - CO0230	$ (61,710.30)	$ (61,710.30)	$ (61,710.30)	$ (60,850.10)	$ -	$ -
	MINERAL COUNTY - CO0231	$ (99,672.51)	$ (99,672.51)	$ (99,672.51)	$ (98,283.13)	$ -	$ -
	MISSOULA COUNTY - CO0232	$ (1,795,896.08)	$ (1,795,896.08)	$ (1,795,896.08)	$ (1,797,745.63)	$ -	$ -
	MUSSELSHELL COUNTY - CO0233	$ (83,386.96)	$ (83,386.96)	$ (83,386.96)	$ (83,450.84)	$ -	$ -
	PARK COUNTY - CO0234	$ (180,235.94)	$ (180,235.94)	$ (180,235.94)	$ (180,434.77)	$ -	$ -
	PETROLEUM COUNTY - CO0235	$ (11,509.36)	$ (11,509.36)	$ (11,509.36)	$ (11,605.30)	$ -	$ -
	PHILLIPS COUNTY - CO0236	$ (110,911.91)	$ (110,911.91)	$ (110,911.91)	$ (110,172.18)	$ -	$ -
	PONDERA COUNTY - CO0237	$ (89,666.77)	$ (89,666.77)	$ (89,666.77)	$ (89,596.00)	$ -	$ -
	POWELL COUNTY - CO0238	$ (82,679.03)	$ (82,679.03)	$ (82,679.03)	$ (83,654.62)	$ -	$ -
	POWDER RIVER COUNTY - CO0239	$ (182,258.32)	$ (182,258.32)	$ (182,258.32)	$ (181,304.20)	$ -	$ -
	PRAIRIE COUNTY - CO0240	$ (42,902.72)	$ (42,902.72)	$ (42,902.72)	$ (43,173.14)	$ -	$ -
	RAVALLI COUNTY - CO0241	$ (368,265.88)	$ (368,265.88)	$ (368,265.88)	$ (363,971.18)	$ -	$ -
	RICHLAND COUNTY - CO0242	$ (360,436.81)	$ (360,436.81)	$ (360,436.81)	$ (363,298.60)	$ -	$ -
	ROOSEVELT COUNTY - CO0243	$ (233,035.63)	$ (233,035.63)	$ (233,035.63)	$ (230,887.19)	$ -	$ -
	ROSEBUD COUNTY - CO0244	$ (180,188.43)	$ (180,188.43)	$ (180,188.43)	$ (180,270.28)	$ -	$ -
	SANDERS COUNTY - CO0245	$ (177,806.66)	$ (177,806.66)	$ (177,806.66)	$ (175,719.59)	$ -	$ -
	SHERIDAN COUNTY - CO0246	$ (177,982.55)	$ (177,982.55)	$ (177,982.55)	$ (175,501.58)	$ -	$ -
	STILLWATER COUNTY - CO0248	$ (168,608.55)	$ (168,608.55)	$ (168,608.55)	$ (167,717.51)	$ -	$ -
	SWEET GRASS COUNTY - CO0249 - CO9249	$ (220,741.83)	$ (220,741.83)	$ (220,741.83)	$ (220,607.93)	$ -	$ -
	TETON COUNTY - CO0250	$ (182,476.34)	$ (182,476.34)	$ (182,476.34)	$ (180,143.95)	$ -	$ -
	TOOLE COUNTY - CO0251	$ (370,894.78)	$ (370,894.78)	$ (370,894.78)	$ (370,793.41)	$ -	$ -
	TREASURE COUNTY - CO0252	$ (32,672.62)	$ (32,672.62)	$ (32,672.62)	$ (32,507.57)	$ -	$ -
	VALLEY COUNTY - CO0253	$ (173,496.84)	$ (173,496.84)	$ (173,496.84)	$ (173,084.08)	$ -	$ -
	WHEATLAND COUNTY - CO0254	$ (47,646.04)	$ (47,646.04)	$ (47,646.04)	$ (47,257.37)	$ -	$ -
	WIBAUX COUNTY - CO0255	$ (70,938.47)	$ (70,938.47)	$ (70,938.47)	$ (69,949.63)	$ -	$ -
	YELLOWSTONE COUNTY - CO0256	$ (904,417.37)	$ (904,417.37)	$ (904,417.37)	$ (904,333.01)	$ -	$ -
	LEGISLATIVE COUNCIL - CP1104	$ (481,013.94)	$ (481,013.94)	$ (481,013.94)	$ (481,227.83)	$ -	$ -
	CONSUMER COUNSEL - CP1112	$ (20,323.25)	$ (20,323.25)	$ (20,323.25)	$ (21,025.38)	$ -	$ -
	SUPREME COURT - CP2110	$ (1,049,362.65)	$ (1,049,362.65)	$ (1,049,362.65)	$ (1,046,483.01)	$ -	$ -
	GOVERNORS OFFICE - CP3101	$ (222,266.57)	$ (222,266.57)	$ (222,266.57)	$ (222,253.83)	$ -	$ -
	SECRETARY OF STATE - CP3201	$ (158,720.38)	$ (158,720.38)	$ (158,720.38)	$ (158,666.82)	$ -	$ -
	COMM OF POLITICAL PRACTIC - CP3202	$ (20,191.14)	$ (20,191.14)	$ (20,191.14)	$ (19,913.04)	$ -	$ -
	STATE AUDITOR'S OFFICE - CP3401	$ (290,803.71)	$ (290,803.71)	$ (290,803.71)	$ (289,637.58)	$ -	$ -
	SUPT OF PUBLIC INSTRUCTIO - CP3501	$ (440,663.23)	$ (440,663.23)	$ (440,663.23)	$ (437,720.38)	$ -	$ -
	BOARD OF CRIME CONTROL - CP4107	$ (58,642.32)	$ (58,642.32)	$ (58,642.32)	$ (58,292.11)	$ -	$ -
	DEPARTMENT OF JUSTICE - CP4110	$ (1,332,679.62)	$ (1,332,679.62)	$ (1,332,679.62)	$ (1,342,026.27)	$ -	$ -
	PUBLIC SERVICE COMMISSION - CP4201	$ (137,342.71)	$ (137,342.71)	$ (137,342.71)	$ (139,159.86)	$ -	$ -
	BOARD OF PUBLIC EDUCATION - CP5101	$ (4,197.88)	$ (4,197.88)	$ (4,197.88)	$ (4,140.06)	$ -	$ -
	COMM OF HIGHER EDUCATION - CP5102	$ (220,959.51)	$ (220,959.51)	$ (220,959.51)	$ (220,946.04)	$ -	$ -
	SCHOOL FOR THE DEAF & BLI - CP5113	$ (116,050.13)	$ (116,050.13)	$ (116,050.13)	$ (115,105.03)	$ -	$ -

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

		2015	2016	2017	2018	2019	Future Year Deferrals
		Recognition of Deferred Outflows and Deferred Inflows for Fiscal Year Ending June 30,					
183	MONTANA ARTS COUNCIL - CP5114	$ (28,883.42)	$ (28,883.42)	$ (28,883.42)	$ (29,077.42)	$ -	$ -
184	MONTANA STATE LIBRARY - CP5115	$ (106,150.96)	$ (106,150.96)	$ (106,150.96)	$ (109,623.05)	$ -	$ -
185	MONTANA HISTORICAL SOCIET - CP5117	$ (165,278.76)	$ (165,278.76)	$ (165,278.76)	$ (165,289.48)	$ -	$ -
186	DEPARTMENT OF FISH WILDL - CP5201	$ (1,762,641.32)	$ (1,762,641.32)	$ (1,762,641.32)	$ (1,760,199.58)	$ -	$ -
187	DEPT OF ENVIRONMENTAL QUA - CP5301	$ (1,465,195.18)	$ (1,465,195.18)	$ (1,465,195.18)	$ (1,472,050.73)	$ -	$ -
188	DEPARTMENT OF TRANSPORTAT - CP5401	$ (7,034,271.13)	$ (7,034,271.13)	$ (7,034,271.13)	$ (7,005,930.61)	$ -	$ -
189	DEPARTMENT OF LIVESTOCK - CP5603	$ (254,229.63)	$ (254,229.63)	$ (254,229.63)	$ (254,791.32)	$ -	$ -
190	DEPT OF NATURAL RESOURCES - CP5706	$ (1,801,036.18)	$ (1,801,036.18)	$ (1,801,036.18)	$ (1,800,718.51)	$ -	$ -
191	DEPARTMENT OF REVENUE - CP5801	$ (1,776,676.95)	$ (1,776,676.95)	$ (1,776,676.95)	$ (1,781,643.39)	$ -	$ -
192	DEPARTMENT OF ADMINISTRAT - CP6101	$ (1,760,321.54)	$ (1,760,321.54)	$ (1,760,321.54)	$ (1,765,798.87)	$ -	$ -
193	MONTANA STATE FUND - CP6103	$ (1,078,560.99)	$ (1,078,560.99)	$ (1,078,560.99)	$ (1,089,293.36)	$ -	$ -
194	PUBLIC EMPLOYEES' RETIREM - CP6104	N/A	N/A	N/A	N/A	N/A	N/A
195	TEACHERS' RETIREMENT SYST - CP6105	$ (65,888.56)	$ (65,888.56)	$ (65,888.56)	$ (65,213.88)	$ -	$ -
196	OFFICE OF PUBLIC DEFENDER - CP6108	$ (667,374.85)	$ (667,374.85)	$ (667,374.85)	$ (680,868.66)	$ -	$ -
197	DEPARTMENT OF AGRICULTURE - CP6201	$ (278,200.82)	$ (278,200.82)	$ (278,200.82)	$ (284,073.57)	$ -	$ -
198	DEPARTMENT OF CORRECTIONS - CP6401	$ (1,645,390.98)	$ (1,645,390.98)	$ (1,645,390.98)	$ (1,632,933.83)	$ -	$ -
199	DEPARTMENT OF COMMERCE - CP6501	$ (668,234.24)	$ (668,234.24)	$ (668,234.24)	$ (671,684.91)	$ -	$ -
200	DEPARTMENT OF LABOR & IND - CP6602	$ (2,370,862.62)	$ (2,370,862.62)	$ (2,370,862.62)	$ (2,371,465.85)	$ -	$ -
201	DEPARTMENT OF MILITARY AF - CP6701	$ (542,950.82)	$ (542,950.82)	$ (542,950.82)	$ (539,397.93)	$ -	$ -
202	DEPT OF PUBLIC HEALTH & H - CP6901	$ (8,114,063.66)	$ (8,114,063.66)	$ (8,114,063.66)	$ (8,089,327.35)	$ -	$ -
203							
204	BEAVERHEAD COUNTY HIGH SC - HS0401	$ (30,930.04)	$ (30,930.04)	$ (30,930.04)	$ (30,484.39)	$ -	$ -
205	JORDAN PUBLIC SCHOOLS - HS0421	$ (12,178.22)	$ (12,178.22)	$ (12,178.22)	$ (12,002.76)	$ -	$ -
206	JEFFERSON COUNTY HIGH SCH - HS0425	$ (13,418.93)	$ (13,418.93)	$ (13,418.93)	$ (13,225.59)	$ -	$ -
207	POWDER RIVER COUNTY HIGH - HS0452	$ (21,879.86)	$ (21,879.86)	$ (21,879.86)	$ (21,585.11)	$ -	$ -
208	POWELL COUNTY HIGH SCHOOL - HS0453	$ (11,828.18)	$ (11,828.18)	$ (11,828.18)	$ (12,166.83)	$ -	$ -
209	SWEET GRASS COUNTY HIGH S - HS0465	$ (23,305.04)	$ (23,305.04)	$ (23,305.04)	$ (23,201.66)	$ -	$ -
210							
211	HOUSING AUTHORITY OF ANAC - OA0500	$ (23,467.61)	$ (23,467.61)	$ (23,467.61)	$ (23,558.14)	$ -	$ -
212	HELENA REGIONAL AIRPORT A - OA0501	$ (69,881.16)	$ (69,881.16)	$ (69,881.16)	$ (70,228.31)	$ -	$ -
213	BITTERROOT CONSERVATION D - OA0503	$ (3,623.58)	$ (3,623.58)	$ (3,623.58)	$ (3,573.07)	$ -	$ -
214	HUMAN RESOURCES COUNCIL D - OA0504	$ (137,950.07)	$ (137,950.07)	$ (137,950.07)	$ (136,531.47)	$ -	$ -
215	HOUSING AUTHORITY OF BUTT - OA0506	$ (49,001.58)	$ (49,001.58)	$ (49,001.58)	$ (48,318.53)	$ -	$ -
216	FORT SHAW IRRIGATION DIST - OA0507	$ (8,128.21)	$ (8,128.21)	$ (8,128.21)	$ (8,014.91)	$ -	$ -
217	HOUSING AUTHORITY OF GLAS - OA0509	$ (9,538.48)	$ (9,538.48)	$ (9,538.48)	$ (9,405.52)	$ -	$ -
218	GREENFIELDS IRRIGATION DI - OA0510	$ (52,274.21)	$ (52,274.21)	$ (52,274.21)	$ (51,950.00)	$ -	$ -
219	CHOUTEAU COUNTY CONSERVAT - OA0511	$ (804.07)	$ (804.07)	$ (804.07)	$ (792.86)	$ -	$ -
220	GREAT FALLS INT AIRPORT - OA0514	$ (38,381.79)	$ (38,381.79)	$ (38,381.79)	$ (38,923.49)	$ -	$ -
221	MISSOULA RURAL FIRE DISTR - OA0515	$ (64,547.37)	$ (64,547.37)	$ (64,547.37)	$ (64,042.82)	$ -	$ -
222	CENTER FOR MENTAL HEALTH - OA0516	$ (45,872.78)	$ (45,872.78)	$ (45,872.78)	$ (45,687.19)	$ -	$ -
223	HELENA HOUSING AUTHORITY - OA0517	$ (42,259.31)	$ (42,259.31)	$ (42,259.31)	$ (42,511.95)	$ -	$ -
224	HILL CO PUBLIC CEMETERY D - OA0518	$ (5,540.04)	$ (5,540.04)	$ (5,540.04)	$ (5,462.81)	$ -	$ -
225	WHITEFISH HOUSING AUTHORI - OA0522	$ (7,002.35)	$ (7,002.35)	$ (7,002.35)	$ (6,904.74)	$ -	$ -
226	MILES COMMUNITY COLLEGE - OA0524	$ (67,176.17)	$ (67,176.17)	$ (67,176.17)	$ (67,734.69)	$ -	$ -
227	MALTA IRRIGATION DISTRICT - OA0525	$ (25,346.81)	$ (25,346.81)	$ (25,346.81)	$ (24,993.49)	$ -	$ -
228	RICHLAND CO HOUSING AUTHO - OA0526	$ (29,582.63)	$ (29,582.63)	$ (29,582.63)	$ (29,779.64)	$ -	$ -
229	PONDERA CO CANAL & RESERV - OA0527	$ (34,306.69)	$ (34,306.69)	$ (34,306.69)	$ (33,828.48)	$ -	$ -
230	FLATHEAD VALLEY COMM COLL - OA0529	$ (403,025.83)	$ (403,025.83)	$ (403,025.83)	$ (402,512.38)	$ -	$ -
231	DAWSON COLLEGE - OA0530	$ (51,665.80)	$ (51,665.80)	$ (51,665.80)	$ (52,420.25)	$ -	$ -
232	PRAIRIE COUNTY HOSPITAL D - OA0531	$ (45,181.22)	$ (45,181.22)	$ (45,181.22)	$ (44,551.42)	$ -	$ -
233	GALLATIN AIRPORT AUTHORIT - OA0534	$ (111,295.52)	$ (111,295.52)	$ (111,295.52)	$ (112,754.13)	$ -	$ -
234	HELENA VALLEY IRRIGATION - OA0537	$ (13,254.73)	$ (13,254.73)	$ (13,254.73)	$ (13,069.97)	$ -	$ -
235	DEER LODGE COUNTY HEAD ST - OA0538	$ (26,869.48)	$ (26,869.48)	$ (26,869.48)	$ (26,494.94)	$ -	$ -
236	GLASGOW IRRIGATION DISTRI - OA0541	$ (9,710.20)	$ (9,710.20)	$ (9,710.20)	$ (9,574.84)	$ -	$ -
237	LEWIS & CLARK LIBRARY - OA0544	$ (72,747.44)	$ (72,747.44)	$ (72,747.44)	$ (73,421.99)	$ -	$ -
238	BILLINGS HOUSING AUTHORIT - OA0547	$ (73,463.70)	$ (73,463.70)	$ (73,463.70)	$ (73,121.74)	$ -	$ -
239	YELLOWSTONE WEST CARBON S - OA0548	$ (3,583.81)	$ (3,583.81)	$ (3,583.81)	$ (3,533.85)	$ -	$ -
240	FLATHEAD SPECIAL EDUC COO - OA0549	$ (2,559.13)	$ (2,559.13)	$ (2,559.13)	$ (2,523.46)	$ -	$ -

Employer and Non-Employer Proportionate Share Allocations

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as of June 30

		AS	AT	AU	AV	AW	AX
		Recognition of Deferred Outflows and Deferred Inflows for Fiscal Year Ending June 30,					
		2015	**2016**	**2017**	**2018**	**2019**	**Future Year Deferrals**
MISSOULA COUNTY AIRPORT	- OA0550	$ (111,651.94)	$ (111,651.94)	$ (111,651.94)	$ (112,877.22)	$ -	$ -
GALLATIN-MADISON SEC	- OA0551	$ (3,039.95)	$ (3,039.95)	$ (3,039.95)	$ (2,997.57)	$ -	$ -
CENTRAL MONTANA LEARNING	- OA0552	$ (3,379.10)	$ (3,379.10)	$ (3,379.10)	$ (3,611.43)	$ -	$ -
EASTERN YELLOWSTONE COUNT	- OA0554	$ (1,399.85)	$ (1,399.85)	$ (1,399.85)	$ (1,380.34)	$ -	$ -
MISSOULA AREA SEC	- OA0555	$ (4,737.60)	$ (4,737.60)	$ (4,737.60)	$ (4,671.56)	$ -	$ -
CROWN HILL CEMETERY DISTR	- OA0556	$ (2,830.13)	$ (2,830.13)	$ (2,830.13)	$ (2,790.68)	$ -	$ -
FLATHEAD MUNICIPAL AIRPOR	- OA0557	$ (66,397.69)	$ (66,397.69)	$ (66,397.69)	$ (66,105.57)	$ -	$ -
BIG FORK CO WATER & SEWER	- OA0558	$ (13,023.15)	$ (13,023.15)	$ (13,023.15)	$ (13,598.23)	$ -	$ -
SANDERS SPEC ED COOP	- OA0560	$ (2,825.08)	$ (2,825.08)	$ (2,825.08)	$ (2,785.70)	$ -	$ -
NORTH CENTRAL LEARNING SE	- OA0562	$ (1,957.65)	$ (1,957.65)	$ (1,957.65)	$ (1,930.36)	$ -	$ -
FLATHEAD CONSERVATION DIS	- OA0565	$ (8,024.62)	$ (8,024.62)	$ (8,024.62)	$ (7,912.76)	$ -	$ -
GREAT DIVIDE EDUCATION SE	- OA0566	$ (5,921.27)	$ (5,921.27)	$ (5,921.27)	$ (5,838.73)	$ -	$ -
GARDINER - PARK COUNTY WA	- OA0567	$ (10,170.55)	$ (10,170.55)	$ (10,170.55)	$ (10,028.78)	$ -	$ -
CENTRAL VALLEY FIRE DISTR	- OA0569	$ (3,102.01)	$ (3,102.01)	$ (3,102.01)	$ (3,058.77)	$ -	$ -
BEAR PAW COOPERATIVE	- OA0570	$ (2,284.35)	$ (2,284.35)	$ (2,284.35)	$ (2,252.51)	$ -	$ -
JUDITH BASIN CONSERVATION	- OA0571	$ (1,442.21)	$ (1,442.21)	$ (1,442.21)	$ (1,422.11)	$ -	$ -
PONDERA COUNTY CEMETERY D	- OA0572	$ (2,505.01)	$ (2,505.01)	$ (2,505.01)	$ (2,470.09)	$ -	$ -
BERT MOONEY AIRPORT AUTHO	- OA0574	$ (27,076.68)	$ (27,076.68)	$ (27,076.68)	$ (27,076.92)	$ -	$ -
VICTOR WATER & SEWER	- OA0575	$ (2,325.07)	$ (2,325.07)	$ (2,325.07)	$ (2,292.66)	$ -	$ -
CASCADE CONSERVATION DIST	- OA0576	$ (5,421.55)	$ (5,421.55)	$ (5,421.55)	$ (5,345.98)	$ -	$ -
LINCOLN COUNTY RURAL FIRE	- OA0578	$ (5,476.72)	$ (5,476.72)	$ (5,476.72)	$ (5,400.38)	$ -	$ -
LOCKWOOD RURAL FIRE DIST	- OA0579	$ (2,853.74)	$ (2,853.74)	$ (2,853.74)	$ (2,813.96)	$ -	$ -
PONDERA COUNTY COUNCIL ON	- OA0580	$ (1,504.67)	$ (1,504.67)	$ (1,504.67)	$ (1,483.69)	$ -	$ -
PORT OF MONTANA - PORT AU	- OA0581	$ (15,210.06)	$ (15,210.06)	$ (15,210.06)	$ (14,998.04)	$ -	$ -
TETON COUNTY CONSERVATION	- OA0582	$ (701.11)	$ (701.11)	$ (701.11)	$ (691.34)	$ -	$ -
SIDNEY RICHLAND AIRPORT A	- OA0583	$ (4,115.87)	$ (4,115.87)	$ (4,115.87)	$ (4,058.50)	$ -	$ -
GALLATIN CONSERVATION DIS	- OA0584	$ 172.60	$ 172.60	$ 172.60	$ (281.52)	$ -	$ -
PRAIRIE VIEW SPECIAL SERV	- OA0585	$ 407.30	$ 407.30	$ 407.30	$ -	$ -	$ -
LAKESIDE CO WATER & SEWER	- OA0586	$ (17,132.23)	$ (17,132.23)	$ (17,132.23)	$ (16,893.42)	$ -	$ -
BIG SKY ECONOMIC DEVELOPM	- OA0587	$ (21,937.32)	$ (21,937.32)	$ (21,937.32)	$ (26,806.31)	$ -	$ -
BIG COUNTRY EDUCATIONAL C	- OA0588	$ (1,413.08)	$ (1,413.08)	$ (1,413.08)	$ (1,393.38)	$ -	$ -
BIG SKY SPECIAL EDUCATION	- OA0589	$ (2,337.66)	$ (2,337.66)	$ (2,337.66)	$ (2,305.07)	$ -	$ -
FALLON MEDICAL COMPLEX	- OA0592	$ (27,095.42)	$ (27,095.42)	$ (27,095.42)	$ (26,717.73)	$ -	$ -
HUMAN RESOURCES COUNCIL D	- OA0594	$ (83,801.24)	$ (83,801.24)	$ (83,801.24)	$ (82,936.71)	$ -	$ -
FLATHEAD JOINT BD OF CONT	- OA0597	$ (1,226.91)	$ (1,226.91)	$ (1,226.91)	$ (1,209.81)	$ -	$ -
NO MONTANA JOINT REFUSE D	- OA0598	$ (25,503.28)	$ (25,503.28)	$ (25,503.28)	$ (25,420.50)	$ -	$ -
FERGUS COUNTY CONSERVATIO	- OA0599	$ (2,029.21)	$ (2,029.21)	$ (2,029.21)	$ (2,000.92)	$ -	$ -
GRANITE CO HOSPITAL & NUR	- OA9003	$ (112,592.61)	$ (112,592.61)	$ (112,592.61)	$ (113,106.77)	$ -	$ -
PRICKLEY PEAR SPECIAL SVC	- OA9004	$ (1,934.19)	$ (1,934.19)	$ (1,934.19)	$ (2,110.93)	$ -	$ -
UPPER MUSSELSHELL CONSERV	- OA9009	$ (910.72)	$ (910.72)	$ (910.72)	$ (898.02)	$ -	$ -
URBAN TRANS DIST/DAWSON C	- OA9010	$ (9,752.75)	$ (9,752.75)	$ (9,752.75)	$ (9,616.80)	$ -	$ -
GALLATIN CANYON CONSOL RR	- OA9012	$ (905.50)	$ (905.50)	$ (905.50)	$ (1,449.71)	$ -	$ -
BIG SKY CO WATER & SEWER	- OA9013	$ (5,498.98)	$ (5,498.98)	$ (5,498.98)	$ (9,041.31)	$ -	$ -
BITTERROOT VALLEY SEC	- OA9015	$ (233.19)	$ (233.19)	$ (233.19)	$ (854.97)	$ -	$ -
HELENA BUSINESS IMPROVEME	- OA9016	$ (4,992.98)	$ (4,992.98)	$ (4,992.98)	$ (4,923.38)	$ -	$ -
ROUNDUP COMMUNITY LIBRARY	- OA9017	$ (850.98)	$ (850.98)	$ (850.98)	$ (839.12)	$ -	$ -
MALTA CEMETERY DISTRICT	- OA9020	$ (2,374.56)	$ (2,374.56)	$ (2,374.56)	$ (2,341.46)	$ -	$ -
LARCHMONT GOLF COURSE	- OA9022	$ (14,253.79)	$ (14,253.79)	$ (14,253.79)	$ (14,259.07)	$ -	$ -
LEWIS & CLARK CONSERVATIO	- OA9023	$ (3,184.58)	$ (3,184.58)	$ (3,184.58)	$ (3,140.19)	$ -	$ -
YELLOWSTONE CITY-COUNTY H	- OA9026	$ (765,414.53)	$ (765,414.53)	$ (765,414.53)	$ (792,448.71)	$ -	$ -
TWIN BRIDGES PUBLIC LIBRA	- OA9035	$ (1,426.55)	$ (1,426.55)	$ (1,426.55)	$ (1,406.66)	$ -	$ -
LIBERTY CO CONSERVATION D	- OA9037	$ (999.85)	$ (999.85)	$ (999.85)	$ (985.91)	$ -	$ -
GRANITE CONSERVATION DIST	- OA9038	$ (1,673.35)	$ (1,673.35)	$ (1,673.35)	$ (1,650.02)	$ -	$ -
HINSDALE WATER & SEWER DI	- OA9042	$ (1,766.54)	$ (1,766.54)	$ (1,766.54)	$ (1,741.92)	$ -	$ -
PETROLEUM CO CONSERVATION	- OA9048	$ (5,135.81)	$ (5,135.81)	$ (5,135.81)	$ (5,064.22)	$ -	$ -
PARK CO RURAL FIRE DISTRI	- OA9051	$ (4,401.40)	$ (4,401.40)	$ (4,401.40)	$ (4,340.05)	$ -	$ -
VALLEY COUNTY CONSERVATIO	- OA9052	$ (1,033.45)	$ (1,033.45)	$ (1,033.45)	$ (1,019.04)	$ -	$ -
SEELEY LAKE MISSOULA CO W	- OA9053	$ (6,552.43)	$ (6,552.43)	$ (6,552.43)	$ (6,767.52)	$ -	$ -

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

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as of June 30

		AS	AT	AU	AV	AW	AX
		Recognition of Deferred Outflows and Deferred Inflows for Fiscal Year Ending June 30,					
		2015	**2016**	**2017**	**2018**	**2019**	**Future Year Deferrals**
	DRY PRAIRIE RURAL WATER - OA9054	$ (35,473.96)	$ (35,473.96)	$ (35,473.96)	$ (34,979.48)	$ -	$ -
	LOCKWOOD WATER & SEWER DI - OA9056	$ (12,616.90)	$ (12,616.90)	$ (12,616.90)	$ (13,440.36)	$ -	$ -
	PABLO-LAKE COUNTY WATER & - OA9058	$ (12,118.69)	$ (12,118.69)	$ (12,118.69)	$ (11,949.76)	$ -	$ -
	DALY DITCHES IRRIGATION D - OA9059	$ (8,181.16)	$ (8,181.16)	$ (8,181.16)	$ (8,418.19)	$ -	$ -
	LINCOLN CONSERVATION DIST - OA9062	$ (1,449.96)	$ (1,449.96)	$ (1,449.96)	$ (1,429.75)	$ -	$ -
	NORTH VALLEY PUBLIC LIBRA - OA9063	$ (8,247.49)	$ (8,247.49)	$ (8,247.49)	$ (8,132.53)	$ -	$ -
	PHILLIPS CONSERVATION DIS - OA9069	$ 121.57	$ 121.57	$ 121.57	$ (0.01)	$ -	$ -
	PARK COUNTY SEC - OA9072	$ (2,312.81)	$ (2,312.81)	$ (2,312.81)	$ (2,280.57)	$ -	$ -
	NORTHWEST MT EDUC COOP - OA9076	$ (1,716.96)	$ (1,716.96)	$ (1,716.96)	$ (1,693.03)	$ -	$ -
	SHERIDAN DANIELS SEC - OA9078	$ 127.64	$ 127.64	$ 127.64	$ (0.04)	$ -	$ -
	FRENCHTOWN RURAL FIRE DIS - OA9079	$ (2,557.97)	$ (2,557.97)	$ (2,557.97)	$ (2,522.31)	$ -	$ -
	RAE WATER AND SEWER DISTR - OA9080	$ (8,834.50)	$ (8,834.50)	$ (8,834.50)	$ (8,711.35)	$ -	$ -
	HEBGEN BASIN RURAL FD - OA9082	$ (3,114.83)	$ (3,114.83)	$ (3,114.83)	$ (3,071.41)	$ -	$ -
	MILK RIVER JBC - OA9084	$ (4,899.45)	$ (4,899.45)	$ (4,899.45)	$ (4,831.15)	$ -	$ -
	LAKEVIEW CEMETERY DISTRIC - OA9085	$ (4,517.84)	$ (4,517.84)	$ (4,517.84)	$ (4,454.86)	$ -	$ -
	BUFFALO RAPIDS IRRI PROJE - OA9086	$ (9,692.92)	$ (9,692.92)	$ (9,692.92)	$ (9,557.81)	$ -	$ -
	BUFFALO RAPIDS IRRI PROJE - OA9087	$ (9,055.10)	$ (9,055.10)	$ (9,055.10)	$ (8,928.88)	$ -	$ -
	FLATHEAD EMERGENCY COMM C - OA9088	$ (91,961.17)	$ (91,961.17)	$ (91,961.17)	$ (91,789.84)	$ -	$ -
	NORTH LAKE CO PUBLIC LIBR - OA9089	$ (12,250.84)	$ (12,250.84)	$ (12,250.84)	$ (12,080.07)	$ -	$ -
	SOURDOUGH RFD - OA9090	$ 18.43	$ 18.43	$ 18.43	$ (0.01)	$ -	$ -
	LIBERTY CO CEMETERY DIST - OA9091	$ (108.40)	$ (108.40)	$ (108.40)	$ (106.89)	$ -	$ -
	THOMPSON FALLS PUBLIC LIB - OA9094	$ (2,184.42)	$ (2,184.42)	$ (2,184.42)	$ (2,203.69)	$ -	$ -
	MADISON CONSERVATION DIST - OA9095	$ (3,028.50)	$ (3,028.50)	$ (3,028.50)	$ (2,986.28)	$ -	$ -
	CME/FLATHEAD INDIAN IRRIG - OA9096	$ (85,429.56)	$ (85,429.56)	$ (85,429.56)	$ (85,039.93)	$ -	$ -
	CORVALLIS COUNTY SEWER DI - OA9098	$ (2,044.24)	$ (2,044.24)	$ (2,044.24)	$ (2,015.74)	$ -	$ -
	ARLEE-LAKE COUNTY WATER & - OA9100	$ (351.94)	$ (351.94)	$ (351.94)	$ (347.03)	$ -	$ -
	RONAN LIBRARY DISTRICT - OA9101	$ (1,081.79)	$ (1,081.79)	$ (1,081.79)	$ (1,066.71)	$ -	$ -
	SCHOOL DISTRICT 1 - BIG T - SD0600	$ (12,666.49)	$ (12,666.49)	$ (12,666.49)	$ (12,661.65)	$ -	$ -
	SCHOOL DISTRICT 1 - BUTTE - SD0601	$ (266,544.72)	$ (266,544.72)	$ (266,544.72)	$ (266,179.88)	$ -	$ -
	SCHOOL DISTRICT 1 - CHOTE - SD0602	$ (21,473.07)	$ (21,473.07)	$ (21,473.07)	$ (21,163.68)	$ -	$ -
	SCHOOL DISTRICT 1 - CIRCL - SD0603	$ (18,557.90)	$ (18,557.90)	$ (18,557.90)	$ (18,290.51)	$ -	$ -
	SCHOOL DISTRICT 1 - CLANC - SD0604	$ (14,649.44)	$ (14,649.44)	$ (14,649.44)	$ (14,554.30)	$ -	$ -
	SCHOOL DISTRICT 1 - CORVA - SD0605	$ (58,091.04)	$ (58,091.04)	$ (58,091.04)	$ (57,277.69)	$ -	$ -
	SCHOOL DISTRICT 1 - DEER - SD0606	$ (36,500.17)	$ (36,500.17)	$ (36,500.17)	$ (35,974.27)	$ -	$ -
	SCHOOL DISTRICT 1 - GLASG - SD0607	$ (57,886.92)	$ (57,886.92)	$ (57,886.92)	$ (57,350.45)	$ -	$ -
	SCHOOL DISTRICT 1 - GLEND - SD0608	$ (67,688.99)	$ (67,688.99)	$ (67,688.99)	$ (67,152.24)	$ -	$ -
	GREAT FALLS PUBLIC SCHOOL - SD0609	$ (641,199.54)	$ (641,199.54)	$ (641,199.54)	$ (634,361.41)	$ -	$ -
	SCHOOL DISTRICT 1 - HELEN - SD0610	$ (387,420.47)	$ (387,420.47)	$ (387,420.47)	$ (386,155.79)	$ -	$ -
	SCHOOL DISTRICT 1 - LEWIS - SD0612	$ (113,768.15)	$ (113,768.15)	$ (113,768.15)	$ (112,165.91)	$ -	$ -
	SCHOOL DISTRICT 1 - MILES - SD0613	$ (77,548.12)	$ (77,548.12)	$ (77,548.12)	$ (76,430.80)	$ -	$ -
	SCHOOL DISTRICT 1 - MISSO - SD0614 - SD7614 - SD9614	$ (573,568.12)	$ (573,568.12)	$ (573,568.12)	$ (567,365.98)	$ -	$ -
	SCHOOL DISTRICT 1 - PLAIN - SD0615	$ (21,583.57)	$ (21,583.57)	$ (21,583.57)	$ (21,806.35)	$ -	$ -
	SCHOOL DISTRICT 1 - PHILI - SD0616	$ (13,522.51)	$ (13,522.51)	$ (13,522.51)	$ (13,327.68)	$ -	$ -
	SCHOOL DISTRICT 1 - RED L - SD0617	$ (27,912.93)	$ (27,912.93)	$ (27,912.93)	$ (27,658.04)	$ -	$ -
	SCHOOL DISTRICT 1 - SCOBE - SD0618	$ (8,083.13)	$ (8,083.13)	$ (8,083.13)	$ (9,730.75)	$ -	$ -
	SCHOOL DISTRICT 1 - HEART - SD0619	$ (21,062.39)	$ (21,062.39)	$ (21,062.39)	$ (21,056.71)	$ -	$ -
	SCHOOL DISTRICT 1 - KALIS - SD0620	$ (22,030.24)	$ (22,030.24)	$ (22,030.24)	$ (21,713.24)	$ -	$ -
	SCHOOL DISTRICT 1 & 7 - - SD0621	$ (6,926.95)	$ (6,926.95)	$ (6,926.95)	$ (6,827.15)	$ -	$ -
	SCHOOL DISTRICT 2 - ALDER - SD0622	$ (1,224.57)	$ (1,224.57)	$ (1,224.57)	$ (1,206.93)	$ -	$ -
	SCHOOL DISTRICT 2 - FRAZE - SD0623	$ (14,573.54)	$ (14,573.54)	$ (14,573.54)	$ (14,363.56)	$ -	$ -
	SCHOOL DISTRICT 2 & 11 - - SD0624	$ (23,619.23)	$ (23,619.23)	$ (23,619.23)	$ (23,408.02)	$ -	$ -
	SCHOOL DISTRICT 2 - ALBER - SD0625	$ (13,805.53)	$ (13,805.53)	$ (13,805.53)	$ (13,606.62)	$ -	$ -
	SCHOOL DISTRICT 2 - BILLI - SD0626 - SD9626	$ (854,730.84)	$ (854,730.84)	$ (854,730.84)	$ (846,921.10)	$ -	$ -
	SCHOOL DISTRICT 2 - BRID - SD0627	$ (19,423.03)	$ (19,423.03)	$ (19,423.03)	$ (19,164.86)	$ -	$ -
	SCHOOL DISTRICT 2 - DODSO - SD0629	$ (8,117.28)	$ (8,117.28)	$ (8,117.28)	$ (8,000.32)	$ -	$ -
	SCHOOL DISTRICT 2 - SUNBU - SD0631	$ (17,694.49)	$ (17,694.49)	$ (17,694.49)	$ (18,030.00)	$ -	$ -
	SCHOOL DISTRICT 2 - THOMP - SD0632	$ (28,702.33)	$ (28,702.33)	$ (28,702.33)	$ (28,288.78)	$ -	$ -

Employer and Non-Employer Proportionate Share Allocations

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as of June 30

		AS	AT	AU	AV	AW	AX
		Recognition of Deferred Outflows and Deferred Inflows for Fiscal Year Ending June 30,					
		2015	**2016**	**2017**	**2018**	**2019**	**Future Year Deferrals**
	SCHOOL DISTRICT 2 - STEVE - SD0633	$ (48,969.41)	$ (48,969.41)	$ (48,969.41)	$ (48,661.22)	$ -	$ -
	SCHOOL DISTRICT 2 - DEER - SD0635	$ (3,756.36)	$ (3,756.36)	$ (3,756.36)	$ (3,702.24)	$ -	$ -
	SCHOOL DISTRICT 3 - CASCA - SD0637	$ (28,487.89)	$ (28,487.89)	$ (28,487.89)	$ (28,077.43)	$ -	$ -
	SCHOOL DISTRICT 3 - FAIR - SD0638	$ (6,141.24)	$ (6,141.24)	$ (6,141.24)	$ (6,093.78)	$ -	$ -
	SCHOOL DISTRICT 3 - MANHA - SD0640	$ (22,821.63)	$ (22,821.63)	$ (22,821.63)	$ (22,758.06)	$ -	$ -
	SCHOOL DISTRICT 3 - RAMSA - SD0641	$ (11,063.69)	$ (11,063.69)	$ (11,063.69)	$ (10,904.28)	$ -	$ -
	SCHOOL DISTRICT 3 - SUPER - SD0642	$ (29,298.17)	$ (29,298.17)	$ (29,298.17)	$ (29,391.93)	$ -	$ -
	SCHOOL DISTRICT 3 - HAMIL - SD0643	$ (84,225.85)	$ (84,225.85)	$ (84,225.85)	$ (83,028.28)	$ -	$ -
	SCHOOL DISTRICT 3 - WOLF - SD0644	$ (7,142.51)	$ (7,142.51)	$ (7,142.51)	$ (7,039.60)	$ -	$ -
	SCHOOL DISTRICT 3 - WESTB - SD0645	$ (10,434.25)	$ (10,434.25)	$ (10,434.25)	$ (10,876.59)	$ -	$ -
	SCHOOL DISTRICT 4 - FORSY - SD0648	$ (41,379.51)	$ (41,379.51)	$ (41,379.51)	$ (40,923.60)	$ -	$ -
	SCHOOL DISTRICT 4 - HELLG - SD0649	$ (66,477.16)	$ (66,477.16)	$ (66,477.16)	$ (65,738.53)	$ -	$ -
	SCHOOL DISTRICT 4 - LIBBY - SD0650	$ (45,690.03)	$ (45,690.03)	$ (45,690.03)	$ (45,031.72)	$ -	$ -
	SCHOOL DISTRICT 4 - LIVIN - SD0651	$ (91,509.99)	$ (91,509.99)	$ (91,509.99)	$ (91,744.25)	$ -	$ -
	SCHOOL DISTRICT 4 & 47 - - SD0652	$ (19,839.35)	$ (19,839.35)	$ (19,839.35)	$ (19,553.50)	$ -	$ -
	SCHOOL DISTRICT 4 & 28 - - SD0653	$ (10,839.96)	$ (10,839.96)	$ (10,839.96)	$ (10,805.81)	$ -	$ -
	SCHOOL DISTRICT 4 - SWAN - SD0654	$ (5,496.24)	$ (5,496.24)	$ (5,496.24)	$ (5,455.19)	$ -	$ -
	SCHOOL DISTRICT 5 - BASIN - SD0656	$ (786.69)	$ (786.69)	$ (786.69)	$ (775.36)	$ -	$ -
	SCHOOL DISTRICT 5 - KALIS - SD0657	$ (326,444.63)	$ (326,444.63)	$ (326,444.63)	$ (324,767.81)	$ -	$ -
	SCHOOL DISTRICT 5 - PARK - SD0658	$ (19,001.36)	$ (19,001.36)	$ (19,001.36)	$ (18,727.59)	$ -	$ -
	SCHOOL DISTRICT 5 - SAND - SD0659	$ (18,966.52)	$ (18,966.52)	$ (18,966.52)	$ (18,807.32)	$ -	$ -
	SCHOOL DISTRICT 5 - SHERI - SD0660	$ (15,757.17)	$ (15,757.17)	$ (15,757.17)	$ (15,530.63)	$ -	$ -
	SCHOOL DISTRICT 5 - SIDNE - SD0661	$ (92,771.76)	$ (92,771.76)	$ (92,771.76)	$ (91,531.75)	$ -	$ -
	SCHOOL DISTRICT 5 - TERRY - SD0662	$ (13,406.41)	$ (13,406.41)	$ (13,406.41)	$ (13,394.49)	$ -	$ -
	SCHOOL DISTRICT 6 - LAME - SD0664	$ (77,415.15)	$ (77,415.15)	$ (77,415.15)	$ (76,299.74)	$ -	$ -
	SCHOOL DISTRICT 6 - COLUM - SD0665	$ (37,788.19)	$ (37,788.19)	$ (37,788.19)	$ (37,453.62)	$ -	$ -
	SCHOOL DISTRICT 6 - TROUT - SD0666	$ (7,049.04)	$ (7,049.04)	$ (7,049.04)	$ (6,947.48)	$ -	$ -
	SCHOOL DISTRICT 6 - COLUM - SD0667	$ (142,562.99)	$ (142,562.99)	$ (142,562.99)	$ (141,941.35)	$ -	$ -
	SCHOOL DISTRICT 6 - RYEGA - SD0668	$ (8,443.75)	$ (8,443.75)	$ (8,443.75)	$ (8,322.09)	$ -	$ -
	SCHOOL DISTRICT 55F - SU - SD0669	$ (34,694.17)	$ (34,694.17)	$ (34,694.17)	$ (34,194.29)	$ -	$ -
	SCHOOL DISTRICT 6 & 1 - S - SD0670	$ (10,912.57)	$ (10,912.57)	$ (10,912.57)	$ (11,113.24)	$ -	$ -
	SCHOOL DISTRICT 6 - WIBAU - SD0671	$ (15,476.74)	$ (15,476.74)	$ (15,476.74)	$ (15,253.75)	$ -	$ -
	SCHOOL DISTRICT 7 - BOULD - SD0672	$ (15,038.45)	$ (15,038.45)	$ (15,038.45)	$ (14,985.19)	$ -	$ -
	SCHOOL DISTRICT 7 - BOZEM - SD0673	$ (354,233.18)	$ (354,233.18)	$ (354,233.18)	$ (354,445.58)	$ -	$ -
	SCHOOL DISTRICT 7 - CHARL - SD0674	$ (20,404.81)	$ (20,404.81)	$ (20,404.81)	$ (20,110.81)	$ -	$ -
	SCHOOL DISTRICT 7 - GARDI - SD0675	$ (15,042.72)	$ (15,042.72)	$ (15,042.72)	$ (14,825.98)	$ -	$ -
	SCHOOL DISTRICT 7 - HINSD - SD0676	$ (13,190.12)	$ (13,190.12)	$ (13,190.12)	$ (13,144.13)	$ -	$ -
	SCHOOL DISTRICT 7 & 70 - - SD0677	$ (112,371.00)	$ (112,371.00)	$ (112,371.00)	$ (111,030.31)	$ -	$ -
	SCHOOL DISTRICT 7 - LOLO - SD0678	$ (31,983.11)	$ (31,983.11)	$ (31,983.11)	$ (32,109.90)	$ -	$ -
	SCHOOL DISTRICT 1 & 7 - T - SD0679	$ (31,555.50)	$ (31,555.50)	$ (31,555.50)	$ (31,382.19)	$ -	$ -
	SCHOOL DISTRICT 7 - VICTO - SD0680	$ (20,763.55)	$ (20,763.55)	$ (20,763.55)	$ (20,464.39)	$ -	$ -
	SCHOOL DISTRICT 7 - MEDIC - SD0681	$ (20,839.34)	$ (20,839.34)	$ (20,839.34)	$ (20,539.08)	$ -	$ -
	SCHOOL DISTRICT 7 - TWIN - SD0682	$ (23,183.50)	$ (23,183.50)	$ (23,183.50)	$ (22,849.47)	$ -	$ -
	SCHOOL DISTRICT 7 - JOLIE - SD0683	$ (23,958.20)	$ (23,958.20)	$ (23,958.20)	$ (23,633.88)	$ -	$ -
	SCHOOL DISTRICT 7 & 2 - S - SD0684	$ (8,918.41)	$ (8,918.41)	$ (8,918.41)	$ (9,027.30)	$ -	$ -
	SCHOOL DISTRICT 8 - ARLEE - SD0685	$ (31,444.72)	$ (31,444.72)	$ (31,444.72)	$ (32,131.49)	$ -	$ -
	SCHOOL DISTRICT 8-WHITE S - SD0686	$ (19,458.71)	$ (19,458.71)	$ (19,458.71)	$ (19,178.35)	$ -	$ -
	SCHOOL DISTRICT 8 - ELDER - SD0687	$ (5,596.24)	$ (5,596.24)	$ (5,596.24)	$ (5,821.23)	$ -	$ -
	SCHOOL DISTRICT 9 - BROWN - SD0690 - SD9690	$ (234,071.56)	$ (234,071.56)	$ (234,071.56)	$ (230,979.24)	$ -	$ -
	SCHOOL DISTRICT 9 - DARBY - SD0691	$ (36,468.47)	$ (36,468.47)	$ (36,468.47)	$ (35,943.03)	$ -	$ -
	SCHOOL DISTRICT 9 - DIXON - SD0692	$ (10,244.06)	$ (10,244.06)	$ (10,244.06)	$ (10,096.46)	$ -	$ -
	SCHOOL DISTRICT 9 - EAST - SD0693	$ (41,703.66)	$ (41,703.66)	$ (41,703.66)	$ (41,651.61)	$ -	$ -
	SCHOOL DISTRICT 9 - OPHEI - SD0695	$ (9,566.27)	$ (9,566.27)	$ (9,566.27)	$ (9,428.44)	$ -	$ -
	SCHOOL DISTRICT 9 - POPLA - SD0696	$ (87,553.57)	$ (87,553.57)	$ (87,553.57)	$ (86,514.86)	$ -	$ -
	SCHOOL DISTRICT 9 & 9 - R - SD0697	$ (11,738.94)	$ (11,738.94)	$ (11,738.94)	$ (11,569.80)	$ -	$ -
	SCHOOL DISTRICT 15 - KALI - SD0698	$ (8,762.21)	$ (8,762.21)	$ (8,762.21)	$ (8,635.96)	$ -	$ -
	SCHOOL DISTRICT 16 - HARL - SD0699	$ (18,674.84)	$ (18,674.84)	$ (18,674.84)	$ (18,405.77)	$ -	$ -
	SCHOOL DISTRICT 10 - ANAC - SD0700	$ (62,389.52)	$ (62,389.52)	$ (62,389.52)	$ (61,490.60)	$ -	$ -

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

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as of June 30

		AS	AT	AU	AV	AW	AX
		Recognition of Deferred Outflows and Deferred Inflows for Fiscal Year Ending June 30,					
		2015	**2016**	**2017**	**2018**	**2019**	**Future Year Deferrals**
	SCHOOL DISTRICT 10 - CHIN - SD0701	$ (26,933.47)	$ (26,933.47)	$ (26,933.47)	$ (26,545.41)	$ -	$ -
	SCHOOL DISTRICT 10 - CONR - SD0702	$ (40,224.26)	$ (40,224.26)	$ (40,224.26)	$ (39,644.70)	$ -	$ -
	SCHOOL DISTRICT 10 - DILL - SD0703	$ (27,898.67)	$ (27,898.67)	$ (27,898.67)	$ (27,496.70)	$ -	$ -
	SCHOOL DISTRICT 10 - NOXO - SD0704	$ (9,493.95)	$ (9,493.95)	$ (9,493.95)	$ (9,799.47)	$ -	$ -
	SCHOOL DISTRICT 11 - POTO - SD0705	$ (5,995.18)	$ (5,995.18)	$ (5,995.18)	$ (5,908.80)	$ -	$ -
	SCHOOL DISTRICT 12 - LIMA - SD0706	$ (7,632.30)	$ (7,632.30)	$ (7,632.30)	$ (7,845.46)	$ -	$ -
	SCHOOL DISTRICT 12 - BAKE - SD0707	$ (44,887.77)	$ (44,887.77)	$ (44,887.77)	$ (44,241.02)	$ -	$ -
	SCHOOL DISTRICT 13 - BOX - SD0708	$ (56,997.10)	$ (56,997.10)	$ (56,997.10)	$ (56,175.88)	$ -	$ -
	SCHOOL DISTRICT 12 - HARL - SD0709	$ (51,200.20)	$ (51,200.20)	$ (51,200.20)	$ (50,462.50)	$ -	$ -
	SCHOOL DISTRICT 13 - LONE - SD0710	$ (18,804.82)	$ (18,804.82)	$ (18,804.82)	$ (19,034.87)	$ -	$ -
	SCHOOL DISTRICT 12 - ROSE - SD0711	$ (10,079.08)	$ (10,079.08)	$ (10,079.08)	$ (9,933.86)	$ -	$ -
	SCHOOL DISTRICT 12 - SACO - SD0712	$ (11,519.33)	$ (11,519.33)	$ (11,519.33)	$ (11,478.65)	$ -	$ -
	SCHOOL DISTRICT 12 - STAN - SD0713	$ (11,183.39)	$ (11,183.39)	$ (11,183.39)	$ (11,150.61)	$ -	$ -
	SCHOOL DISTRICT 14 - BONN - SD0714	$ (14,944.22)	$ (14,944.22)	$ (14,944.22)	$ (15,304.51)	$ -	$ -
	SCHOOL DISTRICT 24 - WORD - SD0715	$ (65,426.31)	$ (65,426.31)	$ (65,426.31)	$ (64,708.15)	$ -	$ -
	SCHOOL DISTRICT 14 - HOT - SD0716	$ (14,308.46)	$ (14,308.46)	$ (14,308.46)	$ (14,102.30)	$ -	$ -
	SCHOOL DISTRICT 13 - EURE - SD0717	$ (47,710.80)	$ (47,710.80)	$ (47,710.80)	$ (47,023.38)	$ -	$ -
	SCHOOL DISTRICT 3 & 13 - - SD0718	$ (18,275.40)	$ (18,275.40)	$ (18,275.40)	$ (18,012.09)	$ -	$ -
	SCHOOL DISTRICT 13 - NASH - SD0719	$ (15,224.27)	$ (15,224.27)	$ (15,224.27)	$ (15,004.92)	$ -	$ -
	SCHOOL DISTRICT 15 & 17 - - SD0720	$ (6,928.39)	$ (6,928.39)	$ (6,928.39)	$ (6,828.57)	$ -	$ -
	SCHOOL DISTRICT 15 & 6 - - SD0721	$ (36,843.31)	$ (36,843.31)	$ (36,843.31)	$ (36,312.47)	$ -	$ -
	SCHOOL DISTRICT 14 - MALT - SD0722	$ (32,515.29)	$ (32,515.29)	$ (32,515.29)	$ (32,046.80)	$ -	$ -
	SCHOOL DISTRICT 15 - CUST - SD0723	$ (8,331.51)	$ (8,331.51)	$ (8,331.51)	$ (8,211.47)	$ -	$ -
	SCHOOL DISTRICT 15 - CUT - SD0724	$ (73,039.29)	$ (73,039.29)	$ (73,039.29)	$ (72,487.48)	$ -	$ -
	SCHOOL DISTRICT 15 - EKAL - SD0725	$ (14,063.38)	$ (14,063.38)	$ (14,063.38)	$ (14,618.95)	$ -	$ -
	HAVRE PUBLIC SCHOOLS - SD0726	$ (151,458.16)	$ (151,458.16)	$ (151,458.16)	$ (150,518.79)	$ -	$ -
	SCHOOL DISTRICT 17 - CULB - SD0727	$ (27,212.94)	$ (27,212.94)	$ (27,212.94)	$ (27,037.27)	$ -	$ -
	SCHOOL DISTRICT 17 H - HA - SD0728	$ (144,100.24)	$ (144,100.24)	$ (144,100.24)	$ (143,077.00)	$ -	$ -
	SCHOOL DISTRICT 18 - VALI - SD0729	$ (16,912.59)	$ (16,912.59)	$ (16,912.59)	$ (16,668.91)	$ -	$ -
	SCHOOL DISTRICT 20 - GARR - SD0731	$ (643.42)	$ (643.42)	$ (643.42)	$ (634.15)	$ -	$ -
	SCHOOL DISTRICT 20 - PLEN - SD0732	$ (28,643.56)	$ (28,643.56)	$ (28,643.56)	$ (29,118.88)	$ -	$ -
	SCHOOL DISTRICT 21 - BROA - SD0734	$ (12,107.97)	$ (12,107.97)	$ (12,107.97)	$ (11,933.52)	$ -	$ -
	SCHOOL DISTRICT 23 - MISS - SD0736	$ (19,584.73)	$ (19,584.73)	$ (19,584.73)	$ (19,806.71)	$ -	$ -
	SCHOOL DISTRICT 23 - POLS - SD0737	$ (94,365.17)	$ (94,365.17)	$ (94,365.17)	$ (94,323.70)	$ -	$ -
	SCHOOL DISTRICT 23 - ROBE - SD0738	$ (9,899.64)	$ (9,899.64)	$ (9,899.64)	$ (9,812.38)	$ -	$ -
	SCHOOL DISTRICT 24 - THRE - SD0739	$ (16,755.68)	$ (16,755.68)	$ (16,755.68)	$ (16,722.37)	$ -	$ -
	SCHOOL DISTRICT 25 - HOBS - SD0740	$ (9,938.33)	$ (9,938.33)	$ (9,938.33)	$ (10,144.26)	$ -	$ -
	SCHOOL DISTRICT 26 - LOCK - SD0741	$ (41,824.06)	$ (41,824.06)	$ (41,824.06)	$ (41,664.38)	$ -	$ -
	SCHOOL DISTRICT 27 - MONT - SD0742	$ (14,674.27)	$ (14,674.27)	$ (14,674.27)	$ (14,462.84)	$ -	$ -
	SCHOOL DISTRICT 28 - ST I - SD0743	$ (41,001.84)	$ (41,001.84)	$ (41,001.84)	$ (40,411.08)	$ -	$ -
	SCHOOL DISTRICT 29 - SOME - SD0744	$ (20,427.55)	$ (20,427.55)	$ (20,427.55)	$ (20,133.23)	$ -	$ -
	SCHOOL DISTRICT 29 - BELT - SD0745	$ (19,004.40)	$ (19,004.40)	$ (19,004.40)	$ (18,730.58)	$ -	$ -
	SCHOOL DISTRICT 20 - WHIT - SD0746	$ (11,216.16)	$ (11,216.16)	$ (11,216.16)	$ (11,054.56)	$ -	$ -
	SCHOOL DISTRICT 33 - GOLD - SD0748	$ (1,152.67)	$ (1,152.67)	$ (1,152.67)	$ (1,136.06)	$ -	$ -
	SCHOOL DISTRICT 32 - CLIN - SD0749	$ (10,062.61)	$ (10,062.61)	$ (10,062.61)	$ (10,351.15)	$ -	$ -
	SCHOOL DISTRICT 30 - POWE - SD0751	$ (14,423.77)	$ (14,423.77)	$ (14,423.77)	$ (14,274.38)	$ -	$ -
	SCHOOL DISTRICT 30 - RONA - SD0752	$ (95,660.19)	$ (95,660.19)	$ (95,660.19)	$ (94,727.28)	$ -	$ -
	SCHOOL DISTRICT 32 J - AS - SD0754	$ (6,016.07)	$ (6,016.07)	$ (6,016.07)	$ (5,929.39)	$ -	$ -
	SCHOOL DISTRICT 38 - BIG - SD0755	$ (54,471.32)	$ (54,471.32)	$ (54,471.32)	$ (53,686.49)	$ -	$ -
	SCHOOL DISTRICT 30 & 6 - - SD0756	$ (9,147.42)	$ (9,147.42)	$ (9,147.42)	$ (9,428.39)	$ -	$ -
	SCHOOL DISTRICT 3 - BELFR - SD0757	$ (6,880.67)	$ (6,880.67)	$ (6,880.67)	$ (7,081.95)	$ -	$ -
	SCHOOL DISTRICT 43 - TURN - SD0758	$ (9,325.37)	$ (9,325.37)	$ (9,325.37)	$ (9,191.01)	$ -	$ -
	SCHOOL DISTRICT 40 - FREN - SD0759	$ (78,653.81)	$ (78,653.81)	$ (78,653.81)	$ (78,219.85)	$ -	$ -
	LAVINA K-12 - SD0760	$ (7,734.80)	$ (7,734.80)	$ (7,734.80)	$ (7,623.36)	$ -	$ -
	SCHOOL DISTRICT 44 - BELG - SD0761	$ (222,668.26)	$ (222,668.26)	$ (222,668.26)	$ (221,181.23)	$ -	$ -
	SCHOOL DISTRICT 44 - MOOR - SD0762	$ (8,266.23)	$ (8,266.23)	$ (8,266.23)	$ (8,147.13)	$ -	$ -
	SCHOOL DISTRICT 44 - WHIT - SD0763	$ (70,987.12)	$ (70,987.12)	$ (70,987.12)	$ (69,964.33)	$ -	$ -
	SCHOOL DISTRICT 45 - AUGU - SD0764	$ (10,715.84)	$ (10,715.84)	$ (10,715.84)	$ (10,561.45)	$ -	$ -

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

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as of June 30

		AS	AT	AU	AV	AW	AX
		Recognition of Deferred Outflows and Deferred Inflows for Fiscal Year Ending June 30,					
		2015	**2016**	**2017**	**2018**	**2019**	**Future Year Deferrals**
473	SCHOOL DISTRICT 45 - WOLF - SD0765	$ (70,291.10)	$ (70,291.10)	$ (70,291.10)	$ (69,278.34)	$ -	$ -
474	SCHOOL DISTRICT 44 - GERA - SD0766	$ (10,065.91)	$ (10,065.91)	$ (10,065.91)	$ (10,137.95)	$ -	$ -
475	SCHOOL DISTRICT 21 - FAIR - SD0767	$ (27,271.36)	$ (27,271.36)	$ (27,271.36)	$ (26,878.43)	$ -	$ -
476	SCHOOL DISTRICT 65 - FROI - SD0768	$ (10,308.96)	$ (10,308.96)	$ (10,308.96)	$ (10,160.43)	$ -	$ -
477	SCHOOL DISTRICT 55 - PLEV - SD0769	$ (16,346.77)	$ (16,346.77)	$ (16,346.77)	$ (16,111.24)	$ -	$ -
478	SCHOOL DISTRICT 50 - EAST - SD0770	$ (10,584.98)	$ (10,584.98)	$ (10,584.98)	$ (10,432.47)	$ -	$ -
479	SCHOOL DISTRICT 50 - HAYS - SD0771	$ (26,710.28)	$ (26,710.28)	$ (26,710.28)	$ (26,571.01)	$ -	$ -
480	SCHOOL DISTRICT 52 - ABSA - SD0772	$ (22,001.62)	$ (22,001.62)	$ (22,001.62)	$ (22,050.01)	$ -	$ -
481	SCHOOL DISTRICT 52 - ENNI - SD0773	$ (32,791.28)	$ (32,791.28)	$ (32,791.28)	$ (33,105.52)	$ -	$ -
482	SHIELDS VALLEY - SD0774	$ (14,426.91)	$ (14,426.91)	$ (14,426.91)	$ (14,219.04)	$ -	$ -
483	SCHOOL DISTRICT 55 - BROC - SD0775	$ (14,976.79)	$ (14,976.79)	$ (14,976.79)	$ (14,761.00)	$ -	$ -
484	SCHOOL DISTRICT 55 - ROUN - SD0776	$ (47,655.47)	$ (47,655.47)	$ (47,655.47)	$ (46,968.84)	$ -	$ -
485	SCHOOL DISTRICT 57 - HAVR - SD0777	$ (1,716.01)	$ (1,716.01)	$ (1,716.01)	$ (1,691.28)	$ -	$ -
486	SCHOOL DISTRICT 58 - GEYS - SD0778	$ (8,325.42)	$ (8,325.42)	$ (8,325.42)	$ (8,409.74)	$ -	$ -
487	SCHOOL DISTRICT 58 - YELL - SD0779	$ (10,177.45)	$ (10,177.45)	$ (10,177.45)	$ (10,030.81)	$ -	$ -
488	SCHOOL DISTRICT 64J - MEL - SD0780	$ (11,083.95)	$ (11,083.95)	$ (11,083.95)	$ (10,924.25)	$ -	$ -
489	SCHOOL DISTRICT 73 - SWAN - SD0781	$ (460.21)	$ (460.21)	$ (460.21)	$ (453.58)	$ -	$ -
490	SD 75 GREENFIELD - SD0782	$ (6,809.73)	$ (6,809.73)	$ (6,809.73)	$ (6,809.20)	$ -	$ -
491	SCHOOL DISTRICT 87 - BOX - SD0783	$ (153,704.37)	$ (153,704.37)	$ (153,704.37)	$ (151,489.77)	$ -	$ -
492	SCHOOL DISTRICT 84 - DENT - SD0785	$ (8,188.91)	$ (8,188.91)	$ (8,188.91)	$ (8,070.92)	$ -	$ -
493	SCHOOL DISTRICT 74 - ROY - SD0786	$ (7,613.77)	$ (7,613.77)	$ (7,613.77)	$ (7,504.07)	$ -	$ -
494	SCHOOL DISTRICT 74 - VAUG - SD0787	$ (5,863.20)	$ (5,863.20)	$ (5,863.20)	$ (6,370.60)	$ -	$ -
495	SCHOOL DISTRICT 159 - WIN - SD0790	$ (11,326.95)	$ (11,326.95)	$ (11,326.95)	$ (11,163.75)	$ -	$ -
496	SCHOOL DISTRICT 41 - PION - SD0791	$ (4,547.29)	$ (4,547.29)	$ (4,547.29)	$ (4,481.77)	$ -	$ -
497	SCHOOL DISTRICT 50 - EVER - SD0792	$ (40,669.39)	$ (40,669.39)	$ (40,669.39)	$ (41,098.82)	$ -	$ -
498	SCHOOL DISTRICT 37 - SHEP - SD0793	$ (51,984.64)	$ (51,984.64)	$ (51,984.64)	$ (51,264.07)	$ -	$ -
499	SCHOOL DISTRICT 19 - COLS - SD0794 - SD9794	$ (84,975.41)	$ (84,975.41)	$ (84,975.41)	$ (83,801.41)	$ -	$ -
500	SCHOOL DISTRICT 2 & 3 - P - SD0796	$ (20,830.53)	$ (20,830.53)	$ (20,830.53)	$ (20,530.40)	$ -	$ -
501	SCHOOL DISTRICT 69 - WEST - SD0798	$ (16,388.30)	$ (16,388.30)	$ (16,388.30)	$ (16,335.25)	$ -	$ -
502	SCHOOL DISTRICT 11 & 2 - - SD0799	$ (11,189.83)	$ (11,189.83)	$ (11,189.83)	$ (11,028.61)	$ -	$ -
503	SCHOOL DISTRICT 1 - TROY - SD0800	$ (32,970.74)	$ (32,970.74)	$ (32,970.74)	$ (32,525.54)	$ -	$ -
504	SCHOOL DISTRICT 85 - ULM - SD0801	$ (5,640.27)	$ (5,640.27)	$ (5,640.27)	$ (5,874.44)	$ -	$ -
505	SCHOOL DISTRICT 14 - SHEL - SD0802	$ (42,764.48)	$ (42,764.48)	$ (42,764.48)	$ (42,148.32)	$ -	$ -
506	SCHOOL DISTRICT 10 - CAYU - SD0803	$ (11,066.33)	$ (11,066.33)	$ (11,066.33)	$ (10,906.88)	$ -	$ -
507	SCHOOL DISTRICT 52 - INDE - SD0805	$ (9,566.24)	$ (9,566.24)	$ (9,566.24)	$ (9,699.51)	$ -	$ -
508	SCHOOL DISTRICT 23 - HARR - SD0806	$ (5,712.80)	$ (5,712.80)	$ (5,712.80)	$ (5,630.49)	$ -	$ -
509	SCHOOL DISTRICT 27 - GRAS - SD0807	$ (7,701.34)	$ (7,701.34)	$ (7,701.34)	$ (7,736.36)	$ -	$ -
510	SCHOOL DISTRICT 32 - RAPE - SD0810	$ (9,497.69)	$ (9,497.69)	$ (9,497.69)	$ (9,363.51)	$ -	$ -
511	SCHOOL DISTRICT 115 - WIN - SD0811	$ (8,401.21)	$ (8,401.21)	$ (8,401.21)	$ (8,280.17)	$ -	$ -
512	SCHOOL DISTRICT 78J & 2 - - SD0812	$ (11,672.44)	$ (11,672.44)	$ (11,672.44)	$ (11,504.26)	$ -	$ -
513	SCHOOL DISTRICT 27 - MONF - SD0813	$ (17,315.26)	$ (17,315.26)	$ (17,315.26)	$ (17,065.78)	$ -	$ -
514	SCHOOL DISTRICT 35 - GALL - SD0814	$ (7,111.68)	$ (7,111.68)	$ (7,111.68)	$ (7,009.22)	$ -	$ -
515	SCHOOL DISTRICT 23 - BILL - SD0815	$ (10,120.19)	$ (10,120.19)	$ (10,120.19)	$ (9,974.38)	$ -	$ -
516	SCHOOL DISTRICT 58 - WHIT - SD0816	$ (5,250.04)	$ (5,250.04)	$ (5,250.04)	$ (5,174.40)	$ -	$ -
517	SCHOOL DISTRICT 29 - WYOL - SD0817	$ (18,905.86)	$ (18,905.86)	$ (18,905.86)	$ (18,633.46)	$ -	$ -
518	SCHOOL DISTRICT 64 - BAIN - SD0819	$ (25,627.96)	$ (25,627.96)	$ (25,627.96)	$ (25,284.61)	$ -	$ -
519	SCHOOL DISTRICT 2 - DUPUY - SD0820	$ (1,336.92)	$ (1,336.92)	$ (1,336.92)	$ (1,317.66)	$ -	$ -
520	SCHOOL DISTRICT 2-27 - LO - SD0821	$ (56,519.19)	$ (56,519.19)	$ (56,519.19)	$ (55,704.85)	$ -	$ -
521	SCHOOL DISTRICT 33 - SWAN - SD0822	$ (5,152.43)	$ (5,152.43)	$ (5,152.43)	$ (5,078.19)	$ -	$ -
522	SCHOOL DISTRICT 23 - LUST - SD0824	$ (3,957.39)	$ (3,957.39)	$ (3,957.39)	$ (3,900.37)	$ -	$ -
523	SCHOOL DISTRICT 41 - ANDE - SD0825	$ (8,058.06)	$ (8,058.06)	$ (8,058.06)	$ (8,344.66)	$ -	$ -
524	SCHOOL DISTRICT 34 - SEEL - SD0826	$ (11,789.03)	$ (11,789.03)	$ (11,789.03)	$ (11,619.17)	$ -	$ -
525	SCHOOL DISTRICT 5 - MELRO - SD0827	$ (801.87)	$ (801.87)	$ (801.87)	$ (790.32)	$ -	$ -
526	SCHOOL DISTRICT 45 - GOLD - SD0829	$ (1,056.17)	$ (1,056.17)	$ (1,056.17)	$ (1,118.58)	$ -	$ -
527	SCHOOL DISTRICT 26 - REIC - SD0830	$ (648.46)	$ (648.46)	$ (648.46)	$ (639.12)	$ -	$ -
528	SCHOOL DISTRICT 14 - FORT - SD9000	$ (7,702.38)	$ (7,702.38)	$ (7,702.38)	$ (7,591.40)	$ -	$ -
529	SCHOOL DISTRICT 21 - GALA - SD9002	$ (575.38)	$ (575.38)	$ (575.38)	$ (668.74)	$ -	$ -
530	SCHOOL DISTRICT 12 12 - M - SD9005	$ (251.03)	$ (251.03)	$ (251.03)	$ (247.41)	$ -	$ -

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

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| | | |

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

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Sensitivity of Employer's Proportionate Share of the Net Pension Liability

as of June 30, 2014

	1% Decrease	**Discount Rate**	**1% Increase**
	6.75%	**7.75%**	**8.75%**
Total	$ 1,982,274,732.01	$ 1,246,010,898.06	$ 625,044,645.95
State as Special Funding Entity	$ 19,055,358.96	$ 11,977,746.85	$ 6,008,475.97
Employers			
CITY OF BIG TIMBER - CI0302	$ 212,368.82	$ 133,490.01	$ 66,963.47
CITY OF BELT - CI0303	$ 214,728.58	$ 134,973.29	$ 67,707.54
TOWN OF BIG SANDY - CI0304	$ 65,813.27	$ 41,368.66	$ 20,752.03
CITY OF BILLINGS - CI0305	$ 48,600,533.25	$ 30,549,142.91	$ 15,324,567.58
CITY OF BOZEMAN - CI0306	$ 18,138,789.59	$ 11,401,613.08	$ 5,719,466.19
BUTTE SILVER BOW - CI0307	$ 26,448,717.02	$ 16,625,036.43	$ 8,339,726.43
TOWN OF BROADUS - CI0308	$ 272,371.60	$ 171,206.33	$ 85,883.36
TOWN OF BOULDER - CI0309	$ 478,594.99	$ 300,833.46	$ 150,909.07
TOWN OF CASCADE - CI0310	$ 158,251.79	$ 99,473.32	$ 49,899.46
CITY OF CHINOOK - CI0311	$ 747,847.55	$ 470,079.24	$ 235,808.94
CITY OF CHOTEAU - CI0312	$ 528,076.35	$ 331,936.27	$ 166,511.38
TOWN OF CIRCLE - CI0313	$ 158,030.80	$ 99,334.41	$ 49,829.77
CITY OF COLUMBIA FALLS - CI0314	$ 1,266,466.82	$ 796,071.01	$ 399,338.34
CITY OF CONRAD - CI0315	$ 1,302,131.45	$ 818,488.95	$ 410,584.00
TOWN OF CULBERTSON - CI0316	$ 446,776.87	$ 280,833.35	$ 140,876.28
CITY OF CUT BANK - CI0317	$ 1,285,059.60	$ 807,757.99	$ 405,200.96
TOWN OF CHESTER - CI0318	$ 423,026.89	$ 265,904.67	$ 133,387.51
TOWN OF BROWNING - CI0319	$ 588,478.76	$ 369,903.80	$ 185,557.28
CITY OF DEER LODGE - CI0320	$ 1,071,728.77	$ 673,663.30	$ 337,934.15
CITY OF DILLON - CI0321	$ 1,162,004.66	$ 730,408.58	$ 366,399.66
CITY OF BAKER - CI0322	$ 1,044,216.12	$ 656,369.50	$ 329,258.95
CITY OF BELGRADE - CI0323	$ 1,662,349.74	$ 1,044,913.63	$ 524,166.90
TOWN OF COLUMBUS - CI0324	$ 1,072,684.33	$ 674,263.93	$ 338,235.45
CITY OF EAST HELENA - CI0325	$ 617,248.35	$ 387,987.68	$ 194,628.81
TOWN OF ENNIS - CI0326	$ 467,254.32	$ 293,704.98	$ 147,333.16
TOWN OF FAIRFIELD - CI0327	$ 118,032.31	$ 74,192.31	$ 37,217.58
CITY OF FAIRVIEW - CI0328	$ 643,428.81	$ 404,444.10	$ 202,883.95
CITY OF FORSYTH - CI0329	$ 924,158.55	$ 580,904.15	$ 291,402.77
CITY OF FORT BENTON - CI0330	$ 853,421.33	$ 536,440.41	$ 269,098.13
TOWN OF GERALDINE - CI0331	$ 59,065.06	$ 37,126.90	$ 18,624.21
CITY OF GLASGOW - CI0332	$ 1,260,338.16	$ 792,218.68	$ 397,405.87
CITY OF GLENDIVE - CI0333	$ 2,305,051.94	$ 1,448,901.00	$ 726,821.74
CITY OF GREAT FALLS - CI0334	$ 27,468,673.25	$ 17,266,156.74	$ 8,661,335.82
TOWN OF GRASS RANGE - CI0335	$ 37,685.37	$ 23,688.13	$ 11,882.83
CITY OF HARLEM - CI0336	$ 382,419.39	$ 240,379.76	$ 120,583.28
CITY OF HAMILTON - CI0337	$ 2,449,837.83	$ 1,539,909.98	$ 772,475.18
CITY OF HARDIN - CI0338	$ 1,751,385.23	$ 1,100,879.23	$ 552,241.29
CITY OF HAVRE - CI0339	$ 3,665,787.12	$ 2,304,226.87	$ 1,155,884.49
CITY OF HELENA - CI0340	$ 18,244,352.83	$ 11,467,967.63	$ 5,752,752.07
TOWN OF HOT SPRINGS - CI0341	$ 339,645.39	$ 213,493.04	$ 107,095.92
TOWN OF MELSTONE - CI0342	$ 55,777.91	$ 35,060.67	$ 17,587.72
CITY OF KALISPELL - CI0343	$ 8,651,069.68	$ 5,437,857.29	$ 2,727,828.14
TOWN OF NASHUA - CI0344	$ 120,757.74	$ 75,905.45	$ 38,076.95
CITY OF LAUREL - CI0345	$ 4,034,084.73	$ 2,535,730.02	$ 1,272,014.93
TOWN OF DRUMMOND - CI0346	$ 97,539.60	$ 61,311.08	$ 30,755.88
CITY OF LEWISTOWN - CI0347	$ 2,625,269.17	$ 1,650,181.96	$ 827,791.63
CITY OF LIBBY - CI0348	$ 1,192,177.81	$ 749,374.71	$ 375,913.76
CITY OF LIVINGSTON - CI0349	$ 4,423,453.33	$ 2,780,477.89	$ 1,394,789.42
TOWN OF LIMA - CI0350	$ 79,040.33	$ 49,682.88	$ 24,922.75
TOWN OF MEDICINE LAKE - CI0351	$ 121,368.69	$ 76,289.48	$ 38,269.59
CITY OF MALTA - CI0352	$ 659,546.18	$ 414,575.09	$ 207,966.03
CITY OF MILES CITY - CI0353	$ 3,728,752.86	$ 2,343,805.64	$ 1,175,738.65
CITY OF MISSOULA - CI0354	$ 20,191,158.65	$ 12,691,683.61	$ 6,366,612.76

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
a Special Funding Situation

as of June 30

		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%**
67	TOWN OF RICHEY - CI0355	$ 85,663.86	$ 53,846.27	$ 27,011.26
68	CITY OF TROY - CI0356	$ 750,142.17	$ 471,521.58	$ 236,532.47
69	TOWN OF PHILIPSBURG - CI0357	$ 364,494.31	$ 229,112.48	$ 114,931.20
70	CITY OF PLAINS - CI0358	$ 361,458.68	$ 227,204.36	$ 113,974.02
71	CITY OF PLENTYWOOD - CI0359	$ 624,294.73	$ 392,416.87	$ 196,850.66
72	CITY OF POLSON - CI0360	$ 2,403,230.23	$ 1,510,613.54	$ 757,779.01
73	CITY OF POPLAR - CI0361	$ 392,468.29	$ 246,696.26	$ 123,751.87
74	TOWN OF TERRY - CI0362	$ 211,214.42	$ 132,764.38	$ 66,599.47
75	CITY OF RONAN - CI0363	$ 724,322.64	$ 455,292.04	$ 228,391.14
76	CITY OF ROUNDUP - CI0364	$ 528,986.33	$ 332,508.27	$ 166,798.31
77	TOWN OF RYEGATE - CI0365	$ 58,521.61	$ 36,785.30	$ 18,452.85
78	TOWN OF SHERIDAN - CI0366	$ 125,991.90	$ 79,195.52	$ 39,727.37
79	CITY OF SHELBY - CI0367	$ 1,331,898.30	$ 837,199.69	$ 419,969.99
80	CITY OF SIDNEY - CI0368	$ 2,226,543.45	$ 1,399,552.42	$ 702,066.69
81	TOWN OF STANFORD - CI0369	$ 86,208.39	$ 54,188.55	$ 27,182.96
82	TOWN OF SUNBURST - CI0370	$ 165,487.56	$ 104,021.55	$ 52,181.02
83	TOWN OF SUPERIOR - CI0371	$ 299,132.05	$ 188,027.32	$ 94,321.38
84	CITY OF TOWNSEND - CI0372	$ 468,726.23	$ 294,630.20	$ 147,797.28
85	TOWN OF VALIER - CI0373	$ 241,786.77	$ 151,981.43	$ 76,239.45
86	CITY OF WHITE SULPHUR SPR - CI0374	$ 239,535.15	$ 150,566.11	$ 75,529.47
87	CITY OF WHITEFISH - CI0376	$ 4,766,627.94	$ 2,996,189.31	$ 1,502,998.16
88	TOWN OF WINNETT - CI0377	$ 89,190.27	$ 56,062.89	$ 28,123.20
89	CITY OF WOLF POINT - CI0378	$ 1,154,092.59	$ 725,435.24	$ 363,904.85
90	TOWN OF THOMPSON FALLS - CI0379	$ 452,341.87	$ 284,331.37	$ 142,631.02
91	CITY OF WIBAUX - CI0380	$ 212,686.55	$ 133,689.72	$ 67,063.66
92	CITY OF SCOBEY - CI0381	$ 367,010.14	$ 230,693.87	$ 115,724.49
93	TOWN OF TWIN BRIDGES - CI0382	$ 164,154.72	$ 103,183.77	$ 51,760.75
94	TOWN OF MANHATTAN - CI0383	$ 979,328.74	$ 615,582.83	$ 308,798.86
95	CITY OF RED LODGE - CI0385	$ 1,226,113.84	$ 770,706.09	$ 386,614.37
96	TOWN OF STEVENSVILLE - CI0386	$ 580,503.49	$ 364,890.73	$ 183,042.54
97	TOWN OF FORT PECK - CI0387	$ 249,327.37	$ 156,721.28	$ 78,617.12
98	CITY OF HARLOWTON - CI0388	$ 426,158.83	$ 267,873.34	$ 134,375.06
99	TOWN OF EKALAKA - CI0389	$ 129,199.50	$ 81,211.75	$ 40,738.78
100	TOWN OF BRIDGER - CI9001	$ 382,895.12	$ 240,678.80	$ 120,733.29
101	TOWN OF SACO - CI9018	$ 273,547.50	$ 171,945.47	$ 86,254.14
102	TOWN OF WESTBY - CI9021	$ 74,704.55	$ 46,957.51	$ 23,555.60
103	TOWN OF ST IGNATIUS - CI9031	$ 174,055.73	$ 109,407.30	$ 54,882.71
104	CITY OF COLSTRIP - CI9036	$ 2,064,359.60	$ 1,297,607.50	$ 650,927.39
105	CITY OF THREE FORKS - CI9044	$ 522,231.67	$ 328,262.45	$ 164,668.45
106	TOWN OF EUREKA - CI9047	$ 537,990.68	$ 338,168.19	$ 169,637.53
107	TOWN OF ALBERTON - CI9064	$ 4,329.12	$ 2,721.18	$ 1,365.05
108	TOWN OF WEST YELLOWSTONE - CI9073	$ 1,882,768.64	$ 1,183,463.73	$ 593,668.70
109	TOWN OF FROID - CI9075	$ 76,433.57	$ 48,044.33	$ 24,100.79
110	TOWN OF DENTON - CI9097	$ 100,562.76	$ 63,211.37	$ 31,709.14
111	TOWN OF HYSHAM - CI9099	$ 107,828.85	$ 67,778.66	$ 34,000.25
112				
113	BEAVERHEAD COUNTY - CO0201	$ 3,807,365.83	$ 2,393,219.89	$ 1,200,526.64
114	BIG HORN COUNTY - CO0202	$ 6,941,450.87	$ 4,363,231.44	$ 2,188,756.50
115	BLAINE COUNTY - CO0203	$ 4,193,780.49	$ 2,636,110.99	$ 1,322,369.70
116	BROADWATER COUNTY - CO0204	$ 2,411,970.81	$ 1,516,107.66	$ 760,535.06
117	CARBON COUNTY - CO0205	$ 4,147,290.69	$ 2,606,888.60	$ 1,307,710.68
118	CARTER COUNTY - CO0206	$ 1,302,648.67	$ 818,814.07	$ 410,747.09
119	CASCADE COUNTY - CO0207	$ 22,498,992.98	$ 14,142,333.55	$ 7,094,311.84
120	CHOUTEAU COUNTY - CO0208	$ 3,215,301.11	$ 2,021,062.05	$ 1,013,838.65
121	CUSTER COUNTY - CO0209	$ 3,715,499.79	$ 2,335,475.08	$ 1,171,559.73
122	DANIELS COUNTY - CO0210	$ 1,487,696.17	$ 935,130.54	$ 469,095.69
123	DAWSON COUNTY - CO0211	$ 5,811,081.39	$ 3,652,707.98	$ 1,832,331.94
124	ANACONDA-DEER LODGE COUNT - CO0212	$ 5,692,354.93	$ 3,578,079.35	$ 1,794,895.49

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

		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%**
125	FALLON COUNTY - CO0213	$ 5,598,085.28	$ 3,518,823.68	$ 1,765,170.68
126	FERGUS COUNTY - CO0214	$ 4,256,823.41	$ 2,675,738.27	$ 1,342,248.20
127	FLATHEAD COUNTY - CO0215	$ 27,251,670.69	$ 17,129,754.07	$ 8,592,911.26
128	GALLATIN COUNTY - CO0216	$ 23,096,337.65	$ 14,517,810.25	$ 7,282,664.69
129	GARFIELD COUNTY - CO0217	$ 1,543,828.14	$ 970,413.77	$ 486,795.04
130	GLACIER COUNTY - CO0218	$ 4,501,513.82	$ 2,829,544.86	$ 1,419,403.21
131	GOLDEN VALLEY COUNTY - CO0219	$ 427,978.79	$ 269,017.32	$ 134,948.93
132	GRANITE COUNTY - CO0220	$ 1,824,762.11	$ 1,147,002.20	$ 575,378.26
133	HILL COUNTY - CO0221	$ 4,577,996.19	$ 2,877,619.87	$ 1,443,519.39
134	JEFFERSON COUNTY - CO0222	$ 5,186,648.00	$ 3,260,203.96	$ 1,635,437.57
135	JUDITH BASIN COUNTY - CO0223	$ 1,499,821.71	$ 942,752.37	$ 472,919.07
136	LAKE COUNTY - CO0224	$ 7,729,117.82	$ 4,858,340.21	$ 2,437,121.17
137	LEWIS & CLARK COUNTY - CO0225	$ 21,452,611.01	$ 13,484,602.65	$ 6,764,369.96
138	LIBERTY COUNTY - CO0226	$ 2,008,165.28	$ 1,262,285.08	$ 633,208.37
139	LINCOLN COUNTY - CO0227	$ 7,479,734.34	$ 4,701,583.67	$ 2,358,486.35
140	MADISON COUNTY - CO0228	$ 9,092,613.04	$ 5,715,400.97	$ 2,867,054.20
141	MCCONE COUNTY - CO0229	$ 1,830,906.46	$ 1,150,864.39	$ 577,315.68
142	MEAGHER COUNTY - CO0230	$ 1,498,643.87	$ 942,012.01	$ 472,547.68
143	MINERAL COUNTY - CO0231	$ 2,420,561.34	$ 1,521,507.47	$ 763,243.80
144	MISSOULA COUNTY - CO0232	$ 44,275,693.74	$ 27,830,651.33	$ 13,960,872.77
145	MUSSELSHELL COUNTY - CO0233	$ 2,055,265.17	$ 1,291,890.96	$ 648,059.76
146	PARK COUNTY - CO0234	$ 4,443,829.31	$ 2,793,285.75	$ 1,401,214.31
147	PETROLEUM COUNTY - CO0235	$ 285,820.51	$ 179,660.00	$ 90,124.03
148	PHILLIPS COUNTY - CO0236	$ 2,713,370.39	$ 1,705,560.30	$ 855,571.44
149	PONDERA COUNTY - CO0237	$ 2,206,610.96	$ 1,387,023.33	$ 695,781.64
150	POWELL COUNTY - CO0238	$ 2,060,283.93	$ 1,295,045.63	$ 649,642.26
151	POWDER RIVER COUNTY - CO0239	$ 4,465,241.89	$ 2,806,745.19	$ 1,407,966.06
152	PRAIRIE COUNTY - CO0240	$ 1,063,287.65	$ 668,357.41	$ 335,272.52
153	RAVALLI COUNTY - CO0241	$ 8,964,047.06	$ 5,634,587.45	$ 2,826,515.18
154	RICHLAND COUNTY - CO0242	$ 8,947,482.54	$ 5,624,175.39	$ 2,821,292.11
155	ROOSEVELT COUNTY - CO0243	$ 5,686,394.38	$ 3,574,332.69	$ 1,793,016.03
156	ROSEBUD COUNTY - CO0244	$ 4,439,778.15	$ 2,790,739.28	$ 1,399,936.91
157	SANDERS COUNTY - CO0245	$ 4,327,701.66	$ 2,720,290.66	$ 1,364,597.30
158	SHERIDAN COUNTY - CO0246	$ 4,322,332.50	$ 2,716,915.73	$ 1,362,904.32
159	STILLWATER COUNTY - CO0248	$ 4,130,622.78	$ 2,596,411.54	$ 1,302,455.01
160	SWEET GRASS COUNTY - CO0249 - CO9249	$ 5,433,232.11	$ 3,415,200.88	$ 1,713,189.69
161	TETON COUNTY - CO0250	$ 4,436,666.85	$ 2,788,783.59	$ 1,398,955.86
162	TOOLE COUNTY - CO0251	$ 9,132,068.07	$ 5,740,201.47	$ 2,879,495.04
163	TREASURE COUNTY - CO0252	$ 800,611.11	$ 503,245.16	$ 252,446.18
164	VALLEY COUNTY - CO0253	$ 4,262,793.21	$ 2,679,490.74	$ 1,344,130.57
165	WHEATLAND COUNTY - CO0254	$ 1,163,876.00	$ 731,584.86	$ 366,989.73
166	WIBAUX COUNTY - CO0255	$ 1,722,751.07	$ 1,082,880.48	$ 543,212.46
167	YELLOWSTONE COUNTY - CO0256	$ 22,272,323.10	$ 13,999,854.23	$ 7,022,839.00
168				
169	LEGISLATIVE COUNCIL - CP1104	$ 11,851,896.89	$ 7,449,821.38	$ 3,737,102.92
170	CONSUMER COUNSEL - CP1112	$ 517,822.58	$ 325,491.00	$ 163,278.19
171	SUPREME COURT - CP2110	$ 25,773,257.69	$ 16,200,458.71	$ 8,126,742.71
172	GOVERNORS OFFICE - CP3101	$ 5,473,768.02	$ 3,440,680.80	$ 1,725,971.35
173	SECRETARY OF STATE - CP3201	$ 3,907,718.35	$ 2,456,299.11	$ 1,232,169.48
174	COMM OF POLITICAL PRACTIC - CP3202	$ 490,427.31	$ 308,270.98	$ 154,640.00
175	STATE AUDITOR'S OFFICE - CP3401	$ 7,133,325.47	$ 4,483,839.27	$ 2,249,257.80
176	SUPT OF PUBLIC INSTRUCTIO - CP3501	$ 10,780,375.78	$ 6,776,288.62	$ 3,399,234.25
177	BOARD OF CRIME CONTROL - CP4107	$ 1,435,644.38	$ 902,412.02	$ 452,682.88
178	DEPARTMENT OF JUSTICE - CP4110	$ 33,052,030.96	$ 20,775,723.02	$ 10,421,862.65
179	PUBLIC SERVICE COMMISSION - CP4201	$ 3,427,292.01	$ 2,154,314.50	$ 1,080,682.96
180	BOARD OF PUBLIC EDUCATION - CP5101	$ 101,963.31	$ 64,091.72	$ 32,150.75
181	COMM OF HIGHER EDUCATION - CP5102	$ 5,441,559.08	$ 3,420,435.02	$ 1,715,815.33
182	SCHOOL FOR THE DEAF & BLI - CP5113	$ 2,834,858.83	$ 1,781,925.04	$ 893,878.79

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		1% Decrease 6.75%	**Discount Rate 7.75%**	**1% Increase 8.75%**
183	MONTANA ARTS COUNCIL - CP5114	$ 716,131.75	$ 450,143.44	$ 225,808.42
184	MONTANA STATE LIBRARY - CP5115	$ 2,699,846.03	$ 1,697,059.20	$ 851,306.97
185	MONTANA HISTORICAL SOCIET - CP5117	$ 4,070,824.23	$ 2,558,823.59	$ 1,283,599.52
186	DEPARTMENT OF FISH WILDL - CP5201	$ 43,350,992.59	$ 27,249,406.12	$ 13,669,298.90
187	DEPT OF ENVIRONMENTAL QUA - CP5301	$ 36,254,332.23	$ 22,788,613.67	$ 11,431,602.24
188	DEPARTMENT OF TRANSPORTAT - CP5401	$ 172,545,232.99	$ 108,457,842.51	$ 54,406,421.24
189	DEPARTMENT OF LIVESTOCK - CP5603	$ 6,275,116.06	$ 3,944,389.18	$ 1,978,649.90
190	DEPT OF NATURAL RESOURCES - CP5706	$ 44,348,911.32	$ 27,876,674.17	$ 13,983,959.50
191	DEPARTMENT OF REVENUE - CP5801	$ 43,879,120.54	$ 27,581,374.82	$ 13,835,826.55
192	DEPARTMENT OF ADMINISTRAT - CP6101	$ 43,488,894.41	$ 27,336,087.93	$ 13,712,781.67
193	MONTANA STATE FUND - CP6103	$ 26,827,610.21	$ 16,863,199.71	$ 8,459,197.84
194	PUBLIC EMPLOYEES' RETIREM - CP6104	N/A	N/A	N/A
195	TEACHERS' RETIREMENT SYST - CP6105	$ 1,606,116.94	$ 1,009,567.03	$ 506,435.75
196	OFFICE OF PUBLIC DEFENDER - CP6108	$ 16,768,741.79	$ 10,540,433.51	$ 5,287,467.02
197	DEPARTMENT OF AGRICULTURE - CP6201	$ 6,996,292.58	$ 4,397,703.64	$ 2,206,049.01
198	DEPARTMENT OF CORRECTIONS - CP6401	$ 40,216,634.11	$ 25,279,222.69	$ 12,680,982.83
199	DEPARTMENT OF COMMERCE - CP6501	$ 16,542,560.32	$ 10,398,261.20	$ 5,216,148.19
200	DEPARTMENT OF LABOR & IND - CP6602	$ 58,405,535.36	$ 36,712,334.77	$ 18,416,250.07
201	DEPARTMENT OF MILITARY AF - CP6701	$ 13,284,536.59	$ 8,350,344.73	$ 4,188,838.38
202	DEPT OF PUBLIC HEALTH & H - CP6901	$ 199,227,618.55	$ 125,229,757.45	$ 62,819,827.29
203				
204	BEAVERHEAD COUNTY HIGH SC - HS0401	$ 750,783.21	$ 471,924.53	$ 236,734.61
205	JORDAN PUBLIC SCHOOLS - HS0421	$ 295,609.29	$ 185,812.99	$ 93,210.59
206	JEFFERSON COUNTY HIGH SCH - HS0425	$ 325,725.91	$ 204,743.58	$ 102,706.87
207	POWDER RIVER COUNTY HIGH - HS0452	$ 531,607.92	$ 334,156.14	$ 167,624.94
208	POWELL COUNTY HIGH SCHOOL - HS0453	$ 299,650.14	$ 188,352.97	$ 94,484.74
209	SWEET GRASS COUNTY HIGH S - HS0465	$ 571,420.88	$ 359,181.62	$ 180,178.64
210				
211	HOUSING AUTHORITY OF ANAC - OA0500	$ 580,200.59	$ 364,700.33	$ 182,947.03
212	HELENA REGIONAL AIRPORT A - OA0501	$ 1,729,614.72	$ 1,087,194.81	$ 545,376.68
213	BITTERROOT CONSERVATION D - OA0503	$ 87,999.11	$ 55,314.15	$ 27,747.60
214	HUMAN RESOURCES COUNCIL D - OA0504	$ 3,362,558.97	$ 2,113,624.85	$ 1,060,271.54
215	HOUSING AUTHORITY OF BUTT - OA0506	$ 1,190,010.67	$ 748,012.49	$ 375,230.43
216	FORT SHAW IRRIGATION DIST - OA0507	$ 197,394.89	$ 124,077.75	$ 62,241.94
217	HOUSING AUTHORITY OF GLAS - OA0509	$ 231,643.50	$ 145,605.61	$ 73,041.10
218	GREENFIELDS IRRIGATION DI - OA0510	$ 1,279,448.16	$ 804,230.78	$ 403,431.58
219	CHOUTEAU COUNTY CONSERVAT - OA0511	$ 19,526.84	$ 12,274.11	$ 6,157.14
220	GREAT FALLS INT AIRPORT - OA0514	$ 958,625.35	$ 602,569.17	$ 302,270.74
221	MISSOULA RURAL FIRE DISTR - OA0515	$ 1,577,275.55	$ 991,438.01	$ 497,341.57
222	CENTER FOR MENTAL HEALTH - OA0516	$ 1,125,204.76	$ 707,277.03	$ 354,796.03
223	HELENA HOUSING AUTHORITY - OA0517	$ 1,047,003.46	$ 658,121.55	$ 330,137.84
224	HILL CO PUBLIC CEMETERY D - OA0518	$ 134,540.50	$ 84,568.97	$ 42,422.89
225	WHITEFISH HOUSING AUTHORI - OA0522	$ 170,052.93	$ 106,891.24	$ 53,620.56
226	MILES COMMUNITY COLLEGE - OA0524	$ 1,668,200.65	$ 1,048,591.38	$ 526,011.79
227	MALTA IRRIGATION DISTRICT - OA0525	$ 615,550.93	$ 386,920.72	$ 194,093.59
228	RICHLAND CO HOUSING AUTHO - OA0526	$ 733,426.31	$ 461,014.39	$ 231,261.68
229	PONDERA CO CANAL & RESERV - OA0527	$ 833,143.16	$ 523,694.04	$ 262,704.09
230	FLATHEAD VALLEY COMM COLL - OA0529	$ 9,913,257.25	$ 6,231,238.47	$ 3,125,817.16
231	DAWSON COLLEGE - OA0530	$ 1,291,029.61	$ 811,510.60	$ 407,083.40
232	PRAIRIE COUNTY HOSPITAL D - OA0531	$ 1,097,232.50	$ 689,694.33	$ 345,975.91
233	GALLATIN AIRPORT AUTHORIT - OA0534	$ 2,776,959.77	$ 1,745,531.07	$ 875,622.24
234	HELENA VALLEY IRRIGATION - OA0537	$ 321,893.16	$ 202,334.41	$ 101,498.34
235	DEER LODGE COUNTY HEAD ST - OA0538	$ 652,529.47	$ 410,164.56	$ 205,753.54
236	GLASGOW IRRIGATION DISTRI - OA0541	$ 235,813.54	$ 148,226.80	$ 74,355.98
237	LEWIS & CLARK LIBRARY - OA0544	$ 1,808,270.04	$ 1,136,635.67	$ 570,178.03
238	BILLINGS HOUSING AUTHORIT - OA0547	$ 1,800,875.41	$ 1,131,987.58	$ 567,846.38
239	YELLOWSTONE WEST CARBON S - OA0548	$ 87,033.24	$ 54,707.03	$ 27,443.05
240	FLATHEAD SPECIAL EDUC COO - OA0549	$ 62,148.85	$ 39,065.29	$ 19,596.58

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
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as of June 30

		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%**
241	MISSOULA COUNTY AIRPORT - OA0550	$ 2,779,991.32	$ 1,747,436.63	$ 876,578.14
242	GALLATIN-MADISON SEC - OA0551	$ 73,825.52	$ 46,404.97	$ 23,278.43
243	CENTRAL MONTANA LEARNING - OA0552	$ 88,943.92	$ 55,908.04	$ 28,045.52
244	EASTERN YELLOWSTONE COUNT - OA0554	$ 33,995.58	$ 21,368.82	$ 10,719.38
245	MISSOULA AREA SEC - OA0555	$ 115,053.22	$ 72,319.73	$ 36,278.22
246	CROWN HILL CEMETERY DISTR - OA0556	$ 68,730.02	$ 43,202.06	$ 21,671.74
247	FLATHEAD MUNICIPAL AIRPOR - OA0557	$ 1,628,077.91	$ 1,023,371.18	$ 513,360.42
248	BIG FORK CO WATER & SEWER - OA0558	$ 334,903.31	$ 210,512.28	$ 105,600.66
249	SANDERS SPEC ED COOP - OA0560	$ 68,607.49	$ 43,125.04	$ 21,633.10
250	NORTH CENTRAL LEARNING SE - OA0562	$ 47,541.66	$ 29,883.56	$ 14,990.69
251	FLATHEAD CONSERVATION DIS - OA0565	$ 194,879.07	$ 122,496.36	$ 61,448.66
252	GREAT DIVIDE EDUCATION SE - OA0566	$ 143,798.74	$ 90,388.48	$ 45,342.17
253	GARDINER - PARK COUNTY WA - OA0567	$ 246,993.41	$ 155,254.20	$ 77,881.19
254	CENTRAL VALLEY FIRE DISTR - OA0569	$ 75,332.70	$ 47,352.35	$ 23,753.67
255	BEAR PAW COOPERATIVE - OA0570	$ 55,475.88	$ 34,870.82	$ 17,492.48
256	JUDITH BASIN CONSERVATION - OA0571	$ 35,024.23	$ 22,015.40	$ 11,043.73
257	PONDERA COUNTY CEMETERY D - OA0572	$ 60,834.50	$ 38,239.13	$ 19,182.14
258	BERT MOONEY AIRPORT AUTHO - OA0574	$ 666,862.57	$ 419,174.00	$ 210,273.01
259	VICTOR WATER & SEWER - OA0575	$ 56,464.75	$ 35,492.40	$ 17,804.29
260	CASCADE CONSERVATION DIST - OA0576	$ 131,663.09	$ 82,760.30	$ 41,515.59
261	LINCOLN COUNTY RURAL FIRE - OA0578	$ 133,003.02	$ 83,602.54	$ 41,938.09
262	LOCKWOOD RURAL FIRE DIST - OA0579	$ 69,303.57	$ 43,562.58	$ 21,852.58
263	PONDERA COUNTY COUNCIL ON - OA0580	$ 36,540.86	$ 22,968.72	$ 11,521.95
264	PORT OF MONTANA - PORT AU - OA0581	$ 369,378.50	$ 232,182.56	$ 116,471.27
265	TETON COUNTY CONSERVATION - OA0582	$ 17,026.49	$ 10,702.45	$ 5,368.74
266	SIDNEY RICHLAND AIRPORT A - OA0583	$ 99,954.61	$ 62,829.10	$ 31,517.37
267	GALLATIN CONSERVATION DIS - OA0584	$ 6,933.30	$ 4,358.11	$ 2,186.19
268	PRAIRIE VIEW SPECIAL SERV - OA0585	$ -	$ -	$ -
269	LAKESIDE CO WATER & SEWER - OA0586	$ 416,058.76	$ 261,524.67	$ 131,190.34
270	BIG SKY ECONOMIC DEVELOPM - OA0587	$ 660,197.98	$ 414,984.80	$ 208,171.56
271	BIG COUNTRY EDUCATIONAL C - OA0588	$ 34,316.75	$ 21,570.70	$ 10,820.65
272	BIG SKY SPECIAL EDUCATION - OA0589	$ 56,770.23	$ 35,684.42	$ 17,900.61
273	FALLON MEDICAL COMPLEX - OA0592	$ 658,016.44	$ 413,613.53	$ 207,483.68
274	HUMAN RESOURCES COUNCIL D - OA0594	$ 2,042,602.85	$ 1,283,931.72	$ 644,067.12
275	FLATHEAD JOINT BD OF CONT - OA0597	$ 29,795.66	$ 18,728.84	$ 9,395.07
276	NO MONTANA JOINT REFUSE D - OA0598	$ 626,067.61	$ 393,531.26	$ 197,409.67
277	FERGUS COUNTY CONSERVATIO - OA0599	$ 49,279.50	$ 30,975.93	$ 15,538.66
278	GRANITE CO HOSPITAL & NUR - OA9003	$ 2,785,644.68	$ 1,750,990.20	$ 878,360.73
279	PRICKLEY PEAR SPECIAL SVC - OA9004	$ 51,989.02	$ 32,679.06	$ 16,393.01
280	UPPER MUSSELSHELL CONSERV - OA9009	$ 22,116.83	$ 13,902.12	$ 6,973.81
281	URBAN TRANS DIST/DAWSON C - OA9010	$ 236,846.91	$ 148,876.35	$ 74,681.83
282	GALLATIN CANYON CONSOL RR - OA9012	$ 35,703.97	$ 22,442.67	$ 11,258.06
283	BIG SKY CO WATER & SEWER - OA9013	$ 222,673.33	$ 139,967.17	$ 70,212.65
284	BITTERROOT VALLEY SEC - OA9015	$ 21,056.58	$ 13,235.67	$ 6,639.50
285	HELENA BUSINESS IMPROVEME - OA9016	$ 121,255.19	$ 76,218.13	$ 38,233.80
286	ROUNDUP COMMUNITY LIBRARY - OA9017	$ 20,666.19	$ 12,990.28	$ 6,516.40
287	MALTA CEMETERY DISTRICT - OA9020	$ 57,666.45	$ 36,247.76	$ 18,183.20
288	LARCHMONT GOLF COURSE - OA9022	$ 351,178.90	$ 220,742.73	$ 110,732.63
289	LEWIS & CLARK CONSERVATIO - OA9023	$ 77,337.96	$ 48,612.81	$ 24,385.96
290	YELLOWSTONE CITY-COUNTY H - OA9026	$ 19,516,785.79	$ 12,267,788.82	$ 6,153,971.63
291	TWIN BRIDGES PUBLIC LIBRA - OA9035	$ 34,643.72	$ 21,776.22	$ 10,923.75
292	LIBERTY CO CONSERVATION D - OA9037	$ 24,281.39	$ 15,262.71	$ 7,656.33
293	GRANITE CONSERVATION DIST - OA9038	$ 40,637.38	$ 25,543.69	$ 12,813.65
294	HINSDALE WATER & SEWER DI - OA9042	$ 42,900.83	$ 26,966.44	$ 13,527.35
295	PETROLEUM CO CONSERVATION - OA9048	$ 124,723.77	$ 78,398.41	$ 39,327.51
296	PARK CO RURAL FIRE DISTRI - OA9051	$ 106,888.77	$ 67,187.75	$ 33,703.83
297	VALLEY COUNTY CONSERVATIO - OA9052	$ 25,097.43	$ 15,775.65	$ 7,913.64
298	SEELEY LAKE MISSOULA CO W - OA9053	$ 166,673.56	$ 104,767.05	$ 52,554.98

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Public Employees' Retirement System - Cost Sharing Plan w/
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		1% Decrease 6.75%	**Discount Rate 7.75%**	**1% Increase 8.75%**
299	DRY PRAIRIE RURAL WATER - OA9054	$ 861,490.55	$ 541,512.53	$ 271,642.49
300	LOCKWOOD WATER & SEWER DI - OA9056	$ 331,015.31	$ 208,068.38	$ 104,374.71
301	PABLO-LAKE COUNTY WATER & - OA9058	$ 294,304.19	$ 184,992.64	$ 92,799.07
302	DALY DITCHES IRRIGATION D - OA9059	$ 207,326.85	$ 130,320.74	$ 65,373.65
303	LINCOLN CONSERVATION DIST - OA9062	$ 35,212.54	$ 22,133.77	$ 11,103.11
304	NORTH VALLEY PUBLIC LIBRA - OA9063	$ 200,291.65	$ 125,898.58	$ 63,155.33
305	PHILLIPS CONSERVATION DIS - OA9069	$ 0.21	$ 0.14	$ 0.07
306	PARK COUNTY SEC - OA9072	$ 56,166.80	$ 35,305.12	$ 17,710.34
307	NORTHWEST MT EDUC COOP - OA9076	$ 41,696.77	$ 26,209.60	$ 13,147.69
308	SHERIDAN DANIELS SEC - OA9078	$ 0.86	$ 0.54	$ 0.27
309	FRENCHTOWN RURAL FIRE DIS - OA9079	$ 62,120.47	$ 39,047.46	$ 19,587.63
310	RAE WATER AND SEWER DISTR - OA9080	$ 214,546.93	$ 134,859.11	$ 67,650.26
311	HEBGEN BASIN RURAL FD - OA9082	$ 75,643.98	$ 47,548.01	$ 23,851.82
312	MILK RIVER JBC - OA9084	$ 118,983.78	$ 74,790.38	$ 37,517.59
313	LAKEVIEW CEMETERY DISTRIC - OA9085	$ 109,716.31	$ 68,965.07	$ 34,595.40
314	BUFFALO RAPIDS IRRI PROJE - OA9086	$ 235,394.13	$ 147,963.17	$ 74,223.74
315	BUFFALO RAPIDS IRRI PROJE - OA9087	$ 219,904.48	$ 138,226.74	$ 69,339.59
316	FLATHEAD EMERGENCY COMM C - OA9088	$ 2,260,641.79	$ 1,420,985.83	$ 712,818.47
317	NORTH LAKE CO PUBLIC LIBR - OA9089	$ 297,513.52	$ 187,009.95	$ 93,811.03
318	SOURDOUGH RFD - OA9090	$ 0.21	$ 0.14	$ 0.07
319	LIBERTY CO CEMETERY DIST - OA9091	$ 2,632.56	$ 1,654.76	$ 830.09
320	THOMPSON FALLS PUBLIC LIB - OA9094	$ 54,273.53	$ 34,115.06	$ 17,113.36
321	MADISON CONSERVATION DIST - OA9095	$ 73,547.35	$ 46,230.12	$ 23,190.72
322	CME/FLATHEAD INDIAN IRRIG - OA9096	$ 2,094,401.83	$ 1,316,491.33	$ 660,400.21
323	CORVALLIS COUNTY SEWER DI - OA9098	$ 49,644.53	$ 31,205.37	$ 15,653.76
324	ARLEE-LAKE COUNTY WATER & - OA9100	$ 8,546.89	$ 5,372.37	$ 2,694.98
325	RONAN LIBRARY DISTRICT - OA9101	$ 26,271.39	$ 16,513.58	$ 8,283.81
326				
327	SCHOOL DISTRICT 1 - BIG T - SD0600	$ 311,836.73	$ 196,013.18	$ 98,327.38
328	SCHOOL DISTRICT 1 - BUTTE - SD0601	$ 6,555,598.58	$ 4,120,693.84	$ 2,067,090.77
329	SCHOOL DISTRICT 1 - CHOTE - SD0602	$ 521,228.61	$ 327,631.95	$ 164,352.17
330	SCHOOL DISTRICT 1 - CIRCL - SD0603	$ 450,466.88	$ 283,152.80	$ 142,039.80
331	SCHOOL DISTRICT 1 - CLANC - SD0604	$ 358,449.92	$ 225,313.12	$ 113,025.30
332	SCHOOL DISTRICT 1 - CORVA - SD0605	$ 1,410,660.89	$ 886,707.99	$ 444,805.16
333	SCHOOL DISTRICT 1 - DEER - SD0606	$ 885,990.56	$ 556,912.66	$ 279,367.76
334	SCHOOL DISTRICT 1 - GLASG - SD0607	$ 1,412,452.90	$ 887,834.40	$ 445,370.21
335	SCHOOL DISTRICT 1 - GLEND - SD0608	$ 1,653,855.73	$ 1,039,574.50	$ 521,488.60
336	GREAT FALLS PUBLIC SCHOOL - SD0609	$ 15,623,340.12	$ 9,820,461.18	$ 4,926,302.57
337	SCHOOL DISTRICT 1 - HELEN - SD0610	$ 9,510,419.74	$ 5,978,024.36	$ 2,998,795.70
338	SCHOOL DISTRICT 1 - LEWIS - SD0612	$ 2,762,472.76	$ 1,736,424.88	$ 871,054.24
339	SCHOOL DISTRICT 1 - MILES - SD0613	$ 1,882,372.45	$ 1,183,214.69	$ 593,543.77
340	SCHOOL DISTRICT 1 - MISSO - SD0614 - SD7614 - SD9614	$ 13,973,346.38	$ 8,783,314.23	$ 4,406,031.72
341	SCHOOL DISTRICT 1 - PLAIN - SD0615	$ 537,056.62	$ 337,581.06	$ 169,343.01
342	SCHOOL DISTRICT 1 - PHILI - SD0616	$ 328,240.01	$ 206,323.89	$ 103,499.61
343	SCHOOL DISTRICT 1 - RED L - SD0617	$ 681,174.81	$ 428,170.34	$ 214,785.90
344	SCHOOL DISTRICT 1 - SCOBE - SD0618	$ 239,653.17	$ 150,640.30	$ 75,566.68
345	SCHOOL DISTRICT 1 - HEART - SD0619	$ 518,594.12	$ 325,975.97	$ 163,521.47
346	SCHOOL DISTRICT 1 - KALIS - SD0620	$ 534,763.51	$ 336,139.66	$ 168,619.95
347	SCHOOL DISTRICT 1 & 7 - - SD0621	$ 168,142.04	$ 105,690.10	$ 53,018.02
348	SCHOOL DISTRICT 2 - ALDER - SD0622	$ 29,724.72	$ 18,684.25	$ 9,372.70
349	SCHOOL DISTRICT 2 - FRAZE - SD0623	$ 353,752.34	$ 222,360.33	$ 111,544.08
350	SCHOOL DISTRICT 2 & 11 - - SD0624	$ 576,503.27	$ 362,376.29	$ 181,781.20
351	SCHOOL DISTRICT 2 - ALBER - SD0625	$ 335,109.90	$ 210,642.14	$ 105,665.80
352	SCHOOL DISTRICT 2 - BILLI - SD0626 - SD9626	$ 20,858,356.57	$ 13,111,068.40	$ 6,576,991.52
353	SCHOOL DISTRICT 2 - BRID - SD0627	$ 472,000.92	$ 296,688.58	$ 148,829.85
354	SCHOOL DISTRICT 2 - DODSO - SD0629	$ 197,035.46	$ 123,851.82	$ 62,128.60
355	SCHOOL DISTRICT 2 - SUNBU - SD0631	$ 444,051.01	$ 279,119.94	$ 140,016.77
356	SCHOOL DISTRICT 2 - THOMP - SD0632	$ 696,708.96	$ 437,934.73	$ 219,684.08

Employer and Non-Employer Proportionate Share Allocations

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		1% Decrease 6.75%	**Discount Rate 7.75%**	**1% Increase 8.75%**
357	SCHOOL DISTRICT 2 - STEVE - SD0633	$ 1,198,450.50	$ 753,317.57	$ 377,891.65
358	SCHOOL DISTRICT 2 - DEER - SD0635	$ 91,180.49	$ 57,313.90	$ 28,750.75
359	SCHOOL DISTRICT 3 - CASCA - SD0637	$ 691,503.61	$ 434,662.77	$ 218,042.75
360	SCHOOL DISTRICT 3 - FAIR - SD0638	$ 150,080.24	$ 94,336.88	$ 47,322.83
361	SCHOOL DISTRICT 3 - MANHA - SD0640	$ 560,495.75	$ 352,314.34	$ 176,733.76
362	SCHOOL DISTRICT 3 - RAMSA - SD0641	$ 268,555.40	$ 168,807.56	$ 84,680.05
363	SCHOOL DISTRICT 3 - SUPER - SD0642	$ 723,877.65	$ 455,012.33	$ 228,250.83
364	SCHOOL DISTRICT 3 - HAMIL - SD0643	$ 2,044,858.13	$ 1,285,349.34	$ 644,778.25
365	SCHOOL DISTRICT 3 - WOLF - SD0644	$ 173,374.48	$ 108,979.09	$ 54,667.90
366	SCHOOL DISTRICT 3 - WESTB - SD0645	$ 267,873.51	$ 168,378.93	$ 84,465.03
367	SCHOOL DISTRICT 4 - FORSY - SD0648	$ 1,007,884.86	$ 633,532.53	$ 317,803.09
368	SCHOOL DISTRICT 4 - HELLG - SD0649	$ 1,619,038.31	$ 1,017,689.09	$ 510,510.08
369	SCHOOL DISTRICT 4 - LIBBY - SD0650	$ 1,109,061.59	$ 697,129.82	$ 349,705.82
370	SCHOOL DISTRICT 4 - LIVIN - SD0651	$ 2,259,518.99	$ 1,420,280.06	$ 712,464.43
371	SCHOOL DISTRICT 4 & 47 - - SD0652	$ 481,572.36	$ 302,704.97	$ 151,847.89
372	SCHOOL DISTRICT 4 & 28 - - SD0653	$ 266,130.29	$ 167,283.19	$ 83,915.37
373	SCHOOL DISTRICT 4 - SWAN - SD0654	$ 134,352.83	$ 84,451.01	$ 42,363.71
374	SCHOOL DISTRICT 5 - BASIN - SD0656	$ 19,095.82	$ 12,003.18	$ 6,021.23
375	SCHOOL DISTRICT 5 - KALIS - SD0657	$ 7,998,528.60	$ 5,027,685.44	$ 2,522,070.93
376	SCHOOL DISTRICT 5 - PARK - SD0658	$ 461,231.42	$ 289,919.14	$ 145,434.04
377	SCHOOL DISTRICT 5 - SAND - SD0659	$ 463,195.20	$ 291,153.52	$ 146,053.26
378	SCHOOL DISTRICT 5 - SHERI - SD0660	$ 382,495.28	$ 240,427.46	$ 120,607.21
379	SCHOOL DISTRICT 5 - SIDNE - SD0661	$ 2,254,285.26	$ 1,416,990.27	$ 710,814.15
380	SCHOOL DISTRICT 5 - TERRY - SD0662	$ 329,885.42	$ 207,358.15	$ 104,018.43
381	SCHOOL DISTRICT 6 - LAME - SD0664	$ 1,879,144.42	$ 1,181,185.63	$ 592,525.92
382	SCHOOL DISTRICT 6 - COLUM - SD0665	$ 922,424.80	$ 579,814.36	$ 290,856.09
383	SCHOOL DISTRICT 6 - TROUT - SD0666	$ 171,105.66	$ 107,552.96	$ 53,952.50
384	SCHOOL DISTRICT 6 - COLUM - SD0667	$ 3,495,795.88	$ 2,197,374.41	$ 1,102,283.38
385	SCHOOL DISTRICT 6 - RYEGA - SD0668	$ 204,960.21	$ 128,833.13	$ 64,627.41
386	SCHOOL DISTRICT 55F - SU - SD0669	$ 842,152.45	$ 529,357.07	$ 265,544.87
387	SCHOOL DISTRICT 6 & 1 - S - SD0670	$ 273,701.85	$ 172,042.49	$ 86,302.81
388	SCHOOL DISTRICT 6 - WIBAU - SD0671	$ 375,676.34	$ 236,141.24	$ 118,457.08
389	SCHOOL DISTRICT 7 - BOULD - SD0672	$ 369,062.06	$ 231,983.66	$ 116,371.49
390	SCHOOL DISTRICT 7 - BOZEM - SD0673	$ 8,729,446.39	$ 5,487,123.03	$ 2,752,541.63
391	SCHOOL DISTRICT 7 - CHARL - SD0674	$ 495,298.16	$ 311,332.68	$ 156,175.86
392	SCHOOL DISTRICT 7 - GARDI - SD0675	$ 365,140.95	$ 229,518.95	$ 115,135.10
393	SCHOOL DISTRICT 7 - HINSD - SD0676	$ 323,719.57	$ 203,482.44	$ 102,074.24
394	SCHOOL DISTRICT 7 & 70 - - SD0677	$ 2,734,504.80	$ 1,718,844.88	$ 862,235.47
395	SCHOOL DISTRICT 7 - LOLO - SD0678	$ 790,817.17	$ 497,088.92	$ 249,357.99
396	SCHOOL DISTRICT 1 & 7 - T - SD0679	$ 772,894.67	$ 485,823.27	$ 243,706.72
397	SCHOOL DISTRICT 7 - VICTO - SD0680	$ 504,006.28	$ 316,806.40	$ 158,921.68
398	SCHOOL DISTRICT 7 - MEDIC - SD0681	$ 505,845.80	$ 317,962.68	$ 159,501.71
399	SCHOOL DISTRICT 7 - TWIN - SD0682	$ 562,746.95	$ 353,729.39	$ 177,443.60
400	SCHOOL DISTRICT 7 - JOLIE - SD0683	$ 582,065.91	$ 365,872.83	$ 183,535.19
401	SCHOOL DISTRICT 7 & 2 - S - SD0684	$ 222,328.30	$ 139,750.30	$ 70,103.86
402	SCHOOL DISTRICT 8 - ARLEE - SD0685	$ 791,348.79	$ 497,423.09	$ 249,525.62
403	SCHOOL DISTRICT 8-WHITE S - SD0686	$ 472,333.05	$ 296,897.36	$ 148,934.57
404	SCHOOL DISTRICT 8 - ELDER - SD0687	$ 143,367.93	$ 90,117.68	$ 45,206.33
405	SCHOOL DISTRICT 9 - BROWN - SD0690 - SD9690	$ 5,688,661.27	$ 3,575,757.60	$ 1,793,730.81
406	SCHOOL DISTRICT 9 - DARBY - SD0691	$ 885,221.18	$ 556,429.04	$ 279,125.16
407	SCHOOL DISTRICT 9 - DIXON - SD0692	$ 248,660.10	$ 156,301.84	$ 78,406.72
408	SCHOOL DISTRICT 9 - EAST - SD0693	$ 1,025,814.67	$ 644,802.78	$ 323,456.66
409	SCHOOL DISTRICT 9 - OPHEI - SD0695	$ 232,207.80	$ 145,960.32	$ 73,219.03
410	SCHOOL DISTRICT 9 - POPLA - SD0696	$ 2,130,727.07	$ 1,339,324.52	$ 671,854.17
411	SCHOOL DISTRICT 9 & 9 - R - SD0697	$ 284,946.21	$ 179,110.43	$ 89,848.35
412	SCHOOL DISTRICT 15 - KALI - SD0698	$ 212,690.42	$ 133,692.16	$ 67,064.88
413	SCHOOL DISTRICT 16 - HARL - SD0699	$ 453,305.59	$ 284,937.15	$ 142,934.90
414	SCHOOL DISTRICT 10 - ANAC - SD0700	$ 1,514,418.36	$ 951,927.48	$ 477,521.64

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		1% Decrease 6.75%	**Discount Rate 7.75%**	**1% Increase 8.75%**
415	SCHOOL DISTRICT 10 - CHIN - SD0701	$ 653,772.45	$ 410,945.86	$ 206,145.48
416	SCHOOL DISTRICT 10 - CONR - SD0702	$ 976,387.48	$ 613,734.02	$ 307,871.44
417	SCHOOL DISTRICT 10 - DILL - SD0703	$ 677,201.25	$ 425,672.65	$ 213,532.97
418	SCHOOL DISTRICT 10 - NOXO - SD0704	$ 241,345.86	$ 151,704.29	$ 76,100.42
419	SCHOOL DISTRICT 11 - POTO - SD0705	$ 145,524.54	$ 91,473.27	$ 45,886.34
420	SCHOOL DISTRICT 12 - LIMA - SD0706	$ 193,221.63	$ 121,454.53	$ 60,926.04
421	SCHOOL DISTRICT 12 - BAKE - SD0707	$ 1,089,587.85	$ 684,889.09	$ 343,565.42
422	SCHOOL DISTRICT 13 - BOX - SD0708	$ 1,383,525.09	$ 869,651.07	$ 436,248.79
423	SCHOOL DISTRICT 12 - HARL - SD0709	$ 1,242,813.36	$ 781,203.01	$ 391,880.01
424	SCHOOL DISTRICT 13 - LONE - SD0710	$ 468,799.33	$ 294,676.14	$ 147,820.33
425	SCHOOL DISTRICT 12 - ROSE - SD0711	$ 244,655.58	$ 153,784.70	$ 77,144.03
426	SCHOOL DISTRICT 12 - SACO - SD0712	$ 282,701.47	$ 177,699.44	$ 89,140.54
427	SCHOOL DISTRICT 12 - STAN - SD0713	$ 274,622.36	$ 172,621.11	$ 86,593.06
428	SCHOOL DISTRICT 14 - BONN - SD0714	$ 376,926.41	$ 236,927.00	$ 118,851.25
429	SCHOOL DISTRICT 24 - WORD - SD0715	$ 1,593,661.63	$ 1,001,737.92	$ 502,508.38
430	SCHOOL DISTRICT 14 - HOT - SD0716	$ 347,317.77	$ 218,315.72	$ 109,515.15
431	SCHOOL DISTRICT 13 - EURE - SD0717	$ 1,158,113.01	$ 727,962.38	$ 365,172.56
432	SCHOOL DISTRICT 3 & 13 - - SD0718	$ 443,609.89	$ 278,842.66	$ 139,877.68
433	SCHOOL DISTRICT 13 - NASH - SD0719	$ 369,547.89	$ 232,289.04	$ 116,524.68
434	SCHOOL DISTRICT 15 & 17 - - SD0720	$ 168,177.08	$ 105,712.13	$ 53,029.07
435	SCHOOL DISTRICT 15 & 6 - - SD0721	$ 894,319.90	$ 562,148.29	$ 281,994.14
436	SCHOOL DISTRICT 14 - MALT - SD0722	$ 789,263.13	$ 496,112.09	$ 248,867.97
437	SCHOOL DISTRICT 15 - CUST - SD0723	$ 202,235.65	$ 127,120.53	$ 63,768.31
438	SCHOOL DISTRICT 15 - CUT - SD0724	$ 1,785,254.41	$ 1,122,168.59	$ 562,920.82
439	SCHOOL DISTRICT 15 - EKAL - SD0725	$ 360,042.01	$ 226,313.87	$ 113,527.32
440	HAVRE PUBLIC SCHOOLS - SD0726	$ 3,707,044.91	$ 2,330,160.54	$ 1,168,893.76
441	SCHOOL DISTRICT 17 - CULB - SD0727	$ 665,886.16	$ 418,560.25	$ 209,965.13
442	SCHOOL DISTRICT 17 H - HA - SD0728	$ 3,523,765.13	$ 2,214,955.22	$ 1,111,102.56
443	SCHOOL DISTRICT 18 - VALI - SD0729	$ 410,529.45	$ 258,049.08	$ 129,446.86
444	SCHOOL DISTRICT 20 - GARR - SD0731	$ 15,618.20	$ 9,817.23	$ 4,924.68
445	SCHOOL DISTRICT 20 - PLEN - SD0732	$ 717,152.87	$ 450,785.29	$ 226,130.39
446	SCHOOL DISTRICT 21 - BROA - SD0734	$ 293,904.13	$ 184,741.17	$ 92,672.93
447	SCHOOL DISTRICT 23 - MISS - SD0736	$ 487,808.51	$ 306,624.86	$ 153,814.25
448	SCHOOL DISTRICT 23 - POLS - SD0737	$ 2,323,046.88	$ 1,460,212.19	$ 732,495.85
449	SCHOOL DISTRICT 23 - ROBE - SD0738	$ 241,663.59	$ 151,904.01	$ 76,200.61
450	SCHOOL DISTRICT 24 - THRE - SD0739	$ 411,846.16	$ 258,876.73	$ 129,862.04
451	SCHOOL DISTRICT 25 - HOBS - SD0740	$ 249,837.50	$ 157,041.93	$ 78,777.98
452	SCHOOL DISTRICT 26 - LOCK - SD0741	$ 1,026,129.17	$ 645,000.47	$ 323,555.83
453	SCHOOL DISTRICT 27 - MONT - SD0742	$ 356,197.22	$ 223,897.13	$ 112,314.99
454	SCHOOL DISTRICT 28 - ST I - SD0743	$ 995,262.31	$ 625,598.29	$ 313,822.99
455	SCHOOL DISTRICT 29 - SOME - SD0744	$ 495,850.21	$ 311,679.69	$ 156,349.93
456	SCHOOL DISTRICT 29 - BELT - SD0745	$ 461,305.16	$ 289,965.49	$ 145,457.29
457	SCHOOL DISTRICT 20 - WHIT - SD0746	$ 272,256.59	$ 171,134.03	$ 85,847.09
458	SCHOOL DISTRICT 33 - GOLD - SD0748	$ 27,979.35	$ 17,587.16	$ 8,822.36
459	SCHOOL DISTRICT 32 - CLIN - SD0749	$ 254,932.79	$ 160,244.71	$ 80,384.61
460	SCHOOL DISTRICT 30 - POWE - SD0751	$ 351,555.75	$ 220,979.61	$ 110,851.45
461	SCHOOL DISTRICT 30 - RONA - SD0752	$ 2,332,986.37	$ 1,466,459.92	$ 735,629.94
462	SCHOOL DISTRICT 32 J - AS - SD0754	$ 146,031.66	$ 91,792.04	$ 46,046.24
463	SCHOOL DISTRICT 38 - BIG - SD0755	$ 1,322,215.06	$ 831,113.04	$ 416,916.70
464	SCHOOL DISTRICT 30 & 6 - - SD0756	$ 232,206.73	$ 145,959.64	$ 73,218.70
465	SCHOOL DISTRICT 3 - BELFR - SD0757	$ 174,417.53	$ 109,634.72	$ 54,996.79
466	SCHOOL DISTRICT 43 - TURN - SD0758	$ 226,360.33	$ 142,284.73	$ 71,375.23
467	SCHOOL DISTRICT 40 - FREN - SD0759	$ 1,926,433.92	$ 1,210,910.69	$ 607,437.10
468	LAVINA K-12 - SD0760	$ 187,751.64	$ 118,016.23	$ 59,201.26
469	SCHOOL DISTRICT 44 - BELG - SD0761	$ 5,447,351.52	$ 3,424,076.01	$ 1,717,641.78
470	SCHOOL DISTRICT 44 - MOOR - SD0762	$ 200,651.30	$ 126,124.65	$ 63,268.74
471	SCHOOL DISTRICT 44 - WHIT - SD0763	$ 1,723,113.30	$ 1,083,108.17	$ 543,326.68
472	SCHOOL DISTRICT 45 - AUGU - SD0764	$ 260,112.13	$ 163,500.32	$ 82,017.74

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

		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%**
473	SCHOOL DISTRICT 45 - WOLF - SD0765	$ 1,706,218.37	$ 1,072,488.42	$ 537,999.42
474	SCHOOL DISTRICT 44 - GERA - SD0766	$ 249,682.08	$ 156,944.23	$ 78,728.97
475	SCHOOL DISTRICT 21 - FAIR - SD0767	$ 661,974.09	$ 416,101.22	$ 208,731.59
476	SCHOOL DISTRICT 65 - FROI - SD0768	$ 250,235.63	$ 157,292.19	$ 78,903.51
477	SCHOOL DISTRICT 55 - PLEV - SD0769	$ 396,794.84	$ 249,415.83	$ 125,116.10
478	SCHOOL DISTRICT 50 - EAST - SD0770	$ 256,935.47	$ 161,503.55	$ 81,016.09
479	SCHOOL DISTRICT 50 - HAYS - SD0771	$ 654,402.75	$ 411,342.05	$ 206,344.22
480	SCHOOL DISTRICT 52 - ABSA - SD0772	$ 543,057.59	$ 341,353.13	$ 171,235.21
481	SCHOOL DISTRICT 52 - ENNI - SD0773	$ 815,337.61	$ 512,501.89	$ 257,089.70
482	SHIELDS VALLEY - SD0774	$ 350,192.82	$ 220,122.90	$ 110,421.70
483	SCHOOL DISTRICT 55 - BROC - SD0775	$ 363,540.48	$ 228,512.93	$ 114,630.44
484	SCHOOL DISTRICT 55 - ROUN - SD0776	$ 1,156,769.86	$ 727,118.11	$ 364,749.04
485	SCHOOL DISTRICT 57 - HAVR - SD0777	$ 41,653.56	$ 26,182.44	$ 13,134.07
486	SCHOOL DISTRICT 58 - GEYS - SD0778	$ 207,118.76	$ 130,189.94	$ 65,308.04
487	SCHOOL DISTRICT 58 - YELL - SD0779	$ 247,043.29	$ 155,285.55	$ 77,896.91
488	SCHOOL DISTRICT 64J - MEL - SD0780	$ 269,047.26	$ 169,116.73	$ 84,835.14
489	SCHOOL DISTRICT 73 - SWAN - SD0781	$ 11,170.85	$ 7,021.73	$ 3,522.36
490	SD 75 GREENFIELD - SD0782	$ 167,700.06	$ 105,412.28	$ 52,878.66
491	SCHOOL DISTRICT 87 - BOX - SD0783	$ 3,730,958.70	$ 2,345,192.18	$ 1,176,434.19
492	SCHOOL DISTRICT 84 - DENT - SD0785	$ 198,774.16	$ 124,944.72	$ 62,676.84
493	SCHOOL DISTRICT 74 - ROY - SD0786	$ 184,813.61	$ 116,169.45	$ 58,274.85
494	SCHOOL DISTRICT 74 - VAUG - SD0787	$ 156,898.10	$ 98,622.43	$ 49,472.62
495	SCHOOL DISTRICT 159 - WIN - SD0790	$ 274,945.90	$ 172,824.47	$ 86,695.08
496	SCHOOL DISTRICT 41 - PION - SD0791	$ 110,379.07	$ 69,381.66	$ 34,804.38
497	SCHOOL DISTRICT 50 - EVER - SD0792	$ 1,012,200.23	$ 636,245.06	$ 319,163.80
498	SCHOOL DISTRICT 37 - SHEP - SD0793	$ 1,262,554.74	$ 793,611.98	$ 398,104.80
499	SCHOOL DISTRICT 19 - COLS - SD0794 - SD9794	$ 2,063,899.12	$ 1,297,318.06	$ 650,782.19
500	SCHOOL DISTRICT 2 & 3 - P - SD0796	$ 505,631.90	$ 317,828.23	$ 159,434.26
501	SCHOOL DISTRICT 69 - WEST - SD0798	$ 402,311.90	$ 252,883.72	$ 126,855.72
502	SCHOOL DISTRICT 11 & 2 - - SD0799	$ 271,617.47	$ 170,732.30	$ 85,645.57
503	SCHOOL DISTRICT 1 - TROY - SD0800	$ 801,053.74	$ 503,523.39	$ 252,585.75
504	SCHOOL DISTRICT 85 - ULM - SD0801	$ 144,678.41	$ 90,941.42	$ 45,619.54
505	SCHOOL DISTRICT 14 - SHEL - SD0802	$ 1,038,047.91	$ 652,492.30	$ 327,314.01
506	SCHOOL DISTRICT 10 - CAYU - SD0803	$ 268,619.46	$ 168,847.82	$ 84,700.25
507	SCHOOL DISTRICT 52 - INDE - SD0805	$ 238,884.00	$ 150,156.82	$ 75,324.15
508	SCHOOL DISTRICT 23 - HARR - SD0806	$ 138,670.35	$ 87,164.89	$ 43,725.10
509	SCHOOL DISTRICT 27 - GRAS - SD0807	$ 190,534.47	$ 119,765.45	$ 60,078.73
510	SCHOOL DISTRICT 32 - RAPE - SD0810	$ 230,608.62	$ 144,955.11	$ 72,714.79
511	SCHOOL DISTRICT 115 - WIN - SD0811	$ 203,927.70	$ 128,184.12	$ 64,301.84
512	SCHOOL DISTRICT 78J & 2 - - SD0812	$ 283,331.98	$ 178,095.77	$ 89,339.35
513	SCHOOL DISTRICT 27 - MONF - SD0813	$ 420,303.61	$ 264,192.89	$ 132,528.82
514	SCHOOL DISTRICT 35 - GALL - SD0814	$ 172,626.16	$ 108,508.71	$ 54,431.94
515	SCHOOL DISTRICT 23 - BILL - SD0815	$ 245,653.49	$ 154,411.96	$ 77,458.69
516	SCHOOL DISTRICT 58 - WHIT - SD0816	$ 127,437.37	$ 80,104.11	$ 40,183.15
517	SCHOOL DISTRICT 29 - WYOL - SD0817	$ 458,913.16	$ 288,461.93	$ 144,703.06
518	SCHOOL DISTRICT 64 - BAIN - SD0819	$ 622,720.70	$ 391,427.47	$ 196,354.34
519	SCHOOL DISTRICT 2 - DUPUY - SD0820	$ 32,451.86	$ 20,398.47	$ 10,232.62
520	SCHOOL DISTRICT 2-27 - LO - SD0821	$ 1,371,924.30	$ 862,359.08	$ 432,590.86
521	SCHOOL DISTRICT 33 - SWAN - SD0822	$ 125,067.94	$ 78,614.74	$ 39,436.03
522	SCHOOL DISTRICT 23 - LUST - SD0824	$ 96,060.16	$ 60,381.14	$ 30,289.39
523	SCHOOL DISTRICT 41 - ANDE - SD0825	$ 205,515.92	$ 129,182.43	$ 64,802.63
524	SCHOOL DISTRICT 34 - SEEL - SD0826	$ 286,162.10	$ 179,874.71	$ 90,231.74
525	SCHOOL DISTRICT 5 - MELRO - SD0827	$ 19,464.28	$ 12,234.79	$ 6,137.42
526	SCHOOL DISTRICT 45 - GOLD - SD0829	$ 27,548.98	$ 17,316.63	$ 8,686.66
527	SCHOOL DISTRICT 26 - REIC - SD0830	$ 15,740.52	$ 9,894.12	$ 4,963.25
528	SCHOOL DISTRICT 14 - FORT - SD9000	$ 186,964.41	$ 117,521.40	$ 58,953.03
529	SCHOOL DISTRICT 21 - GALA - SD9002	$ 16,469.93	$ 10,352.60	$ 5,193.25
530	SCHOOL DISTRICT 12 12 - M - SD9005	$ 6,093.19	$ 3,830.03	$ 1,921.29

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
a Special Funding Situation
as of June 30

		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%**
531	SCHOOL DISTRICT 38 - LINC - SD9006	$ 190,782.11	$ 119,921.11	$ 60,156.82
532	SCHOOL DISTRICT 1 - FORT - SD9007	$ 829,590.52	$ 521,460.93	$ 261,583.88
533	SCHOOL DISTRICT 4 - CANYO - SD9011	$ 364,622.01	$ 229,192.75	$ 114,971.47
534	SCHOOL DISTRICT 13 - FISH - SD9014	$ 18,220.45	$ 11,452.94	$ 5,745.21
535	BIG SKY SCHOOL DISTRICT # - SD9019	$ 792,823.94	$ 498,350.33	$ 249,990.76
536	SCHOOL DISTRICT 43 - LAMO - SD9025	$ 69,383.76	$ 43,612.98	$ 21,877.87
537	SCHOOL DISTRICT 11 - BROR - SD9027	$ 33,309.17	$ 20,937.36	$ 10,502.94
538	SCHOOL DISTRICT 104 - SPR - SD9028	$ 7,108.72	$ 4,468.37	$ 2,241.50
539	SCHOOL DISTRICT 75 - ARRO - SD9029	$ 119,838.73	$ 75,327.78	$ 37,787.17
540	SCHOOL DISTRICT 17 - MORI - SD9030	$ 92,382.41	$ 58,069.39	$ 29,129.73
541	SCHOOL DISTRICT 7 - GRANT - SD9033	$ 43,590.68	$ 27,400.07	$ 13,744.88
542	SCHOOL DISTRICT 20 - KILA - SD9034	$ 297,005.11	$ 186,690.37	$ 93,650.72
543	SCHOOL DISTRICT 64 - MOUN - SD9039	$ 32,774.54	$ 20,601.30	$ 10,334.36
544	JUDITH GAP SCHOOL - SD9040	$ 82,314.80	$ 51,741.13	$ 25,955.24
545	SCHOOL DISTRICT 86 & 4 - - SD9043	$ 439,804.66	$ 276,450.78	$ 138,677.82
546	SCHOOL DISTRICT 18 - WOOD - SD9045	$ 11,447.30	$ 7,195.50	$ 3,609.53
547	SCHOOL DISTRICT 75 - AMST - SD9046	$ 71,020.34	$ 44,641.70	$ 22,393.91
548	SCHOOL DISTRICT 8 - WEST - SD9049	$ 69,248.11	$ 43,527.72	$ 21,835.10
549	SCHOOL DISTRICT 4 - DIVID - SD9050	$ 16,248.29	$ 10,213.29	$ 5,123.36
550	SCHOOL DISTRICT 89 - SMIT - SD9057	$ 146,726.67	$ 92,228.90	$ 46,265.39
551	SCHOOL DISTRICT 27 - ELLI - SD9060	$ 32,252.15	$ 20,272.94	$ 10,169.65
552	SCHOOL DISTRICT 99 M - SD9065	$ 460,680.45	$ 289,572.81	$ 145,260.31
553	SCHOOL DISTRICT 28C - SD9066	$ 322,848.07	$ 202,934.64	$ 101,799.44
554	SCHOOL DISTRICT 48-1J & 4 - SD9067	$ 394,516.55	$ 247,983.75	$ 124,397.72
555	SCHOOL DISTRICT 3 - BILLI - SD9068	$ 105,260.78	$ 66,164.43	$ 33,190.50
556	SCHOOL DISTRICT 12 - HAVR - SD9071	$ 19,369.69	$ 12,175.33	$ 6,107.59
557	SCHOOL DISTRICT 11 - WISE - SD9077	$ 22,818.93	$ 14,343.44	$ 7,195.19
559	MSU COLLEGE OF TECHNOLOGY - UN3513	$ 2,625,601.09	$ 1,650,390.59	$ 827,896.29
560	UNIVERSITY OF MONTANA - UN5103 - UN9103	$ 84,818,637.62	$ 53,314,984.61	$ 26,744,746.56
561	MONTANA STATE UNIVERSITY - UN5104	$ 59,626,424.29	$ 37,479,756.60	$ 18,801,216.94
562	MONTANA STATE UNIVERSITY - UN5106	$ 14,326,145.96	$ 9,005,075.69	$ 4,517,275.37
563	MONTANA STATE UNIVERSITY - UN5107	$ 3,917,712.22	$ 2,462,581.02	$ 1,235,320.72

The Notes are an integral part of this schedule.

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

Schedule of Employer's Proportionate Share of the Net Pension Liability

as of June 30, 2014

	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
Total	$ 1,234,033,151.21	$ 11,977,746.86	$ 1,246,010,898.07	$ 1,120,266,024.77		
State as Special Funding Entity						
Employers						
CITY OF BIG TIMBER - CI0302	$ 133,490.01	$ 1,630.03	$ 135,120.04	$ 121,275.33	110.072%	79.9%
CITY OF BELT - CI0303	$ 134,973.29	$ 1,648.14	$ 136,621.43	$ 122,622.92	110.072%	79.9%
TOWN OF BIG SANDY - CI0304	$ 41,368.66	$ 505.10	$ 41,873.76	$ 37,583.37	110.072%	79.9%
CITY OF BILLINGS - CI0305	$ 30,549,142.91	$ 373,051.58	$ 30,922,194.49	$ 27,753,833.77	110.072%	79.9%
CITY OF BOZEMAN - CI0306	$ 11,401,613.08	$ 139,231.14	$ 11,540,844.22	$ 10,358,342.20	110.072%	79.9%
BUTTE SILVER BOW - CI0307	$ 16,625,036.43	$ 203,017.07	$ 16,828,053.50	$ 15,103,811.49	110.072%	79.9%
TOWN OF BROADUS - CI0308	$ 171,206.33	$ 2,090.68	$ 173,297.01	$ 155,540.66	110.072%	79.9%
TOWN OF BOULDER - CI0309	$ 300,833.46	$ 3,673.69	$ 304,507.15	$ 273,306.62	110.072%	79.9%
TOWN OF CASCADE - CI0310	$ 99,473.32	$ 1,214.65	$ 100,687.97	$ 90,371.25	110.072%	79.9%
CITY OF CHINOOK - CI0311	$ 470,079.24	$ 5,740.46	$ 475,819.70	$ 427,066.03	110.072%	79.9%
CITY OF CHOTEAU - CI0312	$ 331,936.27	$ 4,053.40	$ 335,989.67	$ 301,563.51	110.072%	79.9%
TOWN OF CIRCLE - CI0313	$ 99,334.41	$ 1,213.03	$ 100,547.44	$ 90,245.13	110.072%	79.9%
CITY OF COLUMBIA FALLS - CI0314	$ 796,071.01	$ 9,721.29	$ 805,792.30	$ 723,228.77	110.072%	79.9%
CITY OF CONRAD - CI0315	$ 818,488.95	$ 9,994.92	$ 828,483.87	$ 743,595.53	110.072%	79.9%
TOWN OF CULBERTSON - CI0316	$ 280,833.35	$ 3,429.38	$ 284,262.73	$ 255,136.55	110.072%	79.9%
CITY OF CUT BANK - CI0317	$ 807,757.99	$ 9,863.99	$ 817,621.98	$ 733,846.42	110.072%	79.9%
TOWN OF CHESTER - CI0318	$ 265,904.67	$ 3,247.10	$ 269,151.77	$ 241,573.85	110.072%	79.9%
TOWN OF BROWNING - CI0319	$ 369,903.80	$ 4,517.15	$ 374,420.95	$ 336,056.87	110.072%	79.9%
CITY OF DEER LODGE - CI0320	$ 673,663.30	$ 8,226.38	$ 681,889.68	$ 612,021.68	110.072%	79.9%
CITY OF DILLON - CI0321	$ 730,408.58	$ 8,919.45	$ 739,328.03	$ 663,574.77	110.072%	79.9%
CITY OF BAKER - CI0322	$ 656,369.50	$ 8,015.32	$ 664,384.82	$ 596,310.26	110.072%	79.9%
CITY OF BELGRADE - CI0323	$ 1,044,913.63	$ 12,760.02	$ 1,057,673.65	$ 949,301.89	110.072%	79.9%
TOWN OF COLUMBUS - CI0324	$ 674,263.93	$ 8,233.82	$ 682,497.75	$ 612,567.42	110.072%	79.9%
CITY OF EAST HELENA - CI0325	$ 387,987.68	$ 4,737.95	$ 392,725.63	$ 352,485.99	110.072%	79.9%
TOWN OF ENNIS - CI0326	$ 293,704.98	$ 3,586.54	$ 297,291.52	$ 266,830.36	110.072%	79.9%
TOWN OF FAIRFIELD - CI0327	$ 74,192.31	$ 906.03	$ 75,098.34	$ 67,403.65	110.072%	79.9%
CITY OF FAIRVIEW - CI0328	$ 404,444.10	$ 4,938.88	$ 409,382.98	$ 367,436.67	110.072%	79.9%
CITY OF FORSYTH - CI0329	$ 580,904.15	$ 7,093.75	$ 587,997.90	$ 527,750.16	110.072%	79.9%
CITY OF FORT BENTON - CI0330	$ 536,440.41	$ 6,550.81	$ 542,991.22	$ 487,355.01	110.072%	79.9%
TOWN OF GERALDINE - CI0331	$ 37,126.90	$ 453.35	$ 37,580.25	$ 33,729.77	110.072%	79.9%
CITY OF GLASGOW - CI0332	$ 792,218.68	$ 9,674.27	$ 801,892.95	$ 719,729.00	110.072%	79.9%
CITY OF GLENDIVE - CI0333	$ 1,448,901.00	$ 17,693.23	$ 1,466,594.23	$ 1,316,323.55	110.072%	79.9%
CITY OF GREAT FALLS - CI0334	$ 17,266,156.74	$ 210,845.91	$ 17,477,002.65	$ 15,686,268.05	110.072%	79.9%
TOWN OF GRASS RANGE - CI0335	$ 23,688.13	$ 289.31	$ 23,977.44	$ 21,520.63	110.072%	79.9%
CITY OF HARLEM - CI0336	$ 240,379.76	$ 2,935.36	$ 243,315.12	$ 218,384.51	110.072%	79.9%
CITY OF HAMILTON - CI0337	$ 1,539,909.98	$ 18,804.52	$ 1,558,714.50	$ 1,399,005.08	110.072%	79.9%
CITY OF HARDIN - CI0338	$ 1,100,879.23	$ 13,443.49	$ 1,114,322.72	$ 1,000,146.52	110.072%	79.9%
CITY OF HAVRE - CI0339	$ 2,304,226.87	$ 28,137.99	$ 2,332,364.86	$ 2,093,385.36	110.072%	79.9%
CITY OF HELENA - CI0340	$ 11,467,967.63	$ 140,041.22	$ 11,608,008.85	$ 10,418,625.11	110.072%	79.9%
TOWN OF HOT SPRINGS - CI0341	$ 213,493.04	$ 2,607.14	$ 216,100.18	$ 193,958.09	110.072%	79.9%
TOWN OF MELSTONE - CI0342	$ 35,060.67	$ 428.08	$ 35,488.75	$ 31,852.50	110.072%	79.9%
CITY OF KALISPELL - CI0343	$ 5,437,857.29	$ 66,404.69	$ 5,504,261.98	$ 4,940,282.20	110.072%	79.9%
TOWN OF NASHUA - CI0344	$ 75,905.45	$ 926.97	$ 76,832.42	$ 68,960.00	110.072%	79.9%
CITY OF LAUREL - CI0345	$ 2,535,730.02	$ 30,965.25	$ 2,566,695.27	$ 2,303,705.58	110.072%	79.9%
TOWN OF DRUMMOND - CI0346	$ 61,311.08	$ 748.74	$ 62,059.82	$ 55,701.04	110.072%	79.9%
CITY OF LEWISTOWN - CI0347	$ 1,650,181.96	$ 20,151.32	$ 1,670,333.28	$ 1,499,186.93	110.072%	79.9%
CITY OF LIBBY - CI0348	$ 749,374.71	$ 9,150.92	$ 758,525.63	$ 680,805.23	110.072%	79.9%
CITY OF LIVINGSTON - CI0349	$ 2,780,477.89	$ 33,953.85	$ 2,814,431.74	$ 2,526,058.44	110.072%	79.9%
TOWN OF LIMA - CI0350	$ 49,682.88	$ 606.72	$ 50,289.60	$ 45,136.80	110.072%	79.9%
TOWN OF MEDICINE LAKE - CI0351	$ 76,289.48	$ 931.56	$ 77,221.04	$ 69,308.76	110.072%	79.9%
CITY OF MALTA - CI0352	$ 414,575.09	$ 5,062.53	$ 419,637.62	$ 376,640.63	110.072%	79.9%
CITY OF MILES CITY - CI0353	$ 2,343,805.64	$ 28,621.34	$ 2,372,426.98	$ 2,129,342.65	110.072%	79.9%
CITY OF MISSOULA - CI0354	$ 12,691,683.61	$ 154,984.63	$ 12,846,668.24	$ 11,530,368.53	110.072%	79.9%

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

Schedule of Employer's Proportionate Share of the Net Pension Liability

as of June 30, 2014

		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
67	TOWN OF RICHEY - CI0355	$ 53,846.27	$ 657.53	$ 54,503.80	$ 48,919.26	110.072%	79.9%
68	CITY OF TROY - CI0356	$ 471,521.58	$ 5,758.02	$ 477,279.60	$ 428,376.28	110.072%	79.9%
69	TOWN OF PHILIPSBURG - CI0357	$ 229,112.48	$ 2,797.80	$ 231,910.28	$ 208,148.18	110.072%	79.9%
70	CITY OF PLAINS - CI0358	$ 227,204.36	$ 2,774.42	$ 229,978.78	$ 206,414.80	110.072%	79.9%
71	CITY OF PLENTYWOOD - CI0359	$ 392,416.87	$ 4,792.00	$ 397,208.87	$ 356,509.88	110.072%	79.9%
72	CITY OF POLSON - CI0360	$ 1,510,613.54	$ 18,446.83	$ 1,529,060.37	$ 1,372,389.40	110.072%	79.9%
73	CITY OF POPLAR - CI0361	$ 246,696.26	$ 3,012.52	$ 249,708.78	$ 224,123.05	110.072%	79.9%
74	TOWN OF TERRY - CI0362	$ 132,764.38	$ 1,621.25	$ 134,385.63	$ 120,616.12	110.072%	79.9%
75	CITY OF RONAN - CI0363	$ 455,292.04	$ 5,559.79	$ 460,851.83	$ 413,631.84	110.072%	79.9%
76	CITY OF ROUNDUP - CI0364	$ 332,508.27	$ 4,060.43	$ 336,568.70	$ 302,083.03	110.072%	79.9%
77	TOWN OF RYEGATE - CI0365	$ 36,785.30	$ 449.16	$ 37,234.46	$ 33,419.28	110.072%	79.9%
78	TOWN OF SHERIDAN - CI0366	$ 79,195.52	$ 967.10	$ 80,162.62	$ 71,948.93	110.072%	79.9%
79	CITY OF SHELBY - CI0367	$ 837,199.69	$ 10,223.56	$ 847,423.25	$ 760,594.16	110.072%	79.9%
80	CITY OF SIDNEY - CI0368	$ 1,399,552.42	$ 17,090.70	$ 1,416,643.12	$ 1,271,490.45	110.072%	79.9%
81	TOWN OF STANFORD - CI0369	$ 54,188.55	$ 661.72	$ 54,850.27	$ 49,230.23	110.072%	79.9%
82	TOWN OF SUNBURST - CI0370	$ 104,021.55	$ 1,270.19	$ 105,291.74	$ 94,503.35	110.072%	79.9%
83	TOWN OF SUPERIOR - CI0371	$ 188,027.32	$ 2,296.07	$ 190,323.39	$ 170,822.47	110.072%	79.9%
84	CITY OF TOWNSEND - CI0372	$ 294,630.20	$ 3,597.89	$ 298,228.09	$ 267,670.85	110.072%	79.9%
85	TOWN OF VALIER - CI0373	$ 151,981.43	$ 1,855.83	$ 153,837.26	$ 138,074.83	110.072%	79.9%
86	CITY OF WHITE SULPHUR SPR - CI0374	$ 150,566.11	$ 1,838.67	$ 152,404.78	$ 136,788.98	110.072%	79.9%
87	CITY OF WHITEFISH - CI0376	$ 2,996,189.31	$ 36,588.15	$ 3,032,777.46	$ 2,722,031.80	110.072%	79.9%
88	TOWN OF WINNETT - CI0377	$ 56,062.89	$ 684.55	$ 56,747.44	$ 50,932.91	110.072%	79.9%
89	CITY OF WOLF POINT - CI0378	$ 725,435.24	$ 8,858.78	$ 734,294.02	$ 659,056.43	110.072%	79.9%
90	TOWN OF THOMPSON FALLS - CI0379	$ 284,331.37	$ 3,472.08	$ 287,803.45	$ 258,314.44	110.072%	79.9%
91	CITY OF WIBAUX - CI0380	$ 133,689.72	$ 1,632.60	$ 135,322.32	$ 121,456.86	110.072%	79.9%
92	CITY OF SCOBEY - CI0381	$ 230,693.87	$ 2,817.12	$ 233,510.99	$ 209,584.89	110.072%	79.9%
93	TOWN OF TWIN BRIDGES - CI0382	$ 103,183.77	$ 1,260.06	$ 104,443.83	$ 93,742.28	110.072%	79.9%
94	TOWN OF MANHATTAN - CI0383	$ 615,582.83	$ 7,517.24	$ 623,100.07	$ 559,255.75	110.072%	79.9%
95	CITY OF RED LODGE - CI0385	$ 770,706.09	$ 9,411.58	$ 780,117.67	$ 700,184.96	110.072%	79.9%
96	TOWN OF STEVENSVILLE - CI0386	$ 364,890.73	$ 4,455.94	$ 369,346.67	$ 331,502.41	110.072%	79.9%
97	TOWN OF FORT PECK - CI0387	$ 156,721.28	$ 1,913.80	$ 158,635.08	$ 142,380.91	110.072%	79.9%
98	CITY OF HARLOWTON - CI0388	$ 267,873.34	$ 3,271.15	$ 271,144.49	$ 243,362.31	110.072%	79.9%
99	TOWN OF EKALAKA - CI0389	$ 81,211.75	$ 991.70	$ 82,203.45	$ 73,780.66	110.072%	79.9%
100	TOWN OF BRIDGER - CI9001	$ 240,678.80	$ 2,939.14	$ 243,617.94	$ 218,656.09	110.072%	79.9%
101	TOWN OF SACO - CI9018	$ 171,945.47	$ 2,099.74	$ 174,045.21	$ 156,212.15	110.072%	79.9%
102	TOWN OF WESTBY - CI9021	$ 46,957.51	$ 573.48	$ 47,530.99	$ 42,660.80	110.072%	79.9%
103	TOWN OF ST IGNATIUS - CI9031	$ 109,407.30	$ 1,336.13	$ 110,743.43	$ 99,396.28	110.072%	79.9%
104	CITY OF COLSTRIP - CI9036	$ 1,297,607.50	$ 15,845.78	$ 1,313,453.28	$ 1,178,873.73	110.072%	79.9%
105	CITY OF THREE FORKS - CI9044	$ 328,262.45	$ 4,008.67	$ 332,271.12	$ 298,225.83	110.072%	79.9%
106	TOWN OF EUREKA - CI9047	$ 338,168.19	$ 4,129.61	$ 342,297.80	$ 307,225.17	110.072%	79.9%
107	TOWN OF ALBERTON - CI9064	$ 2,721.18	$ 33.24	$ 2,754.42	$ 2,472.23	110.070%	79.9%
108	TOWN OF WEST YELLOWSTONE - CI9073	$ 1,183,463.73	$ 14,451.81	$ 1,197,915.54	$ 1,075,174.33	110.072%	79.9%
109	TOWN OF FROID - CI9075	$ 48,044.33	$ 586.72	$ 48,631.05	$ 43,648.28	110.072%	79.9%
110	TOWN OF DENTON - CI9097	$ 63,211.37	$ 771.98	$ 63,983.35	$ 57,427.37	110.072%	79.9%
111	TOWN OF HYSHAM - CI9099	$ 67,778.66	$ 827.79	$ 68,606.45	$ 61,576.78	110.072%	79.9%
112							
113	BEAVERHEAD COUNTY - CO0201	$ 2,393,219.89	$ 29,224.82	$ 2,422,444.71	$ 2,174,235.37	110.072%	79.9%
114	BIG HORN COUNTY - CO0202	$ 4,363,231.44	$ 53,281.71	$ 4,416,513.15	$ 3,963,986.90	110.072%	79.9%
115	BLAINE COUNTY - CO0203	$ 2,636,110.99	$ 32,190.99	$ 2,668,301.98	$ 2,394,901.47	110.072%	79.9%
116	BROADWATER COUNTY - CO0204	$ 1,516,107.66	$ 18,513.99	$ 1,534,621.65	$ 1,377,380.63	110.072%	79.9%
117	CARBON COUNTY - CO0205	$ 2,606,888.60	$ 31,833.98	$ 2,638,722.58	$ 2,368,353.00	110.072%	79.9%
118	CARTER COUNTY - CO0206	$ 818,814.07	$ 9,998.98	$ 828,813.05	$ 743,890.97	110.072%	79.9%
119	CASCADE COUNTY - CO0207	$ 14,142,333.55	$ 172,699.48	$ 14,315,033.03	$ 12,848,281.04	110.072%	79.9%
120	CHOUTEAU COUNTY - CO0208	$ 2,021,062.05	$ 24,680.23	$ 2,045,742.28	$ 1,836,130.74	110.072%	79.9%
121	CUSTER COUNTY - CO0209	$ 2,335,475.08	$ 28,519.73	$ 2,363,994.81	$ 2,121,774.37	110.072%	79.9%
122	DANIELS COUNTY - CO0210	$ 935,130.54	$ 11,419.30	$ 946,549.84	$ 849,564.16	110.072%	79.9%
123	DAWSON COUNTY - CO0211	$ 3,652,707.98	$ 44,605.09	$ 3,697,313.07	$ 3,318,477.61	110.072%	79.9%
124	ANACONDA-DEER LODGE COUNT - CO0212	$ 3,578,079.35	$ 43,693.66	$ 3,621,773.01	$ 3,250,677.83	110.072%	79.9%

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

Schedule of Employer's Proportionate Share of the Net Pension Liability

as of June 30, 2014

		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
125	FALLON COUNTY - CO0213	$ 3,518,823.68	$ 42,970.32	$ 3,561,794.00	$ 3,196,844.10	110.072%	79.9%
126	FERGUS COUNTY - CO0214	$ 2,675,738.27	$ 32,674.74	$ 2,708,413.01	$ 2,430,902.71	110.072%	79.9%
127	FLATHEAD COUNTY - CO0215	$ 17,129,754.07	$ 209,180.47	$ 17,338,934.54	$ 15,562,346.45	110.072%	79.9%
128	GALLATIN COUNTY - CO0216	$ 14,517,810.25	$ 177,284.60	$ 14,695,094.85	$ 13,189,400.85	110.072%	79.9%
129	GARFIELD COUNTY - CO0217	$ 970,413.77	$ 11,850.21	$ 982,263.98	$ 881,618.99	110.072%	79.9%
130	GLACIER COUNTY - CO0218	$ 2,829,544.86	$ 34,553.14	$ 2,864,098.00	$ 2,570,635.69	110.072%	79.9%
131	GOLDEN VALLEY COUNTY - CO0219	$ 269,017.32	$ 3,285.07	$ 272,302.39	$ 244,401.69	110.072%	79.9%
132	GRANITE COUNTY - CO0220	$ 1,147,002.20	$ 14,006.70	$ 1,161,008.90	$ 1,042,049.10	110.072%	79.9%
133	HILL COUNTY - CO0221	$ 2,877,619.87	$ 35,140.13	$ 2,912,760.00	$ 2,614,311.86	110.072%	79.9%
134	JEFFERSON COUNTY - CO0222	$ 3,260,203.96	$ 39,812.14	$ 3,300,016.10	$ 2,961,888.62	110.072%	79.9%
135	JUDITH BASIN COUNTY - CO0223	$ 942,752.37	$ 11,512.40	$ 954,264.77	$ 856,488.60	110.072%	79.9%
136	LAKE COUNTY - CO0224	$ 4,858,340.21	$ 59,327.69	$ 4,917,667.90	$ 4,413,792.22	110.072%	79.9%
137	LEWIS & CLARK COUNTY - CO0225	$ 13,484,602.65	$ 164,667.68	$ 13,649,270.33	$ 12,250,733.93	110.072%	79.9%
138	LIBERTY COUNTY - CO0226	$ 1,262,285.08	$ 15,414.45	$ 1,277,699.53	$ 1,146,783.38	110.072%	79.9%
139	LINCOLN COUNTY - CO0227	$ 4,701,583.67	$ 57,413.48	$ 4,758,997.15	$ 4,271,379.08	110.072%	79.9%
140	MADISON COUNTY - CO0228	$ 5,715,400.97	$ 69,793.80	$ 5,785,194.77	$ 5,192,430.10	110.072%	79.9%
141	MCCONE COUNTY - CO0229	$ 1,150,864.39	$ 14,053.86	$ 1,164,918.25	$ 1,045,558.02	110.072%	79.9%
142	MEAGHER COUNTY - CO0230	$ 942,012.01	$ 11,503.48	$ 953,515.49	$ 855,816.02	110.072%	79.9%
143	MINERAL COUNTY - CO0231	$ 1,521,507.47	$ 18,579.93	$ 1,540,087.40	$ 1,382,286.37	110.072%	79.9%
144	MISSOULA COUNTY - CO0232	$ 27,830,651.33	$ 339,854.70	$ 28,170,506.03	$ 25,284,089.81	110.072%	79.9%
145	MUSSELSHELL COUNTY - CO0233	$ 1,291,890.96	$ 15,775.92	$ 1,307,666.88	$ 1,173,680.30	110.072%	79.9%
146	PARK COUNTY - CO0234	$ 2,793,285.75	$ 34,110.19	$ 2,827,395.94	$ 2,537,694.45	110.072%	79.9%
147	PETROLEUM COUNTY - CO0235	$ 179,660.00	$ 2,193.92	$ 181,853.92	$ 163,220.69	110.072%	79.9%
148	PHILLIPS COUNTY - CO0236	$ 1,705,560.30	$ 20,827.50	$ 1,726,387.80	$ 1,549,498.03	110.072%	79.9%
149	PONDERA COUNTY - CO0237	$ 1,387,023.33	$ 16,937.74	$ 1,403,961.07	$ 1,260,107.85	110.072%	79.9%
150	POWELL COUNTY - CO0238	$ 1,295,045.63	$ 15,814.43	$ 1,310,860.06	$ 1,176,546.35	110.072%	79.9%
151	POWDER RIVER COUNTY - CO0239	$ 2,806,745.19	$ 34,274.64	$ 2,841,019.83	$ 2,549,922.26	110.072%	79.9%
152	PRAIRIE COUNTY - CO0240	$ 668,357.41	$ 8,161.79	$ 676,519.20	$ 607,201.44	110.072%	79.9%
153	RAVALLI COUNTY - CO0241	$ 5,634,587.45	$ 68,806.84	$ 5,703,394.29	$ 5,119,011.11	110.072%	79.9%
154	RICHLAND COUNTY - CO0242	$ 5,624,175.39	$ 68,679.68	$ 5,692,855.07	$ 5,109,551.72	110.072%	79.9%
155	ROOSEVELT COUNTY - CO0243	$ 3,574,332.69	$ 43,648.12	$ 3,617,980.81	$ 3,247,274.05	110.072%	79.9%
156	ROSEBUD COUNTY - CO0244	$ 2,790,739.28	$ 34,079.11	$ 2,824,818.39	$ 2,535,380.87	110.072%	79.9%
157	SANDERS COUNTY - CO0245	$ 2,720,290.66	$ 33,218.90	$ 2,753,509.56	$ 2,471,378.38	110.072%	79.9%
158	SHERIDAN COUNTY - CO0246	$ 2,716,915.73	$ 33,177.68	$ 2,750,093.41	$ 2,468,312.41	110.072%	79.9%
159	STILLWATER COUNTY - CO0248	$ 2,596,411.54	$ 31,706.15	$ 2,628,117.69	$ 2,358,834.57	110.072%	79.9%
160	SWEET GRASS COUNTY - CO0249 - CO9249	$ 3,415,200.88	$ 41,704.72	$ 3,456,905.60	$ 3,102,702.99	110.072%	79.9%
161	TETON COUNTY - CO0250	$ 2,788,783.59	$ 34,055.20	$ 2,822,838.79	$ 2,533,604.18	110.072%	79.9%
162	TOOLE COUNTY - CO0251	$ 5,740,201.47	$ 70,096.76	$ 5,810,298.23	$ 5,214,961.40	110.072%	79.9%
163	TREASURE COUNTY - CO0252	$ 503,245.16	$ 6,145.43	$ 509,390.59	$ 457,197.15	110.072%	79.9%
164	VALLEY COUNTY - CO0253	$ 2,679,490.74	$ 32,720.68	$ 2,712,211.42	$ 2,434,311.90	110.072%	79.9%
165	WHEATLAND COUNTY - CO0254	$ 731,584.86	$ 8,933.91	$ 740,518.77	$ 664,643.33	110.072%	79.9%
166	WIBAUX COUNTY - CO0255	$ 1,082,880.48	$ 13,223.51	$ 1,096,103.99	$ 983,794.61	110.072%	79.9%
167	YELLOWSTONE COUNTY - CO0256	$ 13,999,854.23	$ 170,959.59	$ 14,170,813.82	$ 12,718,838.90	110.072%	79.9%
168							
169	LEGISLATIVE COUNCIL - CP1104	$ 7,449,821.38	$ -	$ 7,449,821.38	$ 6,685,306.08	111.436%	79.9%
170	CONSUMER COUNSEL - CP1112	$ 325,491.00	$ -	$ 325,491.00	$ 292,088.47	111.436%	79.9%
171	SUPREME COURT - CP2110	$ 16,200,458.71	$ -	$ 16,200,458.71	$ 14,537,935.69	111.436%	79.9%
172	GOVERNORS OFFICE - CP3101	$ 3,440,680.80	$ -	$ 3,440,680.80	$ 3,087,591.32	111.436%	79.9%
173	SECRETARY OF STATE - CP3201	$ 2,456,299.11	$ -	$ 2,456,299.11	$ 2,204,228.87	111.436%	79.9%
174	COMM OF POLITICAL PRACTIC - CP3202	$ 308,270.98	$ -	$ 308,270.98	$ 276,635.58	111.436%	79.9%
175	STATE AUDITOR'S OFFICE - CP3401	$ 4,483,839.27	$ -	$ 4,483,839.27	$ 4,023,698.78	111.436%	79.9%
176	SUPT OF PUBLIC INSTRUCTIO - CP3501	$ 6,776,288.62	$ -	$ 6,776,288.62	$ 6,080,892.52	111.436%	79.9%
177	BOARD OF CRIME CONTROL - CP4107	$ 902,412.02	$ -	$ 902,412.02	$ 809,804.76	111.436%	79.9%
178	DEPARTMENT OF JUSTICE - CP4110	$ 20,775,723.02	$ -	$ 20,775,723.02	$ 18,643,677.36	111.436%	79.9%
179	PUBLIC SERVICE COMMISSION - CP4201	$ 2,154,314.50	$ -	$ 2,154,314.50	$ 1,933,234.54	111.436%	79.9%
180	BOARD OF PUBLIC EDUCATION - CP5101	$ 64,091.72	$ -	$ 64,091.72	$ 57,514.43	111.436%	79.9%
181	COMM OF HIGHER EDUCATION - CP5102	$ 3,420,435.02	$ -	$ 3,420,435.02	$ 3,069,423.33	111.436%	79.9%
182	SCHOOL FOR THE DEAF & BLI - CP5113	$ 1,781,925.04	$ -	$ 1,781,925.04	$ 1,599,060.37	111.436%	79.9%

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

Schedule of Employer's Proportionate Share of the Net Pension Liability

as of June 30, 2014

		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**
183	MONTANA ARTS COUNCIL - CP5114	$ 450,143.44	$ -	$ 450,143.44	$ 403,948.90	111.436%	79.9%
184	MONTANA STATE LIBRARY - CP5115	$ 1,697,059.20	$ -	$ 1,697,059.20	$ 1,522,903.60	111.436%	79.9%
185	MONTANA HISTORICAL SOCIET - CP5117	$ 2,558,823.59	$ -	$ 2,558,823.59	$ 2,296,232.12	111.436%	79.9%
186	DEPARTMENT OF FISH WILDL - CP5201	$ 27,249,406.12	$ -	$ 27,249,406.12	$ 24,453,018.30	111.436%	79.9%
187	DEPT OF ENVIRONMENTAL QUA - CP5301	$ 22,788,613.67	$ -	$ 22,788,613.67	$ 20,450,001.22	111.436%	79.9%
188	DEPARTMENT OF TRANSPORTAT - CP5401	$ 108,457,842.51	$ -	$ 108,457,842.51	$ 97,327,684.75	111.436%	79.9%
189	DEPARTMENT OF LIVESTOCK - CP5603	$ 3,944,389.18	$ -	$ 3,944,389.18	$ 3,539,608.27	111.436%	79.9%
190	DEPT OF NATURAL RESOURCES - CP5706	$ 27,876,674.17	$ -	$ 27,876,674.17	$ 25,015,914.91	111.436%	79.9%
191	DEPARTMENT OF REVENUE - CP5801	$ 27,581,374.82	$ -	$ 27,581,374.82	$ 24,750,919.61	111.436%	79.9%
192	DEPARTMENT OF ADMINISTRAT - CP6101	$ 27,336,087.93	$ -	$ 27,336,087.93	$ 24,530,804.64	111.436%	79.9%
193	MONTANA STATE FUND - CP6103	$ 16,863,199.71	$ -	$ 16,863,199.71	$ 15,132,664.91	111.436%	79.9%
194	PUBLIC EMPLOYEES' RETIREM - CP6104	N/A	N/A	N/A	$ 1,964,744.65	N/A	N/A
195	TEACHERS' RETIREMENT SYST - CP6105	$ 1,009,567.03	$ -	$ 1,009,567.03	$ 905,963.23	111.436%	79.9%
196	OFFICE OF PUBLIC DEFENDER - CP6108	$ 10,540,433.51	$ -	$ 10,540,433.51	$ 9,458,753.42	111.436%	79.9%
197	DEPARTMENT OF AGRICULTURE - CP6201	$ 4,397,703.64	$ -	$ 4,397,703.64	$ 3,946,402.56	111.436%	79.9%
198	DEPARTMENT OF CORRECTIONS - CP6401	$ 25,279,222.69	$ -	$ 25,279,222.69	$ 22,685,018.89	111.436%	79.9%
199	DEPARTMENT OF COMMERCE - CP6501	$ 10,398,261.20	$ -	$ 10,398,261.20	$ 9,331,171.11	111.436%	79.9%
200	DEPARTMENT OF LABOR & IND - CP6602	$ 36,712,334.77	$ -	$ 36,712,334.77	$ 32,944,842.52	111.436%	79.9%
201	DEPARTMENT OF MILITARY AF - CP6701	$ 8,350,344.73	$ -	$ 8,350,344.73	$ 7,493,415.91	111.436%	79.9%
202	DEPT OF PUBLIC HEALTH & H - CP6901	$ 125,229,757.45	$ -	$ 125,229,757.45	$ 112,378,432.66	111.436%	79.9%
203							
204	BEAVERHEAD COUNTY HIGH SC - HS0401	$ 471,924.53	$ 22,060.94	$ 493,985.47	$ 443,583.57	106.389%	79.9%
205	JORDAN PUBLIC SCHOOLS - HS0421	$ 185,812.99	$ 8,686.09	$ 194,499.08	$ 174,654.17	106.389%	79.9%
206	JEFFERSON COUNTY HIGH SCH - HS0425	$ 204,743.58	$ 9,571.17	$ 214,314.75	$ 192,447.90	106.389%	79.9%
207	POWDER RIVER COUNTY HIGH - HS0452	$ 334,156.14	$ 15,620.66	$ 349,776.80	$ 314,088.77	106.389%	79.9%
208	POWELL COUNTY HIGH SCHOOL - HS0453	$ 188,352.97	$ 8,805.00	$ 197,157.97	$ 177,041.64	106.389%	79.9%
209	SWEET GRASS COUNTY HIGH S - HS0465	$ 359,181.62	$ 16,790.45	$ 375,972.07	$ 337,611.28	106.389%	79.9%
210							
211	HOUSING AUTHORITY OF ANAC - OA0500	$ 364,700.33	$ 4,453.51	$ 369,153.84	$ 331,329.48	110.072%	79.9%
212	HELENA REGIONAL AIRPORT A - OA0501	$ 1,087,194.81	$ 13,276.34	$ 1,100,471.15	$ 987,714.18	110.072%	79.9%
213	BITTERROOT CONSERVATION D - OA0503	$ 55,314.15	$ 675.50	$ 55,989.65	$ 50,252.80	110.072%	79.9%
214	HUMAN RESOURCES COUNCIL D - OA0504	$ 2,113,624.85	$ 25,810.70	$ 2,139,435.55	$ 1,920,223.86	110.072%	79.9%
215	HOUSING AUTHORITY OF BUTT - OA0506	$ 748,012.49	$ 9,134.44	$ 757,146.93	$ 679,567.82	110.072%	79.9%
216	FORT SHAW IRRIGATION DIST - OA0507	$ 124,077.75	$ 1,515.18	$ 125,592.93	$ 112,724.35	110.072%	79.9%
217	HOUSING AUTHORITY OF GLAS - OA0509	$ 145,605.61	$ 1,778.00	$ 147,383.61	$ 132,282.46	110.072%	79.9%
218	GREENFIELDS IRRIGATION DI - OA0510	$ 804,230.78	$ 9,820.88	$ 814,051.66	$ 730,642.03	110.072%	79.9%
219	CHOUTEAU COUNTY CONSERVAT - OA0511	$ 12,274.11	$ 149.86	$ 12,423.97	$ 11,151.00	110.072%	79.9%
220	GREAT FALLS INT AIRPORT - OA0514	$ 602,569.17	$ 7,358.33	$ 609,927.50	$ 547,432.81	110.072%	79.9%
221	MISSOULA RURAL FIRE DISTR - OA0515	$ 991,438.01	$ 12,106.96	$ 1,003,544.97	$ 900,719.46	110.072%	79.9%
222	CENTER FOR MENTAL HEALTH - OA0516	$ 707,277.03	$ 8,636.90	$ 715,913.93	$ 642,559.74	110.072%	79.9%
223	HELENA HOUSING AUTHORITY - OA0517	$ 658,121.55	$ 8,036.67	$ 666,158.22	$ 597,902.11	110.072%	79.9%
224	HILL CO PUBLIC CEMETERY D - OA0518	$ 84,568.97	$ 1,032.64	$ 85,601.61	$ 76,830.70	110.072%	79.9%
225	WHITEFISH HOUSING AUTHORI - OA0522	$ 106,891.24	$ 1,305.32	$ 108,196.56	$ 97,110.58	110.072%	79.9%
226	MILES COMMUNITY COLLEGE - OA0524	$ 1,048,591.38	$ 12,804.89	$ 1,061,396.27	$ 952,643.22	110.072%	79.9%
227	MALTA IRRIGATION DISTRICT - OA0525	$ 386,920.72	$ 4,724.98	$ 391,645.70	$ 351,516.67	110.072%	79.9%
228	RICHLAND CO HOUSING AUTHO - OA0526	$ 461,014.39	$ 5,629.65	$ 466,644.04	$ 418,830.59	110.072%	79.9%
229	PONDERA CO CANAL & RESERV - OA0527	$ 523,694.04	$ 6,395.01	$ 530,089.05	$ 475,774.97	110.072%	79.9%
230	FLATHEAD VALLEY COMM COLL - OA0529	$ 6,231,238.47	$ 76,092.87	$ 6,307,331.34	$ 5,661,067.45	110.072%	79.9%
231	DAWSON COLLEGE - OA0530	$ 811,510.60	$ 9,909.79	$ 821,420.39	$ 737,255.85	110.072%	79.9%
232	PRAIRIE COUNTY HOSPITAL D - OA0531	$ 689,694.33	$ 8,422.32	$ 698,116.65	$ 626,585.93	110.072%	79.9%
233	GALLATIN AIRPORT AUTHORIT - OA0534	$ 1,745,531.07	$ 21,315.58	$ 1,766,846.65	$ 1,585,811.38	110.072%	79.9%
234	HELENA VALLEY IRRIGATION - OA0537	$ 202,334.41	$ 2,470.79	$ 204,805.20	$ 183,820.45	110.072%	79.9%
235	DEER LODGE COUNTY HEAD ST - OA0538	$ 410,164.56	$ 5,008.74	$ 415,173.30	$ 372,633.76	110.072%	79.9%
236	GLASGOW IRRIGATION DISTRI - OA0541	$ 148,226.80	$ 1,810.02	$ 150,036.82	$ 134,663.64	110.072%	79.9%
237	LEWIS & CLARK LIBRARY - OA0544	$ 1,136,635.67	$ 13,880.09	$ 1,150,515.76	$ 1,032,631.26	110.072%	79.9%
238	BILLINGS HOUSING AUTHORIT - OA0547	$ 1,131,987.58	$ 13,823.34	$ 1,145,810.92	$ 1,028,408.39	110.072%	79.9%
239	YELLOWSTONE WEST CARBON S - OA0548	$ 54,707.03	$ 668.07	$ 55,375.10	$ 49,701.29	110.072%	79.9%
240	FLATHEAD SPECIAL EDUC COO - OA0549	$ 39,065.29	$ 477.00	$ 39,542.29	$ 35,490.70	110.072%	79.9%

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
a Special Funding Situation
as of June 30

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

		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
241	MISSOULA COUNTY AIRPORT - OA0550	$ 1,747,436.63	$ 21,338.95	$ 1,768,775.58	$ 1,587,542.65	110.072%	79.9%
242	GALLATIN-MADISON SEC - OA0551	$ 46,404.97	$ 566.72	$ 46,971.69	$ 42,158.87	110.072%	79.9%
243	CENTRAL MONTANA LEARNING - OA0552	$ 55,908.04	$ 682.80	$ 56,590.84	$ 50,792.28	110.072%	79.9%
244	EASTERN YELLOWSTONE COUNT - OA0554	$ 21,368.82	$ 260.93	$ 21,629.75	$ 19,413.56	110.072%	79.9%
245	MISSOULA AREA SEC - OA0555	$ 72,319.73	$ 883.05	$ 73,202.78	$ 65,702.40	110.072%	79.9%
246	CROWN HILL CEMETERY DISTR - OA0556	$ 43,202.06	$ 527.54	$ 43,729.60	$ 39,249.00	110.072%	79.9%
247	FLATHEAD MUNICIPAL AIRPOR - OA0557	$ 1,023,371.18	$ 12,496.93	$ 1,035,868.11	$ 929,730.62	110.072%	79.9%
248	BIG FORK CO WATER & SEWER - OA0558	$ 210,512.28	$ 2,570.65	$ 213,082.93	$ 191,249.96	110.072%	79.9%
249	SANDERS SPEC ED COOP - OA0560	$ 43,125.04	$ 526.59	$ 43,651.63	$ 39,179.10	110.072%	79.9%
250	NORTH CENTRAL LEARNING SE - OA0562	$ 29,883.56	$ 364.98	$ 30,248.54	$ 27,149.16	110.072%	79.9%
251	FLATHEAD CONSERVATION DIS - OA0565	$ 122,496.36	$ 1,495.85	$ 123,992.21	$ 111,287.72	110.072%	79.9%
252	GREAT DIVIDE EDUCATION SE - OA0566	$ 90,388.48	$ 1,103.85	$ 91,492.33	$ 82,117.73	110.072%	79.9%
253	GARDINER - PARK COUNTY WA - OA0567	$ 155,254.20	$ 1,895.96	$ 157,150.16	$ 141,048.06	110.072%	79.9%
254	CENTRAL VALLEY FIRE DISTR - OA0569	$ 47,352.35	$ 578.21	$ 47,930.56	$ 43,019.44	110.072%	79.9%
255	BEAR PAW COOPERATIVE - OA0570	$ 34,870.82	$ 425.78	$ 35,296.60	$ 31,680.00	110.072%	79.9%
256	JUDITH BASIN CONSERVATION - OA0571	$ 22,015.40	$ 268.77	$ 22,284.17	$ 20,000.98	110.072%	79.9%
257	PONDERA COUNTY CEMETERY D - OA0572	$ 38,239.13	$ 467.00	$ 38,706.13	$ 34,740.21	110.072%	79.9%
258	BERT MOONEY AIRPORT AUTHO - OA0574	$ 419,174.00	$ 5,118.74	$ 424,292.74	$ 380,818.75	110.072%	79.9%
259	VICTOR WATER & SEWER - OA0575	$ 35,492.40	$ 433.35	$ 35,925.75	$ 32,244.74	110.072%	79.9%
260	CASCADE CONSERVATION DIST - OA0576	$ 82,760.30	$ 1,010.61	$ 83,770.91	$ 75,187.60	110.072%	79.9%
261	LINCOLN COUNTY RURAL FIRE - OA0578	$ 83,602.54	$ 1,020.88	$ 84,623.42	$ 75,952.85	110.072%	79.9%
262	LOCKWOOD RURAL FIRE DIST - OA0579	$ 43,562.58	$ 531.99	$ 44,094.57	$ 39,576.43	110.072%	79.9%
263	PONDERA COUNTY COUNCIL ON - OA0580	$ 22,968.72	$ 280.52	$ 23,249.24	$ 20,866.98	110.072%	79.9%
264	PORT OF MONTANA - PORT AU - OA0581	$ 232,182.56	$ 2,835.37	$ 235,017.93	$ 210,937.48	110.072%	79.9%
265	TETON COUNTY CONSERVATION - OA0582	$ 10,702.45	$ 130.67	$ 10,833.12	$ 9,723.14	110.072%	79.9%
266	SIDNEY RICHLAND AIRPORT A - OA0583	$ 62,829.10	$ 767.25	$ 63,596.35	$ 57,080.04	110.072%	79.9%
267	GALLATIN CONSERVATION DIS - OA0584	$ 4,358.11	$ 53.24	$ 4,411.35	$ 3,959.34	110.072%	79.9%
268	PRAIRIE VIEW SPECIAL SERV - OA0585	$ -	$ -	$ -	$ 0.04	0.000%	79.9%
269	LAKESIDE CO WATER & SEWER - OA0586	$ 261,524.67	$ 3,193.59	$ 264,718.26	$ 237,594.71	110.072%	79.9%
270	BIG SKY ECONOMIC DEVELOPM - OA0587	$ 414,984.80	$ 5,067.53	$ 420,052.33	$ 377,012.87	110.072%	79.9%
271	BIG COUNTRY EDUCATIONAL C - OA0588	$ 21,570.70	$ 263.50	$ 21,834.20	$ 19,596.88	110.072%	79.9%
272	BIG SKY SPECIAL EDUCATION - OA0589	$ 35,684.42	$ 435.78	$ 36,120.20	$ 32,419.16	110.072%	79.9%
273	FALLON MEDICAL COMPLEX - OA0592	$ 413,613.53	$ 5,050.90	$ 418,664.43	$ 375,767.10	110.072%	79.9%
274	HUMAN RESOURCES COUNCIL D - OA0594	$ 1,283,931.72	$ 15,678.76	$ 1,299,610.48	$ 1,166,449.30	110.072%	79.9%
275	FLATHEAD JOINT BD OF CONT - OA0597	$ 18,728.84	$ 228.77	$ 18,957.61	$ 17,015.10	110.072%	79.9%
276	NO MONTANA JOINT REFUSE D - OA0598	$ 393,531.26	$ 4,805.65	$ 398,336.91	$ 357,522.28	110.072%	79.9%
277	FERGUS COUNTY CONSERVATIO - OA0599	$ 30,975.93	$ 378.22	$ 31,354.15	$ 28,141.51	110.072%	79.9%
278	GRANITE CO HOSPITAL & NUR - OA9003	$ 1,750,990.20	$ 21,382.19	$ 1,772,372.39	$ 1,590,771.08	110.072%	79.9%
279	PRICKLEY PEAR SPECIAL SVC - OA9004	$ 32,679.06	$ 399.03	$ 33,078.09	$ 29,688.83	110.072%	79.9%
280	UPPER MUSSELSHELL CONSERV - OA9009	$ 13,902.12	$ 169.72	$ 14,071.84	$ 12,630.00	110.072%	79.9%
281	URBAN TRANS DIST/DAWSON C - OA9010	$ 148,876.35	$ 1,818.00	$ 150,694.35	$ 135,253.96	110.072%	79.9%
282	GALLATIN CANYON CONSOL RR - OA9012	$ 22,442.67	$ 274.04	$ 22,716.71	$ 20,389.05	110.072%	79.9%
283	BIG SKY CO WATER & SEWER - OA9013	$ 139,967.17	$ 1,709.22	$ 141,676.39	$ 127,159.86	110.072%	79.9%
284	BITTERROOT VALLEY SEC - OA9015	$ 13,235.67	$ 161.61	$ 13,397.28	$ 12,024.47	110.073%	79.9%
285	HELENA BUSINESS IMPROVEME - OA9016	$ 76,218.13	$ 930.62	$ 77,148.75	$ 69,244.05	110.072%	79.9%
286	ROUNDUP COMMUNITY LIBRARY - OA9017	$ 12,990.28	$ 158.64	$ 13,148.92	$ 11,801.58	110.072%	79.9%
287	MALTA CEMETERY DISTRICT - OA9020	$ 36,247.76	$ 442.68	$ 36,690.44	$ 32,931.03	110.072%	79.9%
288	LARCHMONT GOLF COURSE - OA9022	$ 220,742.73	$ 2,695.64	$ 223,438.37	$ 200,544.37	110.072%	79.9%
289	LEWIS & CLARK CONSERVATIO - OA9023	$ 48,612.81	$ 593.61	$ 49,206.42	$ 44,164.71	110.072%	79.9%
290	YELLOWSTONE CITY-COUNTY H - OA9026	$ 12,267,788.82	$ 149,808.32	$ 12,417,597.14	$ 11,145,261.11	110.072%	79.9%
291	TWIN BRIDGES PUBLIC LIBRA - OA9035	$ 21,776.22	$ 265.93	$ 22,042.15	$ 19,783.60	110.072%	79.9%
292	LIBERTY CO CONSERVATION D - OA9037	$ 15,262.71	$ 186.47	$ 15,449.18	$ 13,866.15	110.072%	79.9%
293	GRANITE CONSERVATION DIST - OA9038	$ 25,543.69	$ 312.01	$ 25,855.70	$ 23,206.50	110.071%	79.9%
294	HINSDALE WATER & SEWER DI - OA9042	$ 26,966.44	$ 329.30	$ 27,295.74	$ 24,499.00	110.072%	79.9%
295	PETROLEUM CO CONSERVATION - OA9048	$ 78,398.41	$ 957.24	$ 79,355.65	$ 71,224.77	110.072%	79.9%
296	PARK CO RURAL FIRE DISTRI - OA9051	$ 67,187.75	$ 820.49	$ 68,008.24	$ 61,039.92	110.072%	79.9%
297	VALLEY COUNTY CONSERVATIO - OA9052	$ 15,775.65	$ 192.56	$ 15,968.21	$ 14,332.14	110.072%	79.9%
298	SEELEY LAKE MISSOULA CO W - OA9053	$ 104,767.05	$ 1,279.38	$ 106,046.43	$ 95,180.67	110.072%	79.9%

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
a Special Funding Situation
as of June 30

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

		BD	BE	BF	BG	BH	BI
		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**
299	DRY PRAIRIE RURAL WATER - OA9054	$ 541,512.53	$ 6,612.70	$ 548,125.23	$ 491,963.13	110.072%	79.9%
300	LOCKWOOD WATER & SEWER DI - OA9056	$ 208,068.38	$ 2,540.79	$ 210,609.17	$ 189,029.72	110.072%	79.9%
301	PABLO-LAKE COUNTY WATER & - OA9058	$ 184,992.64	$ 2,259.05	$ 187,251.69	$ 168,065.38	110.072%	79.9%
302	DALY DITCHES IRRIGATION D - OA9059	$ 130,320.74	$ 1,591.52	$ 131,912.26	$ 118,396.17	110.072%	79.9%
303	LINCOLN CONSERVATION DIST - OA9062	$ 22,133.77	$ 270.25	$ 22,404.02	$ 20,108.48	110.072%	79.9%
304	NORTH VALLEY PUBLIC LIBRA - OA9063	$ 125,898.58	$ 1,537.47	$ 127,436.05	$ 114,378.51	110.072%	79.9%
305	PHILLIPS CONSERVATION DIS - OA9069	$ 0.14	$ -	$ 0.14	$ 0.14	96.519%	79.9%
306	PARK COUNTY SEC - OA9072	$ 35,305.12	$ 431.05	$ 35,736.17	$ 32,074.55	110.072%	79.9%
307	NORTHWEST MT EDUC COOP - OA9076	$ 26,209.60	$ 319.98	$ 26,529.58	$ 23,811.44	110.071%	79.9%
308	SHERIDAN DANIELS SEC - OA9078	$ 0.54	$ -	$ 0.54	$ 0.47	115.002%	79.9%
309	FRENCHTOWN RURAL FIRE DIS - OA9079	$ 39,047.46	$ 476.73	$ 39,524.19	$ 35,474.52	110.072%	79.9%
310	RAE WATER AND SEWER DISTR - OA9080	$ 134,859.11	$ 1,646.79	$ 136,505.90	$ 122,519.18	110.072%	79.9%
311	HEBGEN BASIN RURAL FD - OA9082	$ 47,548.01	$ 580.64	$ 48,128.65	$ 43,197.30	110.072%	79.9%
312	MILK RIVER JBC - OA9084	$ 74,790.38	$ 913.32	$ 75,703.70	$ 67,946.94	110.072%	79.9%
313	LAKEVIEW CEMETERY DISTRIC - OA9085	$ 68,965.07	$ 842.11	$ 69,807.18	$ 62,654.60	110.072%	79.9%
314	BUFFALO RAPIDS IRRI PROJE - OA9086	$ 147,963.17	$ 1,806.78	$ 149,769.95	$ 134,424.23	110.072%	79.9%
315	BUFFALO RAPIDS IRRI PROJE - OA9087	$ 138,226.74	$ 1,688.00	$ 139,914.74	$ 125,578.68	110.072%	79.9%
316	FLATHEAD EMERGENCY COMM C - OA9088	$ 1,420,985.83	$ 17,352.31	$ 1,438,338.14	$ 1,290,962.66	110.072%	79.9%
317	NORTH LAKE CO PUBLIC LIBR - OA9089	$ 187,009.95	$ 2,283.64	$ 189,293.59	$ 169,898.19	110.072%	79.9%
318	SOURDOUGH RFD - OA9090	$ 0.14	$ -	$ 0.14	$ 0.15	90.085%	79.9%
319	LIBERTY CO CEMETERY DIST - OA9091	$ 1,654.76	$ 20.13	$ 1,674.89	$ 1,503.36	110.071%	79.9%
320	THOMPSON FALLS PUBLIC LIB - OA9094	$ 34,115.06	$ 416.60	$ 34,531.66	$ 30,993.34	110.072%	79.9%
321	MADISON CONSERVATION DIST - OA9095	$ 46,230.12	$ 564.56	$ 46,794.68	$ 42,000.00	110.072%	79.9%
322	CME/FLATHEAD INDIAN IRRIG - OA9096	$ 1,316,491.33	$ 16,076.31	$ 1,332,567.64	$ 1,196,029.73	110.072%	79.9%
323	CORVALLIS COUNTY SEWER DI - OA9098	$ 31,205.37	$ 381.06	$ 31,586.43	$ 28,350.00	110.072%	79.9%
324	ARLEE-LAKE COUNTY WATER & - OA9100	$ 5,372.37	$ 65.54	$ 5,437.91	$ 4,880.78	110.072%	79.9%
325	RONAN LIBRARY DISTRICT - OA9101	$ 16,513.58	$ 201.61	$ 16,715.19	$ 15,002.57	110.072%	79.9%
326							
327	SCHOOL DISTRICT 1 - BIG T - SD0600	$ 196,013.18	$ 9,163.08	$ 205,176.26	$ 184,241.80	106.389%	79.9%
328	SCHOOL DISTRICT 1 - BUTTE - SD0601	$ 4,120,693.84	$ 192,628.65	$ 4,313,322.49	$ 3,873,229.47	106.389%	79.9%
329	SCHOOL DISTRICT 1 - CHOTE - SD0602	$ 327,631.95	$ 15,315.68	$ 342,947.63	$ 307,956.30	106.389%	79.9%
330	SCHOOL DISTRICT 1 - CIRCL - SD0603	$ 283,152.80	$ 13,236.48	$ 296,389.28	$ 266,148.29	106.389%	79.9%
331	SCHOOL DISTRICT 1 - CLANC - SD0604	$ 225,313.12	$ 10,532.73	$ 235,845.85	$ 211,782.25	106.389%	79.9%
332	SCHOOL DISTRICT 1 - CORVA - SD0605	$ 886,707.99	$ 41,450.55	$ 928,158.54	$ 833,457.54	106.389%	79.9%
333	SCHOOL DISTRICT 1 - DEER - SD0606	$ 556,912.66	$ 26,033.80	$ 582,946.46	$ 523,467.77	106.389%	79.9%
334	SCHOOL DISTRICT 1 - GLASG - SD0607	$ 887,834.40	$ 41,503.25	$ 929,337.65	$ 834,516.49	106.389%	79.9%
335	SCHOOL DISTRICT 1 - GLEND - SD0608	$ 1,039,574.50	$ 48,596.73	$ 1,088,171.23	$ 977,143.85	106.389%	79.9%
336	GREAT FALLS PUBLIC SCHOOL - SD0609	$ 9,820,461.18	$ 459,073.70	$ 10,279,534.88	$ 9,230,702.86	106.389%	79.9%
337	SCHOOL DISTRICT 1 - HELEN - SD0610	$ 5,978,024.36	$ 279,452.62	$ 6,257,476.98	$ 5,619,019.81	106.389%	79.9%
338	SCHOOL DISTRICT 1 - LEWIS - SD0612	$ 1,736,424.88	$ 81,172.02	$ 1,817,596.90	$ 1,632,145.41	106.389%	79.9%
339	SCHOOL DISTRICT 1 - MILES - SD0613	$ 1,183,214.69	$ 55,311.32	$ 1,238,526.01	$ 1,112,157.79	106.389%	79.9%
340	SCHOOL DISTRICT 1 - MISSO - SD0614 - SD7614 - SD9614	$ 8,783,314.23	$ 410,590.34	$ 9,193,904.57	$ 8,255,840.83	106.389%	79.9%
341	SCHOOL DISTRICT 1 - PLAIN - SD0615	$ 337,581.06	$ 15,780.78	$ 353,361.84	$ 317,307.98	106.389%	79.9%
342	SCHOOL DISTRICT 1 - PHILI - SD0616	$ 206,323.89	$ 9,644.95	$ 215,968.84	$ 193,933.37	106.389%	79.9%
343	SCHOOL DISTRICT 1 - RED L - SD0617	$ 428,170.34	$ 20,015.52	$ 448,185.86	$ 402,456.91	106.389%	79.9%
344	SCHOOL DISTRICT 1 - SCOBE - SD0618	$ 150,640.30	$ 7,042.00	$ 157,682.30	$ 141,593.68	106.389%	79.9%
345	SCHOOL DISTRICT 1 - HEART - SD0619	$ 325,975.97	$ 15,238.25	$ 341,214.22	$ 306,399.65	106.389%	79.9%
346	SCHOOL DISTRICT 1 - KALIS - SD0620	$ 336,139.66	$ 15,713.49	$ 351,853.15	$ 315,953.01	106.389%	79.9%
347	SCHOOL DISTRICT 1 & 7 - - SD0621	$ 105,690.10	$ 4,940.64	$ 110,630.74	$ 99,343.01	106.389%	79.9%
348	SCHOOL DISTRICT 2 - ALDER - SD0622	$ 18,684.25	$ 873.46	$ 19,557.71	$ 17,562.16	106.389%	79.9%
349	SCHOOL DISTRICT 2 - FRAZE - SD0623	$ 222,360.33	$ 10,394.49	$ 232,754.82	$ 209,006.62	106.389%	79.9%
350	SCHOOL DISTRICT 2 & 11 - - SD0624	$ 362,376.29	$ 16,939.90	$ 379,316.19	$ 340,614.07	106.389%	79.9%
351	SCHOOL DISTRICT 2 - ALBER - SD0625	$ 210,642.14	$ 9,846.82	$ 220,488.96	$ 197,992.15	106.389%	79.9%
352	SCHOOL DISTRICT 2 - BILLI - SD0626 - SD9626	$ 13,111,068.40	$ 612,898.40	$ 13,723,966.80	$ 12,323,695.87	106.389%	79.9%
353	SCHOOL DISTRICT 2 - BRID - SD0627	$ 296,688.58	$ 13,869.28	$ 310,557.86	$ 278,871.32	106.389%	79.9%
354	SCHOOL DISTRICT 2 - DODSO - SD0629	$ 123,851.82	$ 5,789.64	$ 129,641.46	$ 116,413.93	106.389%	79.9%
355	SCHOOL DISTRICT 2 - SUNBU - SD0631	$ 279,119.94	$ 13,047.84	$ 292,167.78	$ 262,357.66	106.389%	79.9%
356	SCHOOL DISTRICT 2 - THOMP - SD0632	$ 437,934.73	$ 20,471.98	$ 458,406.71	$ 411,634.97	106.389%	79.9%

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

Schedule of Employer's Proportionate Share of the Net Pension Liability

as of June 30, 2014

		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
357	SCHOOL DISTRICT 2 - STEVE - SD0633	$ 753,317.57	$ 35,215.12	$ 788,532.69	$ 708,077.86	106.389%	79.9%
358	SCHOOL DISTRICT 2 - DEER - SD0635	$ 57,313.90	$ 2,679.29	$ 59,993.19	$ 53,871.86	106.389%	79.9%
359	SCHOOL DISTRICT 3 - CASCA - SD0637	$ 434,662.77	$ 20,319.02	$ 454,981.79	$ 408,559.51	106.389%	79.9%
360	SCHOOL DISTRICT 3 - FAIR - SD0638	$ 94,336.88	$ 4,409.86	$ 98,746.74	$ 88,671.50	106.389%	79.9%
361	SCHOOL DISTRICT 3 - MANHA - SD0640	$ 352,314.34	$ 16,469.39	$ 368,783.73	$ 331,156.42	106.389%	79.9%
362	SCHOOL DISTRICT 3 - RAMSA - SD0641	$ 168,807.56	$ 7,891.13	$ 176,698.69	$ 158,669.94	106.389%	79.9%
363	SCHOOL DISTRICT 3 - SUPER - SD0642	$ 455,012.33	$ 21,270.31	$ 476,282.64	$ 427,687.06	106.389%	79.9%
364	SCHOOL DISTRICT 3 - HAMIL - SD0643	$ 1,285,349.34	$ 60,085.75	$ 1,345,435.09	$ 1,208,159.01	106.389%	79.9%
365	SCHOOL DISTRICT 3 - WOLF - SD0644	$ 108,979.09	$ 5,094.42	$ 114,073.51	$ 102,434.45	106.389%	79.9%
366	SCHOOL DISTRICT 3 - WESTB - SD0645	$ 168,378.93	$ 7,871.14	$ 176,250.07	$ 158,267.14	106.389%	79.9%
367	SCHOOL DISTRICT 4 - FORSY - SD0648	$ 633,532.53	$ 29,615.47	$ 663,148.00	$ 595,486.25	106.389%	79.9%
368	SCHOOL DISTRICT 4 - HELLG - SD0649	$ 1,017,689.09	$ 47,573.55	$ 1,065,262.64	$ 956,572.69	106.389%	79.9%
369	SCHOOL DISTRICT 4 - LIBBY - SD0650	$ 697,129.82	$ 32,588.53	$ 729,718.35	$ 655,264.39	106.389%	79.9%
370	SCHOOL DISTRICT 4 - LIVIN - SD0651	$ 1,420,280.06	$ 66,393.34	$ 1,486,673.40	$ 1,334,986.56	106.389%	79.9%
371	SCHOOL DISTRICT 4 & 47 - - SD0652	$ 302,704.97	$ 14,150.48	$ 316,855.45	$ 284,526.27	106.389%	79.9%
372	SCHOOL DISTRICT 4 & 28 - - SD0653	$ 167,283.19	$ 7,819.79	$ 175,102.98	$ 157,237.22	106.389%	79.9%
373	SCHOOL DISTRICT 4 - SWAN - SD0654	$ 84,451.01	$ 3,947.86	$ 88,398.87	$ 79,379.35	106.389%	79.9%
374	SCHOOL DISTRICT 5 - BASIN - SD0656	$ 12,003.18	$ 561.05	$ 12,564.23	$ 11,282.32	106.389%	79.9%
375	SCHOOL DISTRICT 5 - KALIS - SD0657	$ 5,027,685.44	$ 235,027.39	$ 5,262,712.83	$ 4,725,752.49	106.389%	79.9%
376	SCHOOL DISTRICT 5 - PARK - SD0658	$ 289,919.14	$ 13,552.68	$ 303,471.82	$ 272,508.36	106.389%	79.9%
377	SCHOOL DISTRICT 5 - SAND - SD0659	$ 291,153.52	$ 13,610.38	$ 304,763.90	$ 273,668.53	106.389%	79.9%
378	SCHOOL DISTRICT 5 - SHERI - SD0660	$ 240,427.46	$ 11,239.17	$ 251,666.63	$ 225,988.80	106.389%	79.9%
379	SCHOOL DISTRICT 5 - SIDNE - SD0661	$ 1,416,990.27	$ 66,239.56	$ 1,483,229.83	$ 1,331,894.23	106.389%	79.9%
380	SCHOOL DISTRICT 5 - TERRY - SD0662	$ 207,358.15	$ 9,693.32	$ 217,051.47	$ 194,905.48	106.389%	79.9%
381	SCHOOL DISTRICT 6 - LAME - SD0664	$ 1,181,185.63	$ 55,216.46	$ 1,236,402.09	$ 1,110,250.70	106.389%	79.9%
382	SCHOOL DISTRICT 6 - COLUM - SD0665	$ 579,814.36	$ 27,104.41	$ 606,918.77	$ 544,994.08	106.389%	79.9%
383	SCHOOL DISTRICT 6 - TROUT - SD0666	$ 107,552.96	$ 5,027.80	$ 112,580.76	$ 101,093.99	106.389%	79.9%
384	SCHOOL DISTRICT 6 - COLUM - SD0667	$ 2,197,374.41	$ 102,719.88	$ 2,300,094.29	$ 2,065,413.17	106.389%	79.9%
385	SCHOOL DISTRICT 6 - RYEGA - SD0668	$ 128,833.13	$ 6,022.60	$ 134,855.73	$ 121,096.15	106.389%	79.9%
386	SCHOOL DISTRICT 55F - SU - SD0669	$ 529,357.07	$ 24,745.64	$ 554,102.71	$ 497,567.00	106.389%	79.9%
387	SCHOOL DISTRICT 6 & 1 - S - SD0670	$ 172,042.49	$ 8,042.48	$ 180,084.97	$ 161,710.54	106.389%	79.9%
388	SCHOOL DISTRICT 6 - WIBAU - SD0671	$ 236,141.24	$ 11,038.78	$ 247,180.02	$ 221,960.06	106.389%	79.9%
389	SCHOOL DISTRICT 7 - BOULD - SD0672	$ 231,983.66	$ 10,844.47	$ 242,828.13	$ 218,052.05	106.389%	79.9%
390	SCHOOL DISTRICT 7 - BOZEM - SD0673	$ 5,487,123.03	$ 256,504.71	$ 5,743,627.74	$ 5,157,599.13	106.389%	79.9%
391	SCHOOL DISTRICT 7 - CHARL - SD0674	$ 311,332.68	$ 14,553.70	$ 325,886.38	$ 292,635.96	106.389%	79.9%
392	SCHOOL DISTRICT 7 - GARDI - SD0675	$ 229,518.95	$ 10,729.20	$ 240,248.15	$ 215,735.37	106.389%	79.9%
393	SCHOOL DISTRICT 7 - HINSD - SD0676	$ 203,482.44	$ 9,512.12	$ 212,994.56	$ 191,262.56	106.389%	79.9%
394	SCHOOL DISTRICT 7 & 70 - - SD0677	$ 1,718,844.88	$ 80,350.31	$ 1,799,195.19	$ 1,615,621.25	106.389%	79.9%
395	SCHOOL DISTRICT 7 - LOLO - SD0678	$ 497,088.92	$ 23,237.35	$ 520,326.27	$ 467,236.66	106.389%	79.9%
396	SCHOOL DISTRICT 1 & 7 - T - SD0679	$ 485,823.27	$ 22,710.63	$ 508,533.90	$ 456,647.55	106.389%	79.9%
397	SCHOOL DISTRICT 7 - VICTO - SD0680	$ 316,806.40	$ 14,809.63	$ 331,616.03	$ 297,780.96	106.389%	79.9%
398	SCHOOL DISTRICT 7 - MEDIC - SD0681	$ 317,962.68	$ 14,863.68	$ 332,826.36	$ 298,867.74	106.389%	79.9%
399	SCHOOL DISTRICT 7 - TWIN - SD0682	$ 353,729.39	$ 16,535.60	$ 370,264.99	$ 332,486.50	106.389%	79.9%
400	SCHOOL DISTRICT 7 - JOLIE - SD0683	$ 365,872.83	$ 17,103.27	$ 382,976.10	$ 343,900.66	106.389%	79.9%
401	SCHOOL DISTRICT 7 & 2 - S - SD0684	$ 139,750.30	$ 6,532.84	$ 146,283.14	$ 131,357.71	106.389%	79.9%
402	SCHOOL DISTRICT 8 - ARLEE - SD0685	$ 497,423.09	$ 23,252.89	$ 520,675.98	$ 467,550.78	106.389%	79.9%
403	SCHOOL DISTRICT 8-WHITE S - SD0686	$ 296,897.36	$ 13,879.01	$ 310,776.37	$ 279,067.47	106.389%	79.9%
404	SCHOOL DISTRICT 8 - ELDER - SD0687	$ 90,117.68	$ 4,212.71	$ 94,330.39	$ 84,705.77	106.389%	79.9%
405	SCHOOL DISTRICT 9 - BROWN - SD0690 - SD9690	$ 3,575,757.60	$ 167,154.55	$ 3,742,912.15	$ 3,361,018.80	106.389%	79.9%
406	SCHOOL DISTRICT 9 - DARBY - SD0691	$ 556,429.04	$ 26,011.23	$ 582,440.27	$ 523,013.26	106.389%	79.9%
407	SCHOOL DISTRICT 9 - DIXON - SD0692	$ 156,301.84	$ 7,306.58	$ 163,608.42	$ 146,915.21	106.389%	79.9%
408	SCHOOL DISTRICT 9 - EAST - SD0693	$ 644,802.78	$ 30,142.33	$ 674,945.11	$ 606,079.81	106.389%	79.9%
409	SCHOOL DISTRICT 9 - OPHEI - SD0695	$ 145,960.32	$ 6,823.09	$ 152,783.41	$ 137,194.89	106.389%	79.9%
410	SCHOOL DISTRICT 9 - POPLA - SD0696	$ 1,339,324.52	$ 62,608.84	$ 1,401,933.36	$ 1,258,892.64	106.389%	79.9%
411	SCHOOL DISTRICT 9 & 9 - R - SD0697	$ 179,110.43	$ 8,372.86	$ 187,483.29	$ 168,354.04	106.389%	79.9%
412	SCHOOL DISTRICT 15 - KALI - SD0698	$ 133,692.16	$ 6,249.61	$ 139,941.77	$ 125,663.47	106.389%	79.9%
413	SCHOOL DISTRICT 16 - HARL - SD0699	$ 284,937.15	$ 13,319.85	$ 298,257.00	$ 267,825.50	106.389%	79.9%
414	SCHOOL DISTRICT 10 - ANAC - SD0700	$ 951,927.48	$ 44,499.42	$ 996,426.90	$ 894,760.42	106.389%	79.9%

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
a Special Funding Situation
as of June 30

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

		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
415	SCHOOL DISTRICT 10 - CHIN - SD0701	$ 410,945.86	$ 19,210.44	$ 430,156.30	$ 386,266.89	106.389%	79.9%
416	SCHOOL DISTRICT 10 - CONR - SD0702	$ 613,734.02	$ 28,689.99	$ 642,424.01	$ 576,876.75	106.389%	79.9%
417	SCHOOL DISTRICT 10 - DILL - SD0703	$ 425,672.65	$ 19,898.77	$ 445,571.42	$ 400,109.25	106.389%	79.9%
418	SCHOOL DISTRICT 10 - NOXO - SD0704	$ 151,704.29	$ 7,091.72	$ 158,796.01	$ 142,593.83	106.389%	79.9%
419	SCHOOL DISTRICT 11 - POTO - SD0705	$ 91,473.27	$ 4,276.09	$ 95,749.36	$ 85,979.82	106.389%	79.9%
420	SCHOOL DISTRICT 12 - LIMA - SD0706	$ 121,454.53	$ 5,677.62	$ 127,132.15	$ 114,160.60	106.389%	79.9%
421	SCHOOL DISTRICT 12 - BAKE - SD0707	$ 684,889.09	$ 32,016.27	$ 716,905.36	$ 643,758.68	106.389%	79.9%
422	SCHOOL DISTRICT 13 - BOX - SD0708	$ 869,651.07	$ 40,653.30	$ 910,304.37	$ 817,424.99	106.389%	79.9%
423	SCHOOL DISTRICT 12 - HARL - SD0709	$ 781,203.01	$ 36,518.69	$ 817,721.70	$ 734,288.61	106.389%	79.9%
424	SCHOOL DISTRICT 13 - LONE - SD0710	$ 294,676.14	$ 13,775.10	$ 308,451.24	$ 276,979.68	106.389%	79.9%
425	SCHOOL DISTRICT 12 - ROSE - SD0711	$ 153,784.70	$ 7,188.88	$ 160,973.58	$ 144,549.37	106.389%	79.9%
426	SCHOOL DISTRICT 12 - SACO - SD0712	$ 177,699.44	$ 8,306.78	$ 186,006.22	$ 167,027.83	106.389%	79.9%
427	SCHOOL DISTRICT 12 - STAN - SD0713	$ 172,621.11	$ 8,069.50	$ 180,690.61	$ 162,254.55	106.389%	79.9%
428	SCHOOL DISTRICT 14 - BONN - SD0714	$ 236,927.00	$ 11,075.67	$ 248,002.67	$ 222,698.59	106.389%	79.9%
429	SCHOOL DISTRICT 24 - WORD - SD0715	$ 1,001,737.92	$ 46,827.79	$ 1,048,565.71	$ 941,579.41	106.389%	79.9%
430	SCHOOL DISTRICT 14 - HOT - SD0716	$ 218,315.72	$ 10,205.59	$ 228,521.31	$ 205,204.94	106.389%	79.9%
431	SCHOOL DISTRICT 13 - EURE - SD0717	$ 727,962.38	$ 34,029.79	$ 761,992.17	$ 684,245.22	106.389%	79.9%
432	SCHOOL DISTRICT 3 & 13 - - SD0718	$ 278,842.66	$ 13,035.01	$ 291,877.67	$ 262,097.05	106.389%	79.9%
433	SCHOOL DISTRICT 13 - NASH - SD0719	$ 232,289.04	$ 10,858.65	$ 243,147.69	$ 218,339.10	106.389%	79.9%
434	SCHOOL DISTRICT 15 & 17 - - SD0720	$ 105,712.13	$ 4,941.72	$ 110,653.85	$ 99,363.73	106.389%	79.9%
435	SCHOOL DISTRICT 15 & 6 - - SD0721	$ 562,148.29	$ 26,278.51	$ 588,426.80	$ 528,388.98	106.389%	79.9%
436	SCHOOL DISTRICT 14 - MALT - SD0722	$ 496,112.09	$ 23,191.54	$ 519,303.63	$ 466,318.65	106.389%	79.9%
437	SCHOOL DISTRICT 15 - CUST - SD0723	$ 127,120.53	$ 5,942.47	$ 133,063.00	$ 119,486.47	106.389%	79.9%
438	SCHOOL DISTRICT 15 - CUT - SD0724	$ 1,122,168.59	$ 52,457.71	$ 1,174,626.30	$ 1,054,777.83	106.389%	79.9%
439	SCHOOL DISTRICT 15 - EKAL - SD0725	$ 226,313.87	$ 10,579.35	$ 236,893.22	$ 212,722.90	106.389%	79.9%
440	HAVRE PUBLIC SCHOOLS - SD0726	$ 2,330,160.54	$ 108,927.20	$ 2,439,087.74	$ 2,190,224.95	106.389%	79.9%
441	SCHOOL DISTRICT 17 - CULB - SD0727	$ 418,560.25	$ 19,566.36	$ 438,126.61	$ 393,423.92	106.389%	79.9%
442	SCHOOL DISTRICT 17 H - HA - SD0728	$ 2,214,955.22	$ 103,541.72	$ 2,318,496.94	$ 2,081,938.14	106.389%	79.9%
443	SCHOOL DISTRICT 18 - VALI - SD0729	$ 258,049.08	$ 12,062.90	$ 270,111.98	$ 242,552.16	106.389%	79.9%
444	SCHOOL DISTRICT 20 - GARR - SD0731	$ 9,817.23	$ 458.89	$ 10,276.12	$ 9,227.63	106.390%	79.9%
445	SCHOOL DISTRICT 20 - PLEN - SD0732	$ 450,785.29	$ 21,072.75	$ 471,858.04	$ 423,713.92	106.389%	79.9%
446	SCHOOL DISTRICT 21 - BROA - SD0734	$ 184,741.17	$ 8,635.95	$ 193,377.12	$ 173,646.67	106.389%	79.9%
447	SCHOOL DISTRICT 23 - MISS - SD0736	$ 306,624.86	$ 14,333.71	$ 320,958.57	$ 288,210.81	106.389%	79.9%
448	SCHOOL DISTRICT 23 - POLS - SD0737	$ 1,460,212.19	$ 68,259.98	$ 1,528,472.17	$ 1,372,520.44	106.389%	79.9%
449	SCHOOL DISTRICT 23 - ROBE - SD0738	$ 151,904.01	$ 7,100.91	$ 159,004.92	$ 142,781.50	106.389%	79.9%
450	SCHOOL DISTRICT 24 - THRE - SD0739	$ 258,876.73	$ 12,101.55	$ 270,978.28	$ 243,330.09	106.389%	79.9%
451	SCHOOL DISTRICT 25 - HOBS - SD0740	$ 157,041.93	$ 7,341.17	$ 164,383.10	$ 147,610.94	106.389%	79.9%
452	SCHOOL DISTRICT 26 - LOCK - SD0741	$ 645,000.47	$ 30,151.52	$ 675,151.99	$ 606,265.71	106.389%	79.9%
453	SCHOOL DISTRICT 27 - MONT - SD0742	$ 223,897.13	$ 10,466.38	$ 234,363.51	$ 210,451.12	106.389%	79.9%
454	SCHOOL DISTRICT 28 - ST I - SD0743	$ 625,598.29	$ 29,244.68	$ 654,842.97	$ 588,028.64	106.389%	79.9%
455	SCHOOL DISTRICT 29 - SOME - SD0744	$ 311,679.69	$ 14,570.05	$ 326,249.74	$ 292,962.05	106.389%	79.9%
456	SCHOOL DISTRICT 29 - BELT - SD0745	$ 289,965.49	$ 13,554.84	$ 303,520.33	$ 272,551.90	106.389%	79.9%
457	SCHOOL DISTRICT 20 - WHIT - SD0746	$ 171,134.03	$ 7,999.91	$ 179,133.94	$ 160,856.75	106.389%	79.9%
458	SCHOOL DISTRICT 33 - GOLD - SD0748	$ 17,587.16	$ 822.11	$ 18,409.27	$ 16,531.00	106.389%	79.9%
459	SCHOOL DISTRICT 32 - CLIN - SD0749	$ 160,244.71	$ 7,490.89	$ 167,735.60	$ 150,621.40	106.389%	79.9%
460	SCHOOL DISTRICT 30 - POWE - SD0751	$ 220,979.61	$ 10,330.04	$ 231,309.65	$ 207,708.77	106.389%	79.9%
461	SCHOOL DISTRICT 30 - RONA - SD0752	$ 1,466,459.92	$ 68,551.99	$ 1,535,011.91	$ 1,378,393.12	106.389%	79.9%
462	SCHOOL DISTRICT 32 J - AS - SD0754	$ 91,792.04	$ 4,290.95	$ 96,082.99	$ 86,279.62	106.389%	79.9%
463	SCHOOL DISTRICT 38 - BIG - SD0755	$ 831,113.04	$ 38,851.66	$ 869,964.70	$ 781,201.22	106.389%	79.9%
464	SCHOOL DISTRICT 30 & 6 - - SD0756	$ 145,959.64	$ 6,823.09	$ 152,782.73	$ 137,194.22	106.389%	79.9%
465	SCHOOL DISTRICT 3 - BELFR - SD0757	$ 109,634.72	$ 5,125.09	$ 114,759.81	$ 103,050.75	106.389%	79.9%
466	SCHOOL DISTRICT 43 - TURN - SD0758	$ 142,284.73	$ 6,651.35	$ 148,936.08	$ 133,740.00	106.389%	79.9%
467	SCHOOL DISTRICT 40 - FREN - SD0759	$ 1,210,910.69	$ 56,605.97	$ 1,267,516.66	$ 1,138,190.60	106.389%	79.9%
468	LAVINA K-12 - SD0760	$ 118,016.23	$ 5,516.96	$ 123,533.19	$ 110,928.84	106.389%	79.9%
469	SCHOOL DISTRICT 44 - BELG - SD0761	$ 3,424,076.01	$ 160,064.04	$ 3,584,140.05	$ 3,218,446.34	106.389%	79.9%
470	SCHOOL DISTRICT 44 - MOOR - SD0762	$ 126,124.65	$ 5,895.99	$ 132,020.64	$ 118,550.37	106.389%	79.9%
471	SCHOOL DISTRICT 44 - WHIT - SD0763	$ 1,083,108.17	$ 50,631.61	$ 1,133,739.78	$ 1,018,063.25	106.389%	79.9%
472	SCHOOL DISTRICT 45 - AUGU - SD0764	$ 163,500.32	$ 7,643.04	$ 171,143.36	$ 153,681.40	106.389%	79.9%

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

Schedule of Employer's Proportionate Share of the Net Pension Liability

as of June 30, 2014

		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
473	SCHOOL DISTRICT 45 - WOLF - SD0765	$ 1,072,488.42	$ 50,135.28	$ 1,122,623.70	$ 1,008,081.17	106.389%	79.9%
474	SCHOOL DISTRICT 44 - GERA - SD0766	$ 156,944.23	$ 7,336.57	$ 164,280.80	$ 147,519.08	106.389%	79.9%
475	SCHOOL DISTRICT 21 - FAIR - SD0767	$ 416,101.22	$ 19,451.37	$ 435,552.59	$ 391,112.65	106.389%	79.9%
476	SCHOOL DISTRICT 65 - FROI - SD0768	$ 157,292.19	$ 7,352.92	$ 164,645.11	$ 147,846.11	106.389%	79.9%
477	SCHOOL DISTRICT 55 - PLEV - SD0769	$ 249,415.83	$ 11,659.42	$ 261,075.25	$ 234,437.44	106.389%	79.9%
478	SCHOOL DISTRICT 50 - EAST - SD0770	$ 161,503.55	$ 7,549.80	$ 169,053.35	$ 151,804.67	106.389%	79.9%
479	SCHOOL DISTRICT 50 - HAYS - SD0771	$ 411,342.05	$ 19,228.95	$ 430,571.00	$ 386,639.45	106.389%	79.9%
480	SCHOOL DISTRICT 52 - ABSA - SD0772	$ 341,353.13	$ 15,957.12	$ 357,310.25	$ 320,853.45	106.389%	79.9%
481	SCHOOL DISTRICT 52 - ENNI - SD0773	$ 512,501.89	$ 23,957.71	$ 536,459.60	$ 481,724.04	106.389%	79.9%
482	SHIELDS VALLEY - SD0774	$ 220,122.90	$ 10,289.91	$ 230,412.81	$ 206,903.55	106.389%	79.9%
483	SCHOOL DISTRICT 55 - BROC - SD0775	$ 228,512.93	$ 10,682.18	$ 239,195.11	$ 214,789.79	106.389%	79.9%
484	SCHOOL DISTRICT 55 - ROUN - SD0776	$ 727,118.11	$ 33,990.34	$ 761,108.45	$ 683,451.61	106.389%	79.9%
485	SCHOOL DISTRICT 57 - HAVR - SD0777	$ 26,182.44	$ 1,223.98	$ 27,406.42	$ 24,610.18	106.389%	79.9%
486	SCHOOL DISTRICT 58 - GEYS - SD0778	$ 130,189.94	$ 6,085.84	$ 136,275.78	$ 122,371.44	106.389%	79.9%
487	SCHOOL DISTRICT 58 - YELL - SD0779	$ 155,285.55	$ 7,259.01	$ 162,544.56	$ 145,959.95	106.389%	79.9%
488	SCHOOL DISTRICT 64J - MEL - SD0780	$ 169,116.73	$ 7,905.59	$ 177,022.32	$ 158,960.63	106.389%	79.9%
489	SCHOOL DISTRICT 73 - SWAN - SD0781	$ 7,021.73	$ 328.22	$ 7,349.95	$ 6,600.00	106.390%	79.9%
490	SD 75 GREENFIELD - SD0782	$ 105,412.28	$ 4,927.67	$ 110,339.95	$ 99,081.85	106.389%	79.9%
491	SCHOOL DISTRICT 87 - BOX - SD0783	$ 2,345,192.18	$ 109,629.86	$ 2,454,822.04	$ 2,204,354.02	106.389%	79.9%
492	SCHOOL DISTRICT 84 - DENT - SD0785	$ 124,944.72	$ 5,840.72	$ 130,785.44	$ 117,441.26	106.389%	79.9%
493	SCHOOL DISTRICT 74 - ROY - SD0786	$ 116,169.45	$ 5,430.48	$ 121,599.93	$ 109,192.97	106.389%	79.9%
494	SCHOOL DISTRICT 74 - VAUG - SD0787	$ 98,622.43	$ 4,610.26	$ 103,232.69	$ 92,699.72	106.389%	79.9%
495	SCHOOL DISTRICT 159 - WIN - SD0790	$ 172,824.47	$ 8,078.96	$ 180,903.43	$ 162,445.70	106.389%	79.9%
496	SCHOOL DISTRICT 41 - PION - SD0791	$ 69,381.66	$ 3,243.45	$ 72,625.11	$ 65,215.00	106.389%	79.9%
497	SCHOOL DISTRICT 50 - EVER - SD0792	$ 636,245.06	$ 29,742.22	$ 665,987.28	$ 598,036.13	106.389%	79.9%
498	SCHOOL DISTRICT 37 - SHEP - SD0793	$ 793,611.98	$ 37,098.66	$ 830,710.64	$ 745,952.23	106.389%	79.9%
499	SCHOOL DISTRICT 19 - COLS - SD0794 - SD9794	$ 1,297,318.06	$ 60,645.31	$ 1,357,963.37	$ 1,219,408.83	106.389%	79.9%
500	SCHOOL DISTRICT 2 & 3 - P - SD0796	$ 317,828.23	$ 14,857.33	$ 332,685.56	$ 298,741.41	106.389%	79.9%
501	SCHOOL DISTRICT 69 - WEST - SD0798	$ 252,883.72	$ 11,821.43	$ 264,705.15	$ 237,696.99	106.389%	79.9%
502	SCHOOL DISTRICT 11 & 2 - - SD0799	$ 170,732.30	$ 7,981.13	$ 178,713.43	$ 160,479.05	106.389%	79.9%
503	SCHOOL DISTRICT 1 - TROY - SD0800	$ 503,523.39	$ 23,538.01	$ 527,061.40	$ 473,284.67	106.389%	79.9%
504	SCHOOL DISTRICT 85 - ULM - SD0801	$ 90,941.42	$ 4,251.22	$ 95,192.64	$ 85,479.99	106.389%	79.9%
505	SCHOOL DISTRICT 14 - SHEL - SD0802	$ 652,492.30	$ 30,501.90	$ 682,994.20	$ 613,307.51	106.389%	79.9%
506	SCHOOL DISTRICT 10 - CAYU - SD0803	$ 168,847.82	$ 7,893.03	$ 176,740.85	$ 158,707.77	106.389%	79.9%
507	SCHOOL DISTRICT 52 - INDE - SD0805	$ 150,156.82	$ 7,019.30	$ 157,176.12	$ 141,139.32	106.389%	79.9%
508	SCHOOL DISTRICT 23 - HARR - SD0806	$ 87,164.89	$ 4,074.61	$ 91,239.50	$ 81,930.30	106.389%	79.9%
509	SCHOOL DISTRICT 27 - GRAS - SD0807	$ 119,765.45	$ 5,598.57	$ 125,364.02	$ 112,573.00	106.389%	79.9%
510	SCHOOL DISTRICT 32 - RAPE - SD0810	$ 144,955.11	$ 6,776.07	$ 151,731.18	$ 136,249.98	106.389%	79.9%
511	SCHOOL DISTRICT 115 - WIN - SD0811	$ 128,184.12	$ 5,992.20	$ 134,176.32	$ 120,486.18	106.389%	79.9%
512	SCHOOL DISTRICT 78J & 2 - - SD0812	$ 178,095.77	$ 8,325.30	$ 186,421.07	$ 167,400.39	106.389%	79.9%
513	SCHOOL DISTRICT 27 - MONF - SD0813	$ 264,192.89	$ 12,350.18	$ 276,543.07	$ 248,327.03	106.389%	79.9%
514	SCHOOL DISTRICT 35 - GALL - SD0814	$ 108,508.71	$ 5,072.39	$ 113,581.10	$ 101,992.35	106.389%	79.9%
515	SCHOOL DISTRICT 23 - BILL - SD0815	$ 154,411.96	$ 7,218.20	$ 161,630.16	$ 145,138.79	106.389%	79.9%
516	SCHOOL DISTRICT 58 - WHIT - SD0816	$ 80,104.11	$ 3,744.63	$ 83,848.74	$ 75,293.59	106.389%	79.9%
517	SCHOOL DISTRICT 29 - WYOL - SD0817	$ 288,461.93	$ 13,484.57	$ 301,946.50	$ 271,138.64	106.389%	79.9%
518	SCHOOL DISTRICT 64 - BAIN - SD0819	$ 391,427.47	$ 18,297.92	$ 409,725.39	$ 367,920.63	106.389%	79.9%
519	SCHOOL DISTRICT 2 - DUPUY - SD0820	$ 20,398.47	$ 953.59	$ 21,352.06	$ 19,173.42	106.389%	79.9%
520	SCHOOL DISTRICT 2-27 - LO - SD0821	$ 862,359.08	$ 40,312.38	$ 902,671.46	$ 810,570.88	106.389%	79.9%
521	SCHOOL DISTRICT 33 - SWAN - SD0822	$ 78,614.74	$ 3,675.04	$ 82,289.78	$ 73,893.63	106.389%	79.9%
522	SCHOOL DISTRICT 23 - LUST - SD0824	$ 60,381.14	$ 2,822.53	$ 63,203.67	$ 56,755.06	106.389%	79.9%
523	SCHOOL DISTRICT 41 - ANDE - SD0825	$ 129,182.43	$ 6,038.82	$ 135,221.25	$ 121,424.52	106.389%	79.9%
524	SCHOOL DISTRICT 34 - SEEL - SD0826	$ 179,874.71	$ 8,408.54	$ 188,283.25	$ 169,072.50	106.389%	79.9%
525	SCHOOL DISTRICT 5 - MELRO - SD0827	$ 12,234.79	$ 571.99	$ 12,806.78	$ 11,499.96	106.390%	79.9%
526	SCHOOL DISTRICT 45 - GOLD - SD0829	$ 17,316.63	$ 809.41	$ 18,126.04	$ 16,276.58	106.390%	79.9%
527	SCHOOL DISTRICT 26 - REIC - SD0830	$ 9,894.12	$ 462.54	$ 10,356.66	$ 9,300.00	106.388%	79.9%
528	SCHOOL DISTRICT 14 - FORT - SD9000	$ 117,521.40	$ 5,493.85	$ 123,015.25	$ 110,463.71	106.389%	79.9%
529	SCHOOL DISTRICT 21 - GALA - SD9002	$ 10,352.60	$ 484.02	$ 10,836.62	$ 9,730.93	106.389%	79.9%
530	SCHOOL DISTRICT 12 12 - M - SD9005	$ 3,830.03	$ 179.04	$ 4,009.07	$ 3,600.00	106.390%	79.9%

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
a Special Funding Situation
as of June 30

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

		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
531	SCHOOL DISTRICT 38 - LINC - SD9006	$ 119,921.11	$ 5,606.01	$ 125,527.12	$ 112,719.40	106.389%	79.9%
532	SCHOOL DISTRICT 1 - FORT - SD9007	$ 521,460.93	$ 24,376.47	$ 545,837.40	$ 490,145.11	106.389%	79.9%
533	SCHOOL DISTRICT 4 - CANYO - SD9011	$ 229,192.75	$ 10,714.07	$ 239,906.82	$ 215,428.85	106.389%	79.9%
534	SCHOOL DISTRICT 13 - FISH - SD9014	$ 11,452.94	$ 535.37	$ 11,988.31	$ 10,765.08	106.390%	79.9%
535	BIG SKY SCHOOL DISTRICT # - SD9019	$ 498,350.33	$ 23,296.13	$ 521,646.46	$ 468,422.47	106.389%	79.9%
536	SCHOOL DISTRICT 43 - LAMO - SD9025	$ 43,612.98	$ 2,038.79	$ 45,651.77	$ 40,993.75	106.389%	79.9%
537	SCHOOL DISTRICT 11 - BROR - SD9027	$ 20,937.36	$ 978.86	$ 21,916.22	$ 19,680.00	106.389%	79.9%
538	SCHOOL DISTRICT 104 - SPR - SD9028	$ 4,468.37	$ 208.91	$ 4,677.28	$ 4,200.00	106.390%	79.9%
539	SCHOOL DISTRICT 75 - ARRO - SD9029	$ 75,327.78	$ 3,521.40	$ 78,849.18	$ 70,804.13	106.389%	79.9%
540	SCHOOL DISTRICT 17 - MORI - SD9030	$ 58,069.39	$ 2,714.56	$ 60,783.95	$ 54,582.00	106.389%	79.9%
541	SCHOOL DISTRICT 7 - GRANT - SD9033	$ 27,400.07	$ 1,280.87	$ 28,680.94	$ 25,754.64	106.389%	79.9%
542	SCHOOL DISTRICT 20 - KILA - SD9034	$ 186,690.37	$ 8,727.16	$ 195,417.53	$ 175,478.88	106.389%	79.9%
543	SCHOOL DISTRICT 64 - MOUN - SD9039	$ 20,601.30	$ 963.05	$ 21,564.35	$ 19,364.04	106.389%	79.9%
544	JUDITH GAP SCHOOL - SD9040	$ 51,741.13	$ 2,418.77	$ 54,159.90	$ 48,633.82	106.389%	79.9%
545	SCHOOL DISTRICT 86 & 4 - - SD9043	$ 276,450.78	$ 12,923.12	$ 289,373.90	$ 259,848.79	106.389%	79.9%
546	SCHOOL DISTRICT 18 - WOOD - SD9045	$ 7,195.50	$ 336.33	$ 7,531.83	$ 6,763.38	106.389%	79.9%
547	SCHOOL DISTRICT 75 - AMST - SD9046	$ 44,641.70	$ 2,086.76	$ 46,728.46	$ 41,960.77	106.389%	79.9%
548	SCHOOL DISTRICT 8 - WEST - SD9049	$ 43,527.72	$ 2,034.74	$ 45,562.46	$ 40,913.73	106.389%	79.9%
549	SCHOOL DISTRICT 4 - DIVID - SD9050	$ 10,213.29	$ 477.40	$ 10,690.69	$ 9,600.00	106.388%	79.9%
550	SCHOOL DISTRICT 89 - SMIT - SD9057	$ 92,228.90	$ 4,311.36	$ 96,540.26	$ 86,690.14	106.389%	79.9%
551	SCHOOL DISTRICT 27 - ELLI - SD9060	$ 20,272.94	$ 947.78	$ 21,220.72	$ 19,055.51	106.389%	79.9%
552	SCHOOL DISTRICT 99 M - SD9065	$ 289,572.81	$ 13,536.60	$ 303,109.41	$ 272,182.80	106.389%	79.9%
553	SCHOOL DISTRICT 28C - SD9066	$ 202,934.64	$ 9,486.58	$ 212,421.22	$ 190,747.53	106.389%	79.9%
554	SCHOOL DISTRICT 48-1J & 4 - SD9067	$ 247,983.75	$ 11,592.39	$ 259,576.14	$ 233,091.34	106.389%	79.9%
555	SCHOOL DISTRICT 3 - BILLI - SD9068	$ 66,164.43	$ 3,093.05	$ 69,257.48	$ 62,190.99	106.389%	79.9%
556	SCHOOL DISTRICT 12 - HAVR - SD9071	$ 12,175.33	$ 569.15	$ 12,744.48	$ 11,444.16	106.389%	79.9%
557	SCHOOL DISTRICT 11 - WISE - SD9077	$ 14,343.44	$ 670.50	$ 15,013.94	$ 13,482.00	106.390%	79.9%
558							
559	MSU COLLEGE OF TECHNOLOGY - UN3513	$ 1,650,390.59	$ -	$ 1,650,390.59	$ 1,481,024.21	111.436%	79.9%
560	UNIVERSITY OF MONTANA - UN5103 - UN9103	$ 53,314,984.61	$ -	$ 53,314,984.61	$ 47,843,695.69	111.436%	79.9%
561	MONTANA STATE UNIVERSITY - UN5104	$ 37,479,756.60	$ -	$ 37,479,756.60	$ 33,633,510.02	111.436%	79.9%
562	MONTANA STATE UNIVERSITY - UN5106	$ 9,005,075.69	$ -	$ 9,005,075.69	$ 8,080,956.98	111.436%	79.9%
563	MONTANA STATE UNIVERSITY - UN5107	$ 2,462,581.02	$ -	$ 2,462,581.02	$ 2,209,866.16	111.436%	79.9%

The Notes are an integral part of this schedule.

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

Schedule of Employer Contributions to DB Plan

as of June 30, 2014

	Contractually Required DB Contribution	Plan Choice Rate (PCR) Required Contributions	DC/MUS-RP 1% Required Contributions	Total Contractually Required Contributions	Contributions in Relation to the Contractually Required Contrib	Contribution Deficiency (Excess)	Employer's DB Pensionable Payroll	Contributions as % DB Pensionable Payroll
Total	$ 91,324,088.07	$ 3,263,743.99	$ 1,232,565.01	$ 95,820,397.07	$ 95,820,397.07	$ -	$ 1,120,266,024.77	
State as Special Funding Entity								
Employers								
CITY OF BIG TIMBER - CI0302	$ 9,878.87	$ 3,867.53	$ 1,460.59	$ 15,206.99	$ 15,206.99	$ -	$ 121,275.33	12.539%
CITY OF BELT - CI0303	$ 9,988.64	$ -	$ -	$ 9,988.64	$ 9,988.64	$ -	$ 122,622.92	8.146%
TOWN OF BIG SANDY - CI0304	$ 3,061.47	$ -	$ -	$ 3,061.47	$ 3,061.47	$ -	$ 37,583.37	8.146%
CITY OF BILLINGS - CI0305	$ 2,260,776.07	$ 82,114.00	$ 31,010.66	$ 2,373,900.73	$ 2,373,900.73	$ -	$ 27,753,833.77	8.553%
CITY OF BOZEMAN - CI0306	$ 843,771.43	$ 43,851.66	$ 16,560.74	$ 904,183.83	$ 904,183.83	$ -	$ 10,358,342.20	8.729%
BUTTE SILVER BOW - CI0307	$ 1,230,328.61	$ 33,448.47	$ 12,631.94	$ 1,276,409.02	$ 1,276,409.02	$ -	$ 15,103,811.49	8.451%
TOWN OF BROADUS - CI0308	$ 12,670.05	$ -	$ -	$ 12,670.05	$ 12,670.05	$ -	$ 155,540.66	8.146%
TOWN OF BOULDER - CI0309	$ 22,263.05	$ -	$ -	$ 22,263.05	$ 22,263.05	$ -	$ 273,306.62	8.146%
TOWN OF CASCADE - CI0310	$ 7,361.48	$ -	$ -	$ 7,361.48	$ 7,361.48	$ -	$ 90,371.25	8.146%
CITY OF CHINOOK - CI0311	$ 34,788.01	$ 5,500.62	$ 2,077.33	$ 42,365.96	$ 42,365.96	$ -	$ 427,066.03	9.920%
CITY OF CHOTEAU - CI0312	$ 24,564.80	$ 903.11	$ 341.06	$ 25,808.97	$ 25,808.97	$ -	$ 301,563.51	8.558%
TOWN OF CIRCLE - CI0313	$ 7,351.20	$ -	$ -	$ 7,351.20	$ 7,351.20	$ -	$ 90,245.13	8.146%
CITY OF COLUMBIA FALLS - CI0314	$ 58,912.89	$ 1,503.05	$ 567.63	$ 60,983.57	$ 60,983.57	$ -	$ 723,228.77	8.432%
CITY OF CONRAD - CI0315	$ 60,571.92	$ 620.65	$ 234.39	$ 61,426.96	$ 61,426.96	$ -	$ 743,595.53	8.261%
TOWN OF CULBERTSON - CI0316	$ 20,782.95	$ -	$ -	$ 20,782.95	$ 20,782.95	$ -	$ 255,136.55	8.146%
CITY OF CUT BANK - CI0317	$ 59,777.78	$ 2,615.11	$ 987.61	$ 63,380.50	$ 63,380.50	$ -	$ 733,846.42	8.637%
TOWN OF CHESTER - CI0318	$ 19,678.16	$ 52.45	$ 19.81	$ 19,750.42	$ 19,750.42	$ -	$ 241,573.85	8.176%
TOWN OF BROWNING - CI0319	$ 27,374.57	$ -	$ -	$ 27,374.57	$ 27,374.57	$ -	$ 336,056.87	8.146%
CITY OF DEER LODGE - CI0320	$ 49,854.16	$ 25.71	$ 9.71	$ 49,889.58	$ 49,889.58	$ -	$ 612,021.68	8.152%
CITY OF DILLON - CI0321	$ 54,053.57	$ 1,828.21	$ 690.43	$ 56,572.21	$ 56,572.21	$ -	$ 663,574.77	8.525%
CITY OF BAKER - CI0322	$ 48,574.34	$ 1,302.60	$ 491.93	$ 50,368.87	$ 50,368.87	$ -	$ 596,310.26	8.447%
CITY OF BELGRADE - CI0323	$ 77,328.38	$ 4,791.31	$ 1,809.45	$ 83,929.14	$ 83,929.14	$ -	$ 949,301.89	8.841%
TOWN OF COLUMBUS - CI0324	$ 49,898.61	$ -	$ -	$ 49,898.61	$ 49,898.61	$ -	$ 612,567.42	8.146%
CITY OF EAST HELENA - CI0325	$ 28,712.86	$ 116.53	$ 44.01	$ 28,873.40	$ 28,873.40	$ -	$ 352,485.99	8.191%
TOWN OF ENNIS - CI0326	$ 21,735.51	$ 913.29	$ 344.91	$ 22,993.71	$ 22,993.71	$ -	$ 266,830.36	8.617%
TOWN OF FAIRFIELD - CI0327	$ 5,490.57	$ 873.13	$ 329.74	$ 6,693.44	$ 6,693.44	$ -	$ 67,403.65	9.930%
CITY OF FAIRVIEW - CI0328	$ 29,930.71	$ 1,409.61	$ 532.35	$ 31,872.67	$ 31,872.67	$ -	$ 367,436.67	8.674%
CITY OF FORSYTH - CI0329	$ 42,989.56	$ -	$ -	$ 42,989.56	$ 42,989.56	$ -	$ 527,750.16	8.146%
CITY OF FORT BENTON - CI0330	$ 39,699.04	$ -	$ -	$ 39,699.04	$ 39,699.04	$ -	$ 487,355.01	8.146%
TOWN OF GERALDINE - CI0331	$ 2,747.56	$ -	$ -	$ 2,747.56	$ 2,747.56	$ -	$ 33,729.77	8.146%
CITY OF GLASGOW - CI0332	$ 58,627.80	$ 3,584.59	$ 1,353.73	$ 63,566.12	$ 63,566.12	$ -	$ 719,729.00	8.832%
CITY OF GLENDIVE - CI0333	$ 107,225.29	$ 2,969.27	$ 1,121.36	$ 111,315.92	$ 111,315.92	$ -	$ 1,316,323.55	8.457%
CITY OF GREAT FALLS - CI0334	$ 1,277,774.44	$ 30,174.38	$ 11,395.47	$ 1,319,344.29	$ 1,319,344.29	$ -	$ 15,686,268.05	8.411%
TOWN OF GRASS RANGE - CI0335	$ 1,753.03	$ -	$ -	$ 1,753.03	$ 1,753.03	$ -	$ 21,520.63	8.146%
CITY OF HARLEM - CI0336	$ 17,789.20	$ 1,161.12	$ 438.50	$ 19,388.82	$ 19,388.82	$ -	$ 218,384.51	8.878%
CITY OF HAMILTON - CI0337	$ 113,960.37	$ 4,695.53	$ 1,773.28	$ 120,429.18	$ 120,429.18	$ -	$ 1,399,005.08	8.608%
CITY OF HARDIN - CI0338	$ 81,470.09	$ 1,855.63	$ 700.79	$ 84,026.51	$ 84,026.51	$ -	$ 1,000,146.52	8.401%
CITY OF HAVRE - CI0339	$ 170,523.31	$ 4,264.12	$ 1,610.36	$ 176,397.79	$ 176,397.79	$ -	$ 2,093,385.36	8.426%
CITY OF HELENA - CI0340	$ 848,681.97	$ 14,247.90	$ 5,380.77	$ 868,310.64	$ 868,310.64	$ -	$ 10,418,625.11	8.334%
TOWN OF HOT SPRINGS - CI0341	$ 15,799.46	$ 684.22	$ 258.40	$ 16,742.08	$ 16,742.08	$ -	$ 193,958.09	8.632%
TOWN OF MELSTONE - CI0342	$ 2,594.65	$ -	$ -	$ 2,594.65	$ 2,594.65	$ -	$ 31,852.50	8.146%
CITY OF KALISPELL - CI0343	$ 402,426.27	$ 13,792.63	$ 5,208.84	$ 421,427.74	$ 421,427.74	$ -	$ 4,940,282.20	8.530%
TOWN OF NASHUA - CI0344	$ 5,617.35	$ -	$ -	$ 5,617.35	$ 5,617.35	$ -	$ 68,960.00	8.146%
CITY OF LAUREL - CI0345	$ 187,655.60	$ 2,149.97	$ 811.94	$ 190,617.51	$ 190,617.51	$ -	$ 2,303,705.58	8.274%
TOWN OF DRUMMOND - CI0346	$ 4,537.30	$ -	$ -	$ 4,537.30	$ 4,537.30	$ -	$ 55,701.04	8.146%
CITY OF LEWISTOWN - CI0347	$ 122,121.00	$ 911.94	$ 344.40	$ 123,377.34	$ 123,377.34	$ -	$ 1,499,186.93	8.230%
CITY OF LIBBY - CI0348	$ 55,457.15	$ 2,504.29	$ 945.75	$ 58,907.19	$ 58,907.19	$ -	$ 680,805.23	8.653%
CITY OF LIVINGSTON - CI0349	$ 205,768.06	$ 4,736.79	$ 1,788.87	$ 212,293.72	$ 212,293.72	$ -	$ 2,526,058.44	8.404%
TOWN OF LIMA - CI0350	$ 3,676.76	$ -	$ -	$ 3,676.76	$ 3,676.76	$ -	$ 45,136.80	8.146%
TOWN OF MEDICINE LAKE - CI0351	$ 5,645.77	$ -	$ -	$ 5,645.77	$ 5,645.77	$ -	$ 69,308.76	8.146%
CITY OF MALTA - CI0352	$ 30,680.45	$ -	$ -	$ 30,680.45	$ 30,680.45	$ -	$ 376,640.63	8.146%
CITY OF MILES CITY - CI0353	$ 173,452.32	$ 3,969.19	$ 1,498.98	$ 178,920.49	$ 178,920.49	$ -	$ 2,129,342.65	8.403%
CITY OF MISSOULA - CI0354	$ 939,242.54	$ 39,725.44	$ 15,002.46	$ 993,970.44	$ 993,970.44	$ -	$ 11,530,368.53	8.620%

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

Schedule of Employer Contributions to DB Plan

as of June 30, 2014

		BK	BL	BM	BN	BO	BP	BQ	BR
		Contractually Required DB Contribution	**Plan Choice Rate (PCR) Required Contributions**	**DC/MUS-RP 1% Required Contributions**	**Total Contractually Required Contributions**	**Contributions in Relation to the Contractually Required Contrib**	**Contribution Deficiency (Excess)**	**Employer's DB Pensionable Payroll**	**Contributions as % DB Pensionable Payroll**
TOWN OF RICHEY - CI0355		$ 3,984.87	$ -	$ -	$ 3,984.87	$ 3,984.87	$ -	$ 48,919.26	8.146%
CITY OF TROY - CI0356		$ 34,894.75	$ -	$ -	$ 34,894.75	$ 34,894.75	$ -	$ 428,376.28	8.146%
TOWN OF PHILIPSBURG - CI0357		$ 16,955.37	$ 903.50	$ 341.21	$ 18,200.08	$ 18,200.08	$ -	$ 208,148.18	8.744%
CITY OF PLAINS - CI0358		$ 16,814.16	$ -	$ -	$ 16,814.16	$ 16,814.16	$ -	$ 206,414.80	8.146%
CITY OF PLENTYWOOD - CI0359		$ 29,040.64	$ -	$ -	$ 29,040.64	$ 29,040.64	$ -	$ 356,509.88	8.146%
CITY OF POLSON - CI0360		$ 111,792.30	$ 2,882.65	$ 1,088.64	$ 115,763.59	$ 115,763.59	$ -	$ 1,372,389.40	8.435%
CITY OF POPLAR - CI0361		$ 18,256.65	$ 1,377.74	$ 520.31	$ 20,154.70	$ 20,154.70	$ -	$ 224,123.05	8.993%
TOWN OF TERRY - CI0362		$ 9,825.17	$ -	$ -	$ 9,825.17	$ 9,825.17	$ -	$ 120,616.12	8.146%
CITY OF RONAN - CI0363		$ 33,693.69	$ -	$ -	$ 33,693.69	$ 33,693.69	$ -	$ 413,631.84	8.146%
CITY OF ROUNDUP - CI0364		$ 24,607.13	$ -	$ -	$ 24,607.13	$ 24,607.13	$ -	$ 302,083.03	8.146%
TOWN OF RYEGATE - CI0365		$ 2,722.28	$ -	$ -	$ 2,722.28	$ 2,722.28	$ -	$ 33,419.28	8.146%
TOWN OF SHERIDAN - CI0366		$ 5,860.83	$ 1,040.64	$ 393.00	$ 7,294.47	$ 7,294.47	$ -	$ 71,948.93	10.138%
CITY OF SHELBY - CI0367		$ 61,956.60	$ 2,185.18	$ 825.24	$ 64,967.02	$ 64,967.02	$ -	$ 760,594.16	8.542%
CITY OF SIDNEY - CI0368		$ 103,573.27	$ 4,803.62	$ 1,814.11	$ 110,191.00	$ 110,191.00	$ -	$ 1,271,490.45	8.666%
TOWN OF STANFORD - CI0369		$ 4,010.20	$ -	$ -	$ 4,010.20	$ 4,010.20	$ -	$ 49,230.23	8.146%
TOWN OF SUNBURST - CI0370		$ 7,698.07	$ 768.46	$ 290.21	$ 8,756.74	$ 8,756.74	$ -	$ 94,503.35	9.266%
TOWN OF SUPERIOR - CI0371		$ 13,914.88	$ -	$ -	$ 13,914.88	$ 13,914.88	$ -	$ 170,822.47	8.146%
CITY OF TOWNSEND - CI0372		$ 21,803.98	$ -	$ -	$ 21,803.98	$ 21,803.98	$ -	$ 267,670.85	8.146%
TOWN OF VALIER - CI0373		$ 11,247.32	$ -	$ -	$ 11,247.32	$ 11,247.32	$ -	$ 138,074.83	8.146%
CITY OF WHITE SULPHUR SPR - CI0374		$ 11,142.58	$ -	$ -	$ 11,142.58	$ 11,142.58	$ -	$ 136,788.98	8.146%
CITY OF WHITEFISH - CI0376		$ 221,731.69	$ 13,007.27	$ 4,912.24	$ 239,651.20	$ 239,651.20	$ -	$ 2,722,031.80	8.804%
TOWN OF WINNETT - CI0377		$ 4,148.91	$ -	$ -	$ 4,148.91	$ 4,148.91	$ -	$ 50,932.91	8.146%
CITY OF WOLF POINT - CI0378		$ 53,685.52	$ 34.27	$ 12.94	$ 53,732.73	$ 53,732.73	$ -	$ 659,056.43	8.153%
TOWN OF THOMPSON FALLS - CI0379		$ 21,041.82	$ -	$ -	$ 21,041.82	$ 21,041.82	$ -	$ 258,314.44	8.146%
CITY OF WIBAUX - CI0380		$ 9,893.65	$ -	$ -	$ 9,893.65	$ 9,893.65	$ -	$ 121,456.86	8.146%
CITY OF SCOBEY - CI0381		$ 17,072.40	$ 166.25	$ 62.79	$ 17,301.44	$ 17,301.44	$ -	$ 209,584.89	8.255%
TOWN OF TWIN BRIDGES - CI0382		$ 7,636.07	$ -	$ -	$ 7,636.07	$ 7,636.07	$ -	$ 93,742.28	8.146%
TOWN OF MANHATTAN - CI0383		$ 45,555.94	$ 1,365.67	$ 515.75	$ 47,437.36	$ 47,437.36	$ -	$ 559,255.75	8.482%
CITY OF RED LODGE - CI0385		$ 57,035.77	$ 5,313.88	$ 2,006.80	$ 64,356.45	$ 64,356.45	$ -	$ 700,184.96	9.191%
TOWN OF STEVENSVILLE - CI0386		$ 27,003.58	$ 2,355.42	$ 889.53	$ 30,248.53	$ 30,248.53	$ -	$ 331,502.41	9.125%
TOWN OF FORT PECK - CI0387		$ 11,598.09	$ -	$ -	$ 11,598.09	$ 11,598.09	$ -	$ 142,380.91	8.146%
CITY OF HARLOWTON - CI0388		$ 19,823.85	$ -	$ -	$ 19,823.85	$ 19,823.85	$ -	$ 243,362.31	8.146%
TOWN OF EKALAKA - CI0389		$ 6,010.04	$ -	$ -	$ 6,010.04	$ 6,010.04	$ -	$ 73,780.66	8.146%
TOWN OF BRIDGER - CI9001		$ 17,811.33	$ -	$ -	$ 17,811.33	$ 17,811.33	$ -	$ 218,656.09	8.146%
TOWN OF SACO - CI9018		$ 12,724.75	$ -	$ -	$ 12,724.75	$ 12,724.75	$ -	$ 156,212.15	8.146%
TOWN OF WESTBY - CI9021		$ 3,475.07	$ -	$ -	$ 3,475.07	$ 3,475.07	$ -	$ 42,660.80	8.146%
TOWN OF ST IGNATIUS - CI9031		$ 8,096.64	$ -	$ -	$ 8,096.64	$ 8,096.64	$ -	$ 99,396.28	8.146%
CITY OF COLSTRIP - CI9036		$ 96,028.88	$ 2,647.79	$ 999.95	$ 99,676.62	$ 99,676.62	$ -	$ 1,178,873.73	8.455%
CITY OF THREE FORKS - CI9044		$ 24,292.92	$ -	$ -	$ 24,292.92	$ 24,292.92	$ -	$ 298,225.83	8.146%
TOWN OF EUREKA - CI9047		$ 25,025.99	$ 815.03	$ 307.80	$ 26,148.82	$ 26,148.82	$ -	$ 307,225.17	8.511%
TOWN OF ALBERTON - CI9064		$ 201.38	$ 1,134.50	$ 428.45	$ 1,764.33	$ 1,764.33	$ -	$ 2,472.23	71.366%
TOWN OF WEST YELLOWSTONE - CI9073		$ 87,581.72	$ 1,384.79	$ 522.97	$ 89,489.48	$ 89,489.48	$ -	$ 1,075,174.33	8.323%
TOWN OF FROID - CI9075		$ 3,555.50	$ 42.87	$ 16.19	$ 3,614.56	$ 3,614.56	$ -	$ 43,648.28	8.281%
TOWN OF DENTON - CI9097		$ 4,677.93	$ -	$ -	$ 4,677.93	$ 4,677.93	$ -	$ 57,427.37	8.146%
TOWN OF HYSHAM - CI9099		$ 5,015.93	$ -	$ -	$ 5,015.93	$ 5,015.93	$ -	$ 61,576.78	8.146%
BEAVERHEAD COUNTY - CO0201		$ 177,109.20	$ 4,886.20	$ 1,845.29	$ 183,840.69	$ 183,840.69	$ -	$ 2,174,235.37	8.455%
BIG HORN COUNTY - CO0202		$ 322,899.05	$ 8,980.77	$ 3,391.62	$ 335,271.44	$ 335,271.44	$ -	$ 3,963,986.90	8.458%
BLAINE COUNTY - CO0203		$ 195,084.25	$ 2,271.75	$ 857.94	$ 198,213.94	$ 198,213.94	$ -	$ 2,394,901.47	8.276%
BROADWATER COUNTY - CO0204		$ 112,198.89	$ 2,270.91	$ 857.62	$ 115,327.42	$ 115,327.42	$ -	$ 1,377,380.63	8.373%
CARBON COUNTY - CO0205		$ 192,921.66	$ 8,126.90	$ 3,069.15	$ 204,117.71	$ 204,117.71	$ -	$ 2,368,353.00	8.619%
CARTER COUNTY - CO0206		$ 60,595.98	$ 1,203.69	$ 454.58	$ 62,254.25	$ 62,254.25	$ -	$ 743,890.97	8.369%
CASCADE COUNTY - CO0207		$ 1,046,597.26	$ 11,207.45	$ 4,232.53	$ 1,062,037.24	$ 1,062,037.24	$ -	$ 12,848,281.04	8.266%
CHOUTEAU COUNTY - CO0208		$ 149,567.82	$ -	$ -	$ 149,567.82	$ 149,567.82	$ -	$ 1,836,130.74	8.146%
CUSTER COUNTY - CO0209		$ 172,835.82	$ 2,857.71	$ 1,079.22	$ 176,772.75	$ 176,772.75	$ -	$ 2,121,774.37	8.331%
DANIELS COUNTY - CO0210		$ 69,203.93	$ 1,598.55	$ 603.70	$ 71,406.18	$ 71,406.18	$ -	$ 849,564.16	8.405%
DAWSON COUNTY - CO0211		$ 270,317.07	$ 8,417.42	$ 3,178.87	$ 281,913.36	$ 281,913.36	$ -	$ 3,318,477.61	8.495%
ANACONDA-DEER LODGE COUNT - CO0212		$ 264,794.21	$ 148.19	$ 55.96	$ 264,998.36	$ 264,998.36	$ -	$ 3,250,677.83	8.152%

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as of June 30, 2014

		BK	BL	BM	BN	BO	BP	BQ	BR
3		**Contractually Required DB Contribution**	**Plan Choice Rate (PCR) Required Contributions**	**DC/MUS-RP 1% Required Contributions**	**Total Contractually Required Contributions**	**Contributions in Relation to the Contractually Required Contrib**	**Contribution Deficiency (Excess)**	**Employer's DB Pensionable Payroll**	**Contributions as % DB Pensionable Payroll**
4									
125	FALLON COUNTY - CO0213	$ 260,409.02	$ 2,633.21	$ 994.44	$ 264,036.67	$ 264,036.67	$ -	$ 3,196,844.10	8.259%
126	FERGUS COUNTY - CO0214	$ 198,016.85	$ 5,788.08	$ 2,185.89	$ 205,990.82	$ 205,990.82	$ -	$ 2,430,902.71	8.474%
127	FLATHEAD COUNTY - CO0215	$ 1,267,680.02	$ 34,462.26	$ 13,014.80	$ 1,315,157.08	$ 1,315,157.08	$ -	$ 15,562,346.45	8.451%
128	GALLATIN COUNTY - CO0216	$ 1,074,384.25	$ 33,291.33	$ 12,572.59	$ 1,120,248.17	$ 1,120,248.17	$ -	$ 13,189,400.85	8.494%
129	GARFIELD COUNTY - CO0217	$ 71,815.05	$ 4,049.29	$ 1,529.23	$ 77,393.57	$ 77,393.57	$ -	$ 881,618.99	8.779%
130	GLACIER COUNTY - CO0218	$ 209,399.24	$ 2,749.70	$ 1,038.43	$ 213,187.37	$ 213,187.37	$ -	$ 2,570,635.69	8.293%
131	GOLDEN VALLEY COUNTY - CO0219	$ 19,908.51	$ -	$ -	$ 19,908.51	$ 19,908.51	$ -	$ 244,401.69	8.146%
132	GRANITE COUNTY - CO0220	$ 84,883.40	$ 1,138.56	$ 429.98	$ 86,451.94	$ 86,451.94	$ -	$ 1,042,049.10	8.296%
133	HILL COUNTY - CO0221	$ 212,957.01	$ 13,264.06	$ 5,009.22	$ 231,230.29	$ 231,230.29	$ -	$ 2,614,311.86	8.845%
134	JEFFERSON COUNTY - CO0222	$ 241,269.98	$ 2,763.41	$ 1,043.61	$ 245,077.00	$ 245,077.00	$ -	$ 2,961,888.62	8.274%
135	JUDITH BASIN COUNTY - CO0223	$ 69,767.98	$ -	$ -	$ 69,767.98	$ 69,767.98	$ -	$ 856,488.60	8.146%
136	LAKE COUNTY - CO0224	$ 359,539.36	$ 6,987.60	$ 2,638.89	$ 369,165.85	$ 369,165.85	$ -	$ 4,413,792.22	8.364%
137	LEWIS & CLARK COUNTY - CO0225	$ 997,922.17	$ 31,131.48	$ 11,756.92	$ 1,040,810.57	$ 1,040,810.57	$ -	$ 12,250,733.93	8.496%
138	LIBERTY COUNTY - CO0226	$ 93,414.86	$ 683.53	$ 258.14	$ 94,356.53	$ 94,356.53	$ -	$ 1,146,783.38	8.228%
139	LINCOLN COUNTY - CO0227	$ 347,938.66	$ 2,149.42	$ 811.74	$ 350,899.82	$ 350,899.82	$ -	$ 4,271,379.08	8.215%
140	MADISON COUNTY - CO0228	$ 422,965.77	$ 7,874.27	$ 2,973.75	$ 433,813.79	$ 433,813.79	$ -	$ 5,192,430.10	8.355%
141	MCCONE COUNTY - CO0229	$ 85,169.22	$ -	$ -	$ 85,169.22	$ 85,169.22	$ -	$ 1,045,558.02	8.146%
142	MEAGHER COUNTY - CO0230	$ 69,713.19	$ -	$ -	$ 69,713.19	$ 69,713.19	$ -	$ 855,816.02	8.146%
143	MINERAL COUNTY - CO0231	$ 112,598.50	$ -	$ -	$ 112,598.50	$ 112,598.50	$ -	$ 1,382,286.37	8.146%
144	MISSOULA COUNTY - CO0232	$ 2,059,595.28	$ 79,158.67	$ 29,894.56	$ 2,168,648.51	$ 2,168,648.51	$ -	$ 25,284,089.81	8.577%
145	MUSSELSHELL COUNTY - CO0233	$ 95,605.83	$ 3,610.71	$ 1,363.60	$ 100,580.14	$ 100,580.14	$ -	$ 1,173,680.30	8.570%
146	PARK COUNTY - CO0234	$ 206,715.90	$ 7,983.25	$ 3,014.90	$ 217,714.05	$ 217,714.05	$ -	$ 2,537,694.45	8.579%
147	PETROLEUM COUNTY - CO0235	$ 13,295.66	$ 754.90	$ 285.09	$ 14,335.65	$ 14,335.65	$ -	$ 163,220.69	8.783%
148	PHILLIPS COUNTY - CO0236	$ 126,219.25	$ 2,374.22	$ 896.63	$ 129,490.10	$ 129,490.10	$ -	$ 1,549,498.03	8.357%
149	PONDERA COUNTY - CO0237	$ 102,646.06	$ 3,471.99	$ 1,311.21	$ 107,429.26	$ 107,429.26	$ -	$ 1,260,107.85	8.525%
150	POWELL COUNTY - CO0238	$ 95,839.29	$ 6,266.23	$ 2,366.47	$ 104,471.99	$ 104,471.99	$ -	$ 1,176,546.35	8.880%
151	POWDER RIVER COUNTY - CO0239	$ 207,711.96	$ 4,671.36	$ 1,764.16	$ 214,147.48	$ 214,147.48	$ -	$ 2,549,922.26	8.398%
152	PRAIRIE COUNTY - CO0240	$ 49,461.50	$ 2,557.22	$ 965.74	$ 52,984.46	$ 52,984.46	$ -	$ 607,201.44	8.726%
153	RAVALLI COUNTY - CO0241	$ 416,985.20	$ 2,469.60	$ 932.65	$ 420,387.45	$ 420,387.45	$ -	$ 5,119,011.11	8.212%
154	RICHLAND COUNTY - CO0242	$ 416,214.66	$ 23,220.76	$ 8,769.41	$ 448,204.83	$ 448,204.83	$ -	$ 5,109,551.72	8.772%
155	ROOSEVELT COUNTY - CO0243	$ 264,516.94	$ 3,238.79	$ 1,223.14	$ 268,978.87	$ 268,978.87	$ -	$ 3,247,274.05	8.283%
156	ROSEBUD COUNTY - CO0244	$ 206,527.45	$ 7,636.86	$ 2,884.09	$ 217,048.40	$ 217,048.40	$ -	$ 2,535,380.87	8.561%
157	SANDERS COUNTY - CO0245	$ 201,313.93	$ 1,152.64	$ 435.30	$ 202,901.87	$ 202,901.87	$ -	$ 2,471,378.38	8.210%
158	SHERIDAN COUNTY - CO0246	$ 201,064.17	$ -	$ -	$ 201,064.17	$ 201,064.17	$ -	$ 2,468,312.41	8.146%
159	STILLWATER COUNTY - CO0248	$ 192,146.31	$ 4,296.85	$ 1,622.72	$ 198,065.88	$ 198,065.88	$ -	$ 2,358,834.57	8.397%
160	SWEET GRASS COUNTY - CO0249 - CO9249	$ 252,740.46	$ 8,666.10	$ 3,272.78	$ 264,679.34	$ 264,679.34	$ -	$ 3,102,702.99	8.531%
161	TETON COUNTY - CO0250	$ 206,382.72	$ 621.96	$ 234.89	$ 207,239.57	$ 207,239.57	$ -	$ 2,533,604.18	8.180%
162	TOOLE COUNTY - CO0251	$ 424,801.12	$ 14,924.89	$ 5,636.44	$ 445,362.45	$ 445,362.45	$ -	$ 5,214,961.40	8.540%
163	TREASURE COUNTY - CO0252	$ 37,242.44	$ 855.05	$ 322.91	$ 38,420.40	$ 38,420.40	$ -	$ 457,197.15	8.403%
164	VALLEY COUNTY - CO0253	$ 198,294.55	$ 5,905.81	$ 2,230.35	$ 206,430.71	$ 206,430.71	$ -	$ 2,434,311.90	8.480%
165	WHEATLAND COUNTY - CO0254	$ 54,140.62	$ 811.17	$ 306.34	$ 55,258.13	$ 55,258.13	$ -	$ 664,643.33	8.314%
166	WIBAUX COUNTY - CO0255	$ 80,138.10	$ -	$ -	$ 80,138.10	$ 80,138.10	$ -	$ 983,794.61	8.146%
167	YELLOWSTONE COUNTY - CO0256	$ 1,036,053.14	$ 36,873.44	$ 13,925.39	$ 1,086,851.97	$ 1,086,851.97	$ -	$ 12,718,838.90	8.545%
168									
169	LEGISLATIVE COUNCIL - CP1104	$ 551,320.80	$ 20,134.74	$ 7,603.96	$ 579,059.50	$ 579,059.50	$ -	$ 6,685,306.08	8.662%
170	CONSUMER COUNSEL - CP1112	$ 24,087.82	$ 2,891.19	$ 1,091.87	$ 28,070.88	$ 28,070.88	$ -	$ 292,088.47	9.610%
171	SUPREME COURT - CP2110	$ 1,198,907.92	$ 34,073.75	$ 12,868.08	$ 1,245,849.75	$ 1,245,849.75	$ -	$ 14,537,935.69	8.570%
172	GOVERNORS OFFICE - CP3101	$ 254,626.09	$ 8,975.38	$ 3,389.58	$ 266,991.05	$ 266,991.05	$ -	$ 3,087,591.32	8.647%
173	SECRETARY OF STATE - CP3201	$ 181,777.35	$ 6,278.42	$ 2,371.07	$ 190,426.84	$ 190,426.84	$ -	$ 2,204,228.87	8.639%
174	COMM OF POLITICAL PRACTIC - CP3202	$ 22,813.46	$ -	$ -	$ 22,813.46	$ 22,813.46	$ -	$ 276,635.58	8.247%
175	STATE AUDITOR'S OFFICE - CP3401	$ 331,824.58	$ 8,358.92	$ 3,156.78	$ 343,340.28	$ 343,340.28	$ -	$ 4,023,698.78	8.533%
176	SUPT OF PUBLIC INSTRUCTIO - CP3501	$ 501,476.30	$ 9,204.98	$ 3,476.29	$ 514,157.57	$ 514,157.57	$ -	$ 6,080,892.52	8.455%
177	BOARD OF CRIME CONTROL - CP4107	$ 66,782.61	$ 1,346.92	$ 508.67	$ 68,638.20	$ 68,638.20	$ -	$ 809,804.76	8.476%
178	DEPARTMENT OF JUSTICE - CP4110	$ 1,537,498.37	$ 81,556.85	$ 30,800.25	$ 1,649,855.47	$ 1,649,855.47	$ -	$ 18,643,677.36	8.849%
179	PUBLIC SERVICE COMMISSION - CP4201	$ 159,429.11	$ 10,918.98	$ 4,123.59	$ 174,471.68	$ 174,471.68	$ -	$ 1,933,234.54	9.025%
180	BOARD OF PUBLIC EDUCATION - CP5101	$ 4,743.08	$ -	$ -	$ 4,743.08	$ 4,743.08	$ -	$ 57,514.43	8.247%
181	COMM OF HIGHER EDUCATION - CP5102	$ 253,127.81	$ 8,920.23	$ 3,368.76	$ 265,416.80	$ 265,416.80	$ -	$ 3,069,423.33	8.647%
182	SCHOOL FOR THE DEAF & BLI - CP5113	$ 131,870.59	$ 1,923.41	$ 726.38	$ 134,520.38	$ 134,520.38	$ -	$ 1,599,060.37	8.412%

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		Contractually Required DB Contribution	**Plan Choice Rate (PCR) Required Contributions**	**DC/MUS-RP 1% Required Contributions**	**Total Contractually Required Contributions**	**Contributions in Relation to the Contractually Required Contrib**	**Contribution Deficiency (Excess)**	**Employer's DB Pensionable Payroll**	**Contributions as % DB Pensionable Payroll**
183	MONTANA ARTS COUNCIL - CP5114	$ 33,312.67	$ 1,742.36	$ 658.01	$ 35,713.04	$ 35,713.04	$ -	$ 403,948.90	8.841%
184	MONTANA STATE LIBRARY - CP5115	$ 125,590.13	$ 14,526.36	$ 5,485.93	$ 145,602.42	$ 145,602.42	$ -	$ 1,522,903.60	9.561%
185	MONTANA HISTORICAL SOCIET - CP5117	$ 189,364.63	$ 6,733.58	$ 2,542.96	$ 198,641.17	$ 198,641.17	$ -	$ 2,296,232.12	8.651%
186	DEPARTMENT OF FISH WILDL - CP5201	$ 2,016,580.48	$ 64,286.30	$ 24,277.96	$ 2,105,144.74	$ 2,105,144.74	$ -	$ 24,453,018.30	8.609%
187	DEPT OF ENVIRONMENTAL QUA - CP5301	$ 1,686,461.47	$ 79,596.44	$ 30,059.89	$ 1,796,117.80	$ 1,796,117.80	$ -	$ 20,450,001.22	8.783%
188	DEPARTMENT OF TRANSPORTAT - CP5401	$ 8,026,375.59	$ 201,803.17	$ 76,211.72	$ 8,304,390.48	$ 8,304,390.48	$ -	$ 97,327,684.75	8.532%
189	DEPARTMENT OF LIVESTOCK - CP5603	$ 291,902.81	$ 11,962.60	$ 4,517.72	$ 308,383.13	$ 308,383.13	$ -	$ 3,539,608.27	8.712%
190	DEPT OF NATURAL RESOURCES - CP5706	$ 2,063,001.18	$ 72,096.55	$ 27,227.53	$ 2,162,325.26	$ 2,162,325.26	$ -	$ 25,015,914.91	8.644%
191	DEPARTMENT OF REVENUE - CP5801	$ 2,041,147.68	$ 86,665.38	$ 32,729.50	$ 2,160,542.56	$ 2,160,542.56	$ -	$ 24,750,919.61	8.729%
192	DEPARTMENT OF ADMINISTRAT - CP6101	$ 2,022,995.33	$ 87,506.27	$ 33,047.07	$ 2,143,548.67	$ 2,143,548.67	$ -	$ 24,530,804.64	8.738%
193	MONTANA STATE FUND - CP6103	$ 1,247,953.78	$ 75,331.99	$ 28,449.40	$ 1,351,735.17	$ 1,351,735.17	$ -	$ 15,132,664.91	8.933%
194	PUBLIC EMPLOYEES' RETIREM - CP6104	N/A	N/A	N/A	N/A	N/A	N/A	$ 1,964,744.65	N/A
195	TEACHERS' RETIREMENT SYST - CP6105	$ 74,712.57	$ 685.50	$ 258.88	$ 75,656.95	$ 75,656.95	$ -	$ 905,963.23	8.351%
196	OFFICE OF PUBLIC DEFENDER - CP6108	$ 780,040.21	$ 66,788.24	$ 25,222.83	$ 872,051.28	$ 872,051.28	$ -	$ 9,458,753.42	9.220%
197	DEPARTMENT OF AGRICULTURE - CP6201	$ 325,450.15	$ 28,570.59	$ 10,789.79	$ 364,810.53	$ 364,810.53	$ -	$ 3,946,402.56	9.244%
198	DEPARTMENT OF CORRECTIONS - CP6401	$ 1,870,777.91	$ 30,046.07	$ 11,347.01	$ 1,912,170.99	$ 1,912,170.99	$ -	$ 22,685,018.89	8.429%
199	DEPARTMENT OF COMMERCE - CP6501	$ 769,518.81	$ 37,255.71	$ 14,069.76	$ 820,844.28	$ 820,844.28	$ -	$ 9,331,171.11	8.797%
200	DEPARTMENT OF LABOR & IND - CP6602	$ 2,716,880.41	$ 97,914.08	$ 36,977.62	$ 2,851,772.11	$ 2,851,772.11	$ -	$ 32,944,842.52	8.656%
201	DEPARTMENT OF MILITARY AF - CP6701	$ 617,963.64	$ 11,556.75	$ 4,364.45	$ 633,884.84	$ 633,884.84	$ -	$ 7,493,415.91	8.459%
202	DEPT OF PUBLIC HEALTH & H - CP6901	$ 9,267,573.88	$ 256,199.55	$ 96,754.71	$ 9,620,528.14	$ 9,620,528.14	$ -	$ 112,378,432.66	8.561%
203									
204	BEAVERHEAD COUNTY HIGH SC - HS0401	$ 34,924.57	$ -	$ -	$ 34,924.57	$ 34,924.57	$ -	$ 443,583.57	7.873%
205	JORDAN PUBLIC SCHOOLS - HS0421	$ 13,751.01	$ -	$ -	$ 13,751.01	$ 13,751.01	$ -	$ 174,654.17	7.873%
206	JEFFERSON COUNTY HIGH SCH - HS0425	$ 15,151.96	$ -	$ -	$ 15,151.96	$ 15,151.96	$ -	$ 192,447.90	7.873%
207	POWDER RIVER COUNTY HIGH - HS0452	$ 24,729.08	$ 60.39	$ 22.81	$ 24,812.28	$ 24,812.28	$ -	$ 314,088.77	7.900%
208	POWELL COUNTY HIGH SCHOOL - HS0453	$ 13,938.98	$ 1,499.69	$ 566.36	$ 16,005.03	$ 16,005.03	$ -	$ 177,041.64	9.040%
209	SWEET GRASS COUNTY HIGH S - HS0465	$ 26,581.08	$ 684.64	$ 258.56	$ 27,524.28	$ 27,524.28	$ -	$ 337,611.28	8.153%
210									
211	HOUSING AUTHORITY OF ANAC - OA0500	$ 26,989.49	$ 1,229.80	$ 464.44	$ 28,683.73	$ 28,683.73	$ -	$ 331,329.48	8.657%
212	HELENA REGIONAL AIRPORT A - OA0501	$ 80,457.38	$ 3,890.46	$ 1,469.25	$ 85,817.09	$ 85,817.09	$ -	$ 987,714.18	8.688%
213	BITTERROOT CONSERVATION D - OA0503	$ 4,093.50	$ -	$ -	$ 4,093.50	$ 4,093.50	$ -	$ 50,252.80	8.146%
214	HUMAN RESOURCES COUNCIL D - OA0504	$ 156,417.89	$ 1,485.07	$ 560.84	$ 158,463.80	$ 158,463.80	$ -	$ 1,920,223.86	8.252%
215	HOUSING AUTHORITY OF BUTT - OA0506	$ 55,356.34	$ -	$ -	$ 55,356.34	$ 55,356.34	$ -	$ 679,567.82	8.146%
216	FORT SHAW IRRIGATION DIST - OA0507	$ 9,182.32	$ -	$ -	$ 9,182.32	$ 9,182.32	$ -	$ 112,724.35	8.146%
217	HOUSING AUTHORITY OF GLAS - OA0509	$ 10,775.48	$ -	$ -	$ 10,775.48	$ 10,775.48	$ -	$ 132,282.46	8.146%
218	GREENFIELDS IRRIGATION DI - OA0510	$ 59,516.75	$ 1,190.96	$ 449.77	$ 61,157.48	$ 61,157.48	$ -	$ 730,642.03	8.370%
219	CHOUTEAU COUNTY CONSERVAT - OA0511	$ 908.34	$ -	$ -	$ 908.34	$ 908.34	$ -	$ 11,151.00	8.146%
220	GREAT FALLS INT AIRPORT - OA0514	$ 44,592.87	$ 3,170.43	$ 1,197.33	$ 48,960.63	$ 48,960.63	$ -	$ 547,432.81	8.944%
221	MISSOULA RURAL FIRE DISTR - OA0515	$ 73,370.94	$ 1,163.70	$ 439.47	$ 74,974.11	$ 74,974.11	$ -	$ 900,719.46	8.324%
222	CENTER FOR MENTAL HEALTH - OA0516	$ 52,341.73	$ 1,336.38	$ 504.69	$ 54,182.80	$ 54,182.80	$ -	$ 642,559.74	8.432%
223	HELENA HOUSING AUTHORITY - OA0517	$ 48,704.00	$ 2,478.44	$ 935.99	$ 52,118.43	$ 52,118.43	$ -	$ 597,902.11	8.717%
224	HILL CO PUBLIC CEMETERY D - OA0518	$ 6,258.49	$ -	$ -	$ 6,258.49	$ 6,258.49	$ -	$ 76,830.70	8.146%
225	WHITEFISH HOUSING AUTHORI - OA0522	$ 7,910.44	$ -	$ -	$ 7,910.44	$ 7,910.44	$ -	$ 97,110.58	8.146%
226	MILES COMMUNITY COLLEGE - OA0524	$ 77,600.55	$ 4,401.82	$ 1,662.36	$ 83,664.73	$ 83,664.73	$ -	$ 952,643.22	8.782%
227	MALTA IRRIGATION DISTRICT - OA0525	$ 28,633.90	$ -	$ -	$ 28,633.90	$ 28,633.90	$ -	$ 351,516.67	8.146%
228	RICHLAND CO HOUSING AUTHO - OA0526	$ 34,117.17	$ 1,794.31	$ 677.63	$ 36,589.11	$ 36,589.11	$ -	$ 418,830.59	8.736%
229	PONDERA CO CANAL & RESERV - OA0527	$ 38,755.75	$ -	$ -	$ 38,755.75	$ 38,755.75	$ -	$ 475,774.97	8.146%
230	FLATHEAD VALLEY COMM COLL - OA0529	$ 461,140.10	$ 15,030.35	$ 5,676.27	$ 481,846.72	$ 481,846.72	$ -	$ 5,661,067.45	8.512%
231	DAWSON COLLEGE - OA0530	$ 60,055.49	$ 4,342.13	$ 1,639.82	$ 66,037.44	$ 66,037.44	$ -	$ 737,255.85	8.957%
232	PRAIRIE COUNTY HOSPITAL D - OA0531	$ 51,040.53	$ -	$ -	$ 51,040.53	$ 51,040.53	$ -	$ 626,585.93	8.146%
233	GALLATIN AIRPORT AUTHORIT - OA0534	$ 129,177.27	$ 8,863.04	$ 3,347.16	$ 141,387.47	$ 141,387.47	$ -	$ 1,585,811.38	8.916%
234	HELENA VALLEY IRRIGATION - OA0537	$ 14,973.67	$ -	$ -	$ 14,973.67	$ 14,973.67	$ -	$ 183,820.45	8.146%
235	DEER LODGE COUNTY HEAD ST - OA0538	$ 30,354.05	$ -	$ -	$ 30,354.05	$ 30,354.05	$ -	$ 372,633.76	8.146%
236	GLASGOW IRRIGATION DISTRI - OA0541	$ 10,969.46	$ -	$ -	$ 10,969.46	$ 10,969.46	$ -	$ 134,663.64	8.146%
237	LEWIS & CLARK LIBRARY - OA0544	$ 84,116.23	$ 4,972.15	$ 1,877.75	$ 90,966.13	$ 90,966.13	$ -	$ 1,032,631.26	8.809%
238	BILLINGS HOUSING AUTHORIT - OA0547	$ 83,772.25	$ 2,008.41	$ 758.48	$ 86,539.14	$ 86,539.14	$ -	$ 1,028,408.39	8.415%
239	YELLOWSTONE WEST CARBON S - OA0548	$ 4,048.57	$ -	$ -	$ 4,048.57	$ 4,048.57	$ -	$ 49,701.29	8.146%
240	FLATHEAD SPECIAL EDUC COO - OA0549	$ 2,891.01	$ -	$ -	$ 2,891.01	$ 2,891.01	$ -	$ 35,490.70	8.146%

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

Schedule of Employer Contributions to DB Plan

as of June 30, 2014

		BK	BL	BM	BN	BO	BP	BQ	BR
		Contractually Required DB Contribution	**Plan Choice Rate (PCR) Required Contributions**	**DC/MUS-RP 1% Required Contributions**	**Total Contractually Required Contributions**	**Contributions in Relation to the Contractually Required Contrib**	**Contribution Deficiency (Excess)**	**Employer's DB Pensionable Payroll**	**Contributions as % DB Pensionable Payroll**
241	MISSOULA COUNTY AIRPORT - OA0550	$ 129,318.29	$ 8,190.64	$ 3,093.22	$ 140,602.15	$ 140,602.15	$ -	$ 1,587,542.65	8.857%
242	GALLATIN-MADISON SEC - OA0551	$ 3,434.18	$ -	$ -	$ 3,434.18	$ 3,434.18	$ -	$ 42,158.87	8.146%
243	CENTRAL MONTANA LEARNING - OA0552	$ 4,137.45	$ 822.78	$ 310.73	$ 5,270.96	$ 5,270.96	$ -	$ 50,792.28	10.377%
244	EASTERN YELLOWSTONE COUNT - OA0554	$ 1,581.39	$ -	$ -	$ 1,581.39	$ 1,581.39	$ -	$ 19,413.56	8.146%
245	MISSOULA AREA SEC - OA0555	$ 5,351.99	$ -	$ -	$ 5,351.99	$ 5,351.99	$ -	$ 65,702.40	8.146%
246	CROWN HILL CEMETERY DISTR - OA0556	$ 3,197.15	$ -	$ -	$ 3,197.15	$ 3,197.15	$ -	$ 39,249.00	8.146%
247	FLATHEAD MUNICIPAL AIRPOR - OA0557	$ 75,734.14	$ 1,865.15	$ 704.38	$ 78,303.67	$ 78,303.67	$ -	$ 929,730.62	8.422%
248	BIG FORK CO WATER & SEWER - OA0558	$ 15,578.87	$ 2,227.87	$ 841.36	$ 18,648.10	$ 18,648.10	$ -	$ 191,249.96	9.751%
249	SANDERS SPEC ED COOP - OA0560	$ 3,191.45	$ -	$ -	$ 3,191.45	$ 3,191.45	$ -	$ 39,179.10	8.146%
250	NORTH CENTRAL LEARNING SE - OA0562	$ 2,211.52	$ -	$ -	$ 2,211.52	$ 2,211.52	$ -	$ 27,149.16	8.146%
251	FLATHEAD CONSERVATION DIS - OA0565	$ 9,065.29	$ -	$ -	$ 9,065.29	$ 9,065.29	$ -	$ 111,287.72	8.146%
252	GREAT DIVIDE EDUCATION SE - OA0566	$ 6,689.16	$ -	$ -	$ 6,689.16	$ 6,689.16	$ -	$ 82,117.73	8.146%
253	GARDINER - PARK COUNTY WA - OA0567	$ 11,489.52	$ -	$ -	$ 11,489.52	$ 11,489.52	$ -	$ 141,048.06	8.146%
254	CENTRAL VALLEY FIRE DISTR - OA0569	$ 3,504.29	$ -	$ -	$ 3,504.29	$ 3,504.29	$ -	$ 43,019.44	8.146%
255	BEAR PAW COOPERATIVE - OA0570	$ 2,580.60	$ -	$ -	$ 2,580.60	$ 2,580.60	$ -	$ 31,680.00	8.146%
256	JUDITH BASIN CONSERVATION - OA0571	$ 1,629.24	$ -	$ -	$ 1,629.24	$ 1,629.24	$ -	$ 20,000.98	8.146%
257	PONDERA COUNTY CEMETERY D - OA0572	$ 2,829.87	$ -	$ -	$ 2,829.87	$ 2,829.87	$ -	$ 34,740.21	8.146%
258	BERT MOONEY AIRPORT AUTHO - OA0574	$ 31,020.79	$ 1,112.06	$ 419.97	$ 32,552.82	$ 32,552.82	$ -	$ 380,818.75	8.548%
259	VICTOR WATER & SEWER - OA0575	$ 2,626.60	$ -	$ -	$ 2,626.60	$ 2,626.60	$ -	$ 32,244.74	8.146%
260	CASCADE CONSERVATION DIST - OA0576	$ 6,124.64	$ -	$ -	$ 6,124.64	$ 6,124.64	$ -	$ 75,187.60	8.146%
261	LINCOLN COUNTY RURAL FIRE - OA0578	$ 6,186.97	$ -	$ -	$ 6,186.97	$ 6,186.97	$ -	$ 75,952.85	8.146%
262	LOCKWOOD RURAL FIRE DIST - OA0579	$ 3,223.83	$ -	$ -	$ 3,223.83	$ 3,223.83	$ -	$ 39,576.43	8.146%
263	PONDERA COUNTY COUNCIL ON - OA0580	$ 1,699.79	$ -	$ -	$ 1,699.79	$ 1,699.79	$ -	$ 20,866.98	8.146%
264	PORT OF MONTANA - PORT AU - OA0581	$ 17,182.57	$ -	$ -	$ 17,182.57	$ 17,182.57	$ -	$ 210,937.48	8.146%
265	TETON COUNTY CONSERVATION - OA0582	$ 792.03	$ -	$ -	$ 792.03	$ 792.03	$ -	$ 9,723.14	8.146%
266	SIDNEY RICHLAND AIRPORT A - OA0583	$ 4,649.64	$ -	$ -	$ 4,649.64	$ 4,649.64	$ -	$ 57,080.04	8.146%
267	GALLATIN CONSERVATION DIS - OA0584	$ 322.52	$ 1,330.08	$ 502.31	$ 2,154.91	$ 2,154.91	$ -	$ 3,959.34	54.426%
268	PRAIRIE VIEW SPECIAL SERV - OA0585	$ -	$ 1,182.59	$ 446.61	$ 1,629.20	$ 1,629.20	$ -	$ 0.04	4072997.250%
269	LAKESIDE CO WATER & SEWER - OA0586	$ 19,354.02	$ -	$ -	$ 19,354.02	$ 19,354.02	$ -	$ 237,594.71	8.146%
270	BIG SKY ECONOMIC DEVELOPM - OA0587	$ 30,710.77	$ 15,237.31	$ 5,754.43	$ 51,702.51	$ 51,702.51	$ -	$ 377,012.87	13.714%
271	BIG COUNTRY EDUCATIONAL C - OA0588	$ 1,596.33	$ -	$ -	$ 1,596.33	$ 1,596.33	$ -	$ 19,596.88	8.146%
272	BIG SKY SPECIAL EDUCATION - OA0589	$ 2,640.81	$ -	$ -	$ 2,640.81	$ 2,640.81	$ -	$ 32,419.16	8.146%
273	FALLON MEDICAL COMPLEX - OA0592	$ 30,609.29	$ -	$ -	$ 30,609.29	$ 30,609.29	$ -	$ 375,767.10	8.146%
274	HUMAN RESOURCES COUNCIL D - OA0594	$ 95,016.81	$ 893.98	$ 337.62	$ 96,248.41	$ 96,248.41	$ -	$ 1,166,449.30	8.251%
275	FLATHEAD JOINT BD OF CONT - OA0597	$ 1,386.02	$ -	$ -	$ 1,386.02	$ 1,386.02	$ -	$ 17,015.10	8.146%
276	NO MONTANA JOINT REFUSE D - OA0598	$ 29,123.11	$ 803.03	$ 303.27	$ 30,229.41	$ 30,229.41	$ -	$ 357,522.28	8.455%
277	FERGUS COUNTY CONSERVATIO - OA0599	$ 2,292.36	$ -	$ -	$ 2,292.36	$ 2,292.36	$ -	$ 28,141.51	8.146%
278	GRANITE CO HOSPITAL & NUR - OA9003	$ 129,581.27	$ 6,135.34	$ 2,317.03	$ 138,033.64	$ 138,033.64	$ -	$ 1,590,771.08	8.677%
279	PRICKLEY PEAR SPECIAL SVC - OA9004	$ 2,418.40	$ 599.81	$ 226.52	$ 3,244.73	$ 3,244.73	$ -	$ 29,688.83	10.929%
280	UPPER MUSSELSHELL CONSERV - OA9009	$ 1,028.82	$ -	$ -	$ 1,028.82	$ 1,028.82	$ -	$ 12,630.00	8.146%
281	URBAN TRANS DIST/DAWSON C - OA9010	$ 11,017.53	$ -	$ -	$ 11,017.53	$ 11,017.53	$ -	$ 135,253.96	8.146%
282	GALLATIN CANYON CONSOL RR - OA9012	$ 1,660.86	$ 1,639.60	$ 619.20	$ 3,919.66	$ 3,919.66	$ -	$ 20,389.05	19.224%
283	BIG SKY CO WATER & SEWER - OA9013	$ 10,358.21	$ 10,656.21	$ 4,024.36	$ 25,038.78	$ 25,038.78	$ -	$ 127,159.86	19.691%
284	BITTERROOT VALLEY SEC - OA9015	$ 979.50	$ 1,840.42	$ 695.04	$ 3,514.96	$ 3,514.96	$ -	$ 12,024.47	29.232%
285	HELENA BUSINESS IMPROVEME - OA9016	$ 5,640.49	$ -	$ -	$ 5,640.49	$ 5,640.49	$ -	$ 69,244.05	8.146%
286	ROUNDUP COMMUNITY LIBRARY - OA9017	$ 961.34	$ -	$ -	$ 961.34	$ 961.34	$ -	$ 11,801.58	8.146%
287	MALTA CEMETERY DISTRICT - OA9020	$ 2,682.50	$ -	$ -	$ 2,682.50	$ 2,682.50	$ -	$ 32,931.03	8.146%
288	LARCHMONT GOLF COURSE - OA9022	$ 16,335.97	$ 600.61	$ 226.82	$ 17,163.40	$ 17,163.40	$ -	$ 200,544.37	8.558%
289	LEWIS & CLARK CONSERVATIO - OA9023	$ 3,597.57	$ -	$ -	$ 3,597.57	$ 3,597.57	$ -	$ 44,164.71	8.146%
290	YELLOWSTONE CITY-COUNTY H - OA9026	$ 907,872.39	$ 111,019.49	$ 41,926.92	$ 1,060,818.80	$ 1,060,818.80	$ -	$ 11,145,261.11	9.518%
291	TWIN BRIDGES PUBLIC LIBRA - OA9035	$ 1,611.54	$ -	$ -	$ 1,611.54	$ 1,611.54	$ -	$ 19,783.60	8.146%
292	LIBERTY CO CONSERVATION D - OA9037	$ 1,129.51	$ -	$ -	$ 1,129.51	$ 1,129.51	$ -	$ 13,866.15	8.146%
293	GRANITE CONSERVATION DIST - OA9038	$ 1,890.35	$ -	$ -	$ 1,890.35	$ 1,890.35	$ -	$ 23,206.50	8.146%
294	HINSDALE WATER & SEWER DI - OA9042	$ 1,995.64	$ -	$ -	$ 1,995.64	$ 1,995.64	$ -	$ 24,499.00	8.146%
295	PETROLEUM CO CONSERVATION - OA9048	$ 5,801.84	$ -	$ -	$ 5,801.84	$ 5,801.84	$ -	$ 71,224.77	8.146%
296	PARK CO RURAL FIRE DISTRI - OA9051	$ 4,972.20	$ -	$ -	$ 4,972.20	$ 4,972.20	$ -	$ 61,039.92	8.146%
297	VALLEY COUNTY CONSERVATIO - OA9052	$ 1,167.47	$ -	$ -	$ 1,167.47	$ 1,167.47	$ -	$ 14,332.14	8.146%
298	SEELEY LAKE MISSOULA CO W - OA9053	$ 7,753.24	$ 902.28	$ 340.75	$ 8,996.27	$ 8,996.27	$ -	$ 95,180.67	9.452%

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

Schedule of Employer Contributions to DB Plan

as of June 30, 2014

		BK	BL	BM	BN	BO	BP	BQ	BR
3		**Contractually Required DB Contribution**	**Plan Choice Rate (PCR) Required Contributions**	**DC/MUS-RP 1% Required Contributions**	**Total Contractually Required Contributions**	**Contributions in Relation to the Contractually Required Contrib**	**Contribution Deficiency (Excess)**	**Employer's DB Pensionable Payroll**	**Contributions as % DB Pensionable Payroll**
4									
299	DRY PRAIRIE RURAL WATER - OA9054	$ 40,074.40	$ -	$ -	$ 40,074.40	$ 40,074.40	$ -	$ 491,963.13	8.146%
300	LOCKWOOD WATER & SEWER DI - OA9056	$ 15,398.01	$ 2,942.56	$ 1,111.27	$ 19,451.84	$ 19,451.84	$ -	$ 189,029.72	10.290%
301	PABLO-LAKE COUNTY WATER & - OA9058	$ 13,690.30	$ -	$ -	$ 13,690.30	$ 13,690.30	$ -	$ 168,065.38	8.146%
302	DALY DITCHES IRRIGATION D - OA9059	$ 9,644.33	$ 1,033.73	$ 390.39	$ 11,068.45	$ 11,068.45	$ -	$ 118,396.17	9.349%
303	LINCOLN CONSERVATION DIST - OA9062	$ 1,638.00	$ -	$ -	$ 1,638.00	$ 1,638.00	$ -	$ 20,108.48	8.146%
304	NORTH VALLEY PUBLIC LIBRA - OA9063	$ 9,317.07	$ -	$ -	$ 9,317.07	$ 9,317.07	$ -	$ 114,378.51	8.146%
305	PHILLIPS CONSERVATION DIS - OA9069	$ 0.01	$ 353.00	$ 133.31	$ 486.32	$ 486.32	$ -	$ 0.14	347372.429%
306	PARK COUNTY SEC - OA9072	$ 2,612.74	$ -	$ -	$ 2,612.74	$ 2,612.74	$ -	$ 32,074.55	8.146%
307	NORTHWEST MT EDUC COOP - OA9076	$ 1,939.63	$ -	$ -	$ 1,939.63	$ 1,939.63	$ -	$ 23,811.44	8.146%
308	SHERIDAN DANIELS SEC - OA9078	$ 0.04	$ 370.72	$ 140.01	$ 510.77	$ 510.77	$ -	$ 0.47	108673.426%
309	FRENCHTOWN RURAL FIRE DIS - OA9079	$ 2,889.69	$ -	$ -	$ 2,889.69	$ 2,889.69	$ -	$ 35,474.52	8.146%
310	RAE WATER AND SEWER DISTR - OA9080	$ 9,980.19	$ -	$ -	$ 9,980.19	$ 9,980.19	$ -	$ 122,519.18	8.146%
311	HEBGEN BASIN RURAL FD - OA9082	$ 3,518.77	$ -	$ -	$ 3,518.77	$ 3,518.77	$ -	$ 43,197.30	8.146%
312	MILK RIVER JBC - OA9084	$ 5,534.83	$ -	$ -	$ 5,534.83	$ 5,534.83	$ -	$ 67,946.94	8.146%
313	LAKEVIEW CEMETERY DISTRIC - OA9085	$ 5,103.73	$ -	$ -	$ 5,103.73	$ 5,103.73	$ -	$ 62,654.60	8.146%
314	BUFFALO RAPIDS IRRI PROJE - OA9086	$ 10,949.95	$ -	$ -	$ 10,949.95	$ 10,949.95	$ -	$ 134,424.23	8.146%
315	BUFFALO RAPIDS IRRI PROJE - OA9087	$ 10,229.41	$ -	$ -	$ 10,229.41	$ 10,229.41	$ -	$ 125,578.68	8.146%
316	FLATHEAD EMERGENCY COMM C - OA9088	$ 105,159.44	$ 3,270.07	$ 1,234.95	$ 109,664.46	$ 109,664.46	$ -	$ 1,290,962.66	8.495%
317	NORTH LAKE CO PUBLIC LIBR - OA9089	$ 13,839.59	$ -	$ -	$ 13,839.59	$ 13,839.59	$ -	$ 169,898.19	8.146%
318	SOURDOUGH RFD - OA9090	$ 0.01	$ 53.55	$ 20.22	$ 73.78	$ 73.78	$ -	$ 0.15	49187.667%
319	LIBERTY CO CEMETERY DIST - OA9091	$ 122.46	$ -	$ -	$ 122.46	$ 122.46	$ -	$ 1,503.36	8.146%
320	THOMPSON FALLS PUBLIC LIB - OA9094	$ 2,524.67	$ 146.40	$ 55.29	$ 2,726.36	$ 2,726.36	$ -	$ 30,993.34	8.797%
321	MADISON CONSERVATION DIST - OA9095	$ 3,421.24	$ -	$ -	$ 3,421.24	$ 3,421.24	$ -	$ 42,000.00	8.146%
322	CME/FLATHEAD INDIAN IRRIG - OA9096	$ 97,426.37	$ 2,359.19	$ 890.96	$ 100,676.52	$ 100,676.52	$ -	$ 1,196,029.73	8.418%
323	CORVALLIS COUNTY SEWER DI - OA9098	$ 2,309.34	$ -	$ -	$ 2,309.34	$ 2,309.34	$ -	$ 28,350.00	8.146%
324	ARLEE-LAKE COUNTY WATER & - OA9100	$ 397.58	$ -	$ -	$ 397.58	$ 397.58	$ -	$ 4,880.78	8.146%
325	RONAN LIBRARY DISTRICT - OA9101	$ 1,222.08	$ -	$ -	$ 1,222.08	$ 1,222.08	$ -	$ 15,002.57	8.146%
326									
327	SCHOOL DISTRICT 1 - BIG T - SD0600	$ 14,505.87	$ 523.39	$ 197.66	$ 15,226.92	$ 15,226.92	$ -	$ 184,241.80	8.265%
328	SCHOOL DISTRICT 1 - BUTTE - SD0601	$ 304,950.16	$ 10,238.80	$ 3,866.72	$ 319,055.68	$ 319,055.68	$ -	$ 3,873,229.47	8.237%
329	SCHOOL DISTRICT 1 - CHOTE - SD0602	$ 24,246.26	$ -	$ -	$ 24,246.26	$ 24,246.26	$ -	$ 307,956.30	7.873%
330	SCHOOL DISTRICT 1 - CIRCL - SD0603	$ 20,954.60	$ -	$ -	$ 20,954.60	$ 20,954.60	$ -	$ 266,148.29	7.873%
331	SCHOOL DISTRICT 1 - CLANC - SD0604	$ 16,674.20	$ 341.54	$ 128.98	$ 17,144.72	$ 17,144.72	$ -	$ 211,782.25	8.095%
332	SCHOOL DISTRICT 1 - CORVA - SD0605	$ 65,620.44	$ 69.62	$ 26.29	$ 65,716.35	$ 65,716.35	$ -	$ 833,457.54	7.885%
333	SCHOOL DISTRICT 1 - DEER - SD0606	$ 41,214.08	$ -	$ -	$ 41,214.08	$ 41,214.08	$ -	$ 523,467.77	7.873%
334	SCHOOL DISTRICT 1 - GLASG - SD0607	$ 65,703.80	$ 876.63	$ 331.06	$ 66,911.49	$ 66,911.49	$ -	$ 834,516.49	8.018%
335	SCHOOL DISTRICT 1 - GLEND - SD0608	$ 76,933.26	$ 1,291.87	$ 487.88	$ 78,713.01	$ 78,713.01	$ -	$ 977,143.85	8.055%
336	GREAT FALLS PUBLIC SCHOOL - SD0609	$ 726,758.97	$ 7,071.31	$ 2,670.51	$ 736,500.79	$ 736,500.79	$ -	$ 9,230,702.86	7.979%
337	SCHOOL DISTRICT 1 - HELEN - SD0610	$ 442,401.10	$ 12,718.57	$ 4,803.21	$ 459,922.88	$ 459,922.88	$ -	$ 5,619,019.81	8.185%
338	SCHOOL DISTRICT 1 - LEWIS - SD0612	$ 128,503.37	$ 108.86	$ 41.11	$ 128,653.34	$ 128,653.34	$ -	$ 1,632,145.41	7.882%
339	SCHOOL DISTRICT 1 - MILES - SD0613	$ 87,563.29	$ -	$ -	$ 87,563.29	$ 87,563.29	$ -	$ 1,112,157.79	7.873%
340	SCHOOL DISTRICT 1 - MISSO - SD0614 - SD7614 - SD9614	$ 650,005.36	$ 6,074.26	$ 2,293.97	$ 658,373.59	$ 658,373.59	$ -	$ 8,255,840.83	7.975%
341	SCHOOL DISTRICT 1 - PLAIN - SD0615	$ 24,982.54	$ 1,572.41	$ 593.83	$ 27,148.78	$ 27,148.78	$ -	$ 317,307.98	8.556%
342	SCHOOL DISTRICT 1 - PHILI - SD0616	$ 15,268.91	$ -	$ -	$ 15,268.91	$ 15,268.91	$ -	$ 193,933.37	7.873%
343	SCHOOL DISTRICT 1 - RED L - SD0617	$ 31,686.56	$ 433.88	$ 163.86	$ 32,284.30	$ 32,284.30	$ -	$ 402,456.91	8.022%
344	SCHOOL DISTRICT 1 - SCOBE - SD0618	$ 11,148.07	$ 5,196.87	$ 1,962.62	$ 18,307.56	$ 18,307.56	$ -	$ 141,593.68	12.930%
345	SCHOOL DISTRICT 1 - HEART - SD0619	$ 24,123.71	$ 877.27	$ 331.30	$ 25,332.28	$ 25,332.28	$ -	$ 306,399.65	8.268%
346	SCHOOL DISTRICT 1 - KALIS - SD0620	$ 24,875.87	$ 1.23	$ 0.46	$ 24,877.56	$ 24,877.56	$ -	$ 315,953.01	7.874%
347	SCHOOL DISTRICT 1 & 7 - - SD0621	$ 7,821.55	$ -	$ -	$ 7,821.55	$ 7,821.55	$ -	$ 99,343.01	7.873%
348	SCHOOL DISTRICT 2 - ALDER - SD0622	$ 1,382.72	$ -	$ -	$ 1,382.72	$ 1,382.72	$ -	$ 17,562.16	7.873%
349	SCHOOL DISTRICT 2 - FRAZE - SD0623	$ 16,455.68	$ -	$ -	$ 16,455.68	$ 16,455.68	$ -	$ 209,006.62	7.873%
350	SCHOOL DISTRICT 2 & 11 - - SD0624	$ 26,817.50	$ 380.31	$ 143.63	$ 27,341.44	$ 27,341.44	$ -	$ 340,614.07	8.027%
351	SCHOOL DISTRICT 2 - ALBER - SD0625	$ 15,588.48	$ -	$ -	$ 15,588.48	$ 15,588.48	$ -	$ 197,992.15	7.873%
352	SCHOOL DISTRICT 2 - BILLI - SD0626 - SD9626	$ 970,278.93	$ 13,272.45	$ 5,012.39	$ 988,563.77	$ 988,563.77	$ -	$ 12,323,695.87	8.022%
353	SCHOOL DISTRICT 2 - BRID - SD0627	$ 21,956.31	$ 63.87	$ 24.12	$ 22,044.30	$ 22,044.30	$ -	$ 278,871.32	7.905%
354	SCHOOL DISTRICT 2 - DODSO - SD0629	$ 9,165.60	$ -	$ -	$ 9,165.60	$ 9,165.60	$ -	$ 116,413.93	7.873%
355	SCHOOL DISTRICT 2 - SUNBU - SD0631	$ 20,656.15	$ 1,739.44	$ 656.91	$ 23,052.50	$ 23,052.50	$ -	$ 262,357.66	8.787%
356	SCHOOL DISTRICT 2 - THOMP - SD0632	$ 32,409.17	$ -	$ -	$ 32,409.17	$ 32,409.17	$ -	$ 411,634.97	7.873%

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

Schedule of Employer Contributions to DB Plan

as of June 30, 2014

		BK	BL	BM	BN	BO	BP	BQ	BR
3		**Contractually Required DB Contribution**	**Plan Choice Rate (PCR) Required Contributions**	**DC/MUS-RP 1% Required Contributions**	**Total Contractually Required Contributions**	**Contributions in Relation to the Contractually Required Contrib**	**Contribution Deficiency (Excess)**	**Employer's DB Pensionable Payroll**	**Contributions as % DB Pensionable Payroll**
4									
357	SCHOOL DISTRICT 2 - STEVE - SD0633	$ 55,748.94	$ 1,170.62	$ 442.09	$ 57,361.65	$ 57,361.65	$ -	$ 708,077.86	8.101%
358	SCHOOL DISTRICT 2 - DEER - SD0635	$ 4,241.49	$ -	$ -	$ 4,241.49	$ 4,241.49	$ -	$ 53,871.86	7.873%
359	SCHOOL DISTRICT 3 - CASCA - SD0637	$ 32,167.03	$ -	$ -	$ 32,167.03	$ 32,167.03	$ -	$ 408,559.51	7.873%
360	SCHOOL DISTRICT 3 - FAIR - SD0638	$ 6,981.36	$ 120.86	$ 45.64	$ 7,147.86	$ 7,147.86	$ -	$ 88,671.50	8.061%
361	SCHOOL DISTRICT 3 - MANHA - SD0640	$ 26,072.87	$ 781.39	$ 295.10	$ 27,149.36	$ 27,149.36	$ -	$ 331,156.42	8.198%
362	SCHOOL DISTRICT 3 - RAMSA - SD0641	$ 12,492.53	$ -	$ -	$ 12,492.53	$ 12,492.53	$ -	$ 158,669.94	7.873%
363	SCHOOL DISTRICT 3 - SUPER - SD0642	$ 33,672.99	$ 1,519.79	$ 573.95	$ 35,766.73	$ 35,766.73	$ -	$ 427,687.06	8.363%
364	SCHOOL DISTRICT 3 - HAMIL - SD0643	$ 95,121.72	$ 47.05	$ 17.77	$ 95,186.54	$ 95,186.54	$ -	$ 1,208,159.01	7.879%
365	SCHOOL DISTRICT 3 - WOLF - SD0644	$ 8,064.95	$ -	$ -	$ 8,064.95	$ 8,064.95	$ -	$ 102,434.45	7.873%
366	SCHOOL DISTRICT 3 - WESTB - SD0645	$ 12,460.81	$ 1,745.98	$ 659.38	$ 14,866.17	$ 14,866.17	$ -	$ 158,267.14	9.393%
367	SCHOOL DISTRICT 4 - FORSY - SD0648	$ 46,884.30	$ 413.29	$ 156.08	$ 47,453.67	$ 47,453.67	$ -	$ 595,486.25	7.969%
368	SCHOOL DISTRICT 4 - HELLG - SD0649	$ 75,313.64	$ 645.70	$ 243.85	$ 76,203.19	$ 76,203.19	$ -	$ 956,572.69	7.966%
369	SCHOOL DISTRICT 4 - LIBBY - SD0650	$ 51,590.79	$ -	$ -	$ 51,590.79	$ 51,590.79	$ -	$ 655,264.39	7.873%
370	SCHOOL DISTRICT 4 - LIVIN - SD0651	$ 105,107.21	$ 4,574.28	$ 1,727.49	$ 111,408.98	$ 111,408.98	$ -	$ 1,334,986.56	8.345%
371	SCHOOL DISTRICT 4 & 47 - - SD0652	$ 22,401.55	$ -	$ -	$ 22,401.55	$ 22,401.55	$ -	$ 284,526.27	7.873%
372	SCHOOL DISTRICT 4 & 28 - - SD0653	$ 12,379.72	$ 359.52	$ 135.78	$ 12,875.02	$ 12,875.02	$ -	$ 157,237.22	8.188%
373	SCHOOL DISTRICT 4 - SWAN - SD0654	$ 6,249.76	$ 112.37	$ 42.44	$ 6,404.57	$ 6,404.57	$ -	$ 79,379.35	8.068%
374	SCHOOL DISTRICT 5 - BASIN - SD0656	$ 888.29	$ -	$ -	$ 888.29	$ 888.29	$ -	$ 11,282.32	7.873%
375	SCHOOL DISTRICT 5 - KALIS - SD0657	$ 372,071.68	$ 8,916.28	$ 3,367.27	$ 384,355.23	$ 384,355.23	$ -	$ 4,725,752.49	8.133%
376	SCHOOL DISTRICT 5 - PARK - SD0658	$ 21,455.34	$ -	$ -	$ 21,455.34	$ 21,455.34	$ -	$ 272,508.36	7.873%
377	SCHOOL DISTRICT 5 - SAND - SD0659	$ 21,546.69	$ 336.05	$ 126.91	$ 22,009.65	$ 22,009.65	$ -	$ 273,668.53	8.042%
378	SCHOOL DISTRICT 5 - SHERI - SD0660	$ 17,792.73	$ 1.45	$ 0.55	$ 17,794.73	$ 17,794.73	$ -	$ 225,988.80	7.874%
379	SCHOOL DISTRICT 5 - SIDNE - SD0661	$ 104,863.75	$ 284.75	$ 107.54	$ 105,256.04	$ 105,256.04	$ -	$ 1,331,894.23	7.903%
380	SCHOOL DISTRICT 5 - TERRY - SD0662	$ 15,345.45	$ 533.92	$ 201.64	$ 16,081.01	$ 16,081.01	$ -	$ 194,905.48	8.251%
381	SCHOOL DISTRICT 6 - LAME - SD0664	$ 87,413.13	$ -	$ -	$ 87,413.13	$ 87,413.13	$ -	$ 1,110,250.70	7.873%
382	SCHOOL DISTRICT 6 - COLUM - SD0665	$ 42,908.91	$ 618.32	$ 233.51	$ 43,760.74	$ 43,760.74	$ -	$ 544,994.08	8.030%
383	SCHOOL DISTRICT 6 - TROUT - SD0666	$ 7,959.41	$ -	$ -	$ 7,959.41	$ 7,959.41	$ -	$ 101,093.99	7.873%
384	SCHOOL DISTRICT 6 - COLUM - SD0667	$ 162,615.74	$ 4,219.83	$ 1,593.63	$ 168,429.20	$ 168,429.20	$ -	$ 2,065,413.17	8.155%
385	SCHOOL DISTRICT 6 - RYEGA - SD0668	$ 9,534.24	$ -	$ -	$ 9,534.24	$ 9,534.24	$ -	$ 121,096.15	7.873%
386	SCHOOL DISTRICT 55F - SU - SD0669	$ 39,174.84	$ -	$ -	$ 39,174.84	$ 39,174.84	$ -	$ 497,567.00	7.873%
387	SCHOOL DISTRICT 6 & 1 - S - SD0670	$ 12,731.93	$ 1,054.33	$ 398.17	$ 14,184.43	$ 14,184.43	$ -	$ 161,710.54	8.771%
388	SCHOOL DISTRICT 6 - WIBAU - SD0671	$ 17,475.53	$ -	$ -	$ 17,475.53	$ 17,475.53	$ -	$ 221,960.06	7.873%
389	SCHOOL DISTRICT 7 - BOULD - SD0672	$ 17,167.85	$ 481.42	$ 181.81	$ 17,831.08	$ 17,831.08	$ -	$ 218,052.05	8.177%
390	SCHOOL DISTRICT 7 - BOZEM - SD0673	$ 406,072.16	$ 15,661.30	$ 5,914.55	$ 427,648.01	$ 427,648.01	$ -	$ 5,157,599.13	8.292%
391	SCHOOL DISTRICT 7 - CHARL - SD0674	$ 23,040.04	$ -	$ -	$ 23,040.04	$ 23,040.04	$ -	$ 292,635.96	7.873%
392	SCHOOL DISTRICT 7 - GARDI - SD0675	$ 16,985.45	$ -	$ -	$ 16,985.45	$ 16,985.45	$ -	$ 215,735.37	7.873%
393	SCHOOL DISTRICT 7 - HINSD - SD0676	$ 15,058.63	$ 424.38	$ 160.27	$ 15,643.28	$ 15,643.28	$ -	$ 191,262.56	8.179%
394	SCHOOL DISTRICT 7 & 70 - - SD0677	$ 127,202.37	$ 820.05	$ 309.70	$ 128,332.12	$ 128,332.12	$ -	$ 1,615,621.25	7.943%
395	SCHOOL DISTRICT 7 - LOLO - SD0678	$ 36,786.85	$ 1,731.06	$ 653.74	$ 39,171.65	$ 39,171.65	$ -	$ 467,236.66	8.384%
396	SCHOOL DISTRICT 1 & 7 - T - SD0679	$ 35,953.14	$ 828.82	$ 313.01	$ 37,094.97	$ 37,094.97	$ -	$ 456,647.55	8.123%
397	SCHOOL DISTRICT 7 - VICTO - SD0680	$ 23,445.12	$ -	$ -	$ 23,445.12	$ 23,445.12	$ -	$ 297,780.96	7.873%
398	SCHOOL DISTRICT 7 - MEDIC - SD0681	$ 23,530.69	$ -	$ -	$ 23,530.69	$ 23,530.69	$ -	$ 298,867.74	7.873%
399	SCHOOL DISTRICT 7 - TWIN - SD0682	$ 26,177.59	$ -	$ -	$ 26,177.59	$ 26,177.59	$ -	$ 332,486.50	7.873%
400	SCHOOL DISTRICT 7 - JOLIE - SD0683	$ 27,076.26	$ 61.49	$ 23.22	$ 27,160.97	$ 27,160.97	$ -	$ 343,900.66	7.898%
401	SCHOOL DISTRICT 7 & 2 - S - SD0684	$ 10,342.16	$ 699.34	$ 264.11	$ 11,305.61	$ 11,305.61	$ -	$ 131,357.71	8.607%
402	SCHOOL DISTRICT 8 - ARLEE - SD0685	$ 36,811.58	$ 3,357.86	$ 1,268.11	$ 41,437.55	$ 41,437.55	$ -	$ 467,550.78	8.863%
403	SCHOOL DISTRICT 8-WHITE S - SD0686	$ 21,971.76	$ -	$ -	$ 21,971.76	$ 21,971.76	$ -	$ 279,067.47	7.873%
404	SCHOOL DISTRICT 8 - ELDER - SD0687	$ 6,669.12	$ 900.34	$ 340.02	$ 7,909.48	$ 7,909.48	$ -	$ 84,705.77	9.338%
405	SCHOOL DISTRICT 9 - BROWN - SD0690 - SD9690	$ 264,622.39	$ 825.49	$ 311.75	$ 265,759.63	$ 265,759.63	$ -	$ 3,361,018.80	7.907%
406	SCHOOL DISTRICT 9 - DARBY - SD0691	$ 41,178.29	$ -	$ -	$ 41,178.29	$ 41,178.29	$ -	$ 523,013.26	7.873%
407	SCHOOL DISTRICT 9 - DIXON - SD0692	$ 11,567.05	$ -	$ -	$ 11,567.05	$ 11,567.05	$ -	$ 146,915.21	7.873%
408	SCHOOL DISTRICT 9 - EAST - SD0693	$ 47,718.35	$ 1,616.80	$ 610.59	$ 49,945.74	$ 49,945.74	$ -	$ 606,079.81	8.241%
409	SCHOOL DISTRICT 9 - OPHEI - SD0695	$ 10,801.73	$ -	$ -	$ 10,801.73	$ 10,801.73	$ -	$ 137,194.89	7.873%
410	SCHOOL DISTRICT 9 - POPLA - SD0696	$ 99,116.13	$ 656.27	$ 247.84	$ 100,020.24	$ 100,020.24	$ -	$ 1,258,892.64	7.945%
411	SCHOOL DISTRICT 9 & 9 - R - SD0697	$ 13,254.99	$ -	$ -	$ 13,254.99	$ 13,254.99	$ -	$ 168,354.04	7.873%
412	SCHOOL DISTRICT 15 - KALI - SD0698	$ 9,893.83	$ -	$ -	$ 9,893.83	$ 9,893.83	$ -	$ 125,663.47	7.873%
413	SCHOOL DISTRICT 16 - HARL - SD0699	$ 21,086.65	$ -	$ -	$ 21,086.65	$ 21,086.65	$ -	$ 267,825.50	7.873%
414	SCHOOL DISTRICT 10 - ANAC - SD0700	$ 70,446.98	$ -	$ -	$ 70,446.98	$ 70,446.98	$ -	$ 894,760.42	7.873%

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

Schedule of Employer Contributions to DB Plan

as of June 30, 2014

		BK	BL	BM	BN	BO	BP	BQ	BR
		Contractually Required DB Contribution	**Plan Choice Rate (PCR) Required Contributions**	**DC/MUS-RP 1% Required Contributions**	**Total Contractually Required Contributions**	**Contributions in Relation to the Contractually Required Contrib**	**Contribution Deficiency (Excess)**	**Employer's DB Pensionable Payroll**	**Contributions as % DB Pensionable Payroll**
415	SCHOOL DISTRICT 10 - CHIN - SD0701	$ 30,411.87	$ -	$ -	$ 30,411.87	$ 30,411.87	$ -	$ 386,266.89	7.873%
416	SCHOOL DISTRICT 10 - CONR - SD0702	$ 45,419.12	$ -	$ -	$ 45,419.12	$ 45,419.12	$ -	$ 576,876.75	7.873%
417	SCHOOL DISTRICT 10 - DILL - SD0703	$ 31,501.72	$ -	$ -	$ 31,501.72	$ 31,501.72	$ -	$ 400,109.25	7.873%
418	SCHOOL DISTRICT 10 - NOXO - SD0704	$ 11,226.81	$ 1,303.02	$ 492.09	$ 13,021.92	$ 13,021.92	$ -	$ 142,593.83	9.132%
419	SCHOOL DISTRICT 11 - POTO - SD0705	$ 6,769.44	$ -	$ -	$ 6,769.44	$ 6,769.44	$ -	$ 85,979.82	7.873%
420	SCHOOL DISTRICT 12 - LIMA - SD0706	$ 8,988.19	$ 951.91	$ 359.49	$ 10,299.59	$ 10,299.59	$ -	$ 114,160.60	9.022%
421	SCHOOL DISTRICT 12 - BAKE - SD0707	$ 50,684.92	$ -	$ -	$ 50,684.92	$ 50,684.92	$ -	$ 643,758.68	7.873%
422	SCHOOL DISTRICT 13 - BOX - SD0708	$ 64,358.15	$ -	$ -	$ 64,358.15	$ 64,358.15	$ -	$ 817,424.99	7.873%
423	SCHOOL DISTRICT 12 - HARL - SD0709	$ 57,812.59	$ -	$ -	$ 57,812.59	$ 57,812.59	$ -	$ 734,288.61	7.873%
424	SCHOOL DISTRICT 13 - LONE - SD0710	$ 21,807.38	$ 1,475.88	$ 557.37	$ 23,840.63	$ 23,840.63	$ -	$ 276,979.68	8.607%
425	SCHOOL DISTRICT 12 - ROSE - SD0711	$ 11,380.77	$ -	$ -	$ 11,380.77	$ 11,380.77	$ -	$ 144,549.37	7.873%
426	SCHOOL DISTRICT 12 - SACO - SD0712	$ 13,150.57	$ 369.11	$ 139.40	$ 13,659.08	$ 13,659.08	$ -	$ 167,027.83	8.178%
427	SCHOOL DISTRICT 12 - STAN - SD0713	$ 12,774.75	$ 378.13	$ 142.80	$ 13,295.68	$ 13,295.68	$ -	$ 162,254.55	8.194%
428	SCHOOL DISTRICT 14 - BONN - SD0714	$ 17,533.68	$ 1,695.70	$ 640.39	$ 19,869.77	$ 19,869.77	$ -	$ 222,698.59	8.922%
429	SCHOOL DISTRICT 24 - WORD - SD0715	$ 74,133.18	$ 661.39	$ 249.77	$ 75,044.34	$ 75,044.34	$ -	$ 941,579.41	7.970%
430	SCHOOL DISTRICT 14 - HOT - SD0716	$ 16,156.36	$ -	$ -	$ 16,156.36	$ 16,156.36	$ -	$ 205,204.94	7.873%
431	SCHOOL DISTRICT 13 - EURE - SD0717	$ 53,872.54	$ -	$ -	$ 53,872.54	$ 53,872.54	$ -	$ 684,245.22	7.873%
432	SCHOOL DISTRICT 3 & 13 - - SD0718	$ 20,635.63	$ -	$ -	$ 20,635.63	$ 20,635.63	$ -	$ 262,097.05	7.873%
433	SCHOOL DISTRICT 13 - NASH - SD0719	$ 17,190.45	$ -	$ -	$ 17,190.45	$ 17,190.45	$ -	$ 218,339.10	7.873%
434	SCHOOL DISTRICT 15 & 17 - - SD0720	$ 7,823.18	$ -	$ -	$ 7,823.18	$ 7,823.18	$ -	$ 99,363.73	7.873%
435	SCHOOL DISTRICT 15 & 6 - - SD0721	$ 41,601.54	$ -	$ -	$ 41,601.54	$ 41,601.54	$ -	$ 528,388.98	7.873%
436	SCHOOL DISTRICT 14 - MALT - SD0722	$ 36,714.56	$ -	$ -	$ 36,714.56	$ 36,714.56	$ -	$ 466,318.65	7.873%
437	SCHOOL DISTRICT 15 - CUST - SD0723	$ 9,407.50	$ -	$ -	$ 9,407.50	$ 9,407.50	$ -	$ 119,486.47	7.873%
438	SCHOOL DISTRICT 15 - CUT - SD0724	$ 83,045.60	$ 1,474.60	$ 556.89	$ 85,077.09	$ 85,077.09	$ -	$ 1,054,777.83	8.066%
439	SCHOOL DISTRICT 15 - EKAL - SD0725	$ 16,748.26	$ 2,233.61	$ 843.53	$ 19,825.40	$ 19,825.40	$ -	$ 212,722.90	9.320%
440	HAVRE PUBLIC SCHOOLS - SD0726	$ 172,442.52	$ 3,661.37	$ 1,382.73	$ 177,486.62	$ 177,486.62	$ -	$ 2,190,224.95	8.104%
441	SCHOOL DISTRICT 17 - CULB - SD0727	$ 30,975.37	$ 637.54	$ 240.77	$ 31,853.68	$ 31,853.68	$ -	$ 393,423.92	8.097%
442	SCHOOL DISTRICT 17 H - HA - SD0728	$ 163,916.80	$ 3,102.00	$ 1,171.48	$ 168,190.28	$ 168,190.28	$ -	$ 2,081,938.14	8.079%
443	SCHOOL DISTRICT 18 - VALI - SD0729	$ 19,096.81	$ -	$ -	$ 19,096.81	$ 19,096.81	$ -	$ 242,552.16	7.873%
444	SCHOOL DISTRICT 20 - GARR - SD0731	$ 726.52	$ -	$ -	$ 726.52	$ 726.52	$ -	$ 9,227.63	7.873%
445	SCHOOL DISTRICT 20 - PLEN - SD0732	$ 33,360.17	$ 2,616.04	$ 987.96	$ 36,964.17	$ 36,964.17	$ -	$ 423,713.92	8.724%
446	SCHOOL DISTRICT 21 - BROA - SD0734	$ 13,671.69	$ -	$ -	$ 13,671.69	$ 13,671.69	$ -	$ 173,646.67	7.873%
447	SCHOOL DISTRICT 23 - MISS - SD0736	$ 22,691.64	$ 1,485.23	$ 560.90	$ 24,737.77	$ 24,737.77	$ -	$ 288,210.81	8.583%
448	SCHOOL DISTRICT 23 - POLS - SD0737	$ 108,062.37	$ 3,883.21	$ 1,466.51	$ 113,412.09	$ 113,412.09	$ -	$ 1,372,520.44	8.263%
449	SCHOOL DISTRICT 23 - ROBE - SD0738	$ 11,241.59	$ 163.12	$ 61.60	$ 11,466.31	$ 11,466.31	$ -	$ 142,781.50	8.031%
450	SCHOOL DISTRICT 24 - THRE - SD0739	$ 19,158.06	$ 613.07	$ 231.53	$ 20,002.66	$ 20,002.66	$ -	$ 243,330.09	8.220%
451	SCHOOL DISTRICT 25 - HOBS - SD0740	$ 11,621.82	$ 1,028.48	$ 388.41	$ 13,038.71	$ 13,038.71	$ -	$ 147,610.94	8.833%
452	SCHOOL DISTRICT 26 - LOCK - SD0741	$ 47,732.98	$ 1,304.83	$ 492.77	$ 49,530.58	$ 49,530.58	$ -	$ 606,265.71	8.170%
453	SCHOOL DISTRICT 27 - MONT - SD0742	$ 16,569.41	$ -	$ -	$ 16,569.41	$ 16,569.41	$ -	$ 210,451.12	7.873%
454	SCHOOL DISTRICT 28 - ST I - SD0743	$ 46,297.13	$ -	$ -	$ 46,297.13	$ 46,297.13	$ -	$ 588,028.64	7.873%
455	SCHOOL DISTRICT 29 - SOME - SD0744	$ 23,065.72	$ -	$ -	$ 23,065.72	$ 23,065.72	$ -	$ 292,962.05	7.873%
456	SCHOOL DISTRICT 29 - BELT - SD0745	$ 21,458.77	$ -	$ -	$ 21,458.77	$ 21,458.77	$ -	$ 272,551.90	7.873%
457	SCHOOL DISTRICT 20 - WHIT - SD0746	$ 12,664.70	$ -	$ -	$ 12,664.70	$ 12,664.70	$ -	$ 160,856.75	7.873%
458	SCHOOL DISTRICT 33 - GOLD - SD0748	$ 1,301.53	$ -	$ -	$ 1,301.53	$ 1,301.53	$ -	$ 16,531.00	7.873%
459	SCHOOL DISTRICT 32 - CLIN - SD0749	$ 11,858.84	$ 1,277.13	$ 482.31	$ 13,618.28	$ 13,618.28	$ -	$ 150,621.40	9.041%
460	SCHOOL DISTRICT 30 - POWE - SD0751	$ 16,353.50	$ 172.13	$ 65.01	$ 16,590.64	$ 16,590.64	$ -	$ 207,708.77	7.987%
461	SCHOOL DISTRICT 30 - RONA - SD0752	$ 108,524.73	$ 1,312.06	$ 495.50	$ 110,332.29	$ 110,332.29	$ -	$ 1,378,393.12	8.004%
462	SCHOOL DISTRICT 32 J - AS - SD0754	$ 6,793.03	$ -	$ -	$ 6,793.03	$ 6,793.03	$ -	$ 86,279.62	7.873%
463	SCHOOL DISTRICT 38 - BIG - SD0755	$ 61,506.16	$ -	$ -	$ 61,506.16	$ 61,506.16	$ -	$ 781,201.22	7.873%
464	SCHOOL DISTRICT 30 & 6 - - SD0756	$ 10,801.68	$ 1,215.97	$ 459.22	$ 12,476.87	$ 12,476.87	$ -	$ 137,194.22	9.094%
465	SCHOOL DISTRICT 3 - BELFR - SD0757	$ 8,113.47	$ 885.02	$ 334.23	$ 9,332.72	$ 9,332.72	$ -	$ 103,050.75	9.056%
466	SCHOOL DISTRICT 43 - TURN - SD0758	$ 10,529.72	$ -	$ -	$ 10,529.72	$ 10,529.72	$ -	$ 133,740.00	7.873%
467	SCHOOL DISTRICT 40 - FREN - SD0759	$ 89,612.92	$ 2,060.08	$ 778.00	$ 92,451.00	$ 92,451.00	$ -	$ 1,138,190.60	8.123%
468	LAVINA K-12 - SD0760	$ 8,733.74	$ -	$ -	$ 8,733.74	$ 8,733.74	$ -	$ 110,928.84	7.873%
469	SCHOOL DISTRICT 44 - BELG - SD0761	$ 253,397.26	$ 5,070.55	$ 1,914.91	$ 260,382.72	$ 260,382.72	$ -	$ 3,218,446.34	8.090%
470	SCHOOL DISTRICT 44 - MOOR - SD0762	$ 9,333.80	$ -	$ -	$ 9,333.80	$ 9,333.80	$ -	$ 118,550.37	7.873%
471	SCHOOL DISTRICT 44 - WHIT - SD0763	$ 80,154.95	$ -	$ -	$ 80,154.95	$ 80,154.95	$ -	$ 1,018,063.25	7.873%
472	SCHOOL DISTRICT 45 - AUGU - SD0764	$ 12,099.77	$ -	$ -	$ 12,099.77	$ 12,099.77	$ -	$ 153,681.40	7.873%

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

Schedule of Employer Contributions to DB Plan

as of June 30, 2014

		BK	BL	BM	BN	BO	BP	BQ	BR
		Contractually Required DB Contribution	**Plan Choice Rate (PCR) Required Contributions**	**DC/MUS-RP 1% Required Contributions**	**Total Contractually Required Contributions**	**Contributions in Relation to the Contractually Required Contrib**	**Contribution Deficiency (Excess)**	**Employer's DB Pensionable Payroll**	**Contributions as % DB Pensionable Payroll**
473	SCHOOL DISTRICT 45 - WOLF - SD0765	$ 79,369.04	$ -	$ -	$ 79,369.04	$ 79,369.04	$ -	$ 1,008,081.17	7.873%
474	SCHOOL DISTRICT 44 - GERA - SD0766	$ 11,614.59	$ 639.46	$ 241.49	$ 12,495.54	$ 12,495.54	$ -	$ 147,519.08	8.470%
475	SCHOOL DISTRICT 21 - FAIR - SD0767	$ 30,793.39	$ -	$ -	$ 30,793.39	$ 30,793.39	$ -	$ 391,112.65	7.873%
476	SCHOOL DISTRICT 65 - FROI - SD0768	$ 11,640.34	$ -	$ -	$ 11,640.34	$ 11,640.34	$ -	$ 147,846.11	7.873%
477	SCHOOL DISTRICT 55 - PLEV - SD0769	$ 18,457.91	$ -	$ -	$ 18,457.91	$ 18,457.91	$ -	$ 234,437.44	7.873%
478	SCHOOL DISTRICT 50 - EAST - SD0770	$ 11,952.00	$ -	$ -	$ 11,952.00	$ 11,952.00	$ -	$ 151,804.67	7.873%
479	SCHOOL DISTRICT 50 - HAYS - SD0771	$ 30,441.19	$ 723.46	$ 273.22	$ 31,437.87	$ 31,437.87	$ -	$ 386,639.45	8.131%
480	SCHOOL DISTRICT 52 - ABSA - SD0772	$ 25,261.69	$ 1,076.43	$ 406.52	$ 26,744.64	$ 26,744.64	$ -	$ 320,853.45	8.335%
481	SCHOOL DISTRICT 52 - ENNI - SD0773	$ 37,927.48	$ 2,317.56	$ 875.23	$ 41,120.27	$ 41,120.27	$ -	$ 481,724.04	8.536%
482	SHIELDS VALLEY - SD0774	$ 16,290.10	$ -	$ -	$ 16,290.10	$ 16,290.10	$ -	$ 206,903.55	7.873%
483	SCHOOL DISTRICT 55 - BROC - SD0775	$ 16,911.00	$ -	$ -	$ 16,911.00	$ 16,911.00	$ -	$ 214,789.79	7.873%
484	SCHOOL DISTRICT 55 - ROUN - SD0776	$ 53,810.06	$ -	$ -	$ 53,810.06	$ 53,810.06	$ -	$ 683,451.61	7.873%
485	SCHOOL DISTRICT 57 - HAVR - SD0777	$ 1,937.62	$ -	$ -	$ 1,937.62	$ 1,937.62	$ -	$ 24,610.18	7.873%
486	SCHOOL DISTRICT 58 - GEYS - SD0778	$ 9,634.65	$ 601.77	$ 227.26	$ 10,463.68	$ 10,463.68	$ -	$ 122,371.44	8.551%
487	SCHOOL DISTRICT 58 - YELL - SD0779	$ 11,491.84	$ -	$ -	$ 11,491.84	$ 11,491.84	$ -	$ 145,959.95	7.873%
488	SCHOOL DISTRICT 64J - MEL - SD0780	$ 12,515.41	$ -	$ -	$ 12,515.41	$ 12,515.41	$ -	$ 158,960.63	7.873%
489	SCHOOL DISTRICT 73 - SWAN - SD0781	$ 519.64	$ -	$ -	$ 519.64	$ 519.64	$ -	$ 6,600.00	7.873%
490	SD 75 GREENFIELD - SD0782	$ 7,800.99	$ 287.48	$ 108.57	$ 8,197.04	$ 8,197.04	$ -	$ 99,081.85	8.273%
491	SCHOOL DISTRICT 87 - BOX - SD0783	$ 173,554.93	$ -	$ -	$ 173,554.93	$ 173,554.93	$ -	$ 2,204,354.02	7.873%
492	SCHOOL DISTRICT 84 - DENT - SD0785	$ 9,246.48	$ -	$ -	$ 9,246.48	$ 9,246.48	$ -	$ 117,441.26	7.873%
493	SCHOOL DISTRICT 74 - ROY - SD0786	$ 8,597.07	$ -	$ -	$ 8,597.07	$ 8,597.07	$ -	$ 109,192.97	7.873%
494	SCHOOL DISTRICT 74 - VAUG - SD0787	$ 7,298.51	$ 1,743.65	$ 658.49	$ 9,700.65	$ 9,700.65	$ -	$ 92,699.72	10.465%
495	SCHOOL DISTRICT 159 - WIN - SD0790	$ 12,789.80	$ -	$ -	$ 12,789.80	$ 12,789.80	$ -	$ 162,445.70	7.873%
496	SCHOOL DISTRICT 41 - PION - SD0791	$ 5,134.56	$ -	$ -	$ 5,134.56	$ 5,134.56	$ -	$ 65,215.00	7.873%
497	SCHOOL DISTRICT 50 - EVER - SD0792	$ 47,085.04	$ 2,991.31	$ 1,129.68	$ 51,206.03	$ 51,206.03	$ -	$ 598,036.13	8.562%
498	SCHOOL DISTRICT 37 - SHEP - SD0793	$ 58,730.91	$ 83.77	$ 31.64	$ 58,846.32	$ 58,846.32	$ -	$ 745,952.23	7.889%
499	SCHOOL DISTRICT 19 - COLS - SD0794 - SD9794	$ 96,007.46	$ 148.29	$ 56.00	$ 96,211.75	$ 96,211.75	$ -	$ 1,219,408.83	7.890%
500	SCHOOL DISTRICT 2 & 3 - P - SD0796	$ 23,520.74	$ -	$ -	$ 23,520.74	$ 23,520.74	$ -	$ 298,741.41	7.873%
501	SCHOOL DISTRICT 69 - WEST - SD0798	$ 18,714.55	$ 539.34	$ 203.68	$ 19,457.57	$ 19,457.57	$ -	$ 237,696.99	8.186%
502	SCHOOL DISTRICT 11 & 2 - - SD0799	$ 12,634.97	$ -	$ -	$ 12,634.97	$ 12,634.97	$ -	$ 160,479.05	7.873%
503	SCHOOL DISTRICT 1 - TROY - SD0800	$ 37,263.03	$ 87.94	$ 33.21	$ 37,384.18	$ 37,384.18	$ -	$ 473,284.67	7.899%
504	SCHOOL DISTRICT 85 - ULM - SD0801	$ 6,730.08	$ 929.24	$ 350.93	$ 8,010.25	$ 8,010.25	$ -	$ 85,479.99	9.371%
505	SCHOOL DISTRICT 14 - SHEL - SD0802	$ 48,287.41	$ -	$ -	$ 48,287.41	$ 48,287.41	$ -	$ 613,307.51	7.873%
506	SCHOOL DISTRICT 10 - CAYU - SD0803	$ 12,495.51	$ -	$ -	$ 12,495.51	$ 12,495.51	$ -	$ 158,707.77	7.873%
507	SCHOOL DISTRICT 52 - INDE - SD0805	$ 11,112.29	$ 798.65	$ 301.61	$ 12,212.55	$ 12,212.55	$ -	$ 141,139.32	8.653%
508	SCHOOL DISTRICT 23 - HARR - SD0806	$ 6,450.60	$ -	$ -	$ 6,450.60	$ 6,450.60	$ -	$ 81,930.30	7.873%
509	SCHOOL DISTRICT 27 - GRAS - SD0807	$ 8,863.19	$ 430.04	$ 162.41	$ 9,455.64	$ 9,455.64	$ -	$ 112,573.00	8.400%
510	SCHOOL DISTRICT 32 - RAPE - SD0810	$ 10,727.34	$ 7.85	$ 2.96	$ 10,738.15	$ 10,738.15	$ -	$ 136,249.98	7.881%
511	SCHOOL DISTRICT 115 - WIN - SD0811	$ 9,486.21	$ -	$ -	$ 9,486.21	$ 9,486.21	$ -	$ 120,486.18	7.873%
512	SCHOOL DISTRICT 78J & 2 - - SD0812	$ 13,179.90	$ -	$ -	$ 13,179.90	$ 13,179.90	$ -	$ 167,400.39	7.873%
513	SCHOOL DISTRICT 27 - MONF - SD0813	$ 19,551.48	$ -	$ -	$ 19,551.48	$ 19,551.48	$ -	$ 248,327.03	7.873%
514	SCHOOL DISTRICT 35 - GALL - SD0814	$ 8,030.14	$ -	$ -	$ 8,030.14	$ 8,030.14	$ -	$ 101,992.35	7.873%
515	SCHOOL DISTRICT 23 - BILL - SD0815	$ 11,427.19	$ -	$ -	$ 11,427.19	$ 11,427.19	$ -	$ 145,138.79	7.873%
516	SCHOOL DISTRICT 58 - WHIT - SD0816	$ 5,928.07	$ -	$ -	$ 5,928.07	$ 5,928.07	$ -	$ 75,293.59	7.873%
517	SCHOOL DISTRICT 29 - WYOL - SD0817	$ 21,347.50	$ -	$ -	$ 21,347.50	$ 21,347.50	$ -	$ 271,138.64	7.873%
518	SCHOOL DISTRICT 64 - BAIN - SD0819	$ 28,967.42	$ 76.29	$ 28.81	$ 29,072.52	$ 29,072.52	$ -	$ 367,920.63	7.902%
519	SCHOOL DISTRICT 2 - DUPUY - SD0820	$ 1,509.58	$ -	$ -	$ 1,509.58	$ 1,509.58	$ -	$ 19,173.42	7.873%
520	SCHOOL DISTRICT 2-27 - LO - SD0821	$ 63,818.51	$ -	$ -	$ 63,818.51	$ 63,818.51	$ -	$ 810,570.88	7.873%
521	SCHOOL DISTRICT 33 - SWAN - SD0822	$ 5,817.85	$ -	$ -	$ 5,817.85	$ 5,817.85	$ -	$ 73,893.63	7.873%
522	SCHOOL DISTRICT 23 - LUST - SD0824	$ 4,468.48	$ -	$ -	$ 4,468.48	$ 4,468.48	$ -	$ 56,755.06	7.873%
523	SCHOOL DISTRICT 41 - ANDE - SD0825	$ 9,560.09	$ 1,186.33	$ 448.02	$ 11,194.44	$ 11,194.44	$ -	$ 121,424.52	9.219%
524	SCHOOL DISTRICT 34 - SEEL - SD0826	$ 13,311.55	$ -	$ -	$ 13,311.55	$ 13,311.55	$ -	$ 169,072.50	7.873%
525	SCHOOL DISTRICT 5 - MELRO - SD0827	$ 905.43	$ -	$ -	$ 905.43	$ 905.43	$ -	$ 11,499.96	7.873%
526	SCHOOL DISTRICT 45 - GOLD - SD0829	$ 1,281.51	$ 228.69	$ 86.37	$ 1,596.57	$ 1,596.57	$ -	$ 16,276.58	9.809%
527	SCHOOL DISTRICT 26 - REIC - SD0830	$ 732.21	$ -	$ -	$ 732.21	$ 732.21	$ -	$ 9,300.00	7.873%
528	SCHOOL DISTRICT 14 - FORT - SD9000	$ 8,697.12	$ -	$ -	$ 8,697.12	$ 8,697.12	$ -	$ 110,463.71	7.873%
529	SCHOOL DISTRICT 21 - GALA - SD9002	$ 766.14	$ 299.46	$ 113.09	$ 1,178.69	$ 1,178.69	$ -	$ 9,730.93	12.113%
530	SCHOOL DISTRICT 12 12 - M - SD9005	$ 283.44	$ -	$ -	$ 283.44	$ 283.44	$ -	$ 3,600.00	7.873%

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

Schedule of Employer Contributions to DB Plan

as of June 30, 2014

	Contractually Required DB Contribution	Plan Choice Rate (PCR) Required Contributions	DC/MUS-RP 1% Required Contributions	Total Contractually Required Contributions	Contributions in Relation to the Contractually Required Contrib	Contribution Deficiency (Excess)	Employer's DB Pensionable Payroll	Contributions as % DB Pensionable Payroll
SCHOOL DISTRICT 38 - LINC - SD9006	$ 8,874.71	$ 934.24	$ 352.82	$ 10,161.77	$ 10,161.77	$ -	$ 112,719.40	9.015%
SCHOOL DISTRICT 1 - FORT - SD9007	$ 38,590.49	$ 1,029.89	$ 388.94	$ 40,009.32	$ 40,009.32	$ -	$ 490,145.11	8.163%
SCHOOL DISTRICT 4 - CANYO - SD9011	$ 16,961.31	$ -	$ -	$ 16,961.31	$ 16,961.31	$ -	$ 215,428.85	7.873%
SCHOOL DISTRICT 13 - FISH - SD9014	$ 847.57	$ -	$ -	$ 847.57	$ 847.57	$ -	$ 10,765.08	7.873%
BIG SKY SCHOOL DISTRICT # - SD9019	$ 36,880.20	$ -	$ -	$ 36,880.20	$ 36,880.20	$ -	$ 468,422.47	7.873%
SCHOOL DISTRICT 43 - LAMO - SD9025	$ 3,227.56	$ 172.08	$ 64.99	$ 3,464.63	$ 3,464.63	$ -	$ 40,993.75	8.452%
SCHOOL DISTRICT 11 - BROR - SD9027	$ 1,549.46	$ -	$ -	$ 1,549.46	$ 1,549.46	$ -	$ 19,680.00	7.873%
SCHOOL DISTRICT 104 - SPR - SD9028	$ 330.68	$ -	$ -	$ 330.68	$ 330.68	$ -	$ 4,200.00	7.873%
SCHOOL DISTRICT 75 - ARRO - SD9029	$ 5,574.60	$ -	$ -	$ 5,574.60	$ 5,574.60	$ -	$ 70,804.13	7.873%
SCHOOL DISTRICT 17 - MORI - SD9030	$ 4,297.40	$ -	$ -	$ 4,297.40	$ 4,297.40	$ -	$ 54,582.00	7.873%
SCHOOL DISTRICT 7 - GRANT - SD9033	$ 2,027.73	$ -	$ -	$ 2,027.73	$ 2,027.73	$ -	$ 25,754.64	7.873%
SCHOOL DISTRICT 20 - KILA - SD9034	$ 13,815.94	$ -	$ -	$ 13,815.94	$ 13,815.94	$ -	$ 175,478.88	7.873%
SCHOOL DISTRICT 64 - MOUN - SD9039	$ 1,524.59	$ -	$ -	$ 1,524.59	$ 1,524.59	$ -	$ 19,364.04	7.873%
JUDITH GAP SCHOOL - SD9040	$ 3,829.08	$ 1,256.56	$ 474.54	$ 5,560.18	$ 5,560.18	$ -	$ 48,633.82	11.433%
SCHOOL DISTRICT 86 & 4 - - SD9043	$ 20,458.62	$ -	$ -	$ 20,458.62	$ 20,458.62	$ -	$ 259,848.79	7.873%
SCHOOL DISTRICT 18 - WOOD - SD9045	$ 532.50	$ 324.33	$ 122.48	$ 979.31	$ 979.31	$ -	$ 6,763.38	14.480%
SCHOOL DISTRICT 75 - AMST - SD9046	$ 3,303.69	$ -	$ -	$ 3,303.69	$ 3,303.69	$ -	$ 41,960.77	7.873%
SCHOOL DISTRICT 8 - WEST - SD9049	$ 3,221.25	$ -	$ -	$ 3,221.25	$ 3,221.25	$ -	$ 40,913.73	7.873%
SCHOOL DISTRICT 4 - DIVID - SD9050	$ 755.83	$ -	$ -	$ 755.83	$ 755.83	$ -	$ 9,600.00	7.873%
SCHOOL DISTRICT 89 - SMIT - SD9057	$ 6,825.36	$ 1,102.58	$ 416.39	$ 8,344.33	$ 8,344.33	$ -	$ 86,690.14	9.625%
SCHOOL DISTRICT 27 - ELLI - SD9060	$ 1,500.29	$ -	$ -	$ 1,500.29	$ 1,500.29	$ -	$ 19,055.51	7.873%
SCHOOL DISTRICT 99 M - SD9065	$ 21,429.71	$ -	$ -	$ 21,429.71	$ 21,429.71	$ -	$ 272,182.80	7.873%
SCHOOL DISTRICT 28C - SD9066	$ 15,018.09	$ -	$ -	$ 15,018.09	$ 15,018.09	$ -	$ 190,747.53	7.873%
SCHOOL DISTRICT 48-1J & 4 - SD9067	$ 18,351.93	$ -	$ -	$ 18,351.93	$ 18,351.93	$ -	$ 233,091.34	7.873%
SCHOOL DISTRICT 3 - BILLI - SD9068	$ 4,896.47	$ 1,333.06	$ 503.44	$ 6,732.97	$ 6,732.97	$ -	$ 62,190.99	10.826%
SCHOOL DISTRICT 12 - HAVR - SD9071	$ 901.03	$ -	$ -	$ 901.03	$ 901.03	$ -	$ 11,444.16	7.873%
SCHOOL DISTRICT 11 - WISE - SD9077	$ 1,061.48	$ -	$ -	$ 1,061.48	$ 1,061.48	$ -	$ 13,482.00	7.873%
MSU COLLEGE OF TECHNOLOGY - UN3513	$ 122,136.44	$ 6,578.85	$ 2,484.53	$ 131,199.82	$ 131,199.82	$ -	$ 1,481,024.21	8.859%
UNIVERSITY OF MONTANA - UN5103 - UN9103	$ 3,945,552.31	$ 351,868.84	$ 132,884.57	$ 4,430,305.72	$ 4,430,305.72	$ -	$ 47,843,695.69	9.260%
MONTANA STATE UNIVERSITY - UN5104	$ 2,773,673.13	$ 261,967.27	$ 98,932.91	$ 3,134,573.31	$ 3,134,573.31	$ -	$ 33,633,510.02	9.320%
MONTANA STATE UNIVERSITY - UN5106	$ 666,416.72	$ 13,505.89	$ 5,100.55	$ 685,023.16	$ 685,023.16	$ -	$ 8,080,956.98	8.477%
MONTANA STATE UNIVERSITY - UN5107	$ 182,242.24	$ 4,175.54	$ 1,576.91	$ 187,994.69	$ 187,994.69	$ -	$ 2,209,866.16	8.507%

The Notes are an integral part of this schedule.

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

Schedule of PERS-DC and MUS-RP Employer Contributions

as of June 30, 2014

	BT	BU	BV	BW	BX	BY
	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	$ 103,402,637.61	$ 4,620,169.04		$ 19,853,863.63	$ 899,380.02	
State as Special Funding Entity						
Employers						
CITY OF BIG TIMBER - CI0302	$ 146,058.75	$ 6,470.40	4.430%	$ -	$ -	N/A
CITY OF BELT - CI0303	$ -	$ -	N/A	$ -	$ -	N/A
TOWN OF BIG SANDY - CI0304	$ -	$ -	N/A	$ -	$ -	N/A
CITY OF BILLINGS - CI0305	$ 3,101,065.56	$ 137,377.20	4.430%	$ -	$ -	N/A
CITY OF BOZEMAN - CI0306	$ 1,656,074.05	$ 73,364.08	4.430%	$ -	$ -	N/A
BUTTE SILVER BOW - CI0307	$ 1,263,193.73	$ 55,959.48	4.430%	$ -	$ -	N/A
TOWN OF BROADUS - CI0308	$ -	$ -	N/A	$ -	$ -	N/A
TOWN OF BOULDER - CI0309	$ -	$ -	N/A	$ -	$ -	N/A
TOWN OF CASCADE - CI0310	$ -	$ -	N/A	$ -	$ -	N/A
CITY OF CHINOOK - CI0311	$ 207,732.94	$ 9,202.57	4.430%	$ -	$ -	N/A
CITY OF CHOTEAU - CI0312	$ 34,106.28	$ 1,510.91	4.430%	$ -	$ -	N/A
TOWN OF CIRCLE - CI0313	$ -	$ -	N/A	$ -	$ -	N/A
CITY OF COLUMBIA FALLS - CI0314	$ 56,763.38	$ 2,514.62	4.430%	$ -	$ -	N/A
CITY OF CONRAD - CI0315	$ 23,439.07	$ 1,038.35	4.430%	$ -	$ -	N/A
TOWN OF CULBERTSON - CI0316	$ -	$ -	N/A	$ -	$ -	N/A
CITY OF CUT BANK - CI0317	$ 98,760.61	$ 4,375.10	4.430%	$ -	$ -	N/A
TOWN OF CHESTER - CI0318	$ 1,980.93	$ 87.76	4.430%	$ -	$ -	N/A
TOWN OF BROWNING - CI0319	$ -	$ -	N/A	$ -	$ -	N/A
CITY OF DEER LODGE - CI0320	$ 970.80	$ 43.01	4.430%	$ -	$ -	N/A
CITY OF DILLON - CI0321	$ 69,043.00	$ 3,058.60	4.430%	$ -	$ -	N/A
CITY OF BAKER - CI0322	$ 49,193.04	$ 2,179.25	4.430%	$ -	$ -	N/A
CITY OF BELGRADE - CI0323	$ 180,945.49	$ 8,015.88	4.430%	$ -	$ -	N/A
TOWN OF COLUMBUS - CI0324	$ -	$ -	N/A	$ -	$ -	N/A
CITY OF EAST HELENA - CI0325	$ 4,400.97	$ 194.96	4.430%	$ -	$ -	N/A
TOWN OF ENNIS - CI0326	$ 34,490.79	$ 1,527.94	4.430%	$ -	$ -	N/A
TOWN OF FAIRFIELD - CI0327	$ 32,974.23	$ 1,460.76	4.430%	$ -	$ -	N/A
CITY OF FAIRVIEW - CI0328	$ 53,234.63	$ 2,358.29	4.430%	$ -	$ -	N/A
CITY OF FORSYTH - CI0329	$ -	$ -	N/A	$ -	$ -	N/A
CITY OF FORT BENTON - CI0330	$ -	$ -	N/A	$ -	$ -	N/A
TOWN OF GERALDINE - CI0331	$ -	$ -	N/A	$ -	$ -	N/A
CITY OF GLASGOW - CI0332	$ 135,373.37	$ 5,997.04	4.430%	$ -	$ -	N/A
CITY OF GLENDIVE - CI0333	$ 112,135.70	$ 4,967.61	4.430%	$ -	$ -	N/A
CITY OF GREAT FALLS - CI0334	$ 1,139,546.73	$ 50,481.92	4.430%	$ -	$ -	N/A
TOWN OF GRASS RANGE - CI0335	$ -	$ -	N/A	$ -	$ -	N/A
CITY OF HARLEM - CI0336	$ 43,850.08	$ 1,942.56	4.430%	$ -	$ -	N/A
CITY OF HAMILTON - CI0337	$ 177,328.40	$ 7,855.65	4.430%	$ -	$ -	N/A
CITY OF HARDIN - CI0338	$ 70,078.66	$ 3,104.48	4.430%	$ -	$ -	N/A
CITY OF HAVRE - CI0339	$ 161,035.99	$ 7,133.89	4.430%	$ -	$ -	N/A
CITY OF HELENA - CI0340	$ 538,077.22	$ 23,836.82	4.430%	$ -	$ -	N/A
TOWN OF HOT SPRINGS - CI0341	$ 25,839.86	$ 1,144.71	4.430%	$ -	$ -	N/A
TOWN OF MELSTONE - CI0342	$ -	$ -	N/A	$ -	$ -	N/A
CITY OF KALISPELL - CI0343	$ 520,883.79	$ 23,075.15	4.430%	$ -	$ -	N/A
TOWN OF NASHUA - CI0344	$ -	$ -	N/A	$ -	$ -	N/A
CITY OF LAUREL - CI0345	$ 81,194.28	$ 3,596.91	4.430%	$ -	$ -	N/A
TOWN OF DRUMMOND - CI0346	$ -	$ -	N/A	$ -	$ -	N/A
CITY OF LEWISTOWN - CI0347	$ 34,439.58	$ 1,525.67	4.430%	$ -	$ -	N/A
CITY OF LIBBY - CI0348	$ 94,575.38	$ 4,189.69	4.430%	$ -	$ -	N/A
CITY OF LIVINGSTON - CI0349	$ 178,886.73	$ 7,924.68	4.430%	$ -	$ -	N/A
TOWN OF LIMA - CI0350	$ -	$ -	N/A	$ -	$ -	N/A
TOWN OF MEDICINE LAKE - CI0351	$ -	$ -	N/A	$ -	$ -	N/A
CITY OF MALTA - CI0352	$ -	$ -	N/A	$ -	$ -	N/A
CITY OF MILES CITY - CI0353	$ 149,897.99	$ 6,640.48	4.430%	$ -	$ -	N/A
CITY OF MISSOULA - CI0354	$ 1,500,245.84	$ 66,460.89	4.430%	$ -	$ -	N/A

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

Schedule of PERS-DC and MUS-RP Employer Contributions

as of June 30, 2014

		BT	BU	BV	BW	BX	BY
		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**
67	TOWN OF RICHEY - CI0355	$ -	$ -	N/A	$ -	$ -	N/A
68	CITY OF TROY - CI0356	$ -	$ -	N/A	$ -	$ -	N/A
69	TOWN OF PHILIPSBURG - CI0357	$ 34,121.03	$ 1,511.56	4.430%	$ -	$ -	N/A
70	CITY OF PLAINS - CI0358	$ -	$ -	N/A	$ -	$ -	N/A
71	CITY OF PLENTYWOOD - CI0359	$ -	$ -	N/A	$ -	$ -	N/A
72	CITY OF POLSON - CI0360	$ 108,864.19	$ 4,822.68	4.430%	$ -	$ -	N/A
73	CITY OF POPLAR - CI0361	$ 52,031.03	$ 2,304.97	4.430%	$ -	$ -	N/A
74	TOWN OF TERRY - CI0362	$ -	$ -	N/A	$ -	$ -	N/A
75	CITY OF RONAN - CI0363	$ -	$ -	N/A	$ -	$ -	N/A
76	CITY OF ROUNDUP - CI0364	$ -	$ -	N/A	$ -	$ -	N/A
77	TOWN OF RYEGATE - CI0365	$ -	$ -	N/A	$ -	$ -	N/A
78	TOWN OF SHERIDAN - CI0366	$ 39,300.01	$ 1,740.99	4.430%	$ -	$ -	N/A
79	CITY OF SHELBY - CI0367	$ 82,524.18	$ 3,655.82	4.430%	$ -	$ -	N/A
80	CITY OF SIDNEY - CI0368	$ 181,410.55	$ 8,036.49	4.430%	$ -	$ -	N/A
81	TOWN OF STANFORD - CI0369	$ -	$ -	N/A	$ -	$ -	N/A
82	TOWN OF SUNBURST - CI0370	$ 29,021.11	$ 1,285.63	4.430%	$ -	$ -	N/A
83	TOWN OF SUPERIOR - CI0371	$ -	$ -	N/A	$ -	$ -	N/A
84	CITY OF TOWNSEND - CI0372	$ -	$ -	N/A	$ -	$ -	N/A
85	TOWN OF VALIER - CI0373	$ -	$ -	N/A	$ -	$ -	N/A
86	CITY OF WHITE SULPHUR SPR - CI0374	$ -	$ -	N/A	$ -	$ -	N/A
87	CITY OF WHITEFISH - CI0376	$ 491,224.35	$ 21,761.24	4.430%	$ -	$ -	N/A
88	TOWN OF WINNETT - CI0377	$ -	$ -	N/A	$ -	$ -	N/A
89	CITY OF WOLF POINT - CI0378	$ 1,294.40	$ 57.34	4.430%	$ -	$ -	N/A
90	TOWN OF THOMPSON FALLS - CI0379	$ -	$ -	N/A	$ -	$ -	N/A
91	CITY OF WIBAUX - CI0380	$ -	$ -	N/A	$ -	$ -	N/A
92	CITY OF SCOBEY - CI0381	$ 6,278.67	$ 278.15	4.430%	$ -	$ -	N/A
93	TOWN OF TWIN BRIDGES - CI0382	$ -	$ -	N/A	$ -	$ -	N/A
94	TOWN OF MANHATTAN - CI0383	$ 51,574.85	$ 2,284.77	4.430%	$ -	$ -	N/A
95	CITY OF RED LODGE - CI0385	$ 200,680.49	$ 8,890.15	4.430%	$ -	$ -	N/A
96	TOWN OF STEVENSVILLE - CI0386	$ 88,953.46	$ 3,940.64	4.430%	$ -	$ -	N/A
97	TOWN OF FORT PECK - CI0387	$ -	$ -	N/A	$ -	$ -	N/A
98	CITY OF HARLOWTON - CI0388	$ -	$ -	N/A	$ -	$ -	N/A
99	TOWN OF EKALAKA - CI0389	$ -	$ -	N/A	$ -	$ -	N/A
100	TOWN OF BRIDGER - CI9001	$ -	$ -	N/A	$ -	$ -	N/A
101	TOWN OF SACO - CI9018	$ -	$ -	N/A	$ -	$ -	N/A
102	TOWN OF WESTBY - CI9021	$ -	$ -	N/A	$ -	$ -	N/A
103	TOWN OF ST IGNATIUS - CI9031	$ -	$ -	N/A	$ -	$ -	N/A
104	CITY OF COLSTRIP - CI9036	$ 99,994.93	$ 4,429.78	4.430%	$ -	$ -	N/A
105	CITY OF THREE FORKS - CI9044	$ -	$ -	N/A	$ -	$ -	N/A
106	TOWN OF EUREKA - CI9047	$ 30,780.02	$ 1,363.56	4.430%	$ -	$ -	N/A
107	TOWN OF ALBERTON - CI9064	$ 42,844.81	$ 1,898.03	4.430%	$ -	$ -	N/A
108	TOWN OF WEST YELLOWSTONE - CI9073	$ 52,297.28	$ 2,316.77	4.430%	$ -	$ -	N/A
109	TOWN OF FROID - CI9075	$ 1,618.82	$ 71.71	4.430%	$ -	$ -	N/A
110	TOWN OF DENTON - CI9097	$ -	$ -	N/A	$ -	$ -	N/A
111	TOWN OF HYSHAM - CI9099	$ -	$ -	N/A	$ -	$ -	N/A
112							
113	BEAVERHEAD COUNTY - CO0201	$ 184,528.99	$ 8,174.63	4.430%	$ -	$ -	N/A
114	BIG HORN COUNTY - CO0202	$ 339,162.20	$ 15,024.89	4.430%	$ -	$ -	N/A
115	BLAINE COUNTY - CO0203	$ 85,793.64	$ 3,800.66	4.430%	$ -	$ -	N/A
116	BROADWATER COUNTY - CO0204	$ 85,761.69	$ 3,799.24	4.430%	$ -	$ -	N/A
117	CARBON COUNTY - CO0205	$ 306,915.46	$ 13,596.35	4.430%	$ -	$ -	N/A
118	CARTER COUNTY - CO0206	$ 45,457.84	$ 2,013.78	4.430%	$ -	$ -	N/A
119	CASCADE COUNTY - CO0207	$ 423,253.32	$ 18,750.12	4.430%	$ -	$ -	N/A
120	CHOUTEAU COUNTY - CO0208	$ -	$ -	N/A	$ -	$ -	N/A
121	CUSTER COUNTY - CO0209	$ 107,922.33	$ 4,780.96	4.430%	$ -	$ -	N/A
122	DANIELS COUNTY - CO0210	$ 60,369.82	$ 2,674.38	4.430%	$ -	$ -	N/A
123	DAWSON COUNTY - CO0211	$ 317,887.02	$ 14,082.40	4.430%	$ -	$ -	N/A
124	ANACONDA-DEER LODGE COUNT - CO0212	$ 5,596.38	$ 247.92	4.430%	$ -	$ -	N/A

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

Schedule of PERS-DC and MUS-RP Employer Contributions

as of June 30, 2014

	A	B	C	D	E	F	G	H	I	BT	BU	BV	BW	BX	BY
3										**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**
4															
125		FALLON COUNTY	-	CO0213						$ 99,443.99	$ 4,405.37	4.430%	$ -	$ -	N/A
126		FERGUS COUNTY	-	CO0214						$ 218,588.86	$ 9,683.49	4.430%	$ -	$ -	N/A
127		FLATHEAD COUNTY	-	CO0215						$ 1,301,480.06	$ 57,655.57	4.430%	$ -	$ -	N/A
128		GALLATIN COUNTY	-	CO0216						$ 1,257,259.41	$ 55,696.59	4.430%	$ -	$ -	N/A
129		GARFIELD COUNTY	-	CO0217						$ 152,922.90	$ 6,774.48	4.430%	$ -	$ -	N/A
130		GLACIER COUNTY	-	CO0218						$ 103,843.46	$ 4,600.27	4.430%	$ -	$ -	N/A
131		GOLDEN VALLEY COUNTY	-	CO0219						$ -	$ -	N/A	$ -	$ -	N/A
132		GRANITE COUNTY	-	CO0220						$ 42,998.06	$ 1,904.81	4.430%	$ -	$ -	N/A
133		HILL COUNTY	-	CO0221						$ 500,922.26	$ 22,190.86	4.430%	$ -	$ -	N/A
134		JEFFERSON COUNTY	-	CO0222						$ 104,361.08	$ 4,623.20	4.430%	$ -	$ -	N/A
135		JUDITH BASIN COUNTY	-	CO0223						$ -	$ -	N/A	$ -	$ -	N/A
136		LAKE COUNTY	-	CO0224						$ 263,889.13	$ 11,690.29	4.430%	$ -	$ -	N/A
137		LEWIS & CLARK COUNTY	-	CO0225						$ 1,175,691.84	$ 52,083.15	4.430%	$ -	$ -	N/A
138		LIBERTY COUNTY	-	CO0226						$ 25,813.92	$ 1,143.56	4.430%	$ -	$ -	N/A
139		LINCOLN COUNTY	-	CO0227						$ 81,173.66	$ 3,595.99	4.430%	$ -	$ -	N/A
140		MADISON COUNTY	-	CO0228						$ 297,374.56	$ 13,173.69	4.430%	$ -	$ -	N/A
141		MCCONE COUNTY	-	CO0229						$ -	$ -	N/A	$ -	$ -	N/A
142		MEAGHER COUNTY	-	CO0230						$ -	$ -	N/A	$ -	$ -	N/A
143		MINERAL COUNTY	-	CO0231						$ -	$ -	N/A	$ -	$ -	N/A
144		MISSOULA COUNTY	-	CO0232						$ 2,989,456.36	$ 132,432.92	4.430%	$ -	$ -	N/A
145		MUSSELSHELL COUNTY	-	CO0233						$ 136,359.87	$ 6,040.74	4.430%	$ -	$ -	N/A
146		PARK COUNTY	-	CO0234						$ 301,490.44	$ 13,356.03	4.430%	$ -	$ -	N/A
147		PETROLEUM COUNTY	-	CO0235						$ 28,508.95	$ 1,262.95	4.430%	$ -	$ -	N/A
148		PHILLIPS COUNTY	-	CO0236						$ 89,663.19	$ 3,972.08	4.430%	$ -	$ -	N/A
149		PONDERA COUNTY	-	CO0237						$ 131,120.95	$ 5,808.66	4.430%	$ -	$ -	N/A
150		POWELL COUNTY	-	CO0238						$ 236,646.59	$ 10,483.44	4.430%	$ -	$ -	N/A
151		POWDER RIVER COUNTY	-	CO0239						$ 176,415.76	$ 7,815.22	4.430%	$ -	$ -	N/A
152		PRAIRIE COUNTY	-	CO0240						$ 96,574.19	$ 4,278.24	4.430%	$ -	$ -	N/A
153		RAVALLI COUNTY	-	CO0241						$ 93,265.41	$ 4,131.66	4.430%	$ -	$ -	N/A
154		RICHLAND COUNTY	-	CO0242						$ 876,940.67	$ 38,848.47	4.430%	$ -	$ -	N/A
155		ROOSEVELT COUNTY	-	CO0243						$ 122,314.09	$ 5,418.51	4.430%	$ -	$ -	N/A
156		ROSEBUD COUNTY	-	CO0244						$ 288,408.91	$ 12,776.52	4.430%	$ -	$ -	N/A
157		SANDERS COUNTY	-	CO0245						$ 43,529.75	$ 1,928.37	4.430%	$ -	$ -	N/A
158		SHERIDAN COUNTY	-	CO0246						$ -	$ -	N/A	$ -	$ -	N/A
159		STILLWATER COUNTY	-	CO0248						$ 162,271.96	$ 7,188.65	4.430%	$ -	$ -	N/A
160		SWEET GRASS COUNTY	-	CO0249	-	CO9249				$ 327,278.41	$ 14,498.43	4.430%	$ -	$ -	N/A
161		TETON COUNTY	-	CO0250						$ 23,488.63	$ 1,040.55	4.430%	$ -	$ -	N/A
162		TOOLE COUNTY	-	CO0251						$ 563,643.99	$ 24,969.43	4.430%	$ -	$ -	N/A
163		TREASURE COUNTY	-	CO0252						$ 32,291.25	$ 1,430.50	4.430%	$ -	$ -	N/A
164		VALLEY COUNTY	-	CO0253						$ 223,035.15	$ 9,880.46	4.430%	$ -	$ -	N/A
165		WHEATLAND COUNTY	-	CO0254						$ 30,634.20	$ 1,357.10	4.430%	$ -	$ -	N/A
166		WIBAUX COUNTY	-	CO0255						$ -	$ -	N/A	$ -	$ -	N/A
167		YELLOWSTONE COUNTY	-	CO0256						$ 1,392,539.25	$ 61,689.49	4.430%	$ -	$ -	N/A
168															
169		LEGISLATIVE COUNCIL	-	CP1104						$ 760,395.81	$ 34,445.93	4.530%	$ -	$ -	N/A
170		CONSUMER COUNSEL	-	CP1112						$ 109,186.83	$ 4,946.16	4.530%	$ -	$ -	N/A
171		SUPREME COURT	-	CP2110						$ 1,286,807.85	$ 58,292.40	4.530%	$ -	$ -	N/A
172		GOVERNORS OFFICE	-	CP3101						$ 338,958.48	$ 15,354.82	4.530%	$ -	$ -	N/A
173		SECRETARY OF STATE	-	CP3201						$ 237,107.00	$ 10,740.95	4.530%	$ -	$ -	N/A
174		COMM OF POLITICAL PRACTIC	-	CP3202						$ -	$ -	N/A	$ -	$ -	N/A
175		STATE AUDITOR'S OFFICE	-	CP3401						$ 315,677.66	$ 14,300.20	4.530%	$ -	$ -	N/A
176		SUPT OF PUBLIC INSTRUCTIO	-	CP3501						$ 347,629.48	$ 15,747.62	4.530%	$ -	$ -	N/A
177		BOARD OF CRIME CONTROL	-	CP4107						$ 50,866.75	$ 2,304.26	4.530%	$ -	$ -	N/A
178		DEPARTMENT OF JUSTICE	-	CP4110						$ 3,080,024.55	$ 139,525.11	4.530%	$ -	$ -	N/A
179		PUBLIC SERVICE COMMISSION	-	CP4201						$ 412,359.44	$ 18,679.88	4.530%	$ -	$ -	N/A
180		BOARD OF PUBLIC EDUCATION	-	CP5101						$ -	$ -	N/A	$ -	$ -	N/A
181		COMM OF HIGHER EDUCATION	-	CP5102						$ 142,402.47	$ 6,450.83	4.530%	$ 194,473.40	$ 8,809.64	4.530%
182		SCHOOL FOR THE DEAF & BLI	-	CP5113						$ 72,638.39	$ 3,290.52	4.530%	$ -	$ -	N/A

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

Schedule of PERS-DC and MUS-RP Employer Contributions

as of June 30, 2014

		BT	BU	BV	BW	BX	BY
		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**
183	MONTANA ARTS COUNCIL - CP5114	$ 65,800.72	$ 2,980.77	4.530%	$ -	$ -	N/A
184	MONTANA STATE LIBRARY - CP5115	$ 548,593.28	$ 24,851.28	4.530%	$ -	$ -	N/A
185	MONTANA HISTORICAL SOCIET - CP5117	$ 254,296.21	$ 11,519.62	4.530%	$ -	$ -	N/A
186	DEPARTMENT OF FISH WILDL - CP5201	$ 2,427,796.02	$ 109,979.16	4.530%	$ -	$ -	N/A
187	DEPT OF ENVIRONMENTAL QUA - CP5301	$ 3,005,989.22	$ 136,171.31	4.530%	$ -	$ -	N/A
188	DEPARTMENT OF TRANSPORTAT - CP5401	$ 7,621,171.76	$ 345,239.08	4.530%	$ -	$ -	N/A
189	DEPARTMENT OF LIVESTOCK - CP5603	$ 451,771.96	$ 20,465.27	4.530%	$ -	$ -	N/A
190	DEPT OF NATURAL RESOURCES - CP5706	$ 2,722,752.86	$ 123,340.70	4.530%	$ -	$ -	N/A
191	DEPARTMENT OF REVENUE - CP5801	$ 3,272,950.23	$ 148,264.65	4.530%	$ -	$ -	N/A
192	DEPARTMENT OF ADMINISTRAT - CP6101	$ 3,304,706.66	$ 149,703.21	4.530%	$ -	$ -	N/A
193	MONTANA STATE FUND - CP6103	$ 2,844,940.39	$ 128,875.80	4.530%	$ -	$ -	N/A
194	PUBLIC EMPLOYEES' RETIREM - CP6104	N/A	N/A	N/A	N/A	N/A	N/A
195	TEACHERS' RETIREMENT SYST - CP6105	$ 25,888.06	$ 1,172.73	4.530%	$ -	$ -	N/A
196	OFFICE OF PUBLIC DEFENDER - CP6108	$ 2,522,282.78	$ 114,259.41	4.530%	$ -	$ -	N/A
197	DEPARTMENT OF AGRICULTURE - CP6201	$ 1,078,979.06	$ 48,877.75	4.530%	$ -	$ -	N/A
198	DEPARTMENT OF CORRECTIONS - CP6401	$ 1,134,700.90	$ 51,401.95	4.530%	$ -	$ -	N/A
199	DEPARTMENT OF COMMERCE - CP6501	$ 1,406,975.66	$ 63,736.00	4.530%	$ -	$ -	N/A
200	DEPARTMENT OF LABOR & IND - CP6602	$ 3,697,761.61	$ 167,508.60	4.530%	$ -	$ -	N/A
201	DEPARTMENT OF MILITARY AF - CP6701	$ 436,444.89	$ 19,770.95	4.530%	$ -	$ -	N/A
202	DEPT OF PUBLIC HEALTH & H - CP6901	$ 9,675,470.87	$ 438,298.83	4.530%	$ -	$ -	N/A
203							
204	BEAVERHEAD COUNTY HIGH SC - HS0401	$ -	$ -	N/A	$ -	$ -	N/A
205	JORDAN PUBLIC SCHOOLS - HS0421	$ -	$ -	N/A	$ -	$ -	N/A
206	JEFFERSON COUNTY HIGH SCH - HS0425	$ -	$ -	N/A	$ -	$ -	N/A
207	POWDER RIVER COUNTY HIGH - HS0452	$ 2,280.77	$ 94.88	4.160%	$ -	$ -	N/A
208	POWELL COUNTY HIGH SCHOOL - HS0453	$ 56,636.27	$ 2,356.07	4.160%	$ -	$ -	N/A
209	SWEET GRASS COUNTY HIGH S - HS0465	$ 25,855.55	$ 1,075.59	4.160%	$ -	$ -	N/A
210							
211	HOUSING AUTHORITY OF ANAC - OA0500	$ 46,443.67	$ 2,057.45	4.430%	$ -	$ -	N/A
212	HELENA REGIONAL AIRPORT A - OA0501	$ 146,924.68	$ 6,508.76	4.430%	$ -	$ -	N/A
213	BITTERROOT CONSERVATION D - OA0503	$ -	$ -	N/A	$ -	$ -	N/A
214	HUMAN RESOURCES COUNCIL D - OA0504	$ 56,084.10	$ 2,484.53	4.430%	$ -	$ -	N/A
215	HOUSING AUTHORITY OF BUTT - OA0506	$ -	$ -	N/A	$ -	$ -	N/A
216	FORT SHAW IRRIGATION DIST - OA0507	$ -	$ -	N/A	$ -	$ -	N/A
217	HOUSING AUTHORITY OF GLAS - OA0509	$ -	$ -	N/A	$ -	$ -	N/A
218	GREENFIELDS IRRIGATION DI - OA0510	$ 44,976.95	$ 1,992.48	4.430%	$ -	$ -	N/A
219	CHOUTEAU COUNTY CONSERVAT - OA0511	$ -	$ -	N/A	$ -	$ -	N/A
220	GREAT FALLS INT AIRPORT - OA0514	$ 119,732.53	$ 5,304.15	4.430%	$ -	$ -	N/A
221	MISSOULA RURAL FIRE DISTR - OA0515	$ 43,947.43	$ 1,946.87	4.430%	$ -	$ -	N/A
222	CENTER FOR MENTAL HEALTH - OA0516	$ 50,468.73	$ 2,235.76	4.430%	$ -	$ -	N/A
223	HELENA HOUSING AUTHORITY - OA0517	$ 93,599.39	$ 4,146.45	4.430%	$ -	$ -	N/A
224	HILL CO PUBLIC CEMETERY D - OA0518	$ -	$ -	N/A	$ -	$ -	N/A
225	WHITEFISH HOUSING AUTHORI - OA0522	$ -	$ -	N/A	$ -	$ -	N/A
226	MILES COMMUNITY COLLEGE - OA0524	$ 166,236.27	$ 7,364.27	4.430%	$ -	$ -	N/A
227	MALTA IRRIGATION DISTRICT - OA0525	$ -	$ -	N/A	$ -	$ -	N/A
228	RICHLAND CO HOUSING AUTHO - OA0526	$ 67,762.94	$ 3,001.90	4.430%	$ -	$ -	N/A
229	PONDERA CO CANAL & RESERV - OA0527	$ -	$ -	N/A	$ -	$ -	N/A
230	FLATHEAD VALLEY COMM COLL - OA0529	$ 567,626.60	$ 25,145.86	4.430%	$ -	$ -	N/A
231	DAWSON COLLEGE - OA0530	$ 163,982.13	$ 7,264.41	4.430%	$ -	$ -	N/A
232	PRAIRIE COUNTY HOSPITAL D - OA0531	$ -	$ -	N/A	$ -	$ -	N/A
233	GALLATIN AIRPORT AUTHORIT - OA0534	$ 334,716.17	$ 14,827.93	4.430%	$ -	$ -	N/A
234	HELENA VALLEY IRRIGATION - OA0537	$ -	$ -	N/A	$ -	$ -	N/A
235	DEER LODGE COUNTY HEAD ST - OA0538	$ -	$ -	N/A	$ -	$ -	N/A
236	GLASGOW IRRIGATION DISTRI - OA0541	$ -	$ -	N/A	$ -	$ -	N/A
237	LEWIS & CLARK LIBRARY - OA0544	$ 187,775.24	$ 8,318.44	4.430%	$ -	$ -	N/A
238	BILLINGS HOUSING AUTHORIT - OA0547	$ 75,848.18	$ 3,360.07	4.430%	$ -	$ -	N/A
239	YELLOWSTONE WEST CARBON S - OA0548	$ -	$ -	N/A	$ -	$ -	N/A
240	FLATHEAD SPECIAL EDUC COO - OA0549	$ -	$ -	N/A	$ -	$ -	N/A

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

Schedule of PERS-DC and MUS-RP Employer Contributions

as of June 30, 2014

	A	B	BT	BU	BV	BW	BX	BY
3			**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**
4								
241		MISSOULA COUNTY AIRPORT - OA0550	$ 309,322.39	$ 13,702.98	4.430%	$ -	$ -	N/A
242		GALLATIN-MADISON SEC - OA0551	$ -	$ -	N/A	$ -	$ -	N/A
243		CENTRAL MONTANA LEARNING - OA0552	$ 31,072.76	$ 1,376.52	4.430%	$ -	$ -	N/A
244		EASTERN YELLOWSTONE COUNT - OA0554	$ -	$ -	N/A	$ -	$ -	N/A
245		MISSOULA AREA SEC - OA0555	$ -	$ -	N/A	$ -	$ -	N/A
246		CROWN HILL CEMETERY DISTR - OA0556	$ -	$ -	N/A	$ -	$ -	N/A
247		FLATHEAD MUNICIPAL AIRPOR - OA0557	$ 70,437.90	$ 3,120.40	4.430%	$ -	$ -	N/A
248		BIG FORK CO WATER & SEWER - OA0558	$ 84,136.45	$ 3,727.24	4.430%	$ -	$ -	N/A
249		SANDERS SPEC ED COOP - OA0560	$ -	$ -	N/A	$ -	$ -	N/A
250		NORTH CENTRAL LEARNING SE - OA0562	$ -	$ -	N/A	$ -	$ -	N/A
251		FLATHEAD CONSERVATION DIS - OA0565	$ -	$ -	N/A	$ -	$ -	N/A
252		GREAT DIVIDE EDUCATION SE - OA0566	$ -	$ -	N/A	$ -	$ -	N/A
253		GARDINER - PARK COUNTY WA - OA0567	$ -	$ -	N/A	$ -	$ -	N/A
254		CENTRAL VALLEY FIRE DISTR - OA0569	$ -	$ -	N/A	$ -	$ -	N/A
255		BEAR PAW COOPERATIVE - OA0570	$ -	$ -	N/A	$ -	$ -	N/A
256		JUDITH BASIN CONSERVATION - OA0571	$ -	$ -	N/A	$ -	$ -	N/A
257		PONDERA COUNTY CEMETERY D - OA0572	$ -	$ -	N/A	$ -	$ -	N/A
258		BERT MOONEY AIRPORT AUTHO - OA0574	$ 41,997.22	$ 1,860.48	4.430%	$ -	$ -	N/A
259		VICTOR WATER & SEWER - OA0575	$ -	$ -	N/A	$ -	$ -	N/A
260		CASCADE CONSERVATION DIST - OA0576	$ -	$ -	N/A	$ -	$ -	N/A
261		LINCOLN COUNTY RURAL FIRE - OA0578	$ -	$ -	N/A	$ -	$ -	N/A
262		LOCKWOOD RURAL FIRE DIST - OA0579	$ -	$ -	N/A	$ -	$ -	N/A
263		PONDERA COUNTY COUNCIL ON - OA0580	$ -	$ -	N/A	$ -	$ -	N/A
264		PORT OF MONTANA - PORT AU - OA0581	$ -	$ -	N/A	$ -	$ -	N/A
265		TETON COUNTY CONSERVATION - OA0582	$ -	$ -	N/A	$ -	$ -	N/A
266		SIDNEY RICHLAND AIRPORT A - OA0583	$ -	$ -	N/A	$ -	$ -	N/A
267		GALLATIN CONSERVATION DIS - OA0584	$ 50,230.88	$ 2,225.23	4.430%	$ -	$ -	N/A
268		PRAIRIE VIEW SPECIAL SERV - OA0585	$ 44,660.89	$ 1,978.48	4.430%	$ -	$ -	N/A
269		LAKESIDE CO WATER & SEWER - OA0586	$ -	$ -	N/A	$ -	$ -	N/A
270		BIG SKY ECONOMIC DEVELOPM - OA0587	$ 575,442.72	$ 25,492.12	4.430%	$ -	$ -	N/A
271		BIG COUNTRY EDUCATIONAL C - OA0588	$ -	$ -	N/A	$ -	$ -	N/A
272		BIG SKY SPECIAL EDUCATION - OA0589	$ -	$ -	N/A	$ -	$ -	N/A
273		FALLON MEDICAL COMPLEX - OA0592	$ -	$ -	N/A	$ -	$ -	N/A
274		HUMAN RESOURCES COUNCIL D - OA0594	$ 33,761.52	$ 1,495.64	4.430%	$ -	$ -	N/A
275		FLATHEAD JOINT BD OF CONT - OA0597	$ -	$ -	N/A	$ -	$ -	N/A
276		NO MONTANA JOINT REFUSE D - OA0598	$ 30,326.57	$ 1,343.47	4.430%	$ -	$ -	N/A
277		FERGUS COUNTY CONSERVATIO - OA0599	$ -	$ -	N/A	$ -	$ -	N/A
278		GRANITE CO HOSPITAL & NUR - OA9003	$ 231,703.42	$ 10,264.46	4.430%	$ -	$ -	N/A
279		PRICKLEY PEAR SPECIAL SVC - OA9004	$ 22,652.05	$ 1,003.49	4.430%	$ -	$ -	N/A
280		UPPER MUSSELSHELL CONSERV - OA9009	$ -	$ -	N/A	$ -	$ -	N/A
281		URBAN TRANS DIST/DAWSON C - OA9010	$ -	$ -	N/A	$ -	$ -	N/A
282		GALLATIN CANYON CONSOL RR - OA9012	$ 61,920.11	$ 2,743.06	4.430%	$ -	$ -	N/A
283		BIG SKY CO WATER & SEWER - OA9013	$ 402,435.83	$ 17,827.91	4.430%	$ -	$ -	N/A
284		BITTERROOT VALLEY SEC - OA9015	$ 69,504.24	$ 3,079.04	4.430%	$ -	$ -	N/A
285		HELENA BUSINESS IMPROVEME - OA9016	$ -	$ -	N/A	$ -	$ -	N/A
286		ROUNDUP COMMUNITY LIBRARY - OA9017	$ -	$ -	N/A	$ -	$ -	N/A
287		MALTA CEMETERY DISTRICT - OA9020	$ -	$ -	N/A	$ -	$ -	N/A
288		LARCHMONT GOLF COURSE - OA9022	$ 22,682.22	$ 1,004.82	4.430%	$ -	$ -	N/A
289		LEWIS & CLARK CONSERVATIO - OA9023	$ -	$ -	N/A	$ -	$ -	N/A
290		YELLOWSTONE CITY-COUNTY H - OA9026	$ 4,192,692.08	$ 185,736.26	4.430%	$ -	$ -	N/A
291		TWIN BRIDGES PUBLIC LIBRA - OA9035	$ -	$ -	N/A	$ -	$ -	N/A
292		LIBERTY CO CONSERVATION D - OA9037	$ -	$ -	N/A	$ -	$ -	N/A
293		GRANITE CONSERVATION DIST - OA9038	$ -	$ -	N/A	$ -	$ -	N/A
294		HINSDALE WATER & SEWER DI - OA9042	$ -	$ -	N/A	$ -	$ -	N/A
295		PETROLEUM CO CONSERVATION - OA9048	$ -	$ -	N/A	$ -	$ -	N/A
296		PARK CO RURAL FIRE DISTRI - OA9051	$ -	$ -	N/A	$ -	$ -	N/A
297		VALLEY COUNTY CONSERVATIO - OA9052	$ -	$ -	N/A	$ -	$ -	N/A
298		SEELEY LAKE MISSOULA CO W - OA9053	$ 34,074.88	$ 1,509.52	4.430%	$ -	$ -	N/A

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/
a Special Funding Situation
as of June 30

Schedule of PERS-DC and MUS-RP Employer Contributions
as of June 30, 2014

	A	B	C	D	E	F	G	H	I	BT	BU	BV	BW	BX	BY
3										**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**
4															
299		DRY PRAIRIE RURAL WATER	-	OA9054						$ -	$ -	N/A	$ -	$ -	N/A
300		LOCKWOOD WATER & SEWER DI	-	OA9056						$ 111,126.94	$ 4,922.92	4.430%	$ -	$ -	N/A
301		PABLO-LAKE COUNTY WATER &	-	OA9058						$ -	$ -	N/A	$ -	$ -	N/A
302		DALY DITCHES IRRIGATION D	-	OA9059						$ 39,039.22	$ 1,729.44	4.430%	$ -	$ -	N/A
303		LINCOLN CONSERVATION DIST	-	OA9062						$ -	$ -	N/A	$ -	$ -	N/A
304		NORTH VALLEY PUBLIC LIBRA	-	OA9063						$ -	$ -	N/A	$ -	$ -	N/A
305		PHILLIPS CONSERVATION DIS	-	OA9069						$ 13,331.14	$ 590.57	4.430%	$ -	$ -	N/A
306		PARK COUNTY SEC	-	OA9072						$ -	$ -	N/A	$ -	$ -	N/A
307		NORTHWEST MT EDUC COOP	-	OA9076						$ -	$ -	N/A	$ -	$ -	N/A
308		SHERIDAN DANIELS SEC	-	OA9078						$ 14,000.51	$ 620.22	4.430%	$ -	$ -	N/A
309		FRENCHTOWN RURAL FIRE DIS	-	OA9079						$ -	$ -	N/A	$ -	$ -	N/A
310		RAE WATER AND SEWER DISTR	-	OA9080						$ -	$ -	N/A	$ -	$ -	N/A
311		HEBGEN BASIN RURAL FD	-	OA9082						$ -	$ -	N/A	$ -	$ -	N/A
312		MILK RIVER JBC	-	OA9084						$ -	$ -	N/A	$ -	$ -	N/A
313		LAKEVIEW CEMETERY DISTRIC	-	OA9085						$ -	$ -	N/A	$ -	$ -	N/A
314		BUFFALO RAPIDS IRRI PROJE	-	OA9086						$ -	$ -	N/A	$ -	$ -	N/A
315		BUFFALO RAPIDS IRRI PROJE	-	OA9087						$ -	$ -	N/A	$ -	$ -	N/A
316		FLATHEAD EMERGENCY COMM C	-	OA9088						$ 123,495.44	$ 5,470.85	4.430%	$ -	$ -	N/A
317		NORTH LAKE CO PUBLIC LIBR	-	OA9089						$ -	$ -	N/A	$ -	$ -	N/A
318		SOURDOUGH RFD	-	OA9090						$ 2,022.15	$ 89.59	4.430%	$ -	$ -	N/A
319		LIBERTY CO CEMETERY DIST	-	OA9091						$ -	$ -	N/A	$ -	$ -	N/A
320		THOMPSON FALLS PUBLIC LIB	-	OA9094						$ 5,528.79	$ 244.93	4.430%	$ -	$ -	N/A
321		MADISON CONSERVATION DIST	-	OA9095						$ -	$ -	N/A	$ -	$ -	N/A
322		CME/FLATHEAD INDIAN IRRIG	-	OA9096						$ 89,095.74	$ 3,946.94	4.430%	$ -	$ -	N/A
323		CORVALLIS COUNTY SEWER DI	-	OA9098						$ -	$ -	N/A	$ -	$ -	N/A
324		ARLEE-LAKE COUNTY WATER &	-	OA9100						$ -	$ -	N/A	$ -	$ -	N/A
325		RONAN LIBRARY DISTRICT	-	OA9101						$ -	$ -	N/A	$ -	$ -	N/A
326															
327		SCHOOL DISTRICT 1 - BIG T	-	SD0600						$ 19,765.99	$ 822.27	4.160%	$ -	$ -	N/A
328		SCHOOL DISTRICT 1 - BUTTE	-	SD0601						$ 386,672.11	$ 16,085.56	4.160%	$ -	$ -	N/A
329		SCHOOL DISTRICT 1 - CHOTE	-	SD0602						$ -	$ -	N/A	$ -	$ -	N/A
330		SCHOOL DISTRICT 1 - CIRCL	-	SD0603						$ -	$ -	N/A	$ -	$ -	N/A
331		SCHOOL DISTRICT 1 - CLANC	-	SD0604						$ 12,898.28	$ 536.57	4.160%	$ -	$ -	N/A
332		SCHOOL DISTRICT 1 - CORVA	-	SD0605						$ 2,629.35	$ 109.38	4.160%	$ -	$ -	N/A
333		SCHOOL DISTRICT 1 - DEER	-	SD0606						$ -	$ -	N/A	$ -	$ -	N/A
334		SCHOOL DISTRICT 1 - GLASG	-	SD0607						$ 33,106.26	$ 1,377.22	4.160%	$ -	$ -	N/A
335		SCHOOL DISTRICT 1 - GLEND	-	SD0608						$ 48,787.79	$ 2,029.57	4.160%	$ -	$ -	N/A
336		GREAT FALLS PUBLIC SCHOOL	-	SD0609						$ 267,050.72	$ 11,109.31	4.160%	$ -	$ -	N/A
337		SCHOOL DISTRICT 1 - HELEN	-	SD0610						$ 480,321.33	$ 19,981.37	4.160%	$ -	$ -	N/A
338		SCHOOL DISTRICT 1 - LEWIS	-	SD0612						$ 4,110.96	$ 171.02	4.160%	$ -	$ -	N/A
339		SCHOOL DISTRICT 1 - MILES	-	SD0613						$ -	$ -	N/A	$ -	$ -	N/A
340		SCHOOL DISTRICT 1 - MISSO	-	SD0614	-	SD7614	-	SD9614		$ 229,396.57	$ 9,542.90	4.160%	$ -	$ -	N/A
341		SCHOOL DISTRICT 1 - PLAIN	-	SD0615						$ 59,382.78	$ 2,470.32	4.160%	$ -	$ -	N/A
342		SCHOOL DISTRICT 1 - PHILI	-	SD0616						$ -	$ -	N/A	$ -	$ -	N/A
343		SCHOOL DISTRICT 1 - RED L	-	SD0617						$ 16,385.80	$ 681.65	4.160%	$ -	$ -	N/A
344		SCHOOL DISTRICT 1 - SCOBE	-	SD0618						$ 196,261.77	$ 8,164.49	4.160%	$ -	$ -	N/A
345		SCHOOL DISTRICT 1 - HEART	-	SD0619						$ 33,130.29	$ 1,378.22	4.160%	$ -	$ -	N/A
346		SCHOOL DISTRICT 1 - KALIS	-	SD0620						$ 46.43	$ 1.93	4.160%	$ -	$ -	N/A
347		SCHOOL DISTRICT 1 & 7 -	-	SD0621						$ -	$ -	N/A	$ -	$ -	N/A
348		SCHOOL DISTRICT 2 - ALDER	-	SD0622						$ -	$ -	N/A	$ -	$ -	N/A
349		SCHOOL DISTRICT 2 - FRAZE	-	SD0623						$ -	$ -	N/A	$ -	$ -	N/A
350		SCHOOL DISTRICT 2 & 11 -	-	SD0624						$ 14,362.54	$ 597.48	4.160%	$ -	$ -	N/A
351		SCHOOL DISTRICT 2 - ALBER	-	SD0625						$ -	$ -	N/A	$ -	$ -	N/A
352		SCHOOL DISTRICT 2 - BILLI	-	SD0626	-	SD9626				$ 501,239.18	$ 20,851.55	4.160%	$ -	$ -	N/A
353		SCHOOL DISTRICT 2 - BRID	-	SD0627						$ 2,412.12	$ 100.34	4.160%	$ -	$ -	N/A
354		SCHOOL DISTRICT 2 - DODSO	-	SD0629						$ -	$ -	N/A	$ -	$ -	N/A
355		SCHOOL DISTRICT 2 - SUNBU	-	SD0631						$ 65,690.67	$ 2,732.73	4.160%	$ -	$ -	N/A
356		SCHOOL DISTRICT 2 - THOMP	-	SD0632						$ -	$ -	N/A	$ -	$ -	N/A

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

a Special Funding Situation

as of June 30

Schedule of PERS-DC and MUS-RP Employer Contributions

as of June 30, 2014

		BT	BU	BV	BW	BX	BY
		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**
357	SCHOOL DISTRICT 2 - STEVE - SD0633	$ 44,209.04	$ 1,839.10	4.160%	$ -	$ -	N/A
358	SCHOOL DISTRICT 2 - DEER - SD0635	$ -	$ -	N/A	$ -	$ -	N/A
359	SCHOOL DISTRICT 3 - CASCA - SD0637	$ -	$ -	N/A	$ -	$ -	N/A
360	SCHOOL DISTRICT 3 - FAIR - SD0638	$ 4,564.41	$ 189.88	4.160%	$ -	$ -	N/A
361	SCHOOL DISTRICT 3 - MANHA - SD0640	$ 29,509.65	$ 1,227.60	4.160%	$ -	$ -	N/A
362	SCHOOL DISTRICT 3 - RAMSA - SD0641	$ -	$ -	N/A	$ -	$ -	N/A
363	SCHOOL DISTRICT 3 - SUPER - SD0642	$ 57,395.30	$ 2,387.64	4.160%	$ -	$ -	N/A
364	SCHOOL DISTRICT 3 - HAMIL - SD0643	$ 1,776.93	$ 73.92	4.160%	$ -	$ -	N/A
365	SCHOOL DISTRICT 3 - WOLF - SD0644	$ -	$ -	N/A	$ -	$ -	N/A
366	SCHOOL DISTRICT 3 - WESTB - SD0645	$ 65,937.53	$ 2,743.00	4.160%	$ -	$ -	N/A
367	SCHOOL DISTRICT 4 - FORSY - SD0648	$ 15,608.20	$ 649.30	4.160%	$ -	$ -	N/A
368	SCHOOL DISTRICT 4 - HELLG - SD0649	$ 24,385.02	$ 1,014.42	4.160%	$ -	$ -	N/A
369	SCHOOL DISTRICT 4 - LIBBY - SD0650	$ -	$ -	N/A	$ -	$ -	N/A
370	SCHOOL DISTRICT 4 - LIVIN - SD0651	$ 172,749.25	$ 7,186.37	4.160%	$ -	$ -	N/A
371	SCHOOL DISTRICT 4 & 47 - - SD0652	$ -	$ -	N/A	$ -	$ -	N/A
372	SCHOOL DISTRICT 4 & 28 - - SD0653	$ 13,577.57	$ 564.83	4.160%	$ -	$ -	N/A
373	SCHOOL DISTRICT 4 - SWAN - SD0654	$ 4,243.81	$ 176.54	4.160%	$ -	$ -	N/A
374	SCHOOL DISTRICT 5 - BASIN - SD0656	$ -	$ -	N/A	$ -	$ -	N/A
375	SCHOOL DISTRICT 5 - KALIS - SD0657	$ 336,726.59	$ 14,007.83	4.160%	$ -	$ -	N/A
376	SCHOOL DISTRICT 5 - PARK - SD0658	$ -	$ -	N/A	$ -	$ -	N/A
377	SCHOOL DISTRICT 5 - SAND - SD0659	$ 12,691.16	$ 527.95	4.160%	$ -	$ -	N/A
378	SCHOOL DISTRICT 5 - SHERI - SD0660	$ 54.75	$ 2.28	4.160%	$ -	$ -	N/A
379	SCHOOL DISTRICT 5 - SIDNE - SD0661	$ 10,753.78	$ 447.36	4.160%	$ -	$ -	N/A
380	SCHOOL DISTRICT 5 - TERRY - SD0662	$ 20,163.73	$ 838.81	4.160%	$ -	$ -	N/A
381	SCHOOL DISTRICT 6 - LAME - SD0664	$ -	$ -	N/A	$ -	$ -	N/A
382	SCHOOL DISTRICT 6 - COLUM - SD0665	$ 23,350.99	$ 971.40	4.160%	$ -	$ -	N/A
383	SCHOOL DISTRICT 6 - TROUT - SD0666	$ -	$ -	N/A	$ -	$ -	N/A
384	SCHOOL DISTRICT 6 - COLUM - SD0667	$ 159,363.37	$ 6,629.52	4.160%	$ -	$ -	N/A
385	SCHOOL DISTRICT 6 - RYEGA - SD0668	$ -	$ -	N/A	$ -	$ -	N/A
386	SCHOOL DISTRICT 55F - SU - SD0669	$ -	$ -	N/A	$ -	$ -	N/A
387	SCHOOL DISTRICT 6 & 1 - S - SD0670	$ 39,817.22	$ 1,656.40	4.160%	$ -	$ -	N/A
388	SCHOOL DISTRICT 6 - WIBAU - SD0671	$ -	$ -	N/A	$ -	$ -	N/A
389	SCHOOL DISTRICT 7 - BOULD - SD0672	$ 18,181.03	$ 756.33	4.160%	$ -	$ -	N/A
390	SCHOOL DISTRICT 7 - BOZEM - SD0673	$ 591,454.81	$ 24,604.52	4.160%	$ -	$ -	N/A
391	SCHOOL DISTRICT 7 - CHARL - SD0674	$ -	$ -	N/A	$ -	$ -	N/A
392	SCHOOL DISTRICT 7 - GARDI - SD0675	$ -	$ -	N/A	$ -	$ -	N/A
393	SCHOOL DISTRICT 7 - HINSD - SD0676	$ 16,026.83	$ 666.72	4.160%	$ -	$ -	N/A
394	SCHOOL DISTRICT 7 & 70 - - SD0677	$ 30,969.68	$ 1,288.34	4.160%	$ -	$ -	N/A
395	SCHOOL DISTRICT 7 - LOLO - SD0678	$ 65,374.03	$ 2,719.56	4.160%	$ -	$ -	N/A
396	SCHOOL DISTRICT 1 & 7 - T - SD0679	$ 31,300.78	$ 1,302.11	4.160%	$ -	$ -	N/A
397	SCHOOL DISTRICT 7 - VICTO - SD0680	$ -	$ -	N/A	$ -	$ -	N/A
398	SCHOOL DISTRICT 7 - MEDIC - SD0681	$ -	$ -	N/A	$ -	$ -	N/A
399	SCHOOL DISTRICT 7 - TWIN - SD0682	$ -	$ -	N/A	$ -	$ -	N/A
400	SCHOOL DISTRICT 7 - JOLIE - SD0683	$ 2,322.14	$ 96.60	4.160%	$ -	$ -	N/A
401	SCHOOL DISTRICT 7 & 2 - S - SD0684	$ 26,410.86	$ 1,098.69	4.160%	$ -	$ -	N/A
402	SCHOOL DISTRICT 8 - ARLEE - SD0685	$ 126,810.78	$ 5,275.33	4.160%	$ -	$ -	N/A
403	SCHOOL DISTRICT 8-WHITE S - SD0686	$ -	$ -	N/A	$ -	$ -	N/A
404	SCHOOL DISTRICT 8 - ELDER - SD0687	$ 34,001.70	$ 1,414.47	4.160%	$ -	$ -	N/A
405	SCHOOL DISTRICT 9 - BROWN - SD0690 - SD9690	$ 31,175.03	$ 1,296.88	4.160%	$ -	$ -	N/A
406	SCHOOL DISTRICT 9 - DARBY - SD0691	$ -	$ -	N/A	$ -	$ -	N/A
407	SCHOOL DISTRICT 9 - DIXON - SD0692	$ -	$ -	N/A	$ -	$ -	N/A
408	SCHOOL DISTRICT 9 - EAST - SD0693	$ 61,059.08	$ 2,540.06	4.160%	$ -	$ -	N/A
409	SCHOOL DISTRICT 9 - OPHEI - SD0695	$ -	$ -	N/A	$ -	$ -	N/A
410	SCHOOL DISTRICT 9 - POPLA - SD0696	$ 24,784.12	$ 1,031.02	4.160%	$ -	$ -	N/A
411	SCHOOL DISTRICT 9 & 9 - R - SD0697	$ -	$ -	N/A	$ -	$ -	N/A
412	SCHOOL DISTRICT 15 - KALI - SD0698	$ -	$ -	N/A	$ -	$ -	N/A
413	SCHOOL DISTRICT 16 - HARL - SD0699	$ -	$ -	N/A	$ -	$ -	N/A
414	SCHOOL DISTRICT 10 - ANAC - SD0700	$ -	$ -	N/A	$ -	$ -	N/A

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

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as of June 30

Schedule of PERS-DC and MUS-RP Employer Contributions

as of June 30, 2014

		BT	BU	BV	BW	BX	BY
		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**
415	SCHOOL DISTRICT 10 - CHIN - SD0701	$ -	$ -	N/A	$ -	$ -	N/A
416	SCHOOL DISTRICT 10 - CONR - SD0702	$ -	$ -	N/A	$ -	$ -	N/A
417	SCHOOL DISTRICT 10 - DILL - SD0703	$ -	$ -	N/A	$ -	$ -	N/A
418	SCHOOL DISTRICT 10 - NOXO - SD0704	$ 49,209.15	$ 2,047.10	4.160%	$ -	$ -	N/A
419	SCHOOL DISTRICT 11 - POTO - SD0705	$ -	$ -	N/A	$ -	$ -	N/A
420	SCHOOL DISTRICT 12 - LIMA - SD0706	$ 35,949.17	$ 1,495.48	4.160%	$ -	$ -	N/A
421	SCHOOL DISTRICT 12 - BAKE - SD0707	$ -	$ -	N/A	$ -	$ -	N/A
422	SCHOOL DISTRICT 13 - BOX - SD0708	$ -	$ -	N/A	$ -	$ -	N/A
423	SCHOOL DISTRICT 12 - HARL - SD0709	$ -	$ -	N/A	$ -	$ -	N/A
424	SCHOOL DISTRICT 13 - LONE - SD0710	$ 55,737.14	$ 2,318.66	4.160%	$ -	$ -	N/A
425	SCHOOL DISTRICT 12 - ROSE - SD0711	$ -	$ -	N/A	$ -	$ -	N/A
426	SCHOOL DISTRICT 12 - SACO - SD0712	$ 13,939.54	$ 579.88	4.160%	$ -	$ -	N/A
427	SCHOOL DISTRICT 12 - STAN - SD0713	$ 14,280.21	$ 594.06	4.160%	$ -	$ -	N/A
428	SCHOOL DISTRICT 14 - BONN - SD0714	$ 64,038.80	$ 2,664.01	4.160%	$ -	$ -	N/A
429	SCHOOL DISTRICT 24 - WORD - SD0715	$ 24,977.46	$ 1,039.06	4.160%	$ -	$ -	N/A
430	SCHOOL DISTRICT 14 - HOT - SD0716	$ -	$ -	N/A	$ -	$ -	N/A
431	SCHOOL DISTRICT 13 - EURE - SD0717	$ -	$ -	N/A	$ -	$ -	N/A
432	SCHOOL DISTRICT 3 & 13 - - SD0718	$ -	$ -	N/A	$ -	$ -	N/A
433	SCHOOL DISTRICT 13 - NASH - SD0719	$ -	$ -	N/A	$ -	$ -	N/A
434	SCHOOL DISTRICT 15 & 17 - - SD0720	$ -	$ -	N/A	$ -	$ -	N/A
435	SCHOOL DISTRICT 15 & 6 - - SD0721	$ -	$ -	N/A	$ -	$ -	N/A
436	SCHOOL DISTRICT 14 - MALT - SD0722	$ -	$ -	N/A	$ -	$ -	N/A
437	SCHOOL DISTRICT 15 - CUST - SD0723	$ -	$ -	N/A	$ -	$ -	N/A
438	SCHOOL DISTRICT 15 - CUT - SD0724	$ 55,688.95	$ 2,316.66	4.160%	$ -	$ -	N/A
439	SCHOOL DISTRICT 15 - EKAL - SD0725	$ 84,353.28	$ 3,509.10	4.160%	$ -	$ -	N/A
440	HAVRE PUBLIC SCHOOLS - SD0726	$ 138,273.08	$ 5,752.16	4.160%	$ -	$ -	N/A
441	SCHOOL DISTRICT 17 - CULB - SD0727	$ 24,076.98	$ 1,001.60	4.160%	$ -	$ -	N/A
442	SCHOOL DISTRICT 17 H - HA - SD0728	$ 117,148.09	$ 4,873.36	4.160%	$ -	$ -	N/A
443	SCHOOL DISTRICT 18 - VALI - SD0729	$ -	$ -	N/A	$ -	$ -	N/A
444	SCHOOL DISTRICT 20 - GARR - SD0731	$ -	$ -	N/A	$ -	$ -	N/A
445	SCHOOL DISTRICT 20 - PLEN - SD0732	$ 98,795.84	$ 4,109.91	4.160%	$ -	$ -	N/A
446	SCHOOL DISTRICT 21 - BROA - SD0734	$ -	$ -	N/A	$ -	$ -	N/A
447	SCHOOL DISTRICT 23 - MISS - SD0736	$ 56,090.24	$ 2,333.35	4.160%	$ -	$ -	N/A
448	SCHOOL DISTRICT 23 - POLS - SD0737	$ 146,651.05	$ 6,100.68	4.160%	$ -	$ -	N/A
449	SCHOOL DISTRICT 23 - ROBE - SD0738	$ 6,160.29	$ 256.27	4.160%	$ -	$ -	N/A
450	SCHOOL DISTRICT 24 - THRE - SD0739	$ 23,152.87	$ 963.16	4.160%	$ -	$ -	N/A
451	SCHOOL DISTRICT 25 - HOBS - SD0740	$ 38,841.09	$ 1,615.79	4.160%	$ -	$ -	N/A
452	SCHOOL DISTRICT 26 - LOCK - SD0741	$ 49,277.42	$ 2,049.94	4.160%	$ -	$ -	N/A
453	SCHOOL DISTRICT 27 - MONT - SD0742	$ -	$ -	N/A	$ -	$ -	N/A
454	SCHOOL DISTRICT 28 - ST I - SD0743	$ -	$ -	N/A	$ -	$ -	N/A
455	SCHOOL DISTRICT 29 - SOME - SD0744	$ -	$ -	N/A	$ -	$ -	N/A
456	SCHOOL DISTRICT 29 - BELT - SD0745	$ -	$ -	N/A	$ -	$ -	N/A
457	SCHOOL DISTRICT 20 - WHIT - SD0746	$ -	$ -	N/A	$ -	$ -	N/A
458	SCHOOL DISTRICT 33 - GOLD - SD0748	$ -	$ -	N/A	$ -	$ -	N/A
459	SCHOOL DISTRICT 32 - CLIN - SD0749	$ 48,231.39	$ 2,006.43	4.160%	$ -	$ -	N/A
460	SCHOOL DISTRICT 30 - POWE - SD0751	$ 6,500.68	$ 270.43	4.160%	$ -	$ -	N/A
461	SCHOOL DISTRICT 30 - RONA - SD0752	$ 49,550.36	$ 2,061.30	4.160%	$ -	$ -	N/A
462	SCHOOL DISTRICT 32 J - AS - SD0754	$ -	$ -	N/A	$ -	$ -	N/A
463	SCHOOL DISTRICT 38 - BIG - SD0755	$ -	$ -	N/A	$ -	$ -	N/A
464	SCHOOL DISTRICT 30 & 6 - - SD0756	$ 45,921.54	$ 1,910.34	4.160%	$ -	$ -	N/A
465	SCHOOL DISTRICT 3 - BELFR - SD0757	$ 33,423.17	$ 1,390.41	4.160%	$ -	$ -	N/A
466	SCHOOL DISTRICT 43 - TURN - SD0758	$ -	$ -	N/A	$ -	$ -	N/A
467	SCHOOL DISTRICT 40 - FREN - SD0759	$ 77,799.61	$ 3,236.46	4.160%	$ -	$ -	N/A
468	LAVINA K-12 - SD0760	$ -	$ -	N/A	$ -	$ -	N/A
469	SCHOOL DISTRICT 44 - BELG - SD0761	$ 191,491.18	$ 7,966.03	4.160%	$ -	$ -	N/A
470	SCHOOL DISTRICT 44 - MOOR - SD0762	$ -	$ -	N/A	$ -	$ -	N/A
471	SCHOOL DISTRICT 44 - WHIT - SD0763	$ -	$ -	N/A	$ -	$ -	N/A
472	SCHOOL DISTRICT 45 - AUGU - SD0764	$ -	$ -	N/A	$ -	$ -	N/A

Employer and Non-Employer Proportionate Share Allocations

Public Employees' Retirement System - Cost Sharing Plan w/

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as of June 30

Schedule of PERS-DC and MUS-RP Employer Contributions

as of June 30, 2014

	A	BT	BU	BV	BW	BX	BY
3		**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**
473	SCHOOL DISTRICT 45 - WOLF - SD0765	$ -	$ -	N/A	$ -	$ -	N/A
474	SCHOOL DISTRICT 44 - GERA - SD0766	$ 24,149.49	$ 1,004.62	4.160%	$ -	$ -	N/A
475	SCHOOL DISTRICT 21 - FAIR - SD0767	$ -	$ -	N/A	$ -	$ -	N/A
476	SCHOOL DISTRICT 65 - FROI - SD0768	$ -	$ -	N/A	$ -	$ -	N/A
477	SCHOOL DISTRICT 55 - PLEV - SD0769	$ -	$ -	N/A	$ -	$ -	N/A
478	SCHOOL DISTRICT 50 - EAST - SD0770	$ -	$ -	N/A	$ -	$ -	N/A
479	SCHOOL DISTRICT 50 - HAYS - SD0771	$ 27,321.87	$ 1,136.59	4.160%	$ -	$ -	N/A
480	SCHOOL DISTRICT 52 - ABSA - SD0772	$ 40,651.75	$ 1,691.11	4.160%	$ -	$ -	N/A
481	SCHOOL DISTRICT 52 - ENNI - SD0773	$ 87,523.47	$ 3,640.98	4.160%	$ -	$ -	N/A
482	SHIELDS VALLEY - SD0774	$ -	$ -	N/A	$ -	$ -	N/A
483	SCHOOL DISTRICT 55 - BROC - SD0775	$ -	$ -	N/A	$ -	$ -	N/A
484	SCHOOL DISTRICT 55 - ROUN - SD0776	$ -	$ -	N/A	$ -	$ -	N/A
485	SCHOOL DISTRICT 57 - HAVR - SD0777	$ -	$ -	N/A	$ -	$ -	N/A
486	SCHOOL DISTRICT 58 - GEYS - SD0778	$ 22,726.19	$ 945.41	4.160%	$ -	$ -	N/A
487	SCHOOL DISTRICT 58 - YELL - SD0779	$ -	$ -	N/A	$ -	$ -	N/A
488	SCHOOL DISTRICT 64J - MEL - SD0780	$ -	$ -	N/A	$ -	$ -	N/A
489	SCHOOL DISTRICT 73 - SWAN - SD0781	$ -	$ -	N/A	$ -	$ -	N/A
490	SD 75 GREENFIELD - SD0782	$ 10,856.74	$ 451.64	4.160%	$ -	$ -	N/A
491	SCHOOL DISTRICT 87 - BOX - SD0783	$ -	$ -	N/A	$ -	$ -	N/A
492	SCHOOL DISTRICT 84 - DENT - SD0785	$ -	$ -	N/A	$ -	$ -	N/A
493	SCHOOL DISTRICT 74 - ROY - SD0786	$ -	$ -	N/A	$ -	$ -	N/A
494	SCHOOL DISTRICT 74 - VAUG - SD0787	$ 65,849.46	$ 2,739.34	4.160%	$ -	$ -	N/A
495	SCHOOL DISTRICT 159 - WIN - SD0790	$ -	$ -	N/A	$ -	$ -	N/A
496	SCHOOL DISTRICT 41 - PION - SD0791	$ -	$ -	N/A	$ -	$ -	N/A
497	SCHOOL DISTRICT 50 - EVER - SD0792	$ 112,967.77	$ 4,699.46	4.160%	$ -	$ -	N/A
498	SCHOOL DISTRICT 37 - SHEP - SD0793	$ 3,163.78	$ 131.61	4.160%	$ -	$ -	N/A
499	SCHOOL DISTRICT 19 - COLS - SD0794 - SD9794	$ 5,600.34	$ 232.97	4.160%	$ -	$ -	N/A
500	SCHOOL DISTRICT 2 & 3 - P - SD0796	$ -	$ -	N/A	$ -	$ -	N/A
501	SCHOOL DISTRICT 69 - WEST - SD0798	$ 20,368.27	$ 847.32	4.160%	$ -	$ -	N/A
502	SCHOOL DISTRICT 11 & 2 - - SD0799	$ -	$ -	N/A	$ -	$ -	N/A
503	SCHOOL DISTRICT 1 - TROY - SD0800	$ 3,321.21	$ 138.16	4.160%	$ -	$ -	N/A
504	SCHOOL DISTRICT 85 - ULM - SD0801	$ 35,092.92	$ 1,459.87	4.160%	$ -	$ -	N/A
505	SCHOOL DISTRICT 14 - SHEL - SD0802	$ -	$ -	N/A	$ -	$ -	N/A
506	SCHOOL DISTRICT 10 - CAYU - SD0803	$ -	$ -	N/A	$ -	$ -	N/A
507	SCHOOL DISTRICT 52 - INDE - SD0805	$ 30,161.36	$ 1,254.71	4.160%	$ -	$ -	N/A
508	SCHOOL DISTRICT 23 - HARR - SD0806	$ -	$ -	N/A	$ -	$ -	N/A
509	SCHOOL DISTRICT 27 - GRAS - SD0807	$ 16,240.80	$ 675.62	4.160%	$ -	$ -	N/A
510	SCHOOL DISTRICT 32 - RAPE - SD0810	$ 296.29	$ 12.33	4.160%	$ -	$ -	N/A
511	SCHOOL DISTRICT 115 - WIN - SD0811	$ -	$ -	N/A	$ -	$ -	N/A
512	SCHOOL DISTRICT 78J & 2 - - SD0812	$ -	$ -	N/A	$ -	$ -	N/A
513	SCHOOL DISTRICT 27 - MONF - SD0813	$ -	$ -	N/A	$ -	$ -	N/A
514	SCHOOL DISTRICT 35 - GALL - SD0814	$ -	$ -	N/A	$ -	$ -	N/A
515	SCHOOL DISTRICT 23 - BILL - SD0815	$ -	$ -	N/A	$ -	$ -	N/A
516	SCHOOL DISTRICT 58 - WHIT - SD0816	$ -	$ -	N/A	$ -	$ -	N/A
517	SCHOOL DISTRICT 29 - WYOL - SD0817	$ -	$ -	N/A	$ -	$ -	N/A
518	SCHOOL DISTRICT 64 - BAIN - SD0819	$ 2,881.28	$ 119.86	4.160%	$ -	$ -	N/A
519	SCHOOL DISTRICT 2 - DUPUY - SD0820	$ -	$ -	N/A	$ -	$ -	N/A
520	SCHOOL DISTRICT 2-27 - LO - SD0821	$ -	$ -	N/A	$ -	$ -	N/A
521	SCHOOL DISTRICT 33 - SWAN - SD0822	$ -	$ -	N/A	$ -	$ -	N/A
522	SCHOOL DISTRICT 23 - LUST - SD0824	$ -	$ -	N/A	$ -	$ -	N/A
523	SCHOOL DISTRICT 41 - ANDE - SD0825	$ 44,802.17	$ 1,863.77	4.160%	$ -	$ -	N/A
524	SCHOOL DISTRICT 34 - SEEL - SD0826	$ -	$ -	N/A	$ -	$ -	N/A
525	SCHOOL DISTRICT 5 - MELRO - SD0827	$ -	$ -	N/A	$ -	$ -	N/A
526	SCHOOL DISTRICT 45 - GOLD - SD0829	$ 8,636.59	$ 359.28	4.160%	$ -	$ -	N/A
527	SCHOOL DISTRICT 26 - REIC - SD0830	$ -	$ -	N/A	$ -	$ -	N/A
528	SCHOOL DISTRICT 14 - FORT - SD9000	$ -	$ -	N/A	$ -	$ -	N/A
529	SCHOOL DISTRICT 21 - GALA - SD9002	$ 11,309.23	$ 470.46	4.160%	$ -	$ -	N/A
530	SCHOOL DISTRICT 12 12 - M - SD9005	$ -	$ -	N/A	$ -	$ -	N/A

Employer and Non-Employer Proportionate Share Allocations

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Schedule of PERS-DC and MUS-RP Employer Contributions

as of June 30, 2014

		BT	BU	BV	BW	BX	BY
		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**
531	SCHOOL DISTRICT 38 - LINC - SD9006	$ 35,282.03	$ 1,467.73	4.160%	$ -	$ -	N/A
532	SCHOOL DISTRICT 1 - FORT - SD9007	$ 38,894.07	$ 1,617.99	4.160%	$ -	$ -	N/A
533	SCHOOL DISTRICT 4 - CANYO - SD9011	$ -	$ -	N/A	$ -	$ -	N/A
534	SCHOOL DISTRICT 13 - FISH - SD9014	$ -	$ -	N/A	$ -	$ -	N/A
535	BIG SKY SCHOOL DISTRICT # - SD9019	$ -	$ -	N/A	$ -	$ -	N/A
536	SCHOOL DISTRICT 43 - LAMO - SD9025	$ 6,498.51	$ 270.34	4.160%	$ -	$ -	N/A
537	SCHOOL DISTRICT 11 - BROR - SD9027	$ -	$ -	N/A	$ -	$ -	N/A
538	SCHOOL DISTRICT 104 - SPR - SD9028	$ -	$ -	N/A	$ -	$ -	N/A
539	SCHOOL DISTRICT 75 - ARRO - SD9029	$ -	$ -	N/A	$ -	$ -	N/A
540	SCHOOL DISTRICT 17 - MORI - SD9030	$ -	$ -	N/A	$ -	$ -	N/A
541	SCHOOL DISTRICT 7 - GRANT - SD9033	$ -	$ -	N/A	$ -	$ -	N/A
542	SCHOOL DISTRICT 20 - KILA - SD9034	$ -	$ -	N/A	$ -	$ -	N/A
543	SCHOOL DISTRICT 64 - MOUN - SD9039	$ -	$ -	N/A	$ -	$ -	N/A
544	JUDITH GAP SCHOOL - SD9040	$ 47,454.34	$ 1,974.10	4.160%	$ -	$ -	N/A
545	SCHOOL DISTRICT 86 & 4 - - SD9043	$ -	$ -	N/A	$ -	$ -	N/A
546	SCHOOL DISTRICT 18 - WOOD - SD9045	$ 12,248.35	$ 509.53	4.160%	$ -	$ -	N/A
547	SCHOOL DISTRICT 75 - AMST - SD9046	$ -	$ -	N/A	$ -	$ -	N/A
548	SCHOOL DISTRICT 8 - WEST - SD9049	$ -	$ -	N/A	$ -	$ -	N/A
549	SCHOOL DISTRICT 4 - DIVID - SD9050	$ -	$ -	N/A	$ -	$ -	N/A
550	SCHOOL DISTRICT 89 - SMIT - SD9057	$ 41,639.22	$ 1,732.19	4.160%	$ -	$ -	N/A
551	SCHOOL DISTRICT 27 - ELLI - SD9060	$ -	$ -	N/A	$ -	$ -	N/A
552	SCHOOL DISTRICT 99 M - SD9065	$ -	$ -	N/A	$ -	$ -	N/A
553	SCHOOL DISTRICT 28C - SD9066	$ -	$ -	N/A	$ -	$ -	N/A
554	SCHOOL DISTRICT 48-1J & 4 - SD9067	$ -	$ -	N/A	$ -	$ -	N/A
555	SCHOOL DISTRICT 3 - BILLI - SD9068	$ 50,343.53	$ 2,094.29	4.160%	$ -	$ -	N/A
556	SCHOOL DISTRICT 12 - HAVR - SD9071	$ -	$ -	N/A	$ -	$ -	N/A
557	SCHOOL DISTRICT 11 - WISE - SD9077	$ -	$ -	N/A	$ -	$ -	N/A
558							
559	MSU COLLEGE OF TECHNOLOGY - UN3513	$ 99,257.89	$ 4,496.38	4.530%	$ 149,194.85	$ 6,758.53	4.530%
560	UNIVERSITY OF MONTANA - UN5103 - UN9103	$ 2,036,969.54	$ 92,274.72	4.530%	$ 11,251,487.61	$ 509,692.39	4.530%
561	MONTANA STATE UNIVERSITY - UN5104	$ 2,079,393.18	$ 94,196.51	4.530%	$ 7,813,897.98	$ 353,969.58	4.530%
562	MONTANA STATE UNIVERSITY - UN5106	$ 196,776.53	$ 8,913.98	4.530%	$ 313,278.36	$ 14,191.51	4.530%
563	MONTANA STATE UNIVERSITY - UN5107	$ 26,159.36	$ 1,185.02	4.530%	$ 131,531.43	$ 5,958.37	4.530%

The Notes are an integral part of this schedule.

Public Employees' Retirement Board (PERB)

A component unit of the State of Montana

Public Employees' Retirement System (PERS)

Notes to the Schedule of Employer and Non-Employer Proportionate Share Allocations

June 30, 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 schedule provides the pension information for the PERS 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 the Public Employees' Retirement Board's (PERB) actuary, Cheiron, Inc. The Plan's fiduciary net position is reported in the PERB *Comprehensive Annual Financial Report's* (CAFR) financial statements and in the GASB 67 & 68 Report which are both available on the Montana Public Employee Retirement Administration (MPERA) website. 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 June 30, 2015 fiscal year end. Please note employers with fiscal years ending prior to this date are not required to implement GASB 68 for those 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 Guaranteed Annual Benefit Adjustment (GABA) reflected in this report is as it existed prior to the enactment of House Bill No. 454 due to the court injunction.

The Schedule of Employer Proportionate Share Allocations is an excerpt from the GASB 67 & 68 Report, Appendix C. Totals for all employer contributing entities can be seen at the top of each page.

The GASB 68 reports were calculated using the same facts and assumptions as the respective valuation report. The Summary of Information about the Pension Plan, Financial Statement Information;

Membership Information; Actuarial Assumptions and Methods; and Summary of Plan Provisions are contained in the PERS Actuary Valuation report for FY2014.

The State of Montana is the non-employer contributing entity. The State contributes to the Plan, contributions that qualify as special funding on behalf of the employers in the form of additional contributions paid. The State also contributes to the Plan, contributions that do not qualify as special funding in the form of the coal tax money.

PERS employers that have employees electing the Defined Contribution Retirement Plan (DCRP) also have a portion of employer contributions allocated to the Defined Benefit Retirement Plan (DBRP) through the Plan Choice Rate (PCR) and the Defined Benefit Unfunded Actuarial Liability (DB UAL). There are a small number of PERS employers that have a similar situation with the Montana University System Retirement Plan (MUS RP). This portion of employer contributions pays down the liability created when the DCRP and MUS RP were implemented and when additional contributions were allocated to the DB UAL effective after June 30, 2013. These contributions are included in the employers reporting.

The information disclosed on pages 1 to 10 provides the contribution percentages and contribution amounts for each employer and the State of Montana as the non-employer. Contributions to the Plan are defined in law as a percentage of salary and are constant for all employer types and increasing at a consistent rate for every employer. 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.

The Net Pension Liability component for FY2013 on pages 1 to 10 and for FY2014 on pages 11 to 20 provides the proportionate share allocation of the collective pension amounts for the employers and the State as the non-employer contributing entity. The proportionate shares are based on actual contributions made to the Plan during the measurement period (FY2014) as shown on pages 1 to 10. The employer's proportionate share is the ratio of employer's contributions to total contributions from all employers and the non-employer.

For disclosure purposes, the report provides the State's proportionate share and the employer's proportionate share of the state's contributions. The State's proportionate share is the ratio of the non-employer contributions to the total of all employer and the non-employer contributions. The employer's proportionate share of the state's contribution is the ratio of a single employer's contributions to the total of the state contributions to the Plan.

The amount for Pension Expense for each employer on pages 11 to 20 is calculated according to GASB Statement 68 which is not simply based upon the employer's allocation. More than one formula can be used to perform the calculation. One method uses a ratio of a single employer's contributions to the total of all employer contributions to the Plan. The amounts for Pension Expense that are 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 amount not recognized in the pension expense is reported as a deferred inflow or a deferred outflow of resources for each employer and will be recognized over the next four years. Employee contributions to the Plan are utilized to reduce the collective pension

expense. The Pension Expense schedule also provides employers with the amount of support revenue provided by the State to the Plan on behalf of the employer for the additional contributions and the coal tax.

Deferred Outflows and Inflows by source are on pages 21 to 40. For GASB Statement 68 reporting, Deferred Outflows or Inflows can result from a Plan's expected experience in comparison to the actual experience; if there are changes in assumptions for the Plan; the Plan's expected investment earnings in comparison to the actual investment earnings; the change in the employer's proportionate share from year to year; and the difference between actual contributions and the proportionate share contributions. The Total Collective Deferred Outflow and the Total Collective Deferred Inflow columns indicate they were added for audit purposes and are due to the audit providing assurance of the total deferrals, not the individual components of the deferred items. The Total Collective Deferred Outflows and the Total Collective Deferred Inflows are not inclusive of the Difference between Actual Contributions and Proportionate Share Contributions. The Total Collective Deferred Outflows also is not inclusive of the employer contributions subsequent to the measurement date. The number signs (#) displayed in the column on pages 21 to 30 indicate the employer must obtain and enter this information for their FY2015 reporting.

For FY2015 reporting, there were no changes in the Plans experience, assumptions or change in proportionate share. The employer's Deferred Inflows or Outflows were impacted by difference between actual employer contributions and the amount of the employer's proportionate share of the total contributions. The employer's Deferred Inflows were impacted by the Investment Earnings since the Plan recognized an Investment Earnings gain. As an example of one component, the actual Investment Earnings were greater than the expected Investment Earnings. The total gain is then allocated over five years, one fifth is recognized as a component in Pension Expense and the remaining four fifths gain is allocated over the next four years as a Deferred Inflow.

As required by GASB Statement 68, the information included in pages 41 to 90 of the schedule is for the employer's use in their notes and required supplementary information disclosures. The Recognition of Deferred Inflows and Outflows is on pages 41 to 50; and on pages 51 to 60 is the Sensitivity of the Net Pension Liability which shows the sensitivity of the Net Pension Liability to the discount rate. A small change in the discount rate can create a significant change in the Net Pension Liability. Listed on pages 61 to 70 is the 2014 Net Pension Liability for each employer and the State, the 2014 DBRP Pensionable Payroll and the ratios of the Employers Proportionate Share to the Pensionable Payroll, and the Plan Fiduciary Net Position to the Total Pension Liability. On pages 71 to 80, the employer's 2014 Contractually Required DBRP Contributions; PCR Required Contributions; the DCRP and MUS RP Required Contributions; totaling the Total Contractually Required Contributions for the defined benefit plan. This is compared to the 2014 Contributions in Relation to the Contractually Required Contributions for the defined benefit plan and the Contribution Deficiency (Excess) is calculated. Also presented are the Employer's 2014 DBRP Pensionable Payroll and the Contributions as a Percent of DBRP Pensionable Payroll. This final schedule on pages 81 to 90 provides information on the DCRP and MUS RP participation of contributions and the associated ratios in the PERS plan.