

Maine Public Employees Retirement System

(A Component Unit of the State of Maine)

Schedules of Employer and Non-Employer Entity Allocations
and Pension Amounts by Employer for the PLD Consolidated Plan
and the State Employee and Teacher Plan

As of and for the Year Ended June 30, 2017
With Independent Auditor's Report

MAINE PUBLIC EMPLOYEES RETIREMENT SYTEM

**SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS
AND PENSION AMOUNTS BY EMPLOYER FOR THE PLD CONSOLIDATED PLAN AND
THE STATE EMPLOYEE AND TEACHER PLAN**

As of and for the Year Ended June 30, 2017

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees of
Maine Public Employees Retirement System

We have audited the accompanying schedule of employer allocations of the Maine Public Employees Retirement System PLD Consolidated Plan and the schedules of employer and non-employer entity allocations of the Maine Public Employees Retirement System State Employee and Teacher Plan – State Employee Portion and the Maine Public Employees Retirement System State Employee and Teacher Plan – Teacher Portion for the year ended June 30, 2017 (collectively, the schedules of employer allocations), and the related notes to the schedules. We have also audited the total for all entities for each Plan of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (collectively, the specified column totals) included in the accompanying schedules of pension amounts by employer of the Maine Public Employees Retirement System PLD Consolidated Plan, the Maine Public Employees Retirement System State Employee and Teacher Plan – State Employee Portion and the Maine Public Employees Retirement System State Employee and Teacher Plan – Teacher Portion as of and for the year ended June 30, 2017 (collectively, the schedules of pension amounts by employer), and the related notes to the schedules.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules for each Plan in accordance with U.S. generally accepted accounting principles; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer for each Plan based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer allocations for each Plan and the specified column totals included in the schedules of pension amounts by employer for each Plan are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer.

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

Opinion

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and non-employer entity allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating employer and non-employer entities for the Maine Public Employees Retirement System PLD Consolidated Plan, the Maine Public Employees Retirement System State Employee and Teacher Plan – State Employee Portion and the Maine Public Employees Retirement System State Employee and Teacher Plan – Teacher Portion as of and for the year ended June 30, 2017, in accordance with U.S. generally accepted accounting principles.

Other Matter

We have audited, in accordance with U.S. generally accepted auditing standards, the financial statements of the Maine Public Employees Retirement System as of and for the year ended June 30, 2017, and our report thereon, dated October 31, 2017, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of the Maine Public Employees Retirement System management, the Board of Trustees of the Maine Public Employees Retirement System, and the Maine Public Employees Retirement System PLD Consolidated Plan, the Maine Public Employees Retirement System State Employee and Teacher Plan – State Employee Portion and the Maine Public Employees Retirement System State Employee and Teacher Plan – Teacher Portion employers and their auditors and is not intended to be, and should not be, used by anyone other than these specified parties.

Berry Dunn McNeil & Parker, LLC
Manchester, New Hampshire
April 18, 2018

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2017

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
City of Portland	P0002	\$ 5,411,680	10.558465%
Town of Millinocket	P0003	181,309	0.353743%
Cumberland County	P0005	1,530,582	2.986244%
Town of Camden	P0008	209,219	0.408198%
City of South Portland	P0009	1,300,968	2.538256%
Town of Houlton	P0010	163,207	0.318425%
Penobscot County	P0011	349,830	0.682536%
Kittery Water District	P0012	62,554	0.122046%
City of Ellsworth	P0013	224,972	0.438932%
Town of Kittery	P0014	503,517	0.982387%
Town of Bar Harbor	P0015	244,848	0.477711%
Town of Mount Desert	P0016	144,394	0.281720%
Town of Fort Fairfield	P0017	20,670	0.040329%
City of Rockland	P0018	451,267	0.880446%
Bath Water District	P0019	69,803	0.136188%
City of Bangor	P0020	745,357	1.454229%
Bangor Public Library	P0022	14,051	0.027415%
City of Augusta	P0023	1,415,850	2.762396%
City of Gardiner	P0024	269,476	0.525762%
Houlton Water District	P0026	121,098	0.236268%
City of Auburn	P0027	1,253,963	2.446545%
Town of York	P0028	548,523	1.070196%
Town of St. Agatha	P0030	15,732	0.030693%
Kennebec Water District	P0031	97,846	0.190903%
Livermore Falls Water District	P0032	26,511	0.051725%
City of Belfast	P0035	226,158	0.441246%
City of Calais	P0036	147,217	0.287229%
York County	P0037	534,054	1.041966%
Maine Maritime Academy	P0038	769,978	1.502266%
York Water District	P0039	129,180	0.252037%
Washington County	P0040	219,802	0.428845%
Portland Public Library	P0041	215,058	0.419589%
Town of Brunswick	P0042	551,039	1.075105%
Auburn Public Library	P0043	45,857	0.089469%
Town of Jay	P0045	97,404	0.190041%
Waldo County	P0046	298,780	0.582935%
Kennebec County	P0047	285,565	0.557152%
City of Lewiston	P0048	1,808,313	3.528111%
Maine Turnpike Authority	P0049	2,018,503	3.938203%
School Administrative District No. 31	P0050	18,132	0.035376%

⁽¹⁾ The allocation basis is contributions revenue recognized by the Plan, adjusted for contributions for employer-specific liabilities and employer-paid member contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

PLD Consolidated Plan Schedule of Employer Allocations For the Year Ended June 30, 2017

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Auburn Water and Sewer District	P0052	12,831	0.025035%
Town of East Millinocket	P0054	107,248	0.209247%
Maine Municipal Association	P0055	301,436	0.588117%
Hancock County	P0056	211,591	0.412826%
Oxford County	P0057	312,314	0.609341%
Falmouth Memorial Library	P0058	24,142	0.047103%
Bangor Water District	P0059	106,223	0.207246%
Rumford Fire and Police	P0060	108,787	0.212249%
Town of Orono	P0061	317,344	0.619154%
Kennebunk Light and Power Co.	P0062	83,910	0.163713%
City of Brewer	P0063	648,353	1.264971%
Rumford Water District	P0065	25,506	0.049764%
Waterville Fire and Police	P0066	203,276	0.396601%
Androscoggin County	P0067	421,651	0.822663%
Town of Baileyville	P0069	83,524	0.162960%
Westbrook Fire and Police	P0070	562,353	1.097179%
Brunswick Sewer District	P0072	105,774	0.206370%
City of Bath	P0073	550,362	1.073784%
Town of Lincoln	P0076	39,054	0.076196%
Old Town Water District	P0079	24,939	0.048657%
Town of Skowhegan	P0080	242,779	0.473674%
Town of Topsham	P0081	172,373	0.336309%
Town of Madawaska	P0082	193,678	0.377875%
City of Sanford	P0083	1,252,179	2.443065%
Town of Kennebunk	P0084	207,672	0.405178%
Town of Wilton	P0086	70,026	0.136623%
Town of Falmouth	P0087	457,820	0.893231%
Lubec Water District	P0088	7,866	0.015347%
Sanford Sewerage District	P0089	48,252	0.094142%
Town of Rumford	P0090	126,619	0.247040%
Maine Municipal Bond Bank	P0093	106,366	0.207526%
Lincoln County	P0095	96,277	0.187842%
Sagadahoc County	P0096	258,983	0.505289%
Town of Dexter	P0097	37,241	0.072660%
Town of Frenchville	P0098	14,443	0.028180%
Town of Farmington	P0100	141,868	0.276792%
Somerset County	P0101	329,985	0.643818%
Franklin County	P0102	215,360	0.420178%
Town of Lisbon	P0103	295,773	0.577069%
Maine Principals' Association	P0105	35,158	0.068595%

⁽¹⁾ The allocation basis is contributions revenue recognized by the Plan, adjusted for contributions for employer-specific liabilities and employer-paid member contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan. The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2017

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Aroostook County	P0106	378,815	0.739087%
Town of Wells	P0107	12,821	0.025015%
Town of Berwick	P0108	207,520	0.404882%
Town of Livermore Falls	P0109	31,948	0.062332%
Town of Pittsfield	P0110	18,809	0.036697%
City of Old Town	P0111	242,162	0.472471%
Town of Greenville	P0112	46,121	0.089984%
Town of Mechanic Falls	P0114	18,559	0.036210%
School Administrative District No. 54	P0115	212,582	0.414759%
Town of Yarmouth	P0116	254,303	0.496157%
Town of Searsport	P0117	31,532	0.061520%
Farmington Village Corp.	P0118	17,227	0.033611%
School Administrative District No. 9	P0119	34,037	0.066409%
Mt Desert Island Regional School Unit	P0120	32,396	0.063205%
Piscataquis County	P0121	166,424	0.324703%
City of Westbrook	P0122	277,412	0.541244%
Searsport Water District	P0124	13,653	0.026637%
Town of Norway	P0125	127,808	0.249360%
School Administrative District No. 67	P0126	55,984	0.109228%
Town of Paris	P0127	32,872	0.064135%
School Administrative District No. 53	P0129	3,986	0.007777%
Town of Bucksport	P0130	90,493	0.176557%
Fort Fairfield Utilities District	P0131	27,037	0.052750%
Belfast Water District	P0132	32,900	0.064190%
Town of Gorham	P0133	11,468	0.022375%
Lincoln Academy	P0134	129,026	0.251737%
Norway Water District	P0136	16,987	0.033143%
Dover-Foxcroft Water District	P0137	15,501	0.030243%
York Sewer District	P0139	55,600	0.108478%
Town of Old Orchard Beach	P0140	423,575	0.826417%
Town of South Berwick	P0141	146,090	0.285029%
Town of Freeport	P0142	265,518	0.518039%
School Administrative District No. 41	P0143	124,991	0.243863%
Auburn Housing Authority	P0145	101,784	0.198586%
Town of Boothbay Harbor	P0146	26,342	0.051394%
Town of Scarborough	P0147	815,768	1.591605%
Town of Fryeburg	P0149	33,910	0.066160%
Town of Hermon	P0150	52,924	0.103257%
Town of Hampden	P0151	122,738	0.239467%
Sanford Housing Authority	P0152	36,606	0.071421%

⁽¹⁾ The allocation basis is contributions revenue recognized by the Plan, adjusted for contributions for employer-specific liabilities and employer-paid member contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2017

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Vassalboro	P0153	32,523	0.063454%
Lewiston Housing Authority	P0154	163,053	0.318124%
City of Biddeford	P0158	1,306,358	2.548772%
Paris Utility District	P0159	23,521	0.045890%
City of Hallowell	P0160	29,610	0.057771%
Town of Rockport	P0161	26,377	0.051463%
Lewiston/Auburn Water Pollution Control Authority	P0163	47,537	0.092748%
Town of Thomaston	P0164	61,072	0.119155%
Pleasant Point Passamaquoddy Res. Housing Authority	P0165	32,275	0.062969%
Town of Orland	P0166	5,520	0.010770%
Town of Dover Foxcroft	P0167	64,613	0.126063%
School Administrative District No. 29	P0168	25,415	0.049585%
Maine Housing Authority	P0169	465,371	0.907962%
Sanford Water District	P0170	88,753	0.173162%
South Berwick Water	P0171	14,208	0.027721%
Town of Glenburn	P0174	35,067	0.068417%
Town of Sabattus	P0175	37,850	0.073846%
Town of Brownville	P0177	22,772	0.044429%
Town of Winthrop	P0179	190,692	0.372049%
Town of Eliot	P0180	160,688	0.313511%
Town of Lebanon	P0181	20,006	0.039034%
Town of Van Buren	P0182	80,400	0.156864%
Hampden Water District	P0183	21,816	0.042564%
Town of Monson	P0184	5,152	0.010052%
Portland Housing Authority	P0185	219,502	0.428260%
Town of Milford	P0186	11,673	0.022774%
School Administrative District No. 60	P0187	80,901	0.157842%
Town of Kennebunkport	P0188	275,358	0.537237%
School Administrative District No. 49	P0189	43,760	0.085378%
Town of Damariscotta	P0191	40,838	0.079678%
City of Saco	P0192	601,126	1.172827%
Town of Otisfield	P0193	39,407	0.076886%
Town of Medway	P0194	46,116	0.089974%
Town of Waldoboro	P0195	125,528	0.244911%
School Administrative District No. 51	P0198	19,335	0.037724%
Town of Oxford	P0200	40,183	0.078400%
Kennebunk Sewer District	P0201	50,522	0.098572%
Town of Phippsburg	P0202	19,749	0.038532%
Gould Academy	P0205	29,154	0.056881%
South Portland Housing Authority	P0206	126,197	0.246216%

⁽¹⁾ The allocation basis is contributions revenue recognized by the Plan, adjusted for contributions for employer-specific liabilities and employer-paid member contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

PLD Consolidated Plan Schedule of Employer Allocations For the Year Ended June 30, 2017

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Berwick Sewer District	P0207	26,110	0.050941%
Caribou Policy and Fire	P0208	90,989	0.177524%
Town of Orrington	P0209	38,916	0.075928%
Town of New Gloucester	P0210	66,783	0.130297%
Town of Richmond	P0213	47,065	0.091826%
Town of Linneus	P0214	1,625	0.003170%
Town of Hodgdon	P0215	8,037	0.015681%
Town of Cumberland	P0216	195,495	0.381420%
Town of Corinna	P0217	4,045	0.007892%
Lincoln Sanitary District	P0219	26,900	0.052483%
Kennebec Sanitary Treatment District	P0220	52,772	0.102961%
Gardiner Water District	P0221	26,628	0.051953%
Waterville Sewerage District	P0222	48,903	0.095413%
School Administrative District No. 13	P0223	44,614	0.087044%
Waldo County Technical Center	P0224	6,952	0.013564%
Maine County Commissioners' Association	P0225	6,798	0.013264%
Town of Mars Hill	P0227	18,651	0.036388%
Town of Lubec	P0228	5,601	0.010927%
Town of Washburn	P0230	19,016	0.037101%
Androscoggin Valley Council of Governments	P0231	96,906	0.189068%
Town of Durham	P0234	27,994	0.054617%
Town of China	P0235	20,341	0.039686%
Madawaska Water District	P0236	9,836	0.019191%
Penquis CAP Inc.	P0237	148,714	0.290148%
Milo Water District	P0238	10,503	0.020492%
Maine School Management Association	P0239	108,869	0.212409%
Town of Easton	P0240	70,577	0.137699%
Richmond Utilities District	P0242	7,724	0.015071%
Lisbon Water Department	P0243	30,827	0.060146%
Town of Limestone	P0245	14,922	0.029114%
Town of Bethel	P0246	60,565	0.118166%
Rumford Mexico Sewerage District	P0247	32,057	0.062546%
Brewer Housing Authority	P0248	67,682	0.132051%
Erskine Academy	P0249	38,711	0.075528%
Winter Harbor Utility District	P0250	-	0.000000%
Community School District No. 12	P0252	6,087	0.011877%
Town of North Berwick	P0254	63,938	0.124745%
Kennebunk, Kennebunkport and Wells Water District	P0255	248,934	0.485682%
Auburn Lewiston Airport	P0256	15,755	0.030739%
Town of Princeton	P0258	165	0.000321%

⁽¹⁾ The allocation basis is contributions revenue recognized by the Plan, adjusted for contributions for employer-specific liabilities and employer-paid member contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan. The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2017

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Fairfield	P0260	92,528	0.180527%
Old Town Housing Authority	P0262	40,337	0.078700%
Towns of Mapleton, Castle Hill and Chapman	P0265	28,424	0.055456%
Wells Ogunquit CSD	P0266	122,437	0.238882%
Tri Community Sanitary Landfill	P0267	36,037	0.070311%
United Technologies Center, Region 4, S Penobscot	P0269	21,763	0.042462%
Town of Harpswell	P0270	11,669	0.022767%
Maine Veterans' Home	P0271	3,206,828	6.256686%
Brunswick Public Library	P0273	68,684	0.134005%
Eagle Lake Water and Sewer District	P0274	9,690	0.018905%
Fort Fairfield Housing Authority	P0275	22,581	0.044056%
Town of Lovell	P0276	10,850	0.021169%
Carrabassett Valley	P0277	29,770	0.058082%
Yarmouth Water District	P0278	34,575	0.067458%
Town of Harrison	P0280	25,716	0.050173%
Mechanic Falls Sanitary District	P0282	3,568	0.006961%
Mars Hill Utility District	P0283	13,020	0.025404%
Bangor Housing Authority	P0288	231,513	0.451694%
Maine Public Employees Retirement System	P0290	611,087	1.192263%
Lewiston/ Auburn 911	P0291	79,271	0.154662%
Brunswick Fire and Police	P0292	509,292	0.993655%
Jackman Utility District	P0294	6,005	0.011717%
Town of Chesterville	P0295	1,320	0.002576%
MADSEC	P0297	-	0.000000%
Boothbay Region Water District	P0298	52,177	0.101800%
South Berwick Sewer District	P0299	27,657	0.053960%
Mount Desert Water District	P0300	26,097	0.050917%
Coastal Counties Workforce, Inc.	P0301	33,422	0.065208%
Lincoln County Sheriffs	P0302	139,516	0.272203%
Town of Ogunquit	P0303	236,954	0.462309%
Lincoln and Sagadahoc Multicounty Jail Authority	P0304	128,001	0.249736%
Veazie Fire and Police	P0305	30,968	0.060421%
Winterport Water and Sewer Districts	P0306	-	0.000000%
Topsham Sewer District	P0307	9,901	0.019316%
North Berwick Water District	P0308	16,209	0.031625%
Town of Windham	P0309	176,664	0.344681%
Biddeford Housing Authority	P0310	13,210	0.025773%
Greater August Utility District	P0311	183,896	0.358790%
Town of Grand Isle	P0312	6,796	0.013259%
Newport Water District	P0313	20,613	0.040217%

⁽¹⁾ The allocation basis is contributions revenue recognized by the Plan, adjusted for contributions for employer-specific liabilities and employer-paid member contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

PLD Consolidated Plan Schedule of Employer Allocations For the Year Ended June 30, 2017

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Newport	P0314	64,886	0.126596%
Regional School Unit No. 1	P0315	47,270	0.092227%
Town of Monmouth	P0316	10,333	0.020160%
Cape Elizabeth Police	P0317	79,005	0.154143%
Thompson Free Library	P0318	6,875	0.013414%
Bowdoinham Water District	P0319	2,448	0.004776%
Regional School Unit No. 25	P0321	17,434	0.034014%
Regional School Unit No. 21	P0322	190,559	0.371790%
Regional School Unit No. 2	P0323	24,690	0.048172%
Regional School Unit No. 4	P0324	16,263	0.031729%
Regional School Unit No. 5	P0325	4,748	0.009263%
Regional School Unit No. 10	P0326	222,425	0.433963%
Regional School Unit No. 20	P0328	9,421	0.018381%
Regional School Unit No. 23	P0329	95,153	0.185649%
Regional School Unit No. 26	P0330	46,501	0.090726%
Regional School Unit No. 34	P0331	6,092	0.011885%
Regional School Unit No. 39	P0332	3,764	0.007344%
Town of West Bath	P0333	17,304	0.033760%
Gorham Fire and Police	P0334	205,137	0.400233%
Washburn Water and Sewer District	P0335	3,007	0.005867%
Town of Poland	P0336	67,025	0.130769%
Winthrop Utilities District	P0337	25,069	0.048910%
Town of Holden	P0338	27,400	0.053460%
Town of Levant	P0339	15,419	0.030083%
Regional School Unit No. 73	P0340	57,086	0.111378%
Town of Trenton	P0341	-	0.000000%
Town of Union	P0342	18,669	0.036425%
Midcoast Council of Governments	P0343	8,902	0.017369%
Town of Buckfield	P0344	5,128	0.010004%
Cornville Regional Charter School	P0345	55,584	0.108448%
Maine Academy of Natural Sciences	P0346	68,020	0.132711%
Good Will Home Association	P0347	152,971	0.298454%
Baxter Academy of Technologies and Sciences	P0348	201,513	0.393163%
Wells Fire and Police	P0349	177,510	0.346331%
Augusta Housing Authority	P0351	21,767	0.042469%
Maine School of Science & Mathematics	P0352	46,165	0.090070%
Town of Waterboro	P0356	42,443	0.082809%
Maine Virtual Academy	P0357	64,615	0.126067%
Regional School Unit No. 71	P0358	19	0.000036%
Knox County Sheriff's Department	P0359	66,181	0.129123%

⁽¹⁾ The allocation basis is contributions revenue recognized by the Plan, adjusted for contributions for employer-specific liabilities and employer-paid member contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2017

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Hartland	P0360	24,512	0.047824%
Town of Acton	P0361	16,385	0.031967%
Winslow Police	P0362	25,875	0.050484%
Boothbay Harbor Sewer District	P0363	14,411	0.028117%
Town of Wiscasset	P0417	62,551	0.122040%
City of Presque Isle ⁽²⁾	P0004	-	0.000000%
Town of Cape Elizabeth ⁽²⁾	P0085	-	0.000000%
Town of Fort Kent ⁽²⁾	P0091	-	0.000000%
Community School District No. 903 ⁽²⁾	P0204	-	0.000000%
Western Maine Community Action ⁽²⁾	P0241	-	0.000000%
Total for All Employers		\$ 51,254,416	100.000000%

⁽¹⁾ The allocation basis is contributions revenue recognized by the Plan, adjusted for contributions for employer-specific liabilities and employer-paid member contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Fiscal Year Ended June 30, 2017

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions					
			Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
City of Portland	P0002	\$ 43,230,270	\$ -	\$ 14,898,389	\$ 3,678,623	\$ -	\$ 18,577,012	\$ 2,076,903	\$ 16,087,116	\$ -	\$ 329,783	\$ 18,493,802	\$ 7,348,058	\$ (28,729)	\$ (349,861)	\$ 6,969,468
Town of Millinocket	P0003	1,448,355	-	499,145	123,246	-	622,391	69,583	538,971	-	127,850	736,404	246,184	(1,026)	(100,525)	144,633
Cumberland County	P0005	12,226,790	-	4,213,702	1,040,422	160,918	5,415,042	587,410	4,549,909	-	171,319	5,308,638	2,078,246	(8,659)	118,225	2,187,812
Town of Camden	P0008	1,671,310	-	575,981	142,218	52,324	770,523	80,294	621,937	-	83,510	785,741	284,081	(1,184)	16,956	299,853
City of South Portland	P0009	10,392,557	-	3,581,573	884,341	-	4,465,914	499,287	3,867,343	-	172,165	4,538,795	1,766,474	(7,360)	(199,983)	1,559,131
Town of Houlton	P0010	1,303,750	-	449,310	110,941	68,722	628,973	62,636	485,159	-	21,160	568,955	221,605	(923)	7,157	227,839
Penobscot County	P0011	2,794,555	-	963,084	237,799	-	1,533,738	134,258	1,039,927	-	2,001	1,176,186	475,005	(1,979)	198,705	671,731
Kittery Water District	P0012	499,702	-	172,211	42,521	-	214,732	24,007	185,953	-	57,708	267,668	84,937	(354)	(84,609)	(26)
City of Ellsworth	P0013	1,797,150	-	619,349	152,927	286,092	1,058,368	86,340	668,767	-	1,344	756,451	305,469	(1,273)	209,156	513,352
Town of Kittery	P0014	4,022,261	-	1,386,186	342,269	14,859	1,743,314	193,240	1,496,788	-	73,733	1,763,401	683,683	(2,849)	5,714	686,548
Town of Bar Harbor	P0015	1,955,926	-	674,068	166,437	72,366	912,871	93,968	727,851	-	1,507	823,326	332,459	(1,385)	19,133	350,207
Town of Mount Desert	P0016	1,153,466	-	397,518	98,153	68,218	563,889	55,415	429,235	-	17,945	502,595	196,061	(817)	42,622	237,866
Town of Fort Fairfield	P0017	165,118	-	56,905	14,051	8,828	79,784	7,933	61,444	-	3,904	73,284	28,066	(117)	1,867	29,816
City of Rockland	P0018	3,604,868	-	1,242,341	306,751	-	1,549,092	173,188	1,341,467	-	126,333	1,640,988	612,737	(1,409)	(118,671)	492,657
Bath Water District	P0019	557,608	-	192,168	47,449	19,738	259,355	26,789	207,501	-	439	234,729	332,459	(395)	14,736	109,120
City of Bangor	P0020	5,954,157	-	2,051,973	506,661	-	2,558,634	286,055	2,215,697	-	1,291,219	3,792,971	1,012,057	(4,217)	(1,023,324)	(15,484)
Bangor Public Library	P0022	112,243	-	38,682	9,551	-	48,233	5,393	41,769	-	30,925	78,087	19,078	(79)	(26,031)	(7,032)
City of Augusta	P0023	11,310,273	-	3,897,844	962,433	249,736	5,110,013	543,378	4,208,849	-	8,826	4,761,053	1,922,462	(8,010)	95,370	2,009,822
City of Gardiner	P0024	2,152,665	-	741,870	183,178	-	925,048	103,420	801,064	-	240,615	1,145,099	365,899	(1,525)	(174,962)	189,412
Houlton Water District	P0026	967,369	-	333,383	82,317	30,929	446,629	46,474	359,983	-	41,051	447,508	164,428	(685)	12,192	175,935
City of Auburn	P0027	10,017,066	-	3,452,168	852,389	178,376	4,482,933	481,248	3,727,613	-	362,243	4,571,104	1,702,649	(2,226)	(76,232)	1,624,191
Town of York	P0028	4,381,783	-	1,510,088	372,862	75,004	1,957,954	210,513	1,630,576	-	62,196	1,903,285	744,792	(3,103)	(18,437)	723,252
Town of St. Agatha	P0030	125,673	-	43,311	10,694	6,400	60,405	6,038	46,766	-	96	52,900	21,361	(89)	1,263	22,535
Kennebec Water District	P0031	781,628	-	269,371	66,511	8,296	344,178	37,552	290,864	-	22,043	350,459	132,857	(554)	(7,156)	125,147
Livermore Falls Water District	P0032	211,777	-	72,984	18,021	5,503	96,508	10,174	78,809	-	167	89,150	35,997	(150)	6,559	42,406
City of Belfast	P0035	1,806,625	-	622,615	153,733	39,889	816,237	86,796	672,293	-	1,432	760,521	307,081	(1,279)	18,452	324,254
City of Calais	P0036	1,176,018	-	405,289	100,072	26,601	531,962	56,499	437,628	-	25,888	520,015	199,893	(833)	(3,586)	195,474
York County	P0037	4,266,199	-	1,470,255	363,027	88,237	1,921,519	204,960	1,587,565	-	163,461	1,955,986	725,147	(3,021)	(80,888)	641,238
Maine Maritime Academy	P0038	6,150,838	-	2,119,755	523,398	160,601	2,803,754	295,504	2,288,887	-	249,420	2,833,811	1,045,489	(4,356)	84,251	1,125,384
York Water District	P0039	1,031,933	-	355,634	87,811	25,532	468,977	49,576	384,009	-	14,036	447,621	175,402	(731)	21,977	196,648
Washington County	P0040	1,755,850	-	605,116	149,412	107,560	862,088	84,356	653,398	-	14,493	752,247	298,450	(1,244)	71,002	368,208
Portland Public Library	P0041	1,717,953	-	592,055	146,187	31,387	769,629	82,536	639,295	-	7,585	729,416	292,009	(1,217)	36,812	327,604
Town of Brunswick	P0042	4,401,878	-	1,517,013	374,572	55,852	1,947,437	211,479	1,638,054	-	65,304	1,914,837	748,209	(3,118)	109,670	854,761
Auburn Public Library	P0043	366,319	-	126,244	31,172	3,729	161,145	17,600	136,317	-	11,307	165,224	62,266	(259)	(4,736)	57,271
Town of Jay	P0045	778,094	-	268,153	66,211	9,066	343,430	37,381	289,550	-	39,098	366,029	132,257	(551)	(31,122)	100,584
Waldo County	P0046	2,386,752	-	822,544	203,098	56,860	1,082,502	114,666	888,173	-	1,901	1,004,740	405,687	(1,690)	29,310	433,307
Kennebec County	P0047	2,281,187	-	786,162	194,115	203,522	1,183,799	109,594	848,889	-	1,764	960,247	387,745	(1,616)	158,875	545,004
City of Lewiston	P0048	14,445,395	-	4,978,296	1,229,212	36,567	6,244,075	693,997	5,375,510	-	313,954	6,383,461	2,455,354	(147,852)	(285,428)	2,022,074
Maine Turnpike Authority	P0049	16,124,463	-	5,556,952	1,372,090	657,107	7,586,149	774,665	6,000,334	-	269,368	7,044,367	2,740,753	(11,420)	288,914	3,018,247
School Administrative District No. 31	P0050	144,842	-	49,917	12,325	10,898	73,140	6,960	53,900	-	1,569	62,429	24,620	(103)	2,968	27,485
Auburn Water and Sewer District	P0052	102,498	-	35,324	8,722	1,523	45,569	4,924	38,143	-	17,022	60,089	17,422	(73)	(16,411)	938
Town of East Millinocket	P0054	856,731	-	295,254	72,902	9,739	377,895	41,160	318,811	-	38,324	398,295	145,622	(607)	(12,224)	132,791
Maine Municipal Association	P0055	2,407,969	-	829,855	204,903	10,642	1,045,360	115,685	896,068	-	28,300	1,040,053	409,295	8,873	26,394	445,562
Hancock County	P0056	1,690,259	-	582,512	143,830	37,606	763,948	81,204	628,989	-	30,956	741,149	287,302	(1,215)	28,631	328,084
Oxford County	P0057	2,494,868	-	859,803	212,297	104,964	1,177,064	119,860	928,406	-	52,406	1,100,672	424,065	(1,767)	32,441	454,739
Falmouth Memorial Library	P0058	192,853	-	66,643	16,410	15,365	98,238	9,265	71,766	-	4,595	85,626	32,780	(137)	7,674	40,317
Bangor Water District	P0059	848,546	-	292,433	72,206	46,010	410,649	40,767	315,766	-	665	357,198	144,232	(601)	29,609	173,240
Rumford Fire and Police	P0060	869,026	-	299,491	73,949	19,185	392,625	41,750	323,388	-	195,086	560,224	147,713	(615)	(151,773)	(4,675)
Town of Orono	P0061	2,535,046	-	873,649	215,717	-	1,089,366	121,791	943,358	-	94,250	1,159,399	430,894	(1,795)	(49,520)	379,579
Kennebunk Light and Power Co.	P0062	670,302	-	231,005	57,039	20,829	308,873	32,203	249,436	-	534	282,173	113,934	(475)	27,434	140,893
City of Brewer	P0063	5,179,256	-	1,784,920	440,722	61,965	2,287,607	248,826	1,927,337	-	93,930	2,270,093	880,344	(3,668)	(43,454)	833,222
Rumford Water District	P0065	203,752	-	70,219	17,338	8,542	96,099	9,789	75,821	-	3,888	89,498	34,633	(144)	3,298	37,787

⁽¹⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

⁽³⁾ Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
 Schedule of Pension Amounts by Employer - PLD Consolidated Plan
 As of and for the Fiscal Year Ended June 30, 2017

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions					
			Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Waterville Fire and Police	P0066	1,623,836	-	559,621	138,178	55,129	752,928	78,014	604,272	-	83,816	766,102	276,012	5,463	(78,021)	203,454
Androscoggin County	P0067	3,368,287	-	1,160,808	286,620	-	1,447,428	161,822	1,253,428	-	250,634	1,665,884	572,524	(2,386)	(216,712)	353,426
Town of Baileyville	P0069	667,219	-	229,942	56,776	18,103	304,821	32,055	248,290	-	16,076	296,421	113,411	(473)	(23,639)	89,299
Westbrook Fire and Police	P0070	4,492,262	-	1,548,162	382,263	-	1,930,425	215,821	1,671,688	-	396,657	2,284,166	763,571	(3,182)	(279,942)	480,447
Brunswick Sewer District	P0072	844,959	-	291,197	71,901	9,337	372,435	40,594	314,432	-	744	355,770	143,623	(598)	21,195	164,220
City of Bath	P0073	4,396,474	-	1,515,151	374,113	-	1,889,264	211,219	1,636,043	-	413,745	2,261,007	747,289	(3,114)	(416,860)	327,315
Town of Lincoln	P0076	311,975	-	107,515	26,547	22,052	166,114	14,989	116,094	-	14,979	136,062	53,028	(221)	2,738	55,545
Old Town Water District	P0079	199,220	-	68,657	16,952	23,733	109,342	9,571	74,135	-	135	83,841	33,863	(141)	13,599	47,321
Town of Skowhegan	P0080	1,939,397	-	668,372	165,031	12,775	846,178	93,174	721,700	-	102,494	917,368	329,649	(1,374)	(32,522)	295,753
Town of Topsham	P0081	1,376,974	-	474,545	117,171	-	591,716	66,153	512,408	-	88,047	666,608	234,052	(692)	(77,364)	155,996
Town of Madawaska	P0082	1,547,164	-	533,197	131,654	92,755	757,606	74,330	573,740	-	48,764	698,834	262,979	(895)	(19,048)	281,132
City of Sanford	P0083	10,002,814	-	3,447,256	851,176	-	4,298,432	480,564	3,722,309	-	406,209	4,609,082	1,700,227	(6,808)	(380,291)	1,313,128
Town of Kennebunk	P0084	1,658,953	-	571,723	141,167	73,195	786,085	79,701	617,393	-	764,999	281,980	1,175	(1,175)	13,304	294,109
Town of Wilton	P0086	559,389	-	192,781	47,601	16,391	256,773	26,875	208,163	-	439	235,477	95,082	(390)	6,542	101,234
Town of Falmouth	P0087	3,657,215	-	1,260,380	311,205	192,188	1,763,773	175,703	1,360,945	-	13,889	1,550,537	621,635	(2,590)	111,446	730,491
Lubec Water District	P0088	62,836	-	21,655	5,347	12,362	39,364	3,019	23,384	-	42	26,445	10,681	(45)	7,259	17,895
Sanford Sewerage District	P0089	385,452	-	132,838	32,799	71,361	236,998	18,519	143,437	-	266	162,222	65,517	(272)	38,521	103,765
Town of Rumford	P0090	1,011,473	-	348,582	86,070	81,479	516,131	48,594	376,396	-	12,790	437,780	171,925	(716)	34,226	205,435
Maine Municipal Bond Bank	P0093	849,688	-	292,827	72,303	20,703	385,833	40,821	316,191	-	23,593	380,605	144,425	(602)	15,758	159,581
Lincoln County	P0095	769,091	-	265,051	65,445	7,648	338,144	36,950	286,199	-	4,454	327,603	130,726	(545)	20,209	150,390
Sagadahoc County	P0096	2,068,841	-	712,981	176,045	41,835	930,861	99,393	769,870	-	70,187	939,450	351,650	19,345	(2,638)	368,357
Town of Dexter	P0097	297,493	-	102,525	25,315	31,572	159,412	14,293	110,705	-	213	125,211	50,566	(211)	27,605	77,960
Town of Frenchville	P0098	115,375	-	39,762	9,818	14,075	63,655	5,543	42,935	-	3,064	51,542	19,611	1,801	6,521	27,933
Town of Farmington	P0100	1,133,289	-	390,564	96,436	72,327	559,327	54,446	421,727	-	10,421	486,594	192,631	(803)	24,333	216,161
Somerset County	P0101	2,636,030	-	908,452	224,309	346,098	1,478,859	126,643	980,936	-	1,841	1,109,420	448,060	(1,867)	192,761	638,954
Franklin County	P0102	1,720,365	-	592,887	146,392	119,046	858,325	82,651	640,193	-	1,285	724,129	292,418	10,623	104,375	407,416
Town of Lisbon	P0103	2,362,730	-	814,264	201,054	13,642	1,028,960	113,512	879,234	-	45,199	1,037,945	401,605	(1,265)	(5,756)	394,584
Maine Principals' Association	P0105	280,853	-	96,790	23,899	2,593	123,282	13,493	104,513	-	956	118,962	47,737	(199)	(5,017)	42,521
Aroostook County	P0106	3,026,100	-	1,042,881	257,502	47,687	1,348,070	145,383	1,126,091	-	2,397	1,273,871	514,361	105,668	79,562	699,591
Town of Wells	P0107	102,417	-	35,296	8,715	-	44,011	4,920	38,112	-	85,461	128,493	17,408	(73)	(54,687)	(37,352)
Town of Berwick	P0108	1,657,737	-	571,304	141,063	48,663	761,030	79,642	616,888	-	15,707	712,237	281,774	(1,174)	470	281,070
Town of Livermore Falls	P0109	255,210	-	87,953	21,717	17,872	127,542	12,262	94,970	-	25,073	132,305	43,380	(181)	5,067	48,266
Town of Pittsfield	P0110	150,251	-	51,780	12,786	20,869	85,435	7,219	55,912	-	107	63,238	25,538	(106)	11,778	37,210
City of Old Town	P0111	1,934,467	-	666,673	164,611	123,378	954,662	92,936	719,867	-	1,501	814,304	328,811	(1,370)	85,490	412,931
Town of Greenville	P0112	368,428	-	126,971	31,351	27,818	186,140	17,701	137,101	-	18,349	173,151	62,623	(261)	4,217	66,579
Town of Mechanic Falls	P0114	148,257	-	51,093	12,616	16,694	80,403	7,124	55,170	-	6,475	68,769	25,200	(105)	13,561	38,656
School Administrative District No. 54	P0115	1,698,173	-	585,239	144,504	133,907	863,650	81,585	631,935	-	1,267	714,787	288,646	1,861	78,302	368,809
Town of Yarmouth	P0116	2,031,455	-	700,097	172,864	41,119	914,080	97,598	755,957	-	14,302	867,857	345,296	(1,439)	1,017	344,874
Town of Searsport	P0117	251,890	-	86,809	21,434	46,420	154,663	12,102	93,735	-	182	106,019	42,815	(178)	25,314	67,951
Farmington Village Corp.	P0118	137,616	-	47,426	11,710	20,130	79,266	6,611	51,210	-	101	57,922	23,391	1,917	11,997	37,305
School Administrative District No. 9	P0119	271,899	-	93,704	23,137	63	116,904	13,064	101,181	-	38,258	152,503	46,216	(193)	(14,723)	31,300
Mt Desert Island Regional School Unit	P0120	258,789	-	89,186	22,021	27,538	138,745	12,432	96,301	-	199	108,932	43,988	(183)	15,138	58,943
Piscataquis County	P0121	1,329,450	-	458,166	113,128	65,903	637,197	63,870	494,724	-	30,207	588,801	225,974	(942)	47,563	272,595
City of Westbrook	P0122	2,216,058	-	763,717	188,573	146,665	1,098,955	106,466	824,654	-	77,108	1,008,228	376,674	(1,569)	94,524	469,629
Searsport Water District	P0124	109,066	-	37,587	9,281	14,842	61,710	5,240	40,586	-	79	45,905	18,539	(77)	11,460	29,922
Town of Norway	P0125	1,020,972	-	351,857	86,878	44,865	483,600	49,051	379,930	-	7,846	436,827	173,540	(723)	42,114	214,931
School Administrative District No. 67	P0126	447,220	-	154,125	38,055	2,250	194,430	21,485	166,423	-	27,650	215,558	76,016	2,972	(9,305)	69,683
Town of Paris	P0127	262,592	-	90,497	22,345	29,435	142,277	12,616	97,717	-	99,300	209,633	44,635	(186)	14,097	58,546
School Administrative District No. 53	P0129	31,842	-	10,974	2,710	4,063	17,747	1,530	11,849	-	23	13,402	5,412	(23)	2,285	7,674
Town of Bucksport	P0130	722,886	-	249,127	61,513	38,702	349,342	34,729	269,005	-	15,451	319,185	122,872	(512)	12,276	134,636
Fort Fairfield Utilities District	P0131	215,982	-	74,433	18,379	13,078	105,890	10,376	80,573	-	159	90,908	36,712	(153)	8,737	45,296
Belfast Water District	P0132	262,818	-	90,574	22,365	12,837	125,776	12,627	97,801	-	7,439	117,867	44,673	(186)	4,173	48,660

⁽¹⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

⁽³⁾ Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Fiscal Year Ended June 30, 2017

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
			Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Town of Gorham	P0133	91,612	-	31,572	7,796	-	39,368	4,401	34,091	-	30,248	68,740	15,571	(65)	(19,426)	(3,920)
Lincoln Academy	P0134	1,030,701	-	355,209	87,706	168,111	611,026	49,518	383,551	-	643	433,712	175,193	(730)	116,016	290,479
Norway Water District	P0136	135,700	-	46,766	11,547	4,993	63,306	6,519	50,497	-	1,169	58,185	23,065	(96)	4,665	27,634
Dover-Foxcroft Water District	P0137	123,826	-	42,674	10,536	12,480	65,690	5,949	46,078	-	2,301	54,328	21,047	(88)	7,932	28,891
York Sewer District	P0139	444,149	-	153,066	37,794	47,240	238,100	21,339	165,280	-	30,280	216,899	75,494	(315)	16,387	91,566
Town of Old Orchard Beach	P0140	3,383,658	-	1,166,105	287,928	14,236	1,468,269	162,561	1,259,147	-	94,244	1,515,952	575,137	(2,396)	(84,815)	487,926
Town of South Berwick	P0141	1,167,014	-	402,187	99,305	5,521	507,013	56,067	434,277	-	86,386	576,730	198,364	968	(76,066)	123,266
Town of Freeport	P0142	2,121,044	-	730,972	180,488	-	911,460	101,901	789,296	-	66,286	957,483	360,524	(1,502)	(90,829)	268,193
School Administrative District No. 41	P0143	998,470	-	344,102	84,964	15,637	444,703	47,969	371,556	-	3,633	423,158	169,715	(473)	20,729	189,971
Town of Winslow	P0144	-	-	-	-	-	-	-	-	-	-	-	-	-	(494)	(494)
Auburn Housing Authority	P0145	813,085	-	280,212	69,189	25,632	375,033	39,063	302,570	-	22,987	364,620	138,205	(576)	14,461	152,090
Town of Boothbay Harbor	P0146	210,430	-	72,520	17,907	-	90,427	10,109	78,307	-	82,346	170,762	35,767	2,274	(66,812)	(28,771)
Town of Scarborough	P0147	6,516,621	-	2,245,814	554,524	307,233	3,107,571	313,077	2,425,066	-	86,683	2,824,766	1,107,661	(4,615)	136,784	1,239,830
Town of Fryeburg	P0149	270,884	-	93,354	23,051	26,807	143,212	13,014	100,802	-	6,009	119,825	46,044	(192)	10,423	56,275
Town of Hermon	P0150	422,772	-	145,699	35,975	86,183	267,857	20,311	157,324	-	694	178,329	71,861	(299)	45,684	117,246
Town of Hampden	P0151	980,471	-	337,898	83,432	-	421,330	47,104	364,858	-	66,053	478,015	166,656	(694)	(65,002)	100,960
Sanford Housing Authority	P0152	292,420	-	100,776	24,883	18,353	144,012	14,048	108,816	-	3,323	126,187	49,705	(207)	11,760	61,258
Town of Vassalboro	P0153	259,804	-	89,536	22,107	6,555	118,198	12,482	96,680	-	3,509	112,671	44,161	(184)	11,519	55,496
Lewiston Housing Authority	P0154	1,302,522	-	448,887	110,836	27,971	587,694	62,577	484,702	-	1,022	548,301	221,396	(922)	26,116	246,590
City of Biddeford	P0158	10,435,618	-	3,596,413	888,006	-	4,484,419	501,357	3,883,366	-	246,879	4,631,602	1,773,793	(7,071)	(202,285)	1,564,437
Paris Utility District	P0159	187,895	-	64,754	15,988	10,400	91,142	9,027	69,920	-	10,462	89,409	31,938	(133)	(4,287)	27,518
City of Hallowell	P0160	236,536	-	81,517	20,127	23,373	125,017	11,364	88,021	-	173	99,558	40,206	(168)	16,394	56,432
Town of Rockport	P0161	210,709	-	72,617	17,930	10,931	101,478	10,123	78,409	-	1,868	90,400	35,815	(149)	7,553	43,219
Lew/Aub Water Pollution Control Auth.	P0163	379,741	-	130,869	32,314	214,445	377,628	18,244	141,312	-	320,823	480,379	64,547	247	(43,377)	21,417
Town of Thomaston	P0164	487,865	-	168,132	41,515	18,942	228,589	23,438	181,547	-	15,851	220,836	82,925	(346)	11,913	94,992
Pl. Pt. Passamaquoddy Res. Housing Auth.	P0165	257,823	-	88,853	21,939	3,351	114,143	12,387	95,942	-	74,186	182,515	43,823	(183)	(26,608)	17,032
Town of Orland	P0166	44,096	-	15,197	3,753	9,060	28,010	2,119	16,410	-	33	18,562	7,495	(31)	6,252	13,716
Town of Dover Foxcroft	P0167	516,149	-	177,879	43,921	48,762	270,562	24,797	192,072	-	397	217,266	87,732	(366)	31,065	118,431
School Administrative District No. 29	P0168	203,023	-	69,968	17,276	1,232	88,476	9,754	75,551	-	11,088	96,393	34,508	(144)	(13,417)	20,947
Maine Housing Authority	P0169	3,717,537	-	1,281,170	316,339	35,874	1,633,383	178,601	1,383,392	-	659,433	2,221,426	631,888	(2,633)	(636,477)	(7,222)
Sanford Water District	P0170	708,989	-	244,338	60,331	42,537	347,206	34,061	263,834	-	54,697	352,592	120,510	(502)	756	120,764
South Berwick Water	P0171	113,500	-	39,116	9,658	-	48,774	5,453	42,236	-	13,214	60,903	19,292	(80)	(12,405)	6,807
Town of Glenburn	P0174	280,129	-	96,541	23,837	34,660	155,038	13,458	104,243	-	2,912	120,613	47,615	(198)	38,594	86,011
Town of Sabattus	P0175	302,357	-	104,201	25,728	833	130,762	14,527	112,516	-	30,341	157,384	51,393	(214)	(6,190)	44,989
Town of Brownville	P0177	181,909	-	62,691	15,480	18,491	96,662	8,739	67,693	-	6,841	83,273	30,920	(129)	7,650	38,441
Town of Winthrop	P0179	1,523,311	-	524,976	129,625	117,338	771,939	73,184	566,864	-	1,163	641,211	258,925	(1,079)	76,637	334,483
Town of Eliot	P0180	1,283,630	-	442,375	109,229	50,477	602,081	61,670	477,672	-	85,379	624,721	218,186	18,169	(43,488)	192,867
Town of Lebanon	P0181	159,816	-	55,077	13,599	54,332	123,008	7,677	59,471	-	12,728	79,876	27,164	(113)	18,194	45,245
Town of Van Buren	P0182	642,263	-	221,342	54,652	50,565	326,559	30,856	239,002	-	11,082	280,940	109,168	(455)	30,989	139,702
Hampden Water District	P0183	174,273	-	60,059	14,829	511	75,399	8,372	64,852	-	11,403	84,627	29,622	(123)	(9,490)	20,009
Town of Monson	P0184	41,157	-	14,184	3,503	3,692	21,379	1,977	15,315	-	1,617	18,909	6,996	(29)	1,564	8,531
Portland Housing Authority	P0185	1,753,455	-	604,291	149,208	-	753,499	84,241	652,507	-	69,827	806,575	298,043	(1,242)	(29,982)	266,819
Town of Milford	P0186	93,249	-	32,136	7,935	42,943	83,014	4,480	34,701	-	7,966	47,147	15,850	(66)	17,594	33,378
School Administrative District No. 60	P0187	646,264	-	222,720	54,993	39,199	316,912	31,049	240,492	-	2,268	273,809	109,849	(458)	29,412	138,803
Town of Kennebunkport	P0188	2,199,652	-	758,063	187,177	54,627	999,867	105,678	818,548	-	6,723	930,949	373,885	(1,558)	(4,121)	368,206
School Administrative District No. 49	P0189	349,569	-	120,472	29,746	83,329	233,547	16,795	130,083	-	216	147,094	59,417	(248)	41,685	100,854
Town of Damariscotta	P0191	326,227	-	112,427	27,760	41,078	181,265	15,673	121,398	-	249	137,320	55,451	(139)	26,077	95,477
City of Saco	P0192	4,801,993	-	1,654,904	408,619	739,223	2,802,746	230,700	1,786,947	-	3,322	2,020,969	816,218	(3,401)	384,337	1,197,154
Town of Otisfield	P0193	314,796	-	108,487	26,787	19,413	154,687	15,123	117,143	-	237	132,503	53,508	(223)	17,128	70,413
Town of Medway	P0194	368,391	-	126,958	31,348	28,249	186,555	17,699	137,088	-	855	155,642	62,617	(261)	16,360	78,716
Town of Waldoboro	P0195	1,002,761	-	345,580	85,329	21,546	452,455	48,176	373,154	-	40,851	462,181	170,444	(710)	(38,224)	131,510
School Administrative District No. 51	P0198	154,456	-	53,230	13,144	14,851	81,225	7,420	57,477	-	24,416	89,313	26,254	(109)	(6,339)	19,806

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The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Fiscal Year Ended June 30, 2017

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions					
			Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Town of Oxford	P0200	320,995	-	110,624	27,315	67,190	205,129	15,421	119,450	-	214	135,085	54,561	(227)	41,711	96,045
Kennebunk Sewer District	P0201	403,586	-	139,087	34,343	37,929	211,359	19,389	150,185	-	310	169,884	68,599	(286)	18,026	86,339
Town of Phippsburg	P0202	157,760	-	54,368	13,424	4,603	72,395	7,579	58,707	-	3,872	70,158	26,815	(112)	(478)	26,225
Gould Academy	P0205	232,892	-	80,261	19,817	45,544	145,622	11,189	86,666	-	155	98,010	39,586	(165)	27,628	67,049
South Portland Housing Authority	P0206	1,008,104	-	347,422	85,783	15,428	448,633	48,432	375,142	-	792	424,366	171,352	(714)	14,177	184,815
Berwick Sewer District	P0207	208,575	-	71,881	17,749	11,249	100,879	10,021	77,617	-	13,317	100,955	35,453	(148)	552	35,857
Caribou Policy and Fire	P0208	726,849	-	250,493	61,851	81,149	393,493	34,920	270,479	-	516	305,915	123,546	(515)	36,485	159,516
Town of Orrington	P0209	310,873	-	107,136	26,453	17,405	150,994	14,936	115,684	-	1,124	131,744	52,841	(79)	6,927	59,689
Town of New Gloucester	P0210	533,484	-	183,853	45,396	40,001	269,250	25,630	198,523	-	5,111	229,264	90,679	(378)	10,293	100,594
Town of Richmond	P0213	375,970	-	129,570	31,993	6,379	167,942	18,063	139,908	-	14,427	172,398	63,906	(266)	(6,071)	57,569
Town of Linneus	P0214	12,979	-	4,473	1,105	1,292	6,870	624	4,830	-	10	5,464	2,205	(9)	739	2,935
Town of Hodgdon	P0215	64,204	-	22,127	5,463	1,604	29,194	3,085	23,892	-	393	27,370	10,913	(45)	1,063	11,931
Town of Cumberland	P0216	1,561,679	-	538,200	132,889	115,340	786,429	75,028	581,141	-	1,166	657,335	265,446	(1,106)	41,723	306,063
Town of Corinna	P0217	32,313	-	11,135	2,749	788	14,672	1,553	12,024	-	6,416	19,993	5,493	(23)	(4,500)	970
Lincoln Sanitary District	P0219	214,885	-	74,055	18,285	989	93,329	10,324	79,965	-	28,779	119,068	36,524	(152)	(8,893)	27,479
Kennebec Sanitary Treatment District	P0220	421,561	-	145,282	35,873	11,283	192,438	20,252	156,873	-	5,636	182,761	71,655	(299)	6,686	78,042
Gardiner Water District	P0221	212,715	-	73,308	18,100	29,531	120,939	10,219	79,157	-	149	89,525	36,156	(151)	18,948	54,953
Waterville Sewerage District	P0222	390,652	-	134,630	33,242	6,422	174,294	18,768	145,373	-	20,573	184,714	66,401	(277)	7,126	73,250
School Administrative District No. 13	P0223	356,390	-	122,823	30,326	2,341	155,490	17,122	132,623	-	6,893	156,638	60,578	(252)	1,203	61,529
Waldo County Technical Center	P0224	55,536	-	19,139	4,726	595	24,460	2,667	20,666	-	2,610	25,943	9,440	(39)	(295)	9,106
Maine County Commissioners' Association	P0225	54,304	-	18,714	4,621	4,950	28,285	2,609	20,208	-	43	22,860	9,229	(38)	9,667	18,858
Town of Mars Hill	P0227	148,990	-	51,347	12,678	15,113	79,138	7,158	55,443	-	3,220	65,821	25,324	284	6,530	32,158
Town of Lubec	P0228	44,743	-	15,419	3,808	4,272	23,499	2,150	16,650	-	5,611	24,411	7,606	(32)	126	7,700
Town of Washburn	P0230	151,905	-	52,351	12,926	11,068	76,345	7,297	56,527	-	865	64,689	25,820	(108)	28,816	54,528
Androscoggin Valley Council of Govts.	P0231	774,119	-	266,784	65,873	1,778	334,435	37,190	288,069	-	3,906	329,165	131,580	(548)	(5,936)	125,096
Town of Durham	P0234	223,626	-	77,068	19,029	49,957	146,054	10,743	83,217	-	155	94,115	38,011	(158)	33,021	70,874
Town of China	P0235	162,489	-	55,998	13,827	2,199	72,024	7,807	60,467	-	10,776	79,050	27,618	(115)	(10,612)	16,891
Madawaska Water District	P0236	78,575	-	27,079	6,686	-	33,765	3,774	29,240	-	38,716	71,730	13,356	(56)	(18,619)	(5,319)
Penquis CAP Inc.	P0237	1,187,978	-	409,411	101,090	165,628	676,129	57,073	442,078	-	8,660	507,811	201,926	(841)	81,011	282,096
Milo Water District	P0238	83,902	-	28,915	7,139	7,095	43,149	4,031	31,221	-	1,368	36,620	14,261	(59)	4,497	18,699
Maine School Management Association	P0239	869,681	-	299,717	74,004	20,146	393,867	41,783	323,631	-	167,395	532,809	147,824	(616)	(76,653)	70,555
Town of Easton	P0240	563,791	-	194,299	47,975	10,203	252,477	27,086	209,801	-	6,288	243,175	95,831	(399)	16,895	112,327
Richmond Utilities District	P0242	61,702	-	21,264	5,251	17,243	43,758	2,964	22,962	-	881	26,807	10,488	(44)	4,018	14,462
Lisbon Water Department	P0243	246,256	-	84,867	20,955	43,940	149,762	11,830	91,638	-	156	103,624	41,857	(174)	22,263	63,946
Town of Limestone	P0245	119,204	-	41,081	10,143	11,612	62,836	5,727	44,359	-	38,816	88,902	20,262	(84)	(11,312)	8,866
Town of Bethel	P0246	483,811	-	166,735	41,170	36,182	244,087	23,243	180,038	-	376	203,657	82,236	(34)	24,596	106,489
Rumford Mexico Sewerage District	P0247	256,082	-	88,253	21,791	5,553	115,597	12,303	95,294	-	5,088	112,685	43,527	(181)	4,394	47,740
Brewer Housing Authority	P0248	540,666	-	186,329	46,007	32,050	264,386	25,975	201,197	-	20,639	247,811	91,900	(383)	15,605	107,122
Erskine Academy	P0249	309,236	-	106,572	26,314	26,979	159,865	14,857	115,074	-	5,339	135,270	52,562	(219)	14,772	67,115
Winter Harbor Utility District	P0250	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,220)	(2,220)
Community School District No. 12	P0252	48,625	-	16,758	4,138	1,795	22,691	2,336	18,095	-	4,371	24,802	8,265	(34)	(1,717)	6,514
Town of North Berwick	P0254	510,756	-	176,021	43,462	48,704	268,187	24,538	190,065	-	4,601	219,204	86,815	(362)	8,379	94,832
Kennebunk, Kennebunkport and Wells Water D	P0255	1,988,566	-	685,317	169,215	68,056	922,588	95,537	739,998	-	1,561	837,096	338,006	(1,408)	61,568	398,166
Auburn Lewiston Airport	P0256	125,857	-	43,374	10,710	2,852	56,936	6,047	46,835	-	9,072	61,954	21,393	(89)	2,644	23,948
Town of Princeton	P0258	1,318	-	454	112	760	1,326	64	490	-	5,381	5,935	224	(1)	(2,166)	(1,943)
Town of Fairfield	P0260	739,144	-	254,730	62,896	2,327	319,953	35,510	275,054	-	43,839	354,403	125,635	(523)	(41,467)	83,645
Old Town Housing Authority	P0262	322,227	-	111,049	27,419	24,930	163,398	15,481	119,909	-	246	135,636	54,771	(228)	23,290	77,833
Towns of Mapleton, Castle Hill and Chapman	P0265	227,062	-	78,252	19,321	14,163	111,736	10,909	84,495	-	17,566	112,970	38,594	(161)	(53)	38,380
Wells Ogunquit CSD	P0266	978,067	-	337,070	83,228	37,581	457,879	46,989	363,964	-	4,580	415,533	166,247	(693)	23,062	188,616
Tri Community Sanitary Landfill	P0267	287,875	-	99,210	24,497	6,615	130,322	13,830	107,126	-	225	121,181	48,931	(204)	6,440	55,167
United Technologies Center, Region 4, S Penobs	P0269	173,851	-	59,914	14,794	11,608	86,316	8,353	64,694	-	17,973	91,020	29,550	(123)	(4,563)	24,864
Town of Harpswell	P0270	93,217	-	32,125	7,932	5,389	45,446	4,479	34,688	-	68	39,235	15,845	(66)	(266)	15,513

⁽¹⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

⁽³⁾ Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Fiscal Year Ended June 30, 2017

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions					
			Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Maine Veterans' Home	P0271	25,617,192	-	8,828,417	2,179,861	702,527	11,710,805	1,230,721	9,532,828	-	20,287	10,783,836	4,354,278	(18,143)	664,342	5,000,477
Brunswick Public Library	P0273	548,670	-	189,088	46,689	37,521	273,298	26,360	204,175	-	422	230,957	93,260	(389)	26,919	119,790
Eagle Lake Water and Sewer District	P0274	77,408	-	26,677	6,587	6,398	39,662	3,719	28,805	-	57	32,581	13,157	(55)	4,702	17,804
Fort Fairfield Housing Authority	P0275	180,386	-	62,166	15,350	12,562	90,078	8,666	67,126	-	2,973	78,765	30,661	(128)	7,053	37,586
Town of Lovell	P0276	86,674	-	29,870	7,376	-	37,246	4,164	32,253	-	11,276	47,693	14,733	(61)	(5,577)	9,095
Carrabassett Valley	P0277	237,813	-	81,958	20,236	3,673	105,867	11,426	88,497	-	27,335	127,258	40,423	(168)	685	40,940
Yarmouth Water District	P0278	276,198	-	95,186	23,503	27,012	145,701	13,269	102,781	-	31,183	147,233	46,946	(196)	8,562	55,312
Town of Harrison	P0280	205,427	-	70,796	17,481	470	88,747	9,869	76,444	-	6,856	93,169	34,917	(145)	(1,877)	32,895
Mechanic Falls Sanitary District	P0282	28,501	-	9,823	2,425	732	12,980	1,369	10,606	-	240	12,215	4,844	(20)	(3,804)	1,020
Mars Hill Utility District	P0283	104,009	-	35,844	8,851	2,842	47,537	4,997	38,704	-	8,041	51,742	17,680	(74)	(1,388)	16,218
Bangor Housing Authority	P0288	1,849,403	-	637,358	157,373	72,402	867,133	88,850	688,211	-	1,451	778,512	314,351	(1,310)	85,796	398,837
Maine Public Employees Retirement Sys.	P0290	4,881,533	-	1,682,317	415,378	228,468	2,326,163	234,513	1,816,552	-	784,453	2,835,518	829,731	(3,460)	(126,395)	699,876
Lewiston/Auburn 911	P0291	633,244	-	218,234	53,885	36,511	308,630	30,423	235,646	-	9,340	275,409	107,635	(448)	32,199	139,386
Brunswick Fire and Police	P0292	4,068,392	-	1,402,084	346,195	-	1,748,279	195,458	1,513,956	-	444,224	2,153,638	691,525	(2,881)	(358,462)	330,182
Jackman Utility District	P0294	47,970	-	16,532	4,081	13,142	33,755	2,305	17,851	-	579	20,735	8,153	(34)	6,973	15,092
Town of Chesterville	P0295	10,543	-	3,634	897	5,982	10,513	506	3,923	-	1,895	6,324	1,792	(7)	(2,159)	(374)
MADSEC	P0297	-	-	-	-	-	-	-	-	-	11,063	11,063	-	-	(12,590)	(12,590)
Boothbay Region Water District	P0298	416,807	-	143,643	35,467	20,648	199,758	20,025	155,105	-	168,016	343,146	70,846	(295)	(115,284)	(44,733)
South Berwick Sewer District	P0299	220,932	-	76,139	18,800	9,923	100,862	10,614	82,215	-	11,237	104,066	37,553	(156)	(2,234)	35,163
Mount Desert Water District	P0300	208,473	-	71,846	17,739	7,560	97,145	10,016	77,578	-	165	87,759	35,435	(148)	4,995	40,282
Coastal Counties Workforce, Inc.	P0301	266,986	-	92,011	22,718	22,605	137,334	12,827	99,532	-	207	112,386	45,381	(189)	15,234	60,426
Lincoln County Sheriffs	P0302	1,114,500	-	384,089	94,837	1,107	480,033	53,544	414,735	-	54,313	522,592	189,436	(789)	(53,743)	134,904
Town of Ogunquit	P0303	1,892,864	-	652,335	161,071	24,535	837,941	90,939	704,384	-	56,163	851,486	321,740	(1,152)	(75,795)	244,793
Lincoln & Sagadahoc Multicounty Jail Auth.	P0304	1,022,516	-	352,388	87,010	2,315	441,713	49,124	380,506	-	95,833	525,463	173,803	(724)	(55,115)	117,964
Veazie Fire and Police	P0305	247,382	-	85,255	21,050	9,407	115,712	11,884	92,058	-	56,626	160,568	42,048	(175)	(10,225)	31,648
Winterport Water and Sewer Districts	P0306	-	-	-	-	1,138	-	-	-	-	16,674	16,674	-	-	(5,852)	(5,852)
Topsham Sewer District	P0307	79,091	-	27,257	6,730	2,398	36,385	3,799	29,431	-	133	33,363	13,443	(56)	2,514	15,901
North Berwick Water District	P0308	129,484	-	44,624	11,019	8,611	64,254	6,222	48,185	-	101	54,508	22,009	(92)	9,579	31,496
Town of Windham	P0309	1,411,252	-	486,358	120,088	-	606,446	67,801	525,164	-	93,994	686,959	239,877	(999)	(73,773)	165,105
Biddeford Housing Authority	P0310	105,524	-	36,367	8,979	34,441	79,787	5,070	39,269	-	236	44,575	17,936	154,753	18,394	191,083
Greater August Utility District	P0311	1,469,023	-	506,268	125,004	21,680	652,952	70,576	546,663	-	31,417	648,656	249,697	(1,040)	42,888	291,545
Town of Grand Isle	P0312	54,287	-	18,709	4,619	2,165	25,493	2,608	20,202	-	2,625	25,435	9,228	(38)	(1,177)	8,013
Newport Water District	P0313	164,663	-	56,748	14,012	3,265	74,025	7,911	61,276	-	409	69,596	27,989	(117)	3,000	30,872
Town of Newport	P0314	518,331	-	178,632	44,107	5,992	228,731	24,902	192,885	-	30,158	247,945	88,103	(367)	336	88,072
Regional School Unit No. 1	P0315	377,607	-	130,134	32,132	-	162,266	18,141	140,517	-	102,028	260,686	64,184	(267)	(80,417)	(16,500)
Town of Monmouth	P0316	82,543	-	28,447	7,024	1,316	36,787	3,966	30,716	-	8,233	42,915	14,030	(58)	(9,146)	4,826
Cape Elizabeth Police	P0317	631,119	-	217,502	53,704	1,365	272,571	30,321	234,855	-	39,086	304,262	107,274	(447)	(41,014)	65,813
Thompson Free Library	P0318	54,918	-	18,927	4,673	3,215	26,815	2,638	20,437	-	44	23,119	9,334	(39)	5,142	14,437
Bowdoinham Water District	P0319	19,555	-	6,739	1,664	256	6,659	939	7,277	-	15	8,231	3,323	(14)	338	3,647
Regional School Unit No. 24	P0320	-	-	-	-	-	-	-	-	-	65,188	65,188	-	-	(63,339)	(63,339)
Regional School Unit No. 25	P0321	139,270	-	47,996	11,851	12,445	72,292	6,691	51,826	-	2,546	61,063	23,673	(99)	3,025	26,599
Regional School Unit No. 21	P0322	1,522,246	-	524,610	129,533	159,708	813,851	73,132	566,467	-	1,127	640,726	258,744	(948)	121,794	379,590
Regional School Unit No. 2	P0323	197,230	-	67,971	16,783	4,824	89,578	9,475	73,394	-	14,909	97,778	33,525	(140)	(3,465)	29,920
Regional School Unit No. 4	P0324	129,914	-	44,772	11,054	-	55,826	6,242	48,344	-	59,132	113,718	22,083	(92)	(35,337)	(13,346)
Regional School Unit No. 5	P0325	37,930	-	13,072	3,228	-	16,300	1,822	14,115	-	7,099	23,036	6,447	(27)	(1,700)	4,720
Regional School Unit No. 10	P0326	1,776,805	-	612,338	151,195	224,394	987,927	85,363	661,196	-	1,288	747,847	302,012	(1,258)	140,303	441,057
Regional School Unit No. 16	P0327	-	-	-	-	-	-	-	-	-	11,853	11,853	-	-	(7,359)	(7,359)
Regional School Unit No. 20	P0328	75,259	-	25,936	6,404	20,841	53,181	3,616	28,006	-	7,122	38,744	12,791	(53)	4,629	17,367
Regional School Unit No. 23	P0329	760,112	-	261,956	64,681	88,225	414,862	36,518	282,858	-	252,884	572,260	129,200	(538)	(122,154)	6,508
Regional School Unit No. 26	P0330	371,466	-	128,018	31,609	34,887	194,514	17,846	138,231	-	5,496	161,573	63,140	(263)	(6,611)	56,266
Regional School Unit No. 34	P0331	48,666	-	16,771	4,141	4,989	25,901	2,338	18,110	-	1,533	21,981	8,272	(34)	1,106	9,344
Regional School Unit No. 39	P0332	30,069	-	10,363	2,559	258	13,180	1,445	11,189	-	431	13,065	5,110	(21)	598	5,687

⁽¹⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

⁽³⁾ Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
 Schedule of Pension Amounts by Employer - PLD Consolidated Plan
 As of and for the Fiscal Year Ended June 30, 2017

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
			Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Town of West Bath	P0333	138,230	-	47,638	11,762	30,649	90,049	6,641	51,439	-	85	58,165	23,496	(98)	18,616	42,014
Gorham Fire and Police	P0334	1,638,702	-	564,744	139,444	-	704,188	78,728	609,804	-	314,949	1,003,481	278,537	235	(229,506)	49,266
Washburn Water and Sewer District	P0335	24,022	-	8,279	2,044	2,951	13,274	1,155	8,939	-	17	10,111	4,083	(17)	1,759	5,825
Town of Poland	P0336	535,417	-	184,520	45,561	52,190	282,271	25,724	199,243	-	5,195	230,162	91,007	(379)	23,758	114,386
Winthrop Utilities District	P0337	200,260	-	69,015	17,041	14,514	100,570	9,621	74,522	-	4,085	88,228	34,039	(142)	10,141	44,038
Town of Holden	P0338	218,881	-	75,433	18,625	25,973	120,031	10,515	81,451	-	8,125	100,091	37,204	(155)	7,312	44,361
Town of Levant	P0339	123,171	-	42,448	10,481	6,071	59,000	5,917	45,836	-	98	51,851	20,936	(87)	5,091	25,940
Regional School Unit No. 73	P0340	456,023	-	157,158	38,805	-	195,963	21,908	169,697	-	30,207	221,812	77,513	(323)	(22,288)	54,902
Town of Trenton	P0341	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town of Union	P0342	149,133	-	51,395	12,690	13,963	78,048	7,165	55,496	-	1,006	63,667	25,349	(106)	11,903	37,146
Midcoast Council of Governments	P0343	71,111	-	24,507	6,051	10,600	41,158	3,416	26,462	-	26,090	55,968	12,088	(50)	11,573	23,611
Town of Buckfield	P0344	40,964	-	14,117	3,486	8,249	25,852	1,968	15,244	-	2,492	19,704	6,963	(29)	4,708	11,642
Cornville Regional Charter School	P0345	444,022	-	153,022	37,783	63,084	253,889	21,332	165,232	-	347	186,911	75,473	(314)	86,540	161,699
Maine Academy of Natural Sciences	P0346	543,368	-	187,260	46,237	108,944	341,991	26,105	202,202	-	386	228,693	92,359	(385)	111,749	203,723
Good Will Home Association	P0347	1,221,981	-	421,130	103,983	190,406	715,519	58,707	454,731	-	805	514,243	207,706	(865)	258,971	465,812
Baxter Academy of Technologies and Sciences	P0348	1,609,751	-	554,766	136,980	480,994	1,172,740	77,337	599,030	-	1,013	677,380	273,617	(1,140)	353,068	625,545
Wells Fire and Police	P0349	1,418,008	-	488,686	120,663	777,602	1,386,951	68,126	527,677	-	1,135,207	1,731,010	241,026	(1,004)	76,864	316,886
Augusta Housing Authority	P0351	173,884	-	59,925	14,796	27,716	102,437	8,355	64,707	-	11,535	84,597	29,556	(123)	29,632	59,065
Maine School of Science & Mathematics	P0352	368,780	-	127,092	31,381	105,519	263,992	17,717	137,232	-	249	155,198	62,683	(261)	76,163	138,585
Town of Hancock	P0353	-	-	-	-	595	595	-	-	-	1,731	1,731	-	-	(272)	(272)
Town of Dayton	P0355	-	-	-	-	263	263	-	-	-	604	604	-	-	(40)	(40)
Town of Waterboro	P0356	339,047	-	116,846	28,850	125,021	270,717	16,289	126,168	-	238	142,695	57,630	(240)	72,335	129,725
Maine Virtual Academy	P0357	516,165	-	177,885	43,923	249,352	471,160	24,798	192,079	-	288	217,165	87,735	(366)	124,532	211,901
Regional School Unit No. 71	P0358	151	-	53	13	3,736	3,802	8	56	-	5,537	5,601	26	-	(900)	(874)
Knox County Sheriff's Department	P0359	528,677	-	182,197	44,987	280,308	507,492	25,399	196,735	-	201	222,335	89,862	(374)	140,055	229,543
Town of Hartland	P0360	195,809	-	67,482	16,663	106,487	190,632	9,408	72,866	-	65	82,339	33,283	(139)	53,212	86,356
Town of Acton	P0361	130,889	-	45,108	11,138	82,579	138,825	6,288	48,708	-	-	54,996	22,247	(93)	41,290	63,444
Winslow Police	P0362	206,696	-	71,233	17,588	130,407	219,228	9,930	76,918	-	-	86,848	35,132	(146)	65,203	100,189
Boothbay Harbor Sewer District	P0363	115,121	-	39,674	9,796	72,631	122,101	5,531	42,840	-	-	48,371	19,568	(82)	36,315	55,801
Town of Wiscasset	P0417	499,677	-	172,203	42,519	78,035	292,757	24,006	185,943	-	361	210,310	84,932	(354)	45,987	130,565
City of Presque Isle ⁽²⁾	P0004	-	-	-	-	-	-	-	-	-	-	-	-	-	40,542	40,542
Town of Cape Elizabeth ⁽²⁾	P0085	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town of Fort Kent ⁽²⁾	P0091	-	-	-	-	-	-	-	-	-	-	-	-	-	36	36
Community School District No. 903 ⁽²⁾	P0204	-	-	-	-	-	-	-	-	-	-	-	-	-	48	48
Western Maine Community Action ⁽²⁾	P0241	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24
Total for All Employers⁽³⁾		\$ 409,437,077	\$ -	\$ 141,103,737	\$ 34,840,509	\$ 14,502,269	\$ 190,446,515	\$ 19,670,507	\$ 152,362,256	\$ -	\$ 14,502,269	\$ 186,535,032	\$ 69,594,001	\$ -	\$ -	\$ 69,594,001

⁽¹⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

⁽³⁾ Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Fiscal Year Ended June 30, 2017

Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year
Ending June 30

Employer	Employer Code	Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30					
		Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
City of Portland	P0002	\$ 86,733,205	\$ 10,479,300	\$ (1,047,240)	\$ 3,783,706	\$ 290,031	\$ (2,943,287)	\$ -	\$ -
Town of Millinocket	P0003	2,905,845	351,091	(105,000)	79,880	9,717	(98,610)	-	-
Cumberland County	P0005	24,530,698	2,963,854	(211,682)	1,068,507	82,029	(832,448)	-	-
Town of Camden	P0008	3,353,161	405,136	(42,297)	129,654	11,213	(113,789)	-	-
City of South Portland	P0009	20,850,663	2,519,224	(311,470)	876,430	69,723	(707,566)	-	-
Town of Houlton	P0010	2,615,723	316,038	(11,900)	151,934	8,747	(88,764)	-	-
Penobscot County	P0011	5,606,737	677,419	136,168	392,899	18,749	(190,264)	-	-
Kittery Water District	P0012	1,002,555	121,131	(42,830)	20,565	3,352	(34,022)	-	-
City of Ellsworth	P0013	3,605,636	435,641	181,268	230,949	12,057	(122,357)	-	-
Town of Kittery	P0014	8,069,891	975,022	(100,800)	327,578	26,985	(273,851)	-	-
Town of Bar Harbor	P0015	3,924,188	474,129	(2,138)	211,728	13,122	(133,167)	-	-
Town of Mount Desert	P0016	2,314,207	279,608	7,411	124,675	7,739	(78,533)	-	-
Town of Fort Fairfield	P0017	331,277	40,026	1,632	15,004	1,108	(11,242)	-	-
City of Rockland	P0018	7,232,473	873,844	(149,278)	278,632	24,185	(245,434)	-	-
Bath Water District	P0019	1,118,733	135,168	1,899	56,951	3,741	(37,964)	-	-
City of Bangor	P0020	11,945,868	1,443,327	(868,281)	(621)	39,946	(405,382)	-	-
Bangor Public Library	P0022	225,194	27,208	(25,656)	2,692	753	(7,642)	-	-
City of Augusta	P0023	22,691,884	2,741,684	(92,694)	1,135,820	75,880	(770,048)	-	-
City of Gardiner	P0024	4,318,907	521,820	(170,932)	83,002	14,442	(146,562)	-	-
Houlton Water District	P0026	1,940,839	234,497	(20,457)	78,949	6,490	(65,862)	-	-
City of Auburn	P0027	20,097,313	2,428,202	(199,418)	726,044	67,204	(682,001)	-	-
Town of York	P0028	8,791,204	1,062,173	(70,774)	394,374	29,397	(298,329)	-	-
Town of St. Agatha	P0030	252,138	30,464	705	14,513	843	(8,556)	-	-
Kennebec Water District	P0031	1,568,185	189,472	(32,929)	74,621	5,244	(53,216)	-	-
Livermore Falls Water District	P0032	424,890	51,336	(673)	21,030	1,421	(14,419)	-	-
City of Belfast	P0035	3,624,644	437,938	(15,700)	182,298	12,121	(123,002)	-	-
City of Calais	P0036	2,359,453	285,074	(35,213)	119,340	7,890	(80,068)	-	-
York County	P0037	8,559,306	1,034,155	(128,735)	356,105	28,622	(290,460)	-	-
Maine Maritime Academy	P0038	12,340,471	1,491,003	(102,556)	450,006	41,266	(418,773)	-	-
York Water District	P0039	2,070,375	250,147	(7,664)	92,354	6,923	(70,258)	-	-
Washington County	P0040	3,522,775	425,630	24,748	192,857	11,780	(119,545)	-	-
Portland Public Library	P0041	3,446,741	416,443	(12,349)	158,002	11,526	(116,965)	-	-
Town of Brunswick	P0042	8,831,521	1,067,044	(63,225)	365,991	29,532	(299,697)	-	-
Auburn Public Library	P0043	734,949	88,798	(11,376)	29,781	2,458	(24,940)	-	-
Town of Jay	P0045	1,561,096	188,615	(37,485)	62,643	5,220	(52,976)	-	-
Waldo County	P0046	4,788,558	578,564	(18,807)	243,055	16,013	(162,499)	-	-
Kennebec County	P0047	4,576,762	552,975	85,233	278,326	15,304	(155,312)	-	-
City of Lewiston	P0048	28,981,900	3,501,658	(506,525)	1,253,726	96,914	(983,499)	-	-
Maine Turnpike Authority	P0049	32,350,628	3,908,675	(45,642)	1,577,062	108,179	(1,097,817)	-	-
School Administrative District No. 31	P0050	290,598	35,111	1,087	18,515	972	(9,861)	-	-
Auburn Water and Sewer District	P0052	205,643	24,846	(14,221)	5,993	688	(6,979)	-	-
Town of East Millinocket	P0054	1,718,865	207,677	(43,339)	75,520	5,748	(58,330)	-	-
Maine Municipal Association	P0055	4,831,126	583,707	(50,825)	203,921	16,155	(163,944)	-	-
Hancock County	P0056	3,391,178	409,730	(24,771)	151,307	11,340	(115,079)	-	-
Oxford County	P0057	5,005,472	604,772	(29,394)	258,909	16,738	(169,860)	-	-
Falmouth Memorial Library	P0058	386,922	46,749	1,606	22,842	1,294	(13,130)	-	-
Bangor Water District	P0059	1,702,444	205,693	8,736	96,795	5,693	(57,772)	-	-
Rumford Fire and Police	P0060	1,743,533	210,658	(105,642)	(8,620)	5,830	(59,167)	-	-
Town of Orono	P0061	5,086,081	614,512	(106,791)	192,348	17,008	(172,596)	-	-
Kennebunk Light and Power Co.	P0062	1,344,831	162,486	(1,040)	68,878	4,497	(45,637)	-	-
City of Brewer	P0063	10,391,179	1,255,486	(123,297)	458,688	34,748	(352,624)	-	-
Rumford Water District	P0065	408,790	49,391	(2,881)	21,988	1,367	(13,872)	-	-

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⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

⁽³⁾ Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Fiscal Year Ended June 30, 2017

Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year
Ending June 30

Employer	Employer Code	Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30					
		Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Waterville Fire and Police	P0066	3,257,913	393,628	(68,073)	154,563	10,894	(110,557)	-	-
Androscoggin County	P0067	6,757,819	816,495	(246,612)	234,885	22,598	(229,326)	-	-
Town of Baileyville	P0069	1,338,646	161,738	(16,644)	65,996	4,476	(45,427)	-	-
Westbrook Fire and Police	P0070	9,012,857	1,088,954	(335,417)	257,388	30,138	(305,851)	-	-
Brunswick Sewer District	P0072	1,695,248	204,824	(9,780)	78,304	5,669	(57,528)	-	-
City of Bath	P0073	8,820,678	1,065,734	(351,823)	249,912	29,496	(299,329)	-	-
Town of Lincoln	P0076	625,917	75,625	898	38,303	2,093	(21,240)	-	-
Old Town Water District	P0079	399,696	48,292	7,891	29,838	1,337	(13,564)	-	-
Town of Skowhegan	P0080	3,891,026	470,123	(86,293)	134,132	13,011	(132,042)	-	-
Town of Topsham	P0081	2,762,632	333,787	(78,848)	88,468	9,238	(93,750)	-	-
Town of Madawaska	P0082	3,104,087	375,043	(6,061)	159,788	10,380	(105,337)	-	-
City of Sanford	P0083	20,068,718	2,424,748	(461,182)	764,455	67,109	(681,031)	-	-
Town of Kennebunk	P0084	3,328,370	402,141	(21,859)	144,762	11,130	(112,948)	-	-
Town of Wilton	P0086	1,122,307	135,600	(198)	55,827	3,753	(38,085)	-	-
Town of Falmouth	P0087	7,337,497	886,533	11,760	425,939	24,536	(248,998)	-	-
Lubec Water District	P0088	126,069	15,232	7,088	9,689	422	(4,278)	-	-
Sanford Sewerage District	P0089	773,336	93,436	30,259	68,175	2,586	(26,243)	-	-
Town of Rumford	P0090	2,029,326	245,188	8,445	131,987	6,786	(68,865)	-	-
Maine Municipal Bond Bank	P0093	1,704,736	205,970	(14,391)	71,766	5,701	(57,850)	-	-
Lincoln County	P0095	1,543,032	186,433	(10,932)	68,676	5,160	(52,363)	-	-
Sagadahoc County	P0096	4,150,730	501,500	(49,206)	167,593	13,880	(140,855)	-	-
Town of Dexter	P0097	596,862	72,114	11,277	41,183	1,996	(20,254)	-	-
Town of Frenchville	P0098	231,478	27,968	3,564	15,631	774	(7,855)	-	-
Town of Farmington	P0100	2,273,726	274,717	11,333	130,954	7,603	(77,159)	-	-
Somerset County	P0101	5,288,685	638,991	120,641	410,586	17,685	(179,471)	-	-
Franklin County	P0102	3,451,580	417,028	44,769	195,014	11,542	(117,129)	-	-
Town of Lisbon	P0103	4,740,363	572,741	(65,378)	201,407	15,852	(160,864)	-	-
Maine Principals' Association	P0105	563,478	68,081	(4,733)	26,291	1,884	(19,122)	-	-
Aroostook County	P0106	6,071,287	733,547	(26,015)	285,941	20,302	(206,029)	-	-
Town of Wells	P0107	205,479	24,826	(55,497)	(22,700)	687	(6,973)	-	-
Town of Berwick	P0108	3,325,930	401,846	(23,279)	173,815	11,122	(112,865)	-	-
Town of Livermore Falls	P0109	512,030	61,865	(5,570)	16,470	1,712	(17,376)	-	-
Town of Pittsfield	P0110	301,450	36,422	7,808	23,611	1,008	(10,230)	-	-
City of Old Town	P0111	3,881,136	468,928	32,478	226,608	12,978	(131,706)	-	-
Town of Greenville	P0112	739,179	89,309	138	35,463	2,472	(25,084)	-	-
Town of Mechanic Falls	P0114	297,449	35,939	2,849	17,885	995	(10,094)	-	-
School Administrative District No. 54	P0115	3,407,057	411,648	40,174	212,915	11,393	(115,618)	-	-
Town of Yarmouth	P0116	4,075,723	492,438	(22,567)	193,472	13,629	(138,309)	-	-
Town of Searsport	P0117	505,368	61,060	19,752	44,353	1,690	(17,150)	-	-
Farmington Village Corp.	P0118	276,100	33,359	8,123	21,667	923	(9,369)	-	-
School Administrative District No. 9	P0119	545,513	65,910	(24,404)	5,495	1,824	(18,512)	-	-
Mt Desert Island Regional School Unit	P0120	519,210	62,732	9,393	36,302	1,736	(17,619)	-	-
Piscataquis County	P0121	2,667,286	322,267	(3,004)	132,996	8,919	(90,514)	-	-
City of Westbrook	P0122	4,446,093	537,187	27,389	199,330	14,867	(150,878)	-	-
Searsport Water District	P0124	218,820	26,438	5,619	16,879	732	(7,426)	-	-
Town of Norway	P0125	2,048,384	247,490	1,194	108,241	6,850	(69,512)	-	-
School Administrative District No. 67	P0126	897,261	108,409	(27,570)	33,890	3,000	(30,448)	-	-
Town of Paris	P0127	526,841	63,654	(25,372)	(25,869)	1,762	(17,878)	-	-
School Administrative District No. 53	P0129	63,885	7,719	1,485	4,814	214	(2,168)	-	-
Town of Bucksport	P0130	1,450,331	175,232	1,578	72,946	4,850	(49,217)	-	-
Fort Fairfield Utilities District	P0131	433,327	52,355	2,501	25,737	1,449	(14,705)	-	-
Belfast Water District	P0132	527,293	63,709	(4,370)	28,409	1,763	(17,894)	-	-

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Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Fiscal Year Ended June 30, 2017

Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year
Ending June 30

Employer	Employer Code	Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30					
		Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Town of Gorham	P0133	183,801	22,207	(19,249)	(4,501)	615	(6,237)	-	-
Lincoln Academy	P0134	2,067,902	249,849	69,268	171,306	6,915	(70,174)	-	-
Norway Water District	P0136	272,255	32,895	207	13,242	910	(9,239)	-	-
Dover-Foxcroft Water District	P0137	248,433	30,016	1,556	17,407	831	(8,431)	-	-
York Sewer District	P0139	891,100	107,665	551	47,911	2,980	(30,239)	-	-
Town of Old Orchard Beach	P0140	6,788,657	820,221	(116,006)	275,994	22,701	(230,373)	-	-
Town of South Berwick	P0141	2,341,389	282,892	(66,464)	68,373	7,829	(79,455)	-	-
Town of Freeport	P0142	4,255,465	514,155	(94,578)	178,734	14,230	(144,409)	-	-
School Administrative District No. 41	P0143	2,003,237	242,036	(8,375)	91,197	6,699	(67,980)	-	-
Town of Winslow	P0144	-	-	-	-	-	-	-	-
Auburn Housing Authority	P0145	1,631,298	197,097	(10,787)	71,103	5,455	(55,358)	-	-
Town of Boothbay Harbor	P0146	422,188	51,010	(51,417)	(16,003)	1,412	(14,327)	-	-
Town of Scarborough	P0147	13,074,344	1,579,672	(7,699)	690,460	43,720	(443,677)	-	-
Town of Fryeburg	P0149	543,476	65,664	2,182	37,831	1,817	(18,443)	-	-
Town of Hermon	P0150	848,211	102,483	34,224	81,251	2,836	(28,784)	-	-
Town of Hampden	P0151	1,967,126	237,673	(60,716)	64,206	6,578	(66,754)	-	-
Sanford Housing Authority	P0152	586,684	70,885	5,608	30,163	1,962	(19,909)	-	-
Town of Vassalboro	P0153	521,247	62,978	(556)	22,028	1,743	(17,688)	-	-
Lewiston Housing Authority	P0154	2,613,259	315,740	(8,083)	127,418	8,739	(88,681)	-	-
City of Biddeford	P0158	20,937,055	2,529,662	(346,286)	839,587	70,012	(710,498)	-	-
Paris Utility District	P0159	376,975	45,547	(2,654)	15,919	1,261	(12,793)	-	-
City of Hallowell	P0160	474,564	57,338	8,190	31,787	1,587	(16,104)	-	-
Town of Rockport	P0161	422,746	51,077	571	23,437	1,414	(14,346)	-	-
Lew/Aub Water Pollution Control Auth.	P0163	761,876	92,052	(59,618)	(19,825)	2,548	(25,854)	-	-
Town of Thomaston	P0164	978,807	118,262	(9,237)	46,932	3,273	(33,216)	-	-
Pl. Pt. Passamaquoddy Res. Housing Auth.	P0165	517,271	62,498	(46,586)	(5,963)	1,730	(17,554)	-	-
Town of Orland	P0166	88,471	10,689	5,198	6,956	296	(3,002)	-	-
Town of Dover Foxcroft	P0167	1,035,553	125,118	16,511	68,465	3,463	(35,141)	-	-
School Administrative District No. 29	P0168	407,327	49,214	(11,566)	16,110	1,362	(13,823)	-	-
Maine Housing Authority	P0169	7,458,522	901,155	(474,012)	114,132	24,941	(253,105)	-	-
Sanford Water District	P0170	1,422,451	171,864	(19,366)	57,493	4,757	(48,271)	-	-
South Berwick Water	P0171	227,716	27,513	(11,060)	5,897	761	(7,728)	-	-
Town of Glenburn	P0174	562,024	67,905	9,013	42,604	1,879	(19,072)	-	-
Town of Sabattus	P0175	606,621	73,293	(20,274)	12,211	2,029	(20,586)	-	-
Town of Brownville	P0177	364,965	44,096	2,571	21,981	1,220	(12,385)	-	-
Town of Winthrop	P0179	3,056,229	369,260	41,554	182,666	10,220	(103,713)	-	-
Town of Eliot	P0180	2,575,357	311,160	(53,515)	109,658	8,612	(87,395)	-	-
Town of Lebanon	P0181	320,639	38,740	19,831	33,108	1,072	(10,881)	-	-
Town of Van Buren	P0182	1,288,578	155,689	5,070	79,969	4,309	(43,728)	-	-
Hampden Water District	P0183	349,645	42,245	(8,613)	10,081	1,169	(11,865)	-	-
Town of Monson	P0184	82,573	9,977	360	4,635	276	(2,802)	-	-
Portland Housing Authority	P0185	3,517,970	425,049	(70,224)	124,766	11,764	(119,382)	-	-
Town of Milford	P0186	187,087	22,604	16,241	25,351	626	(6,349)	-	-
School Administrative District No. 60	P0187	1,296,603	156,659	4,896	77,874	4,336	(44,000)	-	-
Town of Kennebunkport	P0188	4,413,177	533,210	(16,266)	220,187	14,757	(149,761)	-	-
School Administrative District No. 49	P0189	701,343	84,738	35,866	72,042	2,345	(23,800)	-	-
Town of Damariscotta	P0191	654,512	79,080	16,476	47,493	2,189	(22,211)	-	-
City of Saco	P0192	9,634,273	1,164,034	303,070	773,428	32,216	(326,939)	-	-
Town of Otisfield	P0193	631,577	76,309	5,541	35,963	2,112	(21,433)	-	-
Town of Medway	P0194	739,106	89,300	6,172	47,351	2,472	(25,082)	-	-
Town of Waldoboro	P0195	2,011,846	243,076	(32,666)	84,486	6,727	(68,272)	-	-
School Administrative District No. 51	P0198	309,886	37,441	(8,345)	9,735	1,036	(10,516)	-	-

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Ending June 30

Employer	Employer Code	Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30					
		Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Town of Oxford	P0200	644,014	77,811	29,069	60,675	2,154	(21,855)	-	-
Kennebunk Sewer District	P0201	809,718	97,832	12,240	54,005	2,708	(27,478)	-	-
Town of Phippsburg	P0202	316,515	38,242	(2,551)	14,472	1,058	(10,741)	-	-
Gould Academy	P0205	467,253	56,455	20,137	41,770	1,562	(15,856)	-	-
South Portland Housing Authority	P0206	2,022,566	244,371	(11,828)	97,968	6,763	(68,636)	-	-
Berwick Sewer District	P0207	418,466	50,560	(5,439)	18,165	1,399	(14,201)	-	-
Caribou Policy and Fire	P0208	1,458,283	176,193	27,136	105,051	4,876	(49,487)	-	-
Town of Orrington	P0209	623,707	75,358	1,599	36,731	2,086	(21,165)	-	-
Town of New Gloucester	P0210	1,070,333	129,320	5,173	67,557	3,579	(36,322)	-	-
Town of Richmond	P0213	754,311	91,138	(10,117)	28,734	2,522	(25,597)	-	-
Town of Linneus	P0214	26,040	3,146	425	1,778	87	(884)	-	-
Town of Hodgdon	P0215	128,813	15,563	(537)	6,301	431	(4,371)	-	-
Town of Cumberland	P0216	3,133,208	378,561	37,268	187,673	10,477	(106,325)	-	-
Town of Corinna	P0217	64,829	7,833	(6,284)	2,948	217	(2,200)	-	-
Lincoln Sanitary District	P0219	431,125	52,089	(17,620)	5,070	1,442	(14,630)	-	-
Kennebec Sanitary Treatment District	P0220	845,780	102,189	188	35,359	2,828	(28,702)	-	-
Gardiner Water District	P0221	426,771	51,563	12,350	32,121	1,427	(14,482)	-	-
Waterville Sewerage District	P0222	783,768	94,697	(14,217)	27,774	2,621	(26,597)	-	-
School Administrative District No. 13	P0223	715,029	86,391	(8,687)	29,414	2,391	(24,264)	-	-
Waldo County Technical Center	P0224	111,422	13,462	(1,800)	3,724	373	(3,781)	-	-
Maine County Commissioners' Association	P0225	108,950	13,164	1,804	6,955	364	(3,697)	-	-
Town of Mars Hill	P0227	298,920	36,116	5,043	17,419	1,000	(10,144)	-	-
Town of Lubec	P0228	89,769	10,846	(1,954)	3,789	300	(3,046)	-	-
Town of Washburn	P0230	304,769	36,823	2,863	18,116	1,019	(10,342)	-	-
Androscoggin Valley Council of Govts.	P0231	1,553,120	187,651	(17,208)	69,986	5,194	(52,705)	-	-
Town of Durham	P0234	448,663	54,208	27,406	38,259	1,500	(15,225)	-	-
Town of China	P0235	326,003	39,388	(12,382)	15,330	1,090	(11,063)	-	-
Madawaska Water District	P0236	157,646	19,047	(22,167)	(10,976)	527	(5,350)	-	-
Penquis CAP Inc.	P0237	2,383,448	287,974	51,257	189,974	7,970	(80,882)	-	-
Milo Water District	P0238	168,333	20,338	565	11,114	563	(5,712)	-	-
Maine School Management Association	P0239	1,744,848	210,816	(84,277)	(1,287)	5,835	(59,211)	-	-
Town of Easton	P0240	1,131,137	136,667	(4,010)	47,914	3,782	(38,385)	-	-
Richmond Utilities District	P0242	123,794	14,957	6,548	14,191	414	(4,201)	-	-
Lisbon Water Department	P0243	494,065	59,694	19,703	41,546	1,652	(16,766)	-	-
Town of Limestone	P0245	239,159	28,896	(10,137)	(8,613)	800	(8,116)	-	-
Town of Bethel	P0246	970,674	117,279	8,961	61,161	3,246	(32,940)	-	-
Rumford Mexico Sewerage District	P0247	513,780	62,076	(4,013)	22,640	1,718	(17,435)	-	-
Brewer Housing Authority	P0248	1,084,742	131,061	(208)	49,968	3,627	(36,811)	-	-
Erskine Academy	P0249	620,422	74,961	6,046	37,528	2,075	(21,054)	-	-
Winter Harbor Utility District	P0250	-	-	-	-	-	-	-	-
Community School District No. 12	P0252	97,556	11,787	(2,719)	3,592	326	(3,311)	-	-
Town of North Berwick	P0254	1,024,734	123,811	9,917	70,414	3,427	(34,774)	-	-
Kennebunk, Kennebunkport and Wells Water D	P0255	3,989,675	482,041	435	207,106	13,341	(135,389)	-	-
Auburn Lewiston Airport	P0256	252,508	30,509	(5,781)	8,488	844	(8,569)	-	-
Town of Princeton	P0258	2,645	320	(2,292)	(2,236)	9	(90)	-	-
Town of Fairfield	P0260	1,482,951	179,173	(34,106)	45,018	4,959	(50,324)	-	-
Old Town Housing Authority	P0262	646,486	78,110	7,775	39,764	2,162	(21,938)	-	-
Towns of Mapleton, Castle Hill and Chapman	P0265	455,555	55,041	(7,816)	20,518	1,523	(15,459)	-	-
Wells Ogunquit CSD	P0266	1,962,304	237,090	(4,611)	106,985	6,562	(66,591)	-	-
Tri Community Sanitary Landfill	P0267	577,566	69,783	(1,691)	28,501	1,931	(19,600)	-	-
United Technologies Center, Region 4, S Penobs	P0269	348,799	42,143	(5,460)	11,426	1,166	(11,836)	-	-
Town of Harpswell	P0270	187,021	22,596	1,165	10,768	625	(6,347)	-	-

⁽¹⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

⁽³⁾ Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Fiscal Year Ended June 30, 2017

Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year
Ending June 30

Employer	Employer Code	Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30					
		Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Maine Veterans' Home	P0271	51,395,959	6,209,775	(97,599)	2,596,822	171,865	(1,744,119)	-	-
Brunswick Public Library	P0273	1,100,801	133,001	10,307	65,709	3,681	(37,356)	-	-
Eagle Lake Water and Sewer District	P0274	155,305	18,764	2,026	9,805	519	(5,270)	-	-
Fort Fairfield Housing Authority	P0275	361,909	43,727	(162)	22,545	1,210	(12,281)	-	-
Town of Lovell	P0276	173,894	21,010	(8,208)	3,080	581	(5,901)	-	-
Carrabassett Valley	P0277	477,127	57,648	(14,663)	7,870	1,595	(16,191)	-	-
Yarmouth Water District	P0278	554,138	66,952	(4,446)	19,865	1,853	(18,805)	-	-
Town of Harrison	P0280	412,149	49,797	(7,808)	15,993	1,378	(13,986)	-	-
Mechanic Falls Sanitary District	P0282	57,182	6,909	(199)	2,713	191	(1,940)	-	-
Mars Hill Utility District	P0283	208,675	25,213	(5,129)	7,306	698	(7,081)	-	-
Bangor Housing Authority	P0288	3,710,470	448,307	152	201,974	12,408	(125,915)	-	-
Maine Public Employees Retirement Sys.	P0290	9,793,853	1,183,309	(316,458)	106,719	32,752	(332,359)	-	-
Lewiston/Auburn 911	P0291	1,270,481	153,502	(3,282)	75,368	4,248	(43,114)	-	-
Brunswick Fire and Police	P0292	8,162,444	986,205	(337,242)	181,581	27,295	(276,992)	-	-
Jackman Utility District	P0294	96,242	11,628	5,063	10,901	322	(3,266)	-	-
Town of Chesterville	P0295	21,153	2,556	1,993	2,842	71	(718)	-	-
MADSEC	P0297	-	-	(11,063)	-	-	-	-	-
Boothbay Region Water District	P0298	836,243	101,037	(84,811)	(32,993)	2,796	(28,378)	-	-
South Berwick Sewer District	P0299	443,258	53,555	(5,596)	15,952	1,482	(15,042)	-	-
Mount Desert Water District	P0300	418,261	50,535	146	22,037	1,399	(14,194)	-	-
Coastal Counties Workforce, Inc.	P0301	535,655	64,719	8,562	32,774	1,791	(18,177)	-	-
Lincoln County Sheriffs	P0302	2,236,029	270,162	(61,226)	87,069	7,477	(75,880)	-	-
Town of Ogunquit	P0303	3,797,668	458,843	(52,035)	154,664	12,699	(128,874)	-	-
Lincoln & Sagadahoc Multicounty Jail Auth.	P0304	2,051,481	247,865	(65,678)	44,685	6,860	(69,617)	-	-
Veazie Fire and Police	P0305	496,324	59,967	(23,763)	(5,910)	1,660	(16,843)	-	-
Winterport Water and Sewer Districts	P0306	-	-	(7,199)	(8,337)	-	-	-	-
Topsham Sewer District	P0307	158,681	19,172	(288)	8,162	531	(5,385)	-	-
North Berwick Water District	P0308	259,786	31,388	4,261	13,433	869	(8,816)	-	-
Town of Windham	P0309	2,831,405	342,097	(81,241)	87,345	9,468	(96,084)	-	-
Biddeford Housing Authority	P0310	211,714	25,580	15,450	26,239	708	(7,185)	-	-
Greater August Utility District	P0311	2,947,312	356,101	(24,027)	118,487	9,856	(100,017)	-	-
Town of Grand Isle	P0312	108,917	13,160	(2,434)	5,824	364	(3,696)	-	-
Newport Water District	P0313	330,365	39,915	(1,179)	15,714	1,105	(11,211)	-	-
Town of Newport	P0314	1,039,931	125,647	(19,264)	31,862	3,477	(35,290)	-	-
Regional School Unit No. 1	P0315	757,597	91,535	(74,405)	(841)	2,533	(25,709)	-	-
Town of Monmouth	P0316	165,606	20,009	(4,651)	3,587	554	(5,620)	-	-
Cape Elizabeth Police	P0317	1,266,218	152,987	(36,775)	43,819	4,234	(42,969)	-	-
Thompson Free Library	P0318	110,182	13,312	1,870	5,197	368	(3,739)	-	-
Bowdoinham Water District	P0319	39,233	4,740	(211)	1,838	131	(1,331)	-	-
Regional School Unit No. 24	P0320	-	-	(65,107)	(81)	-	-	-	-
Regional School Unit No. 25	P0321	279,418	33,760	996	18,782	934	(9,482)	-	-
Regional School Unit No. 21	P0322	3,054,093	369,002	61,592	204,960	10,213	(103,641)	-	-
Regional School Unit No. 2	P0323	395,704	47,810	(7,089)	10,994	1,323	(13,428)	-	-
Regional School Unit No. 4	P0324	260,648	31,492	(35,689)	(14,230)	872	(8,845)	-	-
Regional School Unit No. 5	P0325	76,100	9,195	(5,431)	1,022	254	(2,582)	-	-
Regional School Unit No. 10	P0326	3,564,818	430,709	85,218	263,914	11,921	(120,972)	-	-
Regional School Unit No. 16	P0327	-	-	(7,809)	(4,043)	-	-	-	-
Regional School Unit No. 20	P0328	150,992	18,243	1,844	17,214	505	(5,124)	-	-
Regional School Unit No. 23	P0329	1,525,018	184,256	(178,394)	67,648	5,100	(51,751)	-	-
Regional School Unit No. 26	P0330	745,275	90,046	14,480	41,258	2,492	(25,291)	-	-
Regional School Unit No. 34	P0331	97,638	11,797	25	6,883	326	(3,313)	-	-
Regional School Unit No. 39	P0332	60,328	7,289	(619)	2,580	202	(2,047)	-	-

⁽¹⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

⁽³⁾ Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Fiscal Year Ended June 30, 2017

Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year
Ending June 30

Employer	Employer Code	Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30					
		Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Town of West Bath	P0333	277,332	33,508	15,138	25,230	927	(9,411)	-	-
Gorham Fire and Police	P0334	3,287,740	397,232	(226,674)	27,954	10,994	(111,569)	-	-
Washburn Water and Sewer District	P0335	48,195	5,823	1,108	3,529	161	(1,635)	-	-
Town of Poland	P0336	1,074,211	129,789	10,588	74,382	3,592	(36,453)	-	-
Winthrop Utilities District	P0337	401,783	48,544	5,231	19,403	1,344	(13,634)	-	-
Town of Holden	P0338	439,142	53,058	4,503	28,870	1,468	(14,902)	-	-
Town of Levant	P0339	247,119	29,857	1,392	13,318	826	(8,386)	-	-
Regional School Unit No. 73	P0340	914,922	110,543	(24,137)	26,274	3,059	(31,048)	-	-
Town of Trenton	P0341	-	-	-	-	-	-	-	-
Town of Union	P0342	299,207	36,151	3,106	20,430	1,001	(10,154)	-	-
Midcoast Council of Governments	P0343	142,671	17,238	(3,841)	(6,605)	477	(4,842)	-	-
Town of Buckfield	P0344	82,187	9,930	843	7,820	275	(2,789)	-	-
Cornville Regional Charter School	P0345	890,845	107,634	28,707	65,525	2,979	(30,231)	-	-
Maine Academy of Natural Sciences	P0346	1,090,163	131,716	53,170	93,479	3,645	(36,995)	-	-
Good Will Home Association	P0347	2,451,670	296,216	76,051	200,223	8,198	(83,197)	-	-
Baxter Academy of Technologies and Sciences	P0348	3,229,655	390,214	247,430	346,729	10,800	(109,598)	-	-
Wells Fire and Police	P0349	2,844,959	343,734	(207,141)	(49,887)	9,513	(96,544)	-	-
Augusta Housing Authority	P0351	348,864	42,151	17,179	11,335	1,167	(11,839)	-	-
Maine School of Science & Mathematics	P0352	739,886	89,395	68,921	62,506	2,474	(25,108)	-	-
Town of Hancock	P0353	-	-	(271)	(866)	-	-	-	-
Town of Dayton	P0355	-	-	(40)	(302)	-	-	-	-
Town of Waterboro	P0356	680,232	82,187	65,678	83,154	2,275	(23,084)	-	-
Maine Virtual Academy	P0357	1,035,586	125,122	114,398	171,277	3,463	(35,143)	-	-
Regional School Unit No. 71	P0358	304	37	(903)	(886)	1	(10)	-	-
Knox County Sheriff's Department	P0359	1,060,689	128,155	129,674	187,932	3,547	(35,994)	-	-
Town of Hartland	P0360	392,853	47,465	49,367	70,944	1,314	(13,331)	-	-
Town of Acton	P0361	262,603	31,728	38,720	53,144	878	(8,911)	-	-
Winslow Police	P0362	414,696	50,104	61,146	83,923	1,387	(14,073)	-	-
Boothbay Harbor Sewer District	P0363	230,969	27,906	34,056	46,742	772	(7,838)	-	-
Town of Wiscasset	P0417	1,002,506	121,125	33,453	79,662	3,352	(34,020)	-	-
City of Presque Isle ⁽¹⁾	P0004	-	-	-	-	-	-	-	-
Town of Cape Elizabeth ⁽²⁾	P0085	-	-	-	-	-	-	-	-
Town of Fort Kent ⁽²⁾	P0091	-	-	-	-	-	-	-	-
Community School District No. 903 ⁽²⁾	P0204	-	-	-	-	-	-	-	-
Western Maine Community Action ⁽²⁾	P0241	-	-	-	-	-	-	-	-
Total for All Employers⁽³⁾		\$ 821,456,578	\$ 99,250,226	\$ (8,038,776)	\$ 37,079,443	\$ 2,746,905	\$ (27,876,090)	\$ -	\$ -

⁽¹⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

⁽³⁾ Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
State Employee and Teacher Plan - State Employee Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2017

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
State of Maine	S00ME	\$ 141,007,746	94.637427%
Maine Dairy & Nutrition Council	S00150	49,092	0.032948%
Maine Potato Board	S00151	177,939	0.119424%
Northern New England Passenger Rail Authority	S00154	106,423	0.071426%
Maine Developmental Disabilities Council	S00155	59,718	0.040080%
MECDHH/Governor Baxter School for the Deaf	S00560	734,439	0.492919%
Maine Community College System	SMCCS	6,862,508	4.605776%
Total for All Employers		<u>\$ 148,997,865</u>	<u>100.000000%</u>

⁽¹⁾ The total pension liability and pension related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

⁽²⁾ The allocation basis is contributions revenue recognized by the Plan, adjusted for contributions for employer-specific liabilities and employer-paid member contributions.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - State Employee Portion⁽¹⁾
As of and for the Fiscal Year Ended June 30, 2017

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions					
			Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
State of Maine	S00ME	\$ 1,077,975,585	\$ 27,966,223	\$ 189,502,094	\$ 31,071,131	\$ 8,420,690	\$ 256,960,138	\$ -	\$ 201,653,631	\$ -	\$ -	\$ 201,653,631	\$ 138,901,388	\$ 743,150	\$ 7,201,788	\$ 146,846,326
Maine Dairy & Nutrition Council	S00150	375,297	9,736	65,976	10,818	753	87,283	-	70,205	-	14,908	85,113	48,358	(4,658)	(8,371)	35,329
Maine Potato Board	S00151	1,360,309	35,291	239,135	39,209	9,000	322,635	-	254,470	-	11,802	266,272	175,281	(16,882)	1,499	159,898
Northern NE Passenger Rail Authority	S00154	813,584	21,106	143,024	23,451	20,050	207,631	-	152,195	-	9,620	161,815	104,834	(10,097)	(2,925)	91,812
Maine Developmental Disabilities Council	S00155	456,535	11,845	80,257	13,159	75,864	181,125	-	85,403	-	-	85,403	58,826	(5,666)	51,826	104,986
MECDHH/Gov. Baxter School for the Deaf	S00560	5,614,635	145,663	987,022	161,834	224,022	1,518,541	-	1,050,313	-	6,326	1,056,639	723,468	(69,681)	125,820	779,607
Maine Community College System	S0999X	52,462,480	1,361,049	9,222,612	1,512,158	-	12,095,819	-	9,813,997	-	8,707,723	18,521,720	6,759,997	(636,166)	(7,369,637)	(1,245,806)
Total for All Employers ⁽³⁾		\$ 1,139,058,425	\$ 29,550,913	\$ 200,240,120	\$ 32,831,760	\$ 8,750,379	\$ 271,373,172	\$ -	\$ 213,080,214	\$ -	\$ 8,750,379	\$ 221,830,593	\$ 146,772,152	\$ -	\$ -	\$ 146,772,152

⁽¹⁾ The total pension liability and pension related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

⁽²⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽³⁾ Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - State Employee Portion(1)
As of and for the Fiscal Year Ended June 30, 2017

Sensitivity	Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30									
	Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
	State of Maine	S00ME	\$ 1,608,105,857	\$ 643,639,217	\$ 39,776,474	\$ 48,076,548	\$ 4,129,136	\$ (36,675,648)	\$ -	\$ -
	Maine Dairy & Nutrition Council	S00150	559,862	224,083	(1,237)	14,738	1,438	(12,769)	-	-
	Maine Potato Board	S00151	2,029,286	812,215	39,119	58,316	5,211	(46,281)	-	-
	Northern NE Passenger Rail Authority	S00154	1,213,691	485,776	25,433	44,948	3,116	(27,680)	-	-
	Maine Developmental Disabilities Council	S00155	681,051	272,588	59,732	49,774	1,749	(15,533)	-	-
	MECDHH/Gov. Baxter School for the Deaf	S00560	8,375,819	3,352,395	275,745	355,674	21,507	(191,025)	-	-
	Maine Community College System	S0999X	78,262,645	31,324,373	(5,782,389)	940,447	200,955	(1,784,916)	-	-
	Total for All Employers⁽³⁾		<u>\$ 1,699,228,211</u>	<u>\$ 680,110,647</u>	<u>\$ 34,392,876</u>	<u>\$ 49,540,443</u>	<u>\$ 4,363,112</u>	<u>\$ (38,753,852)</u>	<u>\$ -</u>	<u>\$ -</u>

⁽¹⁾ The total pension liability and pension related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

⁽²⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽³⁾ Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2017

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
State of Maine, Non-Employer Entity	S00ME	\$ 116,080,164	95.016790%
Isle Au Haut School Department	T0802	-	0.000000%
Monhegan Plantation School Department	T0804	-	0.000000%
CSD No. 13 Deer Isle - Stonington	T0913	9,195	0.007527%
CSD No. 17 Moosabec	T0917	1,028	0.000842%
CSD No. 18 Wells - Ogunquit	T0918	17,994	0.014729%
CSD No. 19 Five Town CSD	T0919	6,281	0.005141%
Erskine Academy	TAERS	-	0.000000%
Foxcroft Academy	TAFOX	-	0.000000%
Fryeburg Academy	TAFRY	-	0.000000%
George Stevens Academy	TAGEO	-	0.000000%
Gould Academy	TAGOU	-	0.000000%
Lee Academy	TALEE	-	0.000000%
Lincoln Academy	TALIN	-	0.000000%
Maine Central Institute	TAMCI	-	0.000000%
Thornton Academy	TATHO	-	0.000000%
Washington Academy	TAWAS	-	0.000000%
Acton School Department	TCACT	7,571	0.006197%
Andover School Department	TCAND	501	0.000410%
Athens School Department	TCATH	6,864	0.005618%
Auburn School Department	TCAUB	172,871	0.141502%
Augusta School Department	TCAUG	118,907	0.097330%
Bangor School Department	TCBAN	160,631	0.131484%
Biddeford School Department	TCBID	77,698	0.063599%
Brewer School Department	TCBRE	18,591	0.015218%
Brunswick School Department	TCBRU	38,866	0.031813%
Calais School Department	TCCAL	17,406	0.014248%
Caswell School Department	TCCAS	-	0.000000%
Cape Elizabeth School Department	TCCEL	17,389	0.014234%
Chebeague Island School Department	TCCHE	-	0.000000%
Cherryfield School Department	TCCHR	3,666	0.003001%
Dayton School Department	TCDAY	6,105	0.004997%
Easton School Department	TCEAS	-	0.000000%
Ellsworth School Department	TCELL	30,143	0.024673%
East Millinocket School Department	TCEML	10,111	0.008277%
Eustis School Department	TCEUS	2,739	0.002242%
Falmouth School Department	TCFAL	10,653	0.008720%

⁽¹⁾ The total pension liability and pension related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

⁽²⁾ The allocation basis used to distribute Net Pension Liability and related numbers is based on Unfunded Actuarial Liability contributions to the Plan.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2017

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
Fayette School Department	TCFAY	2,535	0.002075%
Glenburn School Department	TCGLE	6,933	0.005675%
Gorham School Department	TCGOR	41,590	0.034043%
Hancock School Department	TCHAN	6,212	0.005085%
Hermon School Department	TCHER	18,347	0.015018%
Islesboro School Department	TCISL	2,465	0.002018%
Kittery School Department	TCKIT	26,706	0.021860%
Lamoine School Department	TCLAM	6,695	0.005480%
Lewiston School Department	TCLEW	478,152	0.391389%
Lincolnton School Department	TCLIN	4,895	0.004006%
Lisbon School Department	TCLIS	39,930	0.032684%
Long Island School Department	TCLON	6	0.000005%
Madawaska School Department	TCMAD	18,785	0.015376%
Maine Education Association	TCMEA	600	0.000491%
Medway School Department	TCMED	3,765	0.003081%
Millinocket School Department	TCMIL	52,612	0.043065%
Maine School of Science and Mathematics	TCMSM	-	0.000000%
Northport School Department	TCNOR	2,714	0.002221%
Otis School Department	TCOTI	1,068	0.000874%
Portland School Department	TCPOR	313,846	0.256897%
Saco School Department	TCSAC	51,933	0.042510%
Sanford School Department	TCSAN	123,155	0.100808%
Scarborough School Department	TCSCA	46,493	0.038057%
South Portland School Department	TCSPO	129,099	0.105673%
Saint George Municipal School Unit	TCSTG	4,633	0.003792%
Veazie School Department	TCVEA	2,601	0.002129%
West Bath School Department	TCWBA	2,354	0.001927%
Westbrook School Department	TCWES	135,882	0.111225%
Winthrop School Department	TCWIN	19,780	0.016191%
Wiscasset School Department	TCWIS	19,062	0.015603%
Yarmouth School Department	TCYAR	9,483	0.007762%
York School Department	TCYOR	17,315	0.014173%
RSU No. 79 - Presque Isle	TD001	41,141	0.033676%
RSU No. 3 - Unity	TD003	68,052	0.055704%
MSAD 4 Guilford	TD004	20,157	0.016500%
RSU No. 6 - Bar Mills	TD006	41,593	0.034046%
MSAD 7 North Haven	TD007	3,618	0.002962%

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The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2017

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
MSAD 8 Vinalhaven	TD008	4,659	0.003814%
RSU No. 9 - Farmington	TD009	88,243	0.072231%
RSU No. 11 - Gardiner	TD011	123,707	0.101260%
MSAD 12 Jackman	TD012	8,306	0.006799%
MSAD 13 Bingham	TD013	12,068	0.009879%
RSU No. 15 - Gray	TD015	37,120	0.030385%
RSU No. 17 - South Paris	TD017	90,382	0.073982%
MSAD 20 Fort Fairfield	TD020	20,997	0.017187%
RSU No. 22 - Hampden	TD022	39,244	0.032123%
MSAD 23 Carmel	TD023	23,631	0.019343%
MSAD 24 Van Buren	TD024	12,294	0.010063%
MSAD 27 Fort Kent	TD027	47,574	0.038942%
MSAD 28 Camden	TD028	13,849	0.011336%
RSU No. 29 - Houlton	TD029	49,452	0.040479%
MSAD 32 Ashland	TD032	-	0.000000%
MSAD 33 Saint Agatha	TD033	6,654	0.005447%
RSU No. 35 - Eliot	TD035	16,492	0.013499%
MSAD 37 Harrington	TD037	45,855	0.037534%
RSU No. 40 - Waldoboro	TD040	68,383	0.055975%
MSAD 42 Mars Hill	TD042	6,809	0.005573%
RSU No. 44 - Bethel	TD044	60,269	0.049333%
MSAD 45 Washburn	TD045	11,612	0.009505%
RSU No. 49 - Fairfield	TD049	75,801	0.062046%
RSU No. 51 - Cumberland Center	TD051	34,140	0.027945%
RSU No. 52 - Turner	TD052	28,066	0.022973%
MSAD 53 Pittsfield	TD053	35,437	0.029006%
RSU No. 54 - Skowhegan	TD054	125,314	0.102575%
RSU No. 55 - Cornish	TD055	77,268	0.063247%
RSU No. 57 - Waterboro	TD057	39,093	0.031999%
MSAD 58 Kingfield	TD058	19,082	0.015619%
MSAD 59 Madison	TD059	32,798	0.026846%
RSU No. 60 - North Berwick	TD060	64,099	0.052468%
RSU No. 61 - Bridgton	TD061	90,443	0.074031%
RSU No. 64 - East Corinth	TD064	29,690	0.024302%
MSAD 65 Matinicus	TD065	-	0.000000%
RSU No. 67 - Lincoln	TD067	27,812	0.022766%
MSAD 68 Dover-Foxcroft	TD068	35,871	0.029362%

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The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2017

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
RSU No. 72 - Fryeburg	TD072	17,454	0.014287%
MSAD 74 North Anson	TD074	34,030	0.027855%
RSU No. 75 - Topsham	TD075	85,347	0.069861%
Pleasant Point School	TIE001	44,364	0.036314%
Indian Township	TIE002	22,098	0.018088%
Indian Island	TIE003	25,388	0.020781%
Maine Indian Education	TIE004	8,543	0.006993%
Region No. 2 Southern Aroostook County	TR002	-	0.000000%
Region No. 3 Northern Penobscot County	TR003	-	0.000000%
Region No. 4 United Technologies Center	TR004	8,729	0.007145%
Region No. 7 Waldo County	TR007	1,099	0.000900%
Region No. 8 Mid-Coast School of Technology	TR008	150	0.000123%
Region No. 9 School of Applied Technology	TR009	401	0.000328%
Region No. 10 Cumberland Sagadahoc County	TR010	-	0.000000%
Region No. 11 Oxford Hill Technical School	TR011	104	0.000085%
Regional School Unit No. 1	TS001	52,106	0.042651%
Regional School Unit No. 2	TS002	44,572	0.036484%
Regional School Unit No. 4	TS004	39,300	0.032168%
Regional School Unit No. 5	TS005	11,727	0.009599%
Regional School Unit No. 10	TS010	138,674	0.113510%
Regional School Unit No. 12	TS012	71,190	0.058272%
Regional School Unit No. 13	TS013	73,584	0.060232%
Regional School Unit No. 14	TS014	72,129	0.059041%
Regional School Unit No. 16	TS016	58,127	0.047580%
Regional School Unit No. 18	TS018	50,351	0.041214%
Regional School Unit No. 19	TS019	111,650	0.091390%
Regional School Unit No. 20	TS020	29,056	0.023784%
Regional School Unit No. 21	TS021	58,136	0.047587%
Regional School Unit No. 23	TS023	40,249	0.032945%
Regional School Unit No. 24	TS024	62,772	0.051382%
Regional School Unit No. 25	TS025	30,982	0.025361%
Regional School Unit No. 26	TS026	8,178	0.006694%
Regional School Unit No. 34	TS034	29,857	0.024439%
Regional School Unit No. 38	TS038	43,185	0.035349%
Regional School Unit No. 39	TS039	50,565	0.041390%
Regional School Unit No. 50	TS050	39,837	0.032608%
Regional School Unit No. 71	TS071	61,466	0.050313%

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Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2017

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
Regional School Unit No. 73	TS073	58,837	0.048160%
Regional School Unit No. 78	TS078	7,615	0.006234%
School Agent - Carrabassett	TSA001	-	0.000000%
School Agent - Coplin Plantation	TSA002	-	0.000000%
School Agent - Pleasant Ridge Plantation	TSA003	-	0.000000%
AOS No. 43 Central Office	TT043	-	0.000000%
AOS No. 43 Howland	TT0431	21,296	0.017431%
AOS No. 43 Milo	TT0432	28,152	0.023044%
AOS No. 47 Central Office	TT047	-	0.000000%
AOS No. 47 Orrington	TT0471	-	0.000000%
AOS No. 47 Dedham	TT0472	2,594	0.002123%
AOS No. 48 Central Office	TT048	-	0.000000%
Regional School Unit No. 70	TT0481	34,745	0.028441%
Regional School Unit No. 84	TT0482	14,805	0.012119%
AOS No. 66 East Millinocket	TT0661	-	0.000000%
AOS No. 66 Medway	TT0662	-	0.000000%
AOS No. 77 Central Office	TT077	-	0.000000%
AOS No. 77 Lubec	TT0771	10,370	0.008488%
AOS No. 77 Charlotte	TT0772	2,269	0.001857%
AOS No. 77 Eastport	TT0773	9,150	0.007489%
AOS No. 77 Pembroke	TT0774	7,201	0.005895%
AOS No. 77 Perry	TT0775	3,363	0.002753%
AOS No. 77 Alexander	TT0776	4,709	0.003854%
AOS No. 77 Calais	TT0777	-	0.000000%
AOS No. 77 Robbinston	TT0778	-	0.000000%
AOS No. 81 Central Office	TT081	-	0.000000%
AOS No. 81 Holden	TT0811	17,395	0.014239%
AOS No. 81 Airline	TT0812	1,282	0.001049%
AOS No. 90 Central Office	TT090	-	0.000000%
AOS No. 90 Lee	TT0901	4,712	0.003857%
AOS No. 90 East Range	TT0902	1,812	0.001483%
AOS No. 90 Baileyville	TT0903	11,719	0.009593%
AOS No. 90 Princeton	TT0904	10,256	0.008395%
AOS No. 91 Central Office	TT091	187	0.000153%
AOS No. 91 Mount Desert Island High School	TT0911	9,677	0.007921%
AOS No. 91 Bar Harbor	TT0912	8,678	0.007103%
AOS No. 91 Cranberry Isle	TT0913	801	0.000656%

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Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2017

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
AOS No. 91 Frenchboro	TT0914	308	0.000252%
AOS No. 91 Mt Desert	TT0915	4,291	0.003513%
AOS No. 91 Southwest Harbor	TT0916	4,562	0.003735%
AOS No. 91 Tremont	TT0917	5,681	0.004650%
AOS No. 91 Swans Island	TT0918	2,701	0.002211%
AOS No. 91 Trenton	TT0919	5,648	0.004623%
AOS No. 92 Central Office	TT092	-	0.000000%
AOS No. 92 Waterville	TT0921	78,688	0.064410%
AOS No. 92 Vassalboro	TT0922	17,473	0.014303%
AOS No. 92 Winslow	TT0923	47,072	0.038530%
AOS No. 93 Central Office	TT093	6,778	0.005548%
AOS No. 93 Great Salt Bay	TT0931	10,984	0.008991%
AOS No. 93 Nobleboro	TT0932	4,332	0.003546%
AOS No. 93 Bristol	TT0933	3,324	0.002721%
AOS No. 93 South Bristol	TT0934	743	0.000608%
AOS No. 93 Jefferson	TT0935	12,205	0.009990%
AOS No. 94 Central Office	TT094	-	0.000000%
AOS No. 94	TT0941	52,167	0.042701%
AOS No. 94 Harmony	TT0942	6,261	0.005125%
AOS No. 95 Central Office	TT095	-	0.000000%
AOS No. 95 Fort Kent	TT0951	-	0.000000%
AOS No. 95 St. John Valley	TT0952	-	0.000000%
AOS No. 96 Central Office	TT096	-	0.000000%
AOS No. 96 East Machias	TT096A	8,245	0.006749%
AOS No. 96 Jonesboro	TT096B	1,639	0.001342%
AOS No. 96 Machias	TT096C	21,749	0.017802%
AOS No. 96 Marshfield	TT096D	-	0.000000%
AOS No. 96 Northfield	TT096E	-	0.000000%
AOS No. 96 Rogue Bluffs	TT096F	-	0.000000%
AOS No. 96 Wesley	TT096G	642	0.000525%
AOS No. 96 Whitneyville	TT096H	-	0.000000%
AOS No. 96 Cutler	TT096I	1,612	0.001319%
AOS No. 96 Machiasport	TT096J	4,555	0.003728%
AOS No. 96 Whiting	TT096K	1,876	0.001536%
AOS No. 97 Central Office	TT097	-	0.000000%
AOS No. 97 Fayette	TT0971	-	0.000000%
AOS No. 97 Winthrop	TT0972	-	0.000000%

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Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2017

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
AOS No. 98 Central Office	TT098	-	0.000000%
AOS No. 98 Boothbay Harbor	TT0981	14,196	0.011620%
AOS No. 98 Edgecomb	TT0982	2,782	0.002277%
AOS No. 98 Southport	TT0983	1,330	0.001089%
AOS No. 98 Georgetown	TT0984	1,396	0.001143%
Union 60 Greenville	TU0601	4,648	0.003805%
Union 69 Appleton	TU0691	3,581	0.002931%
Union 69 Hope	TU0692	1,902	0.001557%
Union 76 Brooklin	TU0761	2,195	0.001797%
Union 76 Sedgewick	TU0762	6,618	0.005417%
Greenbush School Department	TU0903	6,194	0.005070%
Milford School Department	TU0905	16,461	0.013474%
Union 93 Surry	TU0924	1,415	0.001159%
Union 93 Blue Hill	TU0931	171	0.000140%
Union 93 Brooksville	TU0932	631	0.000517%
Union 93 Castine	TU0933	1,855	0.001519%
Union 93 Penobscot	TU0934	1,064	0.000871%
Union 102 Machias	TU1022	-	0.000000%
Union 103 Beals	TU1031	3,722	0.003047%
Union 103 Jonesport	TU1032	7,714	0.006314%
Union 106 Calais	TU1062	-	0.000000%
Vanceboro School Department	TU1081	-	0.000000%
Union 122 New Sweden	TU1221	2,625	0.002149%
Union 122 Westmanland	TU1223	-	0.000000%
Union 122 Woodland	TU1224	4,895	0.004006%
Total for All Employers and Non-Employer Entity		<u>\$ 122,168,055</u>	<u>100.000000%</u>

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Maine Public Employees Retirement System
 Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾
 As of and for the Fiscal Year Ended June 30, 2017

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions							
			Expected and Actual Experience	Difference Between Actual and Expected Experience	Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Expected and Actual Experience	Difference Between Actual and Expected Experience	Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocated Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employees	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
State of Maine	S00ME	\$ 1,380,153,262	\$ 58,045,464	\$ 385,050,882	\$ -	\$ 137,790	\$ 443,234,136	\$ -	\$ 405,349,078	\$ 21,555,729	\$ 154,583	\$ 427,059,390	\$ 142,985,659	\$ (38,666,741)	(153,191)	\$ 104,165,727		
Isle Au Haut School Department	T0802	-	-	-	-	-	-	-	-	-	-	-	-	2,138	(167)	1,971		
Monhegan Plantation School Department	T0804	-	-	-	-	-	-	-	-	-	-	-	-	1,237	-	1,237		
CSD No. 13 Deer Isle - Stonington	T0913	109,332	4,598	30,502	-	-	35,100	-	32,110	1,707	5,706	39,523	11,327	91,022	(17,539)	84,810		
CSD No. 17 Moosabec	T0917	12,216	513	3,408	-	-	7,928	-	3,588	191	5	1,266	3,784	16,837	(983)	17,120		
CSD No. 18 Wells - Ogunquit	T0918	213,944	8,998	59,688	-	-	37,025	-	62,835	3,342	1,945	68,122	22,165	384,994	(9,271)	397,888		
CSD No. 19 Five Town CSD	T0919	74,675	3,141	20,834	-	-	-	-	23,975	1,167	35,270	58,369	7,736	177,093	(15,227)	169,602		
Erskine Academy	TAERS	-	-	-	-	-	-	-	-	-	-	-	-	107,829	-	107,829		
Foxcroft Academy	TAF0X	-	-	-	-	-	-	-	-	-	-	-	-	80,289	-	80,289		
Fryeburg Academy	TAFRY	-	-	-	-	-	-	-	-	-	-	-	-	133,756	-	133,756		
George Stevens Academy	TAGEO	-	-	-	-	-	-	-	-	-	-	-	-	65,800	-	65,800		
Gould Academy	TAGOU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Lee Academy	TALEE	-	-	-	-	-	-	-	-	-	-	-	-	39,970	-	39,970		
Lincoln Academy	TALIN	-	-	-	-	-	-	-	-	-	-	-	-	125,364	-	125,364		
Maine Central Institute	TAMCI	-	-	-	-	-	-	-	-	-	-	-	-	98,871	-	98,871		
Thornton Academy	TATHO	-	-	-	-	-	-	-	-	-	-	-	-	297,183	-	297,183		
Washington Academy	TAWAS	-	-	-	-	-	-	-	-	-	-	-	-	74,874	-	74,874		
Acton School Department	TCACT	90,014	3,785	25,113	-	-	8,882	37,780	-	26,438	1,406	17,107	44,951	9,326	57,670	(11,010)	55,986	
Andover School Department	TCAND	5,955	250	1,662	-	-	5,884	7,796	-	1,749	93	8,362	10,204	616	5,762	1,703	8,081	
Athens School Department	TCATH	81,603	3,431	22,767	-	-	4,857	31,055	-	23,967	1,274	3,670	28,911	8,454	23,095	3,745	35,294	
Auburn School Department	TCAUB	2,055,382	86,443	573,434	-	-	147,629	807,506	-	603,662	32,101	-	635,763	212,940	675,122	176,132	1,064,194	
Augusta School Department	TCAUG	1,413,768	59,460	394,429	-	-	-	453,889	-	415,222	22,080	86,501	523,803	146,467	434,949	(51,610)	529,806	
Bangor School Department	TCBAN	1,909,853	80,323	532,833	-	-	158,686	771,842	-	560,921	29,829	-	590,750	197,863	819,886	179,809	1,197,558	
Biddeford School Department	TCBID	923,799	38,853	257,731	-	-	56,301	352,885	-	271,318	14,428	312,864	598,610	95,707	526,290	(133,127)	488,870	
Brewer School Department	TCBRE	221,407	9,297	61,670	-	-	53,797	124,764	-	64,921	3,453	19,557	87,931	22,900	301,960	(4,617)	320,243	
Brunswick School Department	TCBRU	462,110	19,435	128,925	-	-	25,190	173,550	-	135,721	7,218	118,620	261,559	47,875	588,144	(38,552)	597,067	
Calais School Department	TCAL	206,957	8,704	57,740	-	-	5,837	72,281	-	60,783	3,233	7,406	71,422	21,442	96,082	(9,938)	107,586	
Caswell School Department	TCAS	-	-	-	-	-	4,228	-	-	-	-	8,854	-	-	4,502	(876)	-	
Cape Elizabeth School Department	TCCEL	206,754	8,695	57,683	-	-	32,516	98,894	-	60,724	3,229	-	63,953	21,421	428,311	53,311	503,043	
Chebeague Island School Department	TCCHI	-	-	-	-	-	-	-	-	-	-	-	-	-	4,892	-	4,892	
Cherryfield School Department	TCCHR	43,591	1,833	12,162	-	-	2,283	16,278	-	12,803	681	1,111	14,595	4,517	15,358	8,459	28,334	
Dayton School Department	TCDAY	72,583	3,052	20,250	-	-	18,757	42,059	-	21,318	1,133	-	22,451	7,519	29,991	24,039	61,549	
Easton School Department	TCEAS	-	-	-	-	-	-	-	-	-	-	-	-	-	53,688	(1,346)	52,342	
Ellsworth School Department	TCCELL	358,384	15,073	99,986	-	-	82,230	197,289	-	105,256	5,598	72,373	183,227	37,130	261,212	116,183	414,525	
East Millinocket School Department	TCCEML	120,212	5,056	33,538	-	-	2,379	40,973	-	35,306	1,877	1,342	38,525	12,454	44,418	40,355	97,227	
Eustis School Department	TCBUS	32,566	1,370	9,086	-	-	-	10,456	-	9,565	508	9,746	19,819	3,373	25,360	5,991	34,724	
Falmouth School Department	TCFAL	126,661	5,326	35,337	-	-	34,738	75,401	-	37,201	1,978	10,136	49,315	13,122	608,254	23,251	644,627	
Fayette School Department	TCFAY	30,140	1,268	8,409	-	-	1,419	11,096	-	8,552	470	6,714	16,036	3,122	13,621	10,551	27,294	
Glenburn School Department	TCGLE	82,431	3,467	22,998	-	-	-	26,465	-	24,210	1,288	3,514	29,012	8,539	94,820	(429)	102,930	
Gorham School Department	TCGOR	494,487	20,796	137,958	-	-	5,907	164,661	-	145,231	7,723	10,785	163,739	51,229	595,829	(37,331)	609,527	
Hancock School Department	TCHAN	73,861	3,106	20,607	-	-	5,722	29,435	-	21,693	1,153	-	22,846	7,652	46,477	24,596	78,725	
Hernon School Department	TCHER	218,142	9,174	60,860	-	-	-	70,034	-	64,067	3,407	4,566	72,040	22,599	204,967	(13,820)	213,746	
Islesboro School Department	TCISL	29,312	1,232	8,178	-	-	1,763	11,173	-	8,610	458	1	9,069	3,036	32,699	(428)	35,307	
Kittery School Department	TKKIT	317,524	13,355	88,587	-	-	42,491	144,433	-	93,257	4,959	1,586	99,802	32,896	265,409	13,636	311,941	
Lamoine School Department	TCLAM	79,599	3,348	22,208	-	-	35,733	61,289	-	23,377	1,243	37	24,657	8,246	29,765	26,572	64,583	
Lewiston School Department	TCLW	5,685,067	239,098	1,586,085	-	-	1,687,443	3,512,626	-	1,669,696	88,792	803,399	2,561,887	588,981	1,136,739	409,178	2,134,898	
Lincolnville School Department	TCCLN	58,203	2,447	16,238	-	-	1,859	20,544	-	17,094	909	12,310	30,313	6,030	53,745	(1,018)	58,755	
Lisbon School Department	TCCLS	474,747	19,966	132,451	-	-	47,223	199,640	-	139,432	7,415	63,877	210,724	49,185	243,660	(960)	291,885	
Long Island School Department	TCCLON	73	3	20	-	-	-	23	-	22	1	5,186	5,209	8	4,944	(828)	4,124	
Madawaska School Department	TCMAD	223,342	9,392	62,310	-	-	10,601	82,303	-	65,596	3,488	11,639	80,723	23,138	97,198	(3,372)	116,964	
Maine Education Association	TCMEA	7,132	300	1,990	-	-	1,019	3,309	-	2,095	112	54,000	56,207	739	32	(25,265)	(24,494)	
Medway School Department	TCMED	44,767	1,882	12,490	-	-	19,639	34,011	-	13,148	699	46,238	60,085	4,638	24,276	14,192	43,106	
Millinocket School Department	TCMIL	625,535	26,308	174,519	-	-	124,719	325,546	-	183,718	9,770	-	193,488	64,806	67,339	120,169	252,314	
Maine School of Science and Mathematics	TCMSM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Northport School Department	TCNOR	32,275	1,357	9,004	-	-	16,767	27,128	-	9,479	504	1	9,984	3,344	23,157	10,526	37,027	
Otis School Department	TCOTI	12,695	535	3,542	-	-	867	4,944	-	3,728	199	8,901	12,828	1,315	16,797	(6,538)	11,574	
Portland School Department	TCPOR	3,731,522	156,938	1,041,063	-	-	-	1,198,001	-	1,095,943	58,280	592,531	1,746,754	386,590	1,739,490	(68,573)	1,467,507	
Saco School Department	TCASC	617,459	25,969	172,266	-	-	63,200	261,435	-	181,347	9,643	-	190,990	63,970	446,854	206,649	717,473	
Sanford School Department	TCASN	1,464,273	61,584	408,519	-	-	100,620	570,723	-	430,055	22,869	254,105	770,029	151,701	630,521	(69,469)	712,753	
Scarborough School Department	TCSCA	552,792	23,249	154,224	-	-	26,241	203,714	-	162,354	8,633	30,246	201,233	57,270	777,649	15,856	850,775	
South Portland School Department	TCSPD	1,534,939	64,555	428,235	-	-	97,405	590,195	-	450,809	23,973	-	474,782	159,022	795,519	180,059	1,134,600	
Saint George Municipal School Unit	TCSTG	55,080	2,317	15,567	-	-	22,751	40,435	-	16,176	861	11,027	28,064	5,706	47,648	17,239	70,593	
Seaside School Department	TCSEA	30,924	1,300	8,627	-	-	4,881	14,808	-	9,982	483	-	9,565	3,203	38,843	2,136	44,182	
West Bath School Department	TCWBA	27,990	1,177	7,809	-	-	49,251	58,237	-	8,221	437	84,518	93,176	2,900	32,882	6,993	42,775	
Westbrook School Department	TCWES	1,615,583	67,947	450,734	-	-	123,226	641,907	-	474,495	25,233	1,641	501,369	167,376	575,698	118,447	861,521	

⁽¹⁾ The total pension liability and pension related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾
As of and for the Fiscal Year Ended June 30, 2017

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
			Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
Winthrop School Department	TCWIN	235,180	9,891	65,613	-	70,200	145,704	-	69,073	3,673	222	72,968	24,365	187,349	78,756	290,470	
Wiscasset School Department	TCWIS	226,639	9,531	63,231	-	66,465	139,227	-	66,563	3,539	117,471	187,573	23,480	146,003	73,074	242,557	
Yarmouth School Department	TCYAR	112,746	4,742	31,455	-	12,072	48,269	-	33,113	1,761	7,165	42,039	11,681	50,921	10,913	524,515	
York School Department	TCYOR	205,868	8,658	57,436	-	2,388	68,482	-	60,463	3,216	-	63,679	21,329	512,603	(44,176)	489,756	
RSU No. 79 - MSAD 1 Presque Isle	TD001	489,156	20,573	136,471	-	-	157,044	-	143,664	7,640	33,698	185,002	50,676	304,929	2,237	357,842	
RSU No. 3 - MSAD 3 Unity	TD003	809,121	34,029	225,738	-	18,818	278,585	-	237,637	12,637	83,602	333,876	83,827	228,604	(56,118)	256,313	
MSAD 4 Guilford	TD004	239,654	10,079	66,861	-	5,782	82,722	-	70,386	3,743	61,839	135,968	24,829	102,988	(29,462)	98,355	
RSU No. 6 - MSAD 6 Bar Mills	TD006	494,530	20,798	137,970	-	-	158,768	-	145,242	7,724	50,550	203,516	51,234	706,742	(35,983)	721,993	
MSAD 7 North Haven	TD007	43,010	1,809	11,999	-	28,589	42,397	-	12,633	671	-	13,304	4,456	32,032	14,294	50,782	
MSAD 8 Vinalhaven	TD008	55,400	2,329	15,456	-	5,395	23,180	-	16,271	866	5,310	22,447	5,740	48,367	15,036	69,143	
RSU No. 9 - MSAD 9 Farmington	TD009	1,049,181	44,125	292,713	-	-	336,838	-	308,143	16,387	139,890	464,420	108,696	443,608	(100,628)	451,676	
RSU No. 11 - MSAD 11 Gardiner	TD011	1,470,838	61,859	410,351	-	594,565	1,066,775	-	431,984	22,972	72,833	527,789	152,580	393,727	294,514	840,621	
MSAD 12 Jackman	TD012	98,738	4,153	27,552	-	20,315	52,020	-	29,005	1,543	-	30,548	10,232	37,107	11,639	58,978	
MSAD 13 Bingham	TD013	143,482	6,035	40,030	-	6,216	52,281	-	42,141	2,241	12,638	57,020	14,866	47,633	(404)	62,095	
RSU No. 15 - MSAD 15 Gray	TD015	441,339	18,561	123,129	-	378	142,068	-	129,621	6,893	66,899	203,413	45,723	409,996	(86,546)	369,173	
RSU No. 17 - MSAD 17 South Paris	TD017	1,074,615	45,195	299,809	-	149,659	494,663	-	315,613	16,783	49,375	381,771	111,332	554,370	117,898	783,600	
MSAD 20 Fort Fairfield	TD020	249,647	10,499	69,650	-	67,360	147,509	-	73,322	3,899	-	77,221	25,863	89,803	29,386	145,052	
RSU No. 22 - MSAD 22 Hampden	TD022	466,598	19,623	130,177	-	20,663	170,463	-	137,039	7,288	38,137	182,464	48,341	446,347	29,739	524,427	
MSAD 23 Carmel	TD023	280,964	11,817	78,386	-	2,559	92,762	-	82,519	4,388	14,009	100,916	29,108	95,478	(4,615)	119,971	
MSAD 24 Van Buren	TD024	146,169	6,147	40,780	-	52,793	99,720	-	42,929	2,283	23,747	68,959	15,143	58,409	(15,310)	58,242	
MSAD 27 Fort Kent	TD027	565,632	23,789	157,806	-	26,928	208,523	-	166,126	8,834	945	175,905	58,600	155,271	190,397	404,268	
MSAD 28 Camden	TD028	164,660	6,925	45,938	-	14,220	67,083	-	48,360	2,571	37,103	88,034	17,059	195,186	(13,581)	198,664	
RSU No. 29 - MSAD 29 Houlton	TD029	587,972	24,728	164,039	-	23,679	212,446	-	172,687	9,183	-	181,870	60,915	207,889	18,452	287,256	
MSAD 32 Ashland	TD032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53,693	
MSAD 33 Saint Agatha	TD033	79,120	3,327	22,073	-	8,514	33,914	-	23,237	1,235	-	24,472	8,197	51,326	257	59,780	
RSU No. 35 - MSAD 35 Eliot	TD035	196,078	8,246	54,704	-	21,886	84,836	-	57,588	3,063	26,039	86,690	20,313	506,540	9,446	536,299	
MSAD 37 Harrington	TD037	545,195	22,929	152,105	-	100,062	275,096	-	160,123	8,515	11,837	180,475	56,483	118,075	94,949	269,507	
RSU No. 40 - MSAD 40 Waldoboro	TD040	813,057	34,196	226,836	-	10,158	271,190	-	238,794	12,698	52,678	304,170	84,233	373,282	50,160	401,365	
MSAD 42 Mars Hill	TD042	80,950	3,404	22,584	-	1	25,989	-	23,775	1,265	29,236	54,276	8,387	78,089	(21,688)	64,788	
RSU No. 44 - MSAD 44 Bethel	TD044	716,580	34,138	199,919	-	91,587	321,644	-	210,458	11,192	-	221,650	74,238	144,759	144,950	363,947	
MSAD 45 Washburn	TD045	138,064	5,807	38,519	-	5,465	49,791	-	40,548	2,157	106	42,811	14,304	61,952	8,492	84,748	
RSU No. 49 - MSAD 49 Fairfield	TD049	901,255	37,904	251,442	-	29,360	318,706	-	264,698	14,076	15,158	293,932	93,371	377,447	2,026	472,844	
RSU No. 51 - MSAD 51 Cumberland Center	TD051	405,911	17,072	113,246	-	37,677	167,995	-	119,216	6,339	42,491	168,046	42,053	60,634	3,722	647,409	
RSU No. 52 - MSAD 52 Turner	TD052	333,691	14,034	93,096	-	15,399	122,529	-	98,005	5,211	156	103,372	34,571	401,338	13,164	449,073	
MSAD 53 Pittsford	TD053	421,337	17,721	117,549	-	37,837	173,107	-	123,745	6,580	47,859	178,184	43,651	123,767	(20,568)	146,850	
RSU No. 54 - MSAD 54 Skowhegan	TD054	1,489,939	62,663	415,680	-	8,000	486,343	-	437,594	23,271	5,445	466,310	154,359	509,207	(21,954)	641,612	
RSU No. 55 - MSAD 55 Cornish	TD055	918,686	38,637	256,306	-	8,236	303,179	-	269,816	14,349	114,902	399,067	95,177	186,269	(30,823)	250,623	
RSU No. 57 - MSAD 57 Waterboro	TD057	464,797	19,548	129,674	-	-	149,222	-	136,510	7,260	37,674	181,444	48,153	570,870	(23,463)	595,560	
MSAD 58 Kingfield	TD058	226,672	9,542	63,295	-	1	72,838	-	66,632	3,544	29,761	99,937	23,504	151,496	(8,727)	166,273	
MSAD 59 Madison	TD059	389,962	16,401	108,796	-	28,029	153,226	-	114,532	6,090	-	120,622	40,400	136,701	2,374	179,475	
RSU No. 60 - MSAD 60 North Berwick	TD060	762,117	32,053	212,624	-	1,863	246,540	-	223,832	11,903	113,993	349,728	78,956	632,869	12,453	724,278	
RSU No. 61 - MSAD 61 Bridgton	TD061	1,075,342	45,226	300,011	-	119,675	464,912	-	315,827	16,795	-	332,622	111,407	443,189	71,426	626,022	
RSU No. 64 - MSAD 64 East Corinth	TD064	353,010	14,847	98,486	-	32,485	145,818	-	103,679	5,514	125,977	235,170	36,573	175,566	(58,152)	154,077	
MSAD 65 Matineus	TD065	-	-	-	-	-	-	-	-	-	-	-	-	-	977	-	
RSU No. 67 - MSAD 67 Lincoln	TD067	330,670	13,907	92,254	-	45,001	151,162	-	97,118	5,164	13,520	115,802	34,258	167,317	56,048	257,623	
MSAD 68 Dover-Foxcroft	TD068	426,494	17,937	118,988	-	23,908	160,833	-	125,261	6,661	-	131,922	44,185	101,395	(1,208)	144,372	
RSU No. 72 - MSAD 72 Fryeburg	TD072	207,524	8,727	57,898	-	16,031	82,656	-	60,949	3,241	-	64,190	21,499	168,447	(28,504)	161,442	
MSAD 74 North Anson	TD074	404,604	17,016	112,881	-	-	129,897	-	118,832	6,319	68,067	193,218	41,917	137,693	(15,904)	163,706	
RSU No. 75 - MSAD 75 Topsham	TD075	1,014,742	42,678	283,104	-	39,054	364,836	-	298,028	15,848	-	313,876	105,129	589,059	29,279	723,467	
Pleasant Point School	TI001	527,474	22,183	147,161	-	47,049	216,933	-	154,918	8,239	-	163,157	54,647	31,869	27,176	113,692	
Indian Township	TI002	262,735	11,050	73,301	-	-	84,351	-	77,165	4,104	147,749	229,018	27,220	45,441	(85,961)	(13,300)	
Indian Island	TI003	301,852	12,695	84,214	-	29,881	126,790	-	86,654	4,715	17,581	110,950	31,273	45,255	40,982	117,510	
Maine Indian Education	TI004	101,576	4,271	28,339	-	2,915	35,525	-	29,833	1,587	-	31,420	10,524	6,946	1,890	19,360	
Region No. 2 Southern Aroostook County	TR002	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	
Region No. 3 Northern Penobscot County	TR003	-	-	-	-	-	-	-	-	-	-	-	-	-	484	-	
Region No. 4 United Technologies Center	TR004	103,784	4,364	28,954	-	-	33,318	-	30,481	1,621	1,041	33,143	10,752	473	(1,659)	9,566	
Region No. 7 Waldo County	TR007	13,073	550	3,647	-	5,001	9,198	-	6,839	204	8,901	12,944	1,355	60	4,570	5,985	
Mid-Coast School of Technology - Region 8	TR008	1,787	75	499	-	488	1,062	-	525	28	1,275	1,828	185	109	(4,105)	(3,811)	
Region No. 9 School of Applied Technology	TR009	4,764	200	1,329	-	10,147	11,676	-	11,399	75	12,884	14,358	494	(113)	(3,168)	(2,787)	
Region No. 10 Cumberland Sagadahoc County	TR010	-	-	-	-	-	-	-	-	-	-	8,535	8,535	-	(186)	(10,689)	
Oxford Hill Technical School 11	TR011	1,235	51	345	-	821	1,217	-	362	20	-	382	129	6	(676)	(541)	
Regional School Unit No. 1	TS001	619,521	26,055	172,841	-	-	198,896	-	181,952	9,676	25,967	217,595	64,184	459,520	5,871	529,575	
Regional School Unit No. 2	TS002	529,943	22,287	147,850	-	1,969	172,106	-	155,643	8,277	10,652	174,572	54,903	422,542	(90,663)	386,782	
Regional School Unit No. 4	TS004	467,266	19,651	130,363	-	41,924	191,938	-	137,236	7,298	22,437	166,971	48,409	263,913	26,774	339,096	
Regional School Unit No. 5	TS005	139,429	5,864	38,899	-	14,617	59,380	-	40,951	2,177	6,954	50,082	14,446	472,705	(7,260)	479,891	

⁽¹⁾ The total pension liability and pension related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

⁽²⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽³⁾ Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾
As of and for the Fiscal Year Ended June 30, 2017

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
			Expected and Actual Experience	Difference Between Actual and Expected Experience	Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Actual and Expected Experience	Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Regional School Unit No. 10	TS010	1,648,788	69,343	459,998	-	61,484	590,825	-	484,247	25,752	-	509,999	170,816	556,719	(7,577)	719,958	
Regional School Unit No. 12	TS012	846,422	35,598	236,144	-	-	271,742	-	248,592	13,219	259,577	521,388	87,690	205,779	(162,343)	131,126	
Regional School Unit No. 13	TS013	874,892	36,795	244,087	-	13,035	293,917	-	256,954	13,665	11,547	282,166	90,640	392,699	(39,728)	443,611	
Regional School Unit No. 14	TS014	857,592	36,068	239,260	-	105,151	380,479	-	251,874	13,394	19,897	285,165	88,848	659,261	23,977	772,086	
Regional School Unit No. 16	TS016	691,117	29,067	192,816	-	39,141	261,024	-	202,980	10,794	3,441	217,215	71,601	316,432	49,638	437,671	
Regional School Unit No. 18	TS018	598,663	25,178	167,022	-	52,811	245,011	-	175,826	9,350	82,299	267,475	62,022	499,931	(13,089)	548,864	
Regional School Unit No. 19	TS019	1,327,487	55,830	370,358	-	120,771	546,959	-	389,881	20,733	144,350	554,964	137,530	365,418	47,958	550,906	
Regional School Unit No. 20	TS020	345,471	14,529	96,384	-	-	110,913	-	101,464	5,395	326,710	433,569	35,791	140,081	(367,722)	(191,850)	
Regional School Unit No. 21	TS021	691,218	29,071	192,844	-	21,950	243,865	-	203,010	10,795	219,627	71,611	592,340	17,338	681,289		
Regional School Unit No. 23	TS023	478,553	20,127	133,513	-	103,317	256,957	-	140,551	7,474	74,622	222,647	49,579	231,900	27,712	309,191	
Regional School Unit No. 24	TS024	746,342	31,389	208,223	-	53,268	292,880	-	219,200	11,656	181,048	411,904	77,322	192,547	(268,317)	1,552	
Regional School Unit No. 25	TS025	368,363	15,493	102,770	-	7,566	125,829	-	108,187	5,753	40,251	154,191	38,163	205,607	(32,253)	211,317	
Regional School Unit No. 26	TS026	97,233	4,089	27,127	-	6,087	37,303	-	28,557	1,518	16,182	46,257	10,074	214,093	2,975	227,142	
Regional School Unit No. 34	TS034	354,985	14,930	99,038	-	6,222	120,590	-	104,259	5,545	58,538	168,342	36,777	286,391	(14,964)	308,204	
Regional School Unit No. 38	TS038	513,457	21,595	143,250	-	13,731	178,576	-	150,801	8,020	13,507	172,328	53,194	263,762	1,679	318,635	
Regional School Unit No. 39	TS039	601,205	25,285	167,731	-	15,854	208,870	-	176,573	9,300	-	185,963	62,285	279,654	(1,021)	331,158	
Regional School Unit No. 50	TS050	473,643	19,920	132,143	-	19,505	171,568	-	139,108	7,397	3,969	150,474	49,070	128,353	12,050	189,473	
Regional School Unit No. 71	TS071	730,815	30,736	203,891	-	247,288	481,915	-	214,639	11,414	-	226,053	75,713	370,750	232,656	679,119	
Regional School Unit No. 73	TS073	699,556	29,421	195,171	-	25,306	249,898	-	205,458	10,926	64,543	280,927	72,475	295,244	(61,446)	306,273	
Regional School Unit No. 78	TS078	90,537	3,808	25,258	-	8,805	37,871	-	26,590	1,414	40,029	40,029	9,379	54,572	(14,405)	49,546	
School Agent - Carrabassett	TSA001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
School Agent - Coplin Plantation	TSA002	-	-	-	-	-	-	-	-	-	-	-	-	-	87	87	
School Agent - Pleasant Ridge Plantation	TSA003	-	-	-	-	-	-	-	-	-	-	-	-	-	218	218	
AOS No. 43 Central Office	TI043	-	-	-	-	-	-	-	-	-	-	-	-	-	8,186	8,186	
AOS No. 43 Howland	TI0431	253,206	10,649	70,643	-	-	81,292	-	74,366	3,954	49,309	127,629	26,232	95,846	(42,686)	79,392	
AOS No. 43 Milo	TI0432	334,722	14,077	93,385	-	-	107,462	-	98,308	5,228	12,767	116,303	34,677	126,974	4,817	166,468	
AOS No. 47 Central Office	TI047	-	-	-	-	-	-	-	-	-	-	-	-	-	5,153	5,153	
AOS No. 47 Orrington	TI0471	-	-	-	-	-	-	-	-	1,075	-	1,075	-	61,819	25	61,844	
AOS No. 47 Dedham	TI0472	30,837	1,296	8,604	-	11,495	21,395	-	9,056	481	3,572	13,109	3,195	35,962	9,710	48,867	
AOS No. 48 Central Office	TI048	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Regional School Unit No. 70 / MSAD 70	TI0481	413,101	17,373	115,252	-	31,292	163,917	-	121,328	6,452	22,602	150,382	42,798	86,812	41,192	170,802	
Regional School Unit No. 84 / MSAD14	TI0482	176,033	7,404	49,111	-	35,448	91,963	-	51,701	2,750	54,452	18,237	26,986	42,056	87,279		
AOS No. 66 East Millinocket	TI0661	-	-	-	-	-	-	-	-	-	-	-	-	-	(36,522)	(36,522)	
AOS No. 66 Medway	TI0662	-	-	-	-	-	-	-	-	-	(1)	(1)	-	-	(21,388)	(21,388)	
AOS No. 77 Central Office	TI077	-	-	-	-	-	-	-	-	-	-	-	-	-	4,815	4,815	
AOS No. 77 Lubec	TI0771	123,291	5,185	34,398	-	502	40,085	-	36,211	1,925	11,248	49,384	12,774	17,756	(6,020)	24,510	
AOS No. 77 Charlotte	TI0772	26,974	1,134	7,525	-	6,195	14,854	-	422	-	-	8,345	2,794	7,438	-	16,070	
AOS No. 77 Eastport	TI0773	108,795	4,575	30,353	-	-	34,928	-	31,953	1,699	11,854	45,506	11,271	35,549	(8,789)	36,342	
AOS No. 77 Rembrandt	TI0774	85,612	3,601	23,885	-	11,260	38,746	-	25,144	1,337	-	26,481	8,570	12,196	(3,779)	17,287	
AOS No. 77 Perry	TI0775	39,988	1,682	11,157	-	-	12,839	-	11,745	624	7,665	20,034	4,144	15,833	(5,515)	14,462	
AOS No. 77 Alexander	TI0776	55,995	2,354	15,622	-	7,725	25,701	-	16,445	874	1	17,320	5,801	6,045	420	12,266	
AOS No. 77 Calais	TI0777	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 77 Robbinston	TI0778	-	-	-	-	(1)	(1)	-	-	-	5,294	-	-	-	(1,062)	(1,062)	
AOS No. 81 Central Office	TI081	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,928)	(2,928)	
AOS No. 81 Holden	TI0811	206,827	8,698	57,703	-	-	66,401	-	60,745	3,231	29,535	93,511	21,427	93,918	(22,109)	93,236	
AOS No. 81 CSD 8	TI0812	15,237	641	4,251	-	1,152	6,044	-	4,476	238	10,311	15,025	1,579	7,897	(1,908)	7,568	
AOS No. 90 Central Office	TI090	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 90 Lee	TI0901	56,024	2,356	15,631	-	-	17,987	-	16,454	875	53,644	70,973	5,803	32,389	(28,544)	9,648	
AOS No. 90 East Range	TI0902	21,541	907	6,010	-	8,084	15,001	-	6,327	373	11,142	17,806	2,232	9,044	17,592	17,592	
AOS No. 90 Baileyville	TI0903	139,342	5,861	38,875	-	-	44,736	-	40,925	2,177	12,270	55,372	14,436	59,095	8,366	81,897	
AOS No. 90 Princeton	TI0904	121,940	5,128	34,020	-	36,023	75,171	-	35,814	1,904	39,498	12,634	18,515	14,954	46,103	46,103	
AOS No. 91 Central Office	TI091	2,222	93	620	-	1,043	1,756	-	653	34	-	687	230	25,669	720	26,619	
AOS No. 91 Mount Desert Island High School	TI0911	115,055	4,839	32,099	-	-	36,938	-	33,792	1,797	21,864	57,453	11,920	139,275	(10,747)	140,448	
AOS No. 91 Bar Harbor	TI0912	103,174	4,340	28,784	-	1,241	34,365	-	30,301	1,612	7,009	38,922	10,689	99,916	2,941	113,546	
AOS No. 91 Cranberry Isle	TI0913	9,529	401	2,659	-	4,668	7,728	-	2,798	149	-	2,947	987	4,638	2,324	7,949	
AOS No. 91 Frenchboro	TI0914	3,660	154	1,022	-	-	1,176	-	1,076	57	3,953	5,086	379	2,192	(2,794)	(223)	
AOS No. 91 Mt Desert	TI0915	51,013	2,145	14,232	-	-	16,377	-	14,982	796	1,972	17,750	5,285	53,541	3,511	62,337	
AOS No. 91 Southwest Harbor	TI0916	54,238	2,281	15,132	-	8,293	25,706	-	15,929	847	6,096	22,872	5,620	39,454	(3,389)	41,685	
AOS No. 91 Tremont	TI0917	67,543	2,841	18,844	-	-	21,685	-	19,838	1,055	3,946	24,839	6,998	36,486	(186)	43,298	
AOS No. 91 Swans Island	TI0918	32,116	1,350	8,960	-	8,717	19,027	-	9,433	501	-	9,934	3,327	13,422	1,843	18,592	
AOS No. 91 Trenton	TI0919	67,151	2,824	18,735	-	-	21,559	-	19,722	1,049	9,121	29,892	6,957	41,178	(3,702)	44,433	
AOS No. 92 Central Office	TI092	-	-	-	-	-	-	-	-	-	-	-	-	-	19,935	19,935	
AOS No. 92 Waterville	TI0921	935,579	39,348	261,019	-	-	300,367	-	274,778	14,612	51,316	340,706	96,928	322,688	(22,054)	397,482	
AOS No. 92 Vassalboro	TI0922	207,742	8,738	57,958	-	14,876	81,572	-	61,013	3,244	13,198	77,453	21,523	82,001	(3,074)	100,450	
AOS No. 92 Winslow	TI0923	559,677	23,539	156,145	-	-	179,684	-	164,377	8,741	2,520	175,638	57,984	227,372	(1,080)	284,276	

⁽¹⁾ The total pension liability and pension related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

⁽²⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽³⁾ Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
 Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾
 As of and for the Fiscal Year Ended June 30, 2017

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions					
			Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
AOS No. 93 Central Office	TT093	80,587	3,389	22,483	-	305	26,177	-	23,669	1,258	3,660	28,587	8,349	10,514	11,804	30,667
AOS No. 93 Great Salt Bay	TT0931	130,598	5,493	36,435	-	35,336	77,264	-	38,356	2,039	1,988	42,383	13,531	99,927	10,190	123,648
AOS No. 93 Nobleboro	TT0932	51,507	2,166	14,370	-	4,639	21,175	-	15,128	805	3,708	19,641	5,336	33,160	(1,177)	37,319
AOS No. 93 Bristol	TT0933	39,524	1,662	11,027	-	4,911	17,600	-	11,608	618	1,187	13,413	4,094	47,065	(105)	51,054
AOS No. 93 South Bristol	TT0934	8,831	372	2,464	-	387	3,223	-	2,593	138	1,091	3,822	915	20,065	(348)	20,632
AOS No. 93 Jefferson	TT0935	145,108	6,102	40,484	-	9,451	56,037	-	42,619	2,267	-	44,886	15,034	41,239	14,742	71,015
AOS No. 94 Central Office	TT094	-	-	-	-	-	-	-	-	-	-	-	-	-	3,695	-
AOS No. 94 MSAD 46	TT0941	620,247	26,086	173,044	-	-	199,130	-	182,166	9,687	35,775	227,628	64,259	189,315	(74,699)	178,875
AOS No. 94 Harmony	TT0942	74,442	3,130	20,769	-	-	8,673	-	21,864	1,162	6,951	29,977	7,713	12,476	(2,199)	17,990
AOS No. 95 Central Office	TT095	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 95 Fort Kent	TT0951	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(221,194)
AOS No. 95 St. John Valley	TT0952	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 96 Central Office	TT096	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 96 East Machias	TT096A	98,032	4,123	27,350	-	535	32,008	-	28,792	1,531	5,764	36,087	10,155	27,416	(4,316)	33,255
AOS No. 96 Jonesboro	TT096B	19,493	821	5,439	-	-	6,260	-	5,725	305	2,957	8,987	2,020	10,242	(7,530)	4,732
AOS No. 96 Machias	TT096C	258,595	10,876	72,146	-	39,653	122,675	-	75,950	4,039	1,582	81,571	26,791	71,202	29,208	127,201
AOS No. 96 Marshfield	TT096D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36
AOS No. 96 Northfield	TT096E	-	-	-	-	(1)	(1)	-	-	-	907	907	-	277	-	36
AOS No. 96 Rogue Bluffs	TT096F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	251
AOS No. 96 Wesley	TT096G	7,640	321	2,131	-	1,556	4,008	-	2,244	120	1	2,365	792	2,774	(84)	3,482
AOS No. 96 Whitneyville	TT096H	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
AOS No. 96 Cutler	TT096I	19,159	806	5,345	-	443	6,594	-	5,627	299	13,315	19,241	1,985	8,473	(6,433)	4,025
AOS No. 96 Machiasport	TT096J	54,151	2,278	15,108	-	2,136	19,522	-	15,904	845	6,333	23,082	5,610	8,572	(7,715)	6,467
AOS No. 96 Whiting	TT096K	22,311	939	6,224	-	553	7,716	-	6,553	349	3,805	10,707	2,312	6,981	(2,440)	6,853
AOS No. 97 Central Office	TT097	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 97 Fayette	TT0971	-	-	-	-	-	-	-	-	-	(1)	(1)	-	-	(14,295)	(14,295)
AOS No. 97 Winthrop	TT0972	-	-	-	-	-	-	-	-	-	27	27	-	-	(55,334)	(55,334)
AOS No. 98 Central Office	TT098	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,449
AOS No. 98 Boothbay Harbor	TT0981	168,785	7,099	47,089	-	-	54,188	-	49,572	2,636	19,280	71,488	17,486	153,942	(16,152)	155,276
AOS No. 98 Edgecomb	TT0982	33,074	1,391	9,227	-	2,619	13,237	-	9,713	927	5,851	16,080	3,427	27,033	(15,927)	14,533
AOS No. 98 Southport	TT0983	15,818	665	4,413	-	9,208	14,286	-	4,645	247	-	4,892	1,638	3,977	5,202	10,817
AOS No. 98 Georgetown	TT0984	16,602	699	4,632	-	2,624	7,955	-	4,876	260	7,849	12,985	1,720	28,078	(1,177)	28,621
Union 60 Greenville	TU0601	55,269	2,324	15,419	-	502	18,245	-	16,232	863	5,335	22,430	5,726	52,993	(3,653)	55,066
Union 69 Appleton	TU0691	42,574	1,790	11,878	-	3,370	17,038	-	12,503	665	16,558	29,726	4,411	30,914	(9,430)	25,895
Union 69 Hope	TU0692	22,616	951	6,310	-	-	7,261	-	6,642	353	26,640	33,635	2,343	39,561	(10,087)	31,817
Union 76 Brooklin	TU0761	26,102	1,098	7,282	-	502	8,882	-	7,666	407	145	8,218	2,704	16,341	(934)	18,111
Union 76 Sedgewick	TU0762	78,684	3,310	21,952	-	574	25,836	-	23,109	1,229	-	24,338	8,151	23,036	1,199	32,386
Greenbush School Department	TU0903	73,644	3,097	20,546	-	6,131	29,774	-	21,629	1,150	396	23,175	7,630	25,721	(4,960)	28,391
Milford School Department	TU0905	195,715	8,231	54,602	-	8,443	71,276	-	57,481	3,056	32,962	93,499	20,276	56,056	(1,735)	74,597
Union 93 Surry School Department	TU0924	16,820	708	4,693	-	599	6,000	-	4,941	262	1,033	6,236	1,743	25,250	(4,823)	22,170
Union 93 Blue Hill	TU0931	2,034	86	568	-	-	654	-	597	32	15,060	15,689	211	72,175	(54,416)	17,970
Union 93 Brooksville	TU0932	7,510	317	2,096	-	898	3,311	-	2,205	118	208	2,531	778	20,191	296	21,265
Union 93 Castine	TU0933	22,049	928	6,152	-	12,570	19,650	-	6,476	345	3,523	10,344	2,284	16,567	2,305	21,156
Union 93 Penobscot	TU0934	12,652	532	3,530	-	-	4,062	-	3,715	197	7,081	10,993	1,311	16,190	(9,086)	8,415
Union 102 Machias	TU1022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Union 103 Beals	TU1031	44,259	1,861	12,348	-	545	14,754	-	12,998	691	2,423	16,112	4,585	12,281	1,073	17,939
Union 103 Jonesport	TU1032	91,713	3,857	25,587	-	1,766	31,210	-	26,935	1,433	5,069	33,437	9,501	20,554	(1,833)	28,222
Union 106 Calais	TU1062	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vanceboro School Department	TU1081	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Union 122 New Sweden	TU1221	31,215	1,313	8,708	-	3,212	13,233	-	9,168	487	-	9,655	3,234	10,942	480	14,656
Union 122 Westmanland	TU1223	-	-	-	-	-	-	-	-	-	-	-	-	-	33	-
Union 122 Woodland	TU1224	58,203	2,447	16,238	-	7,512	26,197	-	17,094	909	2,983	20,986	6,030	20,521	7,204	33,755
Total for All Employers ⁽³⁾		\$ 1,452,536,223	\$ 61,089,675	\$ 405,245,111	\$ -	\$ 6,621,126	\$ 472,955,912	\$ -	\$ 426,607,853	\$ 22,686,227	\$ 6,621,126	\$ 455,915,206	\$ 150,484,630	\$ -	\$ -	\$ 150,484,630

⁽¹⁾ The total pension liability and pension related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

⁽²⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽³⁾ Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
 Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion(1)
 As of and for the Fiscal Year Ended June 30, 2017

Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year
 Ending June 30

Employer	Employer Code	Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30						
		Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter	
State of Maine	S00ME	\$ 2,421,760,475	\$ 520,158,618	\$ (17,232,873)	\$ 98,063,893	\$ 9,226,323	\$ (73,882,610)	\$ -	\$ -	
Isle Au Haut School Department	T0802	-	-	-	-	-	-	-	-	
Monhegan Plantation School Department	T0804	-	-	-	-	-	-	-	-	
CSD No. 13 Deer Isle - Stonington	T0913	191,846	41,206	(5,060)	5,759	731	(5,853)	-	-	
CSD No. 17 Moosabec	T0917	21,435	4,604	3,807	4,831	82	(654)	-	-	
CSD No. 18 Wells - Ogunquit	T0918	375,409	80,632	13,909	33,704	1,430	(11,453)	-	-	
CSD No. 19 Five Town CSD	T0919	131,032	28,144	(22,420)	(8,476)	499	(3,998)	-	-	
Erskine Academy	TAERS	-	-	-	-	-	-	-	-	
Foxcroft Academy	TAF0X	-	-	-	-	-	-	-	-	
Fryeburg Academy	TAFRY	-	-	-	-	-	-	-	-	
George Stevens Academy	TAGEO	-	-	-	-	-	-	-	-	
Gould Academy	TAGOU	-	-	-	-	-	-	-	-	
Lee Academy	TAL EE	-	-	-	-	-	-	-	-	
Lincoln Academy	TALIN	-	-	-	-	-	-	-	-	
Maine Central Institute	TAMCI	-	-	-	-	-	-	-	-	
Thornton Academy	TATHO	-	-	-	-	-	-	-	-	
Washington Academy	TAWAS	-	-	-	-	-	-	-	-	
Acton School Department	TCACT	157,947	33,925	(13,784)	10,832	602	(4,819)	-	-	
Andover School Department	TCAND	10,450	2,244	1,629	(3,758)	40	(319)	-	-	
Athens School Department	TCATH	143,190	30,755	(2,256)	8,223	546	(4,368)	-	-	
Auburn School Department	TCAUB	3,606,588	774,642	51,048	216,984	13,740	(110,029)	-	-	
Augusta School Department	TCAUG	2,480,744	532,828	(80,175)	76,492	9,451	(75,682)	-	-	
Bangor School Department	TCBAN	3,351,226	719,794	79,699	190,864	12,767	(102,239)	-	-	
Biddeford School Department	TCBID	1,620,993	348,166	(111,608)	(90,840)	6,176	(49,453)	-	-	
Brewer School Department	TCBRE	387,872	83,309	4,596	42,593	1,478	(11,833)	-	-	
Brunswick School Department	TCBRU	810,866	174,162	(39,861)	(26,499)	3,089	(24,738)	-	-	
Calais School Department	TCCAL	363,149	77,999	(437)	10,992	1,384	(11,079)	-	-	
Caswell School Department	TCCAS	-	-	(199)	(4,427)	-	-	-	-	
Cape Elizabeth School Department	TCCEL	362,792	77,922	20,045	24,582	1,382	(11,068)	-	-	
Chebeague Island School Department	TCCHI	-	-	-	-	-	-	-	-	
Cherryfield School Department	TCCHR	76,489	16,429	1,185	2,540	291	(2,334)	-	-	
Dayton School Department	TCDAY	127,362	27,356	11,072	11,937	485	(3,886)	-	-	
Easton School Department	TCEAS	-	-	-	-	-	-	-	-	
Ellsworth School Department	TCELL	628,858	135,070	41,591	(10,741)	2,396	(19,185)	-	-	
East Millinocket School Department	TCEML	210,936	45,306	215	7,864	804	(6,435)	-	-	
Eustis School Department	TCBUS	57,143	12,274	(5,324)	(2,515)	218	(1,743)	-	-	
Falmouth School Department	TCFAL	222,253	47,737	5,660	26,362	847	(6,780)	-	-	
Fayette School Department	TCFAY	52,887	11,359	(6,379)	2,850	201	(1,613)	-	-	
Glenburn School Department	TCGLE	144,643	31,067	(4,446)	5,761	551	(4,413)	-	-	
Gorham School Department	TCGOR	867,678	186,365	(5,630)	29,718	3,306	(26,471)	-	-	
Hancock School Department	TCHAN	129,605	27,837	4,187	5,862	494	(3,954)	-	-	
Hernon School Department	TCHER	382,774	82,214	(5,991)	14,205	1,458	(11,678)	-	-	
Islesboro School Department	TCISL	51,434	11,047	550	2,931	196	(1,569)	-	-	
Kittery School Department	TCKIT	557,161	119,670	15,714	43,791	2,123	(16,998)	-	-	
Lamoine School Department	TCLAM	139,673	30,000	16,841	23,519	532	(4,261)	-	-	
Lewiston School Department	TCLEW	9,975,610	2,142,615	(30,310)	1,247,379	38,005	(304,334)	-	-	
Lincolnville School Department	TCLIN	102,129	21,936	(5,020)	(2,022)	389	(3,116)	-	-	
Lisbon School Department	TCLIS	833,040	178,925	9,387	1,770	3,174	(25,414)	-	-	
Long Island School Department	TCLON	127	27	(2,836)	(2,346)	-	(4)	-	-	
Madawaska School Department	TCMAD	391,899	84,174	(9,113)	21,159	1,493	(11,956)	-	-	
Maine Education Association	TCMEA	12,514	2,688	(26,070)	(26,494)	48	(382)	-	-	
Medway School Department	TCMED	78,553	16,872	(4,036)	(19,940)	299	(2,396)	-	-	
Millinocket School Department	TCMIL	1,097,628	235,754	81,431	79,931	4,182	(33,486)	-	-	
Maine School of Science and Mathematics	TCMSM	-	-	-	-	-	-	-	-	
Northport School Department	TCNOR	56,634	12,164	10,124	8,534	216	(1,728)	-	-	
Otis School Department	TCOTI	22,276	4,785	(3,742)	(3,550)	85	(680)	-	-	
Portland School Department	TCPOR	6,547,717	1,406,353	(433,254)	59,311	24,945	(199,757)	-	-	
Saco School Department	TCSAC	1,083,457	232,711	32,231	67,139	4,128	(33,054)	-	-	
Sanford School Department	TCSAN	2,569,365	551,862	(44,625)	(23,085)	9,789	(78,386)	-	-	
Scarborough School Department	TCSCA	969,986	208,339	(23,993)	52,370	3,695	(29,592)	-	-	
South Portland School Department	TCSPO	2,693,363	578,495	31,576	155,744	10,261	(82,169)	-	-	
Saint George Municipal School Unit	TCSIG	96,649	20,759	16,554	(1,603)	368	(2,949)	-	-	
Veazie School Department	TCV EA	54,263	11,455	2,147	4,547	207	(1,655)	-	-	
West Bath School Department	TCWBA	49,115	10,549	6,645	(40,272)	187	(1,498)	-	-	
Westbrook School Department	TCWES	2,834,871	608,889	39,900	176,324	10,800	(86,486)	-	-	

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Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year
 Ending June 30

Employer	Employer Code	Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30						
		Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter	
Winthrop School Department	TCWIN	412,672	88,636	31,957	51,798	1,572	(12,590)	-	-	
Wiscasset School Department	TCWIS	397,685	85,417	4,914	(42,644)	1,515	(12,132)	-	-	
Yarmouth School Department	TCYAR	197,836	42,492	7,088	4,423	754	(6,036)	-	-	
York School Department	TCYOR	361,237	77,588	(180)	14,627	1,376	(11,021)	-	-	
RSU No. 79 - MSAD 1 Presque Isle	TD001	858,324	184,355	(25,935)	20,892	3,270	(26,186)	-	-	
RSU No. 3 - MSAD 3 Unity	TD003	1,419,767	304,945	(33,036)	15,649	5,409	(43,314)	-	-	
MSAD 4 Guilford	TD004	420,522	90,322	(28,114)	(13,904)	1,602	(12,829)	-	-	
RSU No. 6 - MSAD 6 Bar Mills	TD006	867,755	186,381	(32,881)	11,300	3,306	(26,473)	-	-	
MSAD 7 North Haven	TD007	75,469	16,210	13,761	17,349	288	(2,302)	-	-	
MSAD 8 Vinalhaven	TD008	97,210	20,879	2,052	1,279	370	(2,966)	-	-	
RSU No. 9 - MSAD 9 Farmington	TD009	1,841,003	395,420	(85,641)	7,211	7,014	(56,165)	-	-	
RSU No. 11 - MSAD 11 Gardiner	TD011	2,580,886	554,336	206,176	401,717	9,833	(78,737)	-	-	
MSAD 12 Jackman	TD012	173,291	37,220	16,115	9,986	660	(5,287)	-	-	
MSAD 13 Bingham	TD013	251,768	54,076	(1,886)	3,869	959	(7,681)	-	-	
RSU No. 15 - MSAD 15 Gray	TD015	774,419	166,334	(38,554)	(2,114)	2,950	(23,626)	-	-	
RSU No. 17 - MSAD 17 South Paris	TD017	1,885,632	405,006	111,621	51,614	7,184	(57,527)	-	-	
MSAD 20 Fort Fairfield	TD020	438,057	94,088	41,545	40,439	1,669	(13,364)	-	-	
RSU No. 22 - MSAD 22 Hampden	TD022	818,742	175,854	(4,203)	14,062	3,119	(24,978)	-	-	
MSAD 23 Carmel	TD023	493,009	105,891	(7,936)	12,945	1,878	(15,041)	-	-	
MSAD 24 Van Buren	TD024	256,483	55,089	833	36,775	977	(7,825)	-	-	
MSAD 27 Fort Kent	TD027	992,517	213,178	5,492	53,626	3,781	(30,280)	-	-	
MSAD 28 Camden	TD028	288,929	62,058	(6,377)	(6,861)	1,101	(8,815)	-	-	
RSU No. 29 - MSAD 29 Houlton	TD029	1,031,717	221,598	9,056	49,067	3,931	(31,475)	-	-	
MSAD 32 Ashland	TD032	-	-	-	-	-	-	-	-	
MSAD 33 Saint Agatha	TD033	138,832	29,819	5,910	7,240	529	(4,235)	-	-	
RSU No. 35 - MSAD 35 Eliot	TD035	344,059	73,899	6,430	903	1,311	(10,496)	-	-	
MSAD 37 Harrington	TD037	956,656	205,476	87,370	32,792	3,645	(29,185)	-	-	
RSU No. 40 - MSAD 40 Waldoboro	TD040	1,426,675	306,429	(26,283)	31,391	5,435	(43,525)	-	-	
MSAD 42 Mars Hill	TD042	142,043	30,509	(20,099)	(4,394)	541	(4,333)	-	-	
RSU No. 44 - MSAD 44 Bethel	TD044	1,257,385	270,068	41,728	91,835	4,790	(38,360)	-	-	
MSAD 45 Washburn	TD045	242,261	52,034	912	12,536	923	(7,391)	-	-	
RSU No. 49 - MSAD 49 Fairfield	TD049	1,581,436	339,669	(11,675)	78,672	6,025	(48,246)	-	-	
RSU No. 51 - MSAD 51 Cumberland Center	TD051	712,254	152,982	11,389	7,576	2,714	(21,729)	-	-	
RSU No. 52 - MSAD 52 Turner	TD052	585,529	125,763	3,397	31,393	2,231	(17,863)	-	-	
MSAD 53 Pittsfield	TD053	739,322	158,796	(34,176)	48,835	2,817	(22,555)	-	-	
RSU No. 54 - MSAD 54 Skowhegan	TD054	2,614,402	561,535	(13,233)	103,068	9,960	(79,760)	-	-	
RSU No. 55 - MSAD 55 Cornish	TD055	1,612,021	346,239	(60,630)	7,778	6,141	(49,179)	-	-	
RSU No. 57 - MSAD 57 Waterboro	TD057	815,581	175,175	(27,075)	16,628	3,107	(24,882)	-	-	
MSAD 58 Kingfield	TD058	398,093	85,504	(23,615)	7,145	1,517	(12,145)	-	-	
MSAD 59 Madison	TD059	684,269	146,971	16,451	34,423	2,607	(20,876)	-	-	
RSU No. 60 - MSAD 60 North Berwick	TD060	1,337,289	287,230	(64,603)	(2,884)	5,095	(40,798)	-	-	
RSU No. 61 - MSAD 61 Bridgton	TD061	1,886,906	405,280	76,032	106,635	7,189	(57,565)	-	-	
RSU No. 64 - MSAD 64 East Corinth	TD064	619,428	133,044	(34,889)	(37,924)	2,360	(18,897)	-	-	
MSAD 65 Matinicus	TD065	-	-	-	-	-	-	-	-	
RSU No. 67 - MSAD 67 Lincoln	TD067	580,228	124,624	4,873	45,980	2,211	(17,701)	-	-	
MSAD 68 Dover-Foxcroft	TD068	748,370	160,739	9,611	39,281	2,851	(22,831)	-	-	
RSU No. 72 - MSAD 72 Fryeburg	TD072	364,143	78,213	7,246	20,943	1,387	(11,109)	-	-	
MSAD 74 North Anson	TD074	709,960	152,489	(46,166)	1,801	2,705	(21,659)	-	-	
RSU No. 75 - MSAD 75 Topsham	TD075	1,780,572	382,441	17,869	80,628	6,784	(54,321)	-	-	
Pleasant Point School	TIE001	925,561	198,797	40,415	37,534	3,526	(28,237)	-	-	
Indian Township	TIE002	461,022	99,021	(101,315)	(31,043)	1,756	(14,065)	-	-	
Indian Island	TIE003	529,660	113,763	17,340	12,642	2,018	(16,159)	-	-	
Maine Indian Education	TIE004	178,236	38,282	629	8,236	679	(5,438)	-	-	
Region No. 2 Southern Aroostook County	TR002	-	-	-	-	-	-	-	-	
Region No. 3 Northern Penobscot County	TR003	-	-	-	-	-	-	-	-	
Region No. 4 United Technologies Center	TR004	182,110	39,114	(1,828)	6,867	694	(5,556)	-	-	
Region No. 7 Waldo County	TR007	22,939	4,927	(6,562)	3,428	87	(700)	-	-	
Mid-Coast School of Technology - Region 8	TR008	3,135	673	(171)	(511)	12	(96)	-	-	
Region No. 9 School of Applied Technology	TR009	8,360	1,796	(7,869)	5,412	32	(255)	-	-	
Region No. 10 Cumberland Sagadahoc County	TR010	-	(8,536)	-	-	-	-	-	-	
Oxford Hill Technical School 11	TR011	2,166	465	396	499	8	(66)	-	-	
Regional School Unit No. 1	TS001	1,087,076	233,488	(32,828)	43,153	4,141	(33,164)	-	-	
Regional School Unit No. 2	TS002	929,894	199,728	(16,252)	38,613	3,543	(28,369)	-	-	
Regional School Unit No. 4	TS004	819,914	176,106	24,801	21,959	3,124	(25,014)	-	-	
Regional School Unit No. 5	TS005	244,657	52,549	(1,377)	17,209	932	(7,464)	-	-	

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 Ending June 30

Employer	Employer Code	Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30						
		Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter	
Regional School Unit No. 10	TS010	2,893,136	621,403	14,603	143,466	11,022	(88,263)	-	-	
Regional School Unit No. 12	TS012	1,485,220	319,003	(189,335)	(20,659)	5,658	(45,311)	-	-	
Regional School Unit No. 13	TS013	1,535,176	329,733	(3,609)	56,347	5,849	(46,835)	-	-	
Regional School Unit No. 14	TS014	1,504,820	323,213	22,024	113,468	5,733	(45,909)	-	-	
Regional School Unit No. 16	TS016	1,212,705	260,471	7,544	68,641	4,620	(36,997)	-	-	
Regional School Unit No. 18	TS018	1,050,476	225,627	4,224	1,358	4,002	(32,048)	-	-	
Regional School Unit No. 19	TS019	2,329,347	500,310	32,103	22,081	8,874	(71,063)	-	-	
Regional School Unit No. 20	TS020	606,200	130,203	(321,203)	14,730	2,309	(18,494)	-	-	
Regional School Unit No. 21	TS021	1,212,884	260,510	10,451	46,168	4,621	(37,002)	-	-	
Regional School Unit No. 23	TS023	839,718	180,359	60,061	(3,332)	3,199	(25,618)	-	-	
Regional School Unit No. 24	TS024	1,309,610	281,285	(46,529)	(37,531)	4,989	(39,953)	-	-	
Regional School Unit No. 25	TS025	646,368	138,830	(17,136)	6,030	2,463	(19,719)	-	-	
Regional School Unit No. 26	TS026	170,615	36,646	(3,213)	(1,187)	650	(5,205)	-	-	
Regional School Unit No. 34	TS034	622,894	133,789	(27,057)	(4,064)	2,373	(19,003)	-	-	
Regional School Unit No. 38	TS038	900,965	193,514	599	29,704	3,432	(27,486)	-	-	
Regional School Unit No. 39	TS039	1,054,936	226,585	6,928	44,145	4,019	(32,184)	-	-	
Regional School Unit No. 50	TS050	831,103	178,509	11,636	31,646	3,166	(25,355)	-	-	
Regional School Unit No. 71	TS071	1,282,363	275,433	223,576	66,522	4,885	(39,122)	-	-	
Regional School Unit No. 73	TS073	1,227,514	263,652	(15,657)	17,400	4,677	(37,449)	-	-	
Regional School Unit No. 78	TS078	158,865	34,122	(8,748)	10,831	605	(4,847)	-	-	
School Agent - Carrabassett	TSA001	-	-	-	-	-	-	-	-	
School Agent - Coplin Plantation	TSA002	-	-	-	-	-	-	-	-	
School Agent - Pleasant Ridge Plantation	TSA003	-	-	-	-	-	-	-	-	
AOS No. 43 Central Office	TI043	-	-	-	-	-	-	-	-	
AOS No. 43 Howland	TI0431	444,302	95,430	(40,652)	6,175	1,693	(13,555)	-	-	
AOS No. 43 Milo	TI0432	587,339	126,152	(16,110)	22,951	2,238	(17,918)	-	-	
AOS No. 47 Central Office	TI047	-	-	-	-	-	-	-	-	
AOS No. 47 Orrington	TI0471	-	-	(699)	(377)	-	-	-	-	
AOS No. 47 Dedham	TI0472	54,110	11,622	9,327	404	206	(1,651)	-	-	
AOS No. 48 Central Office	TI048	-	-	-	-	-	-	-	-	
Regional School Unit No. 70 / MSAD 70	TI0481	724,871	155,692	14,859	18,030	2,762	(22,114)	-	-	
Regional School Unit No. 84 / MSAD14	TI0482	308,886	66,344	-	19,542	1,177	(9,423)	-	-	
AOS No. 66 East Millinocket	TI0661	-	-	-	-	-	-	-	-	
AOS No. 66 Medway	TI0662	-	-	-	-	-	-	-	-	
AOS No. 77 Central Office	TI077	-	-	-	-	-	-	-	-	
AOS No. 77 Lubec	TI0771	216,340	46,467	(6,654)	3,130	824	(6,600)	-	-	
AOS No. 77 Charlotte	TI0772	47,331	10,166	3,876	3,899	180	(1,444)	-	-	
AOS No. 77 Eastport	TI0773	190,903	41,003	(9,311)	3,830	727	(5,824)	-	-	
AOS No. 77 Pembroke	TI0774	150,225	32,266	5,751	10,525	572	(4,583)	-	-	
AOS No. 77 Perry	TI0775	70,168	15,071	(5,681)	358	267	(2,141)	-	-	
AOS No. 77 Alexander	TI0776	98,255	21,104	3,915	7,089	374	(2,998)	-	-	
AOS No. 77 Calais	TI0777	-	-	-	-	-	-	-	-	
AOS No. 77 Robbinston	TI0778	-	-	(5,294)	-	-	-	-	-	
AOS No. 81 Central Office	TI081	-	-	-	-	-	-	-	-	
AOS No. 81 Holden	TI0811	362,920	77,950	(18,617)	1,197	1,383	(11,072)	-	-	
AOS No. 81 CSD 8	TI0812	26,737	5,743	(4,192)	(4,074)	102	(816)	-	-	
AOS No. 90 Central Office	TI090	-	-	-	-	-	-	-	-	
AOS No. 90 Lee	TI0901	98,306	21,115	(28,413)	(21,950)	375	(2,999)	-	-	
AOS No. 90 East Range	TI0902	37,798	8,119	2,245	(4,042)	144	(1,153)	-	-	
AOS No. 90 Baileyville	TI0903	244,504	52,516	(11,234)	7,127	931	(7,459)	-	-	
AOS No. 90 Princeton	TI0904	213,969	45,957	14,717	26,670	815	(6,528)	-	-	
AOS No. 91 Central Office	TI091	3,900	838	692	482	15	(119)	-	-	
AOS No. 91 Mount Desert Island High School	TI0911	201,888	43,363	(14,218)	(907)	769	(6,159)	-	-	
AOS No. 91 Bar Harbor	TI0912	181,039	38,885	(3,546)	3,822	690	(5,523)	-	-	
AOS No. 91 Cranberry Isle	TI0913	16,720	3,591	2,977	2,251	64	(510)	-	-	
AOS No. 91 Frenchboro	TI0914	6,423	1,380	(2,912)	(827)	24	(196)	-	-	
AOS No. 91 Mt Desert	TI0915	89,513	19,226	(2,210)	3,227	341	(2,731)	-	-	
AOS No. 91 Southwest Harbor	TI0916	95,171	20,441	(2,624)	7,998	363	(2,903)	-	-	
AOS No. 91 Tremont	TI0917	118,518	25,456	(3,365)	3,377	452	(3,616)	-	-	
AOS No. 91 Swans Island	TI0918	56,353	12,104	6,397	4,202	215	(1,719)	-	-	
AOS No. 91 Trenton	TI0919	117,830	25,308	(7,894)	2,707	449	(3,595)	-	-	
AOS No. 92 Central Office	TI092	-	-	-	-	-	-	-	-	
AOS No. 92 Waterville	TI0921	1,641,663	352,605	(44,282)	47,771	6,254	(50,084)	-	-	
AOS No. 92 Vassalboro	TI0922	364,525	78,295	5,696	8,152	1,389	(11,121)	-	-	
AOS No. 92 Winslow	TI0923	982,067	210,934	(8,377)	38,643	3,741	(29,961)	-	-	

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The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
 Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion(1)
 As of and for the Fiscal Year Ended June 30, 2017

Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year
 Ending June 30

Employer	Employer Code	Sensitivity							
		Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
AOS No. 93 Central Office	TT093	141,406	30,372	(2,527)	3,892	539	(4,314)	-	-
AOS No. 93 Great Salt Bay	TT0931	229,160	49,220	14,058	26,941	873	(6,991)	-	-
AOS No. 93 Nobleboro	TT0932	90,379	19,412	2,145	1,803	344	(2,757)	-	-
AOS No. 93 Bristol	TT0933	69,352	14,896	3,827	2,213	264	(2,116)	-	-
AOS No. 93 South Bristol	TT0934	15,497	3,328	(268)	82	59	(473)	-	-
AOS No. 93 Jefferson	TT0935	254,622	54,689	5,722	12,230	970	(7,768)	-	-
AOS No. 94 Central Office	TT094	-	-	-	-	-	-	-	-
AOS No. 94 MSAD 46	TT0941	1,088,351	233,762	(29,400)	29,958	4,146	(33,203)	-	-
AOS No. 94 Harmony	TT0942	130,625	28,056	4,273	1,811	498	(3,985)	-	-
AOS No. 95 Central Office	TT095	-	-	-	-	-	-	-	-
AOS No. 95 Fort Kent	TT0951	-	-	-	-	-	-	-	-
AOS No. 95 St. John Valley	TT0952	-	-	-	-	-	-	-	-
AOS No. 96 Central Office	TT096	-	-	-	-	-	-	-	-
AOS No. 96 East Machias	TT096A	172,017	36,947	(3,565)	4,079	655	(5,248)	-	-
AOS No. 96 Jonesboro	TT096B	34,205	7,347	(2,098)	284	130	(1,044)	-	-
AOS No. 96 Machias	TT096C	453,758	97,461	15,032	38,187	1,729	(13,843)	-	-
AOS No. 96 Marshfield	TT096D	-	-	-	-	-	-	-	-
AOS No. 96 Northfield	TT096E	-	-	(724)	(184)	-	-	-	-
AOS No. 96 Rogue Bluffs	TT096F	-	-	-	-	-	-	-	-
AOS No. 96 Wesley	TT096G	13,407	2,880	1,225	778	51	(409)	-	-
AOS No. 96 Whitteville	TT096H	-	-	-	-	-	-	-	-
AOS No. 96 Cutler	TT096I	33,618	7,221	(6,453)	(5,297)	128	(1,026)	-	-
AOS No. 96 Machiasport	TT096J	95,018	20,409	(1,704)	679	362	(2,899)	-	-
AOS No. 96 Whiting	TT096K	39,149	8,409	(1,626)	(319)	149	(1,194)	-	-
AOS No. 97 Central Office	TT097	-	-	-	-	-	-	-	-
AOS No. 97 Fayette	TT0971	-	-	-	-	-	-	-	-
AOS No. 97 Winthrop	TT0972	-	-	(28)	-	-	-	-	-
AOS No. 98 Central Office	TT098	-	-	-	-	-	-	-	-
AOS No. 98 Boothbay Harbor	TT0981	296,167	63,612	(12,359)	2,967	1,128	(9,035)	-	-
AOS No. 98 Edgecomb	TT0982	58,036	12,465	(717)	(578)	221	(1,771)	-	-
AOS No. 98 Southport	TT0983	27,756	5,962	5,005	5,130	106	(847)	-	-
AOS No. 98 Georgetown	TT0984	29,132	6,257	(1,507)	(2,746)	111	(889)	-	-
Union 60 Greenville	TU0601	96,981	20,830	(5,771)	4,175	369	(2,959)	-	-
Union 69 Appleton	TU0691	74,704	16,045	(5,438)	(5,256)	285	(2,279)	-	-
Union 69 Hope	TU0692	39,684	8,524	(15,374)	(9,941)	151	(1,211)	-	-
Union 76 Brooklin	TU0761	45,801	9,837	106	1,781	174	(1,397)	-	-
Union 76 Sedgewick	TU0762	138,067	29,655	(438)	5,621	526	(4,212)	-	-
Greenbush School Department	TU0803	129,223	27,755	1,754	8,295	492	(3,942)	-	-
Milford School Department	TU0905	343,421	73,762	(10,470)	(2,585)	1,308	(10,477)	-	-
Union 93 Surry School Department	TU0924	29,515	6,339	(943)	1,494	112	(900)	-	-
Union 93 Blue Hill	TU0931	3,568	766	(15,032)	91	14	(109)	-	-
Union 93 Brooksville	TU0932	13,177	2,830	148	982	50	(402)	-	-
Union 93 Castine	TU0933	38,690	8,310	2,488	7,851	147	(1,180)	-	-
Union 93 Penobscot	TU0934	22,200	4,768	(6,185)	(155)	85	(677)	-	-
Union 102 Machias	TU1022	-	-	-	-	-	-	-	-
Union 103 Beals	TU1031	77,661	16,680	(1,217)	1,932	296	(2,369)	-	-
Union 103 Jonesport	TU1032	160,929	34,565	(1,908)	3,978	613	(4,910)	-	-
Union 106 Calais	TU1062	-	-	-	-	-	-	-	-
Vanceboro School Department	TU1081	-	-	-	-	-	-	-	-
Union 122 New Sweden	TU1221	54,773	11,764	1,313	3,728	209	(1,671)	-	-
Union 122 Westmanland	TU1223	-	-	-	-	-	-	-	-
Union 122 Woodland	TU1224	102,129	21,936	5,297	2,642	389	(3,116)	-	-
Total for All Employers ⁽³⁾		\$ 2,548,771,147	\$ 547,438,654	\$ (18,046,498)	\$ 103,134,439	\$ 9,710,203	\$ (77,757,432)	\$ -	\$ -

⁽¹⁾ The total pension liability and pension related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

⁽²⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

⁽³⁾ Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR THE PLD CONSOLIDATED PLAN AND THE STATE EMPLOYEE AND TEACHER PLAN

June 30, 2017

1. Plan Description

The Participating Local District (PLD) Consolidated Plan is a multiple-employer cost sharing plan. Eligible employers (districts) are defined in Maine statute. As of June 30, 2017 there were 300 employers in the plan.

The State Employee and Teacher (SET) Plan is a multiple-employer cost sharing plan with a special funding situation. As of June 30, 2017 there were 236 employers, including the State of Maine (the State), participating in the plan. The State is also a non-employer contributing entity in that the State pays the initial unfunded actuarial liability (IUAL) on behalf of teachers, while school districts contribute the normal cost, calculated actuarially, for their teacher members.

Each Plan is administered by the Maine Public Employees Retirement System (the System).

Pension Benefits

Benefit terms are established in Maine statute; in the case of the PLD Consolidated Plan, an advisory group, also established by statute, reviews the terms of the plan and periodically makes recommendations to the Legislature to amend them. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years for State employees and teachers; separate legislation enacted the same reduced requirement for judges, legislators, and employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. Normal retirement age for State employees and teachers is age 60, 62 or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. For PLD members, normal retirement age is 60 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members and by contract with other participating employers under applicable statutory provisions.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 2.45%.

Member and Employer Contributions

Retirement benefits are funded by contributions from members and employers and by earnings from investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or by the System's Board of Trustees and depend on the terms of the plan under which a member is covered. Employer contribution rates are determined through actuarial valuations.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS
AND PENSION AMOUNTS BY EMPLOYER FOR THE PLD CONSOLIDATED PLAN AND
THE STATE EMPLOYEE AND TEACHER PLAN

June 30, 2017

2. Summary of Significant Accounting Policies

Revenue Recognition

The Schedule of Employer Allocations for the SET Plan reflects current year employer contributions, adjusted to remove contributions related to employer specific liabilities to the Plan and other adjustments. In addition, to reflect the unique funding arrangement that currently exists within the SET Plan for teachers, total employer and non-employer entity contributions were used as the basis for the allocation, adjusted to remove the normal cost contributions paid by local school districts on behalf of their employees. This leaves contributions toward the unfunded liability of the Plan as the basis of allocation. This method of allocation properly distributes the collective net pension liability between the State of Maine as the non-employer contributing entity and those districts contributing towards the unfunded liability of the plan using grant funding.

The Schedule of Employer Allocations for the PLD Consolidated Plan reflects current year employer contributions, adjusted to remove contributions related to employer specific liabilities to the Plan.

The following tables present a reconciliation of employer contributions reported in the System's Statement of Changes in Fiduciary Net Position to the employer contributions used to determine each employer's proportionate share of the collective pension amounts:

<u>June 30, 2017</u>	<u>SET Plan</u>	<u>PLD Consolidated Plan</u>
Employer and Non-Employer Contributions Reported in the System's Statement of Changes in Fiduciary Net Position for the Fiscal Year ended June 30, 2017	\$ 327,117,528	\$ 51,387,011
Adjusted for:		
Remove Employer Specific Liability Contributions	(14,715,034)	(289,972)
Remove Normal Cost Contributions from Teacher Districts	(40,634,084)	-
Other Adjustments	(602,490)	157,377
Total Employer Contributions Used as the Basis for Allocating Collective Pension Amounts	\$ 271,165,920	\$ 51,254,416

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS
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PLAN

June 30, 2017

3. Collective Net Pension Liability

The collective net pension liability for the SET Plan and the PLD Consolidated Plan, measured as of June 30, 2017 is as follows:

	<u>State Employees</u>	<u>Teacher</u>	<u>Total SET Plan</u>	<u>PLD Consolidated Plan</u>
Collective Total Pension Liability	\$ 4,763,107,940	\$ 8,721,778,572	\$ 13,484,886,512	\$ 3,016,660,721
Less: Plan Net Fiduciary Position	<u>(3,624,049,515)</u>	<u>(7,269,242,349)</u>	<u>(10,893,291,864)</u>	<u>(2,607,223,644)</u>
Collective Net Pension Liability	<u>\$ 1,139,058,425</u>	<u>\$ 1,452,536,223</u>	<u>\$ 2,591,594,648</u>	<u>\$ 409,437,077</u>

4. Special Funding Situation – SET Plan

The State of Maine participates in the SET Plan as a non-employer contributing entity in that the State pays the IUAL associated with the teachers and the local teacher districts pay the normal cost contributions as determined by the actuary.

5. Actuarial Methods and Assumptions

The collective total pension liability for the Plans was determined by an actuarial valuation as of June 30, 2017, using the following methods and assumptions, applied to all periods included in the measurement:

Actuarial Cost Method

The Entry Age Normal cost method is used to develop costs. Under this cost method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member’s projected future benefits, and dividing it by the value, also as of the member’s entry age, of his expected future salary. The normal cost for each employee is the product of his pay and his normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e., actual decreases or increases in liabilities and/or in assets which differ from the actuarial assumptions, affect the unfunded actuarial accrued liability.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS
AND PENSION AMOUNTS BY EMPLOYER FOR THE PLD CONSOLIDATED PLAN AND
THE STATE EMPLOYEE AND TEACHER PLAN

June 30, 2017

5. Actuarial Methods and Assumptions (Continued)

Asset Valuation Method

The actuarial valuation employs a technique for determining the actuarial value of assets which reduces the impact of short-term volatility in the market value. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

Amortization

The IUAL of the SET Plan is amortized on a level percentage of payroll over the amortization period then in effect under statutory and constitutional requirements. All other gains, losses, and changes are amortized over ten-year periods beginning on the date as of which they occur.

The net pension liability of the PLD Consolidated Plan is amortized on a level percentage of payroll using a method where a separate twenty-year closed period is established annually for the gain or loss for that year.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2017 are as follows:

	SET Plan	PLD Consolidated Plan
Investment Rate of Return	6.875% per annum, compounded annually	
Inflation Rate	2.75%	
Annual Salary Increases, Including Inflation	State employees, 2.75% - 8.75%; Teachers, 2.75% - 14.50%	2.75% - 9.00%
Cost of Living Benefit Increases	2.20%	
Mortality Rates	For active members and non-disabled retirees, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females, is used.	

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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June 30, 2017

5. Actuarial Methods and Assumptions (Concluded)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2017 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public Equities	30.0%	6.0%
US Government	7.5	2.3
Private Equity	15.0	7.6
Real Assets:		
Real Estate	10.0	5.2
Infrastructure	10.0	5.3
Natural Resources	5.0	5.0
Traditional Credit	7.5	3.0
Alternative Credit	5.0	4.2
Diversifiers	10.0	5.9

Discount Rate

The discount rate used to measure the collective total pension liability was 6.875% for 2017 for each plan. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following table shows how the collective net pension liability/ as of June 30, 2017 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (5.875%)	Current Discount Rate (6.875%)	1% Increase (7.875%)
State Employees	\$ 1,699,228,211	\$ 1,139,058,425	\$ 680,110,647
Teacher	2,548,771,147	1,452,536,223	547,438,654
Total SET Plan	<u>\$ 4,247,999,358</u>	<u>\$ 2,591,594,648</u>	<u>\$ 1,227,549,301</u>
PLD Consolidated Plan	<u>\$ 821,456,578</u>	<u>\$ 409,437,077</u>	<u>\$ 99,250,226</u>

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR THE PLD CONSOLIDATED PLAN AND THE STATE EMPLOYEE AND TEACHER PLAN

June 30, 2017

6. Components of Schedules of Pension Amounts by Employer

Net Pension Liability

Each employer's share of the collective net pension liability is equal to the collective net pension liability multiplied by the employer's proportionate share as of June 30, 2017 as shown in the schedules of employer and non-employer contributing entity allocations. Changes in net pension liability are recognized in pension expense for the year ended June 30, 2017 with the following exceptions.

Differences between Expected and Actual Experience

The difference between expected and actual experience with regard to economic or demographic factors are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. For 2017, this was three years for both the SET Plan and the PLD Consolidated Plan; prior to 2017, this was four years for the PLD Consolidated Plan.

Differences between Projected and Actual Investment Earnings

Differences between projected and actual investment earnings are recognized in pension expense using a straight-line amortization method over a closed five-year period. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

Changes in Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used for the year ended June 30, 2017 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 through June 30, 2015. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. There were no changes in assumptions for the fiscal year ended June 30, 2017.

Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions

Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR THE PLD CONSOLIDATED PLAN AND THE STATE EMPLOYEE AND TEACHER PLAN

June 30, 2017

6. Components of Schedules of Pension Amounts by Employer (Concluded)

Allocable Pension Expense

The calculation of collective pension expense for the year ended June 30, 2017 is as follows:

	State Employees	Teacher	Total SET Plan	PLD Consolidated Plan
Service Cost	\$ 75,987,068	\$137,060,007	\$ 213,047,075	\$ 76,271,766
Interest Cost	314,127,115	572,707,106	886,834,221	198,972,490
Changes in Benefit Terms	-	-	-	-
Amortization of Differences between Actual and Expected Experience	8,392,217	35,749,979	44,142,196	(10,223,658)
Amortization of Changes to Assumptions	32,831,761	(22,686,226)	10,145,535	22,119,455
Amortization of Differences in Projected and Actual Investment Earnings	(18,257,084)	(34,446,823)	(52,703,907)	(13,493,617)
Other Adjustments	-	(602,490)	(602,490)	157,379
Plan Administrative Expenses	3,048,375	6,167,653	9,216,028	2,209,324
Transfers (In)/Out	143,926	(14,189)	129,737	62,201
Expected Investment Earnings	(223,202,925)	(450,284,404)	(673,487,329)	(160,400,488)
Member Contributions	(46,298,301)	(93,165,983)	(139,464,284)	(46,080,851)
Allocable Pension Expense	\$146,772,152	\$150,484,630	\$ 297,256,782	\$ 69,594,001

Each employer's proportionate share of the collective pension expense is equal to the total collective pension expense multiplied by the employer's proportionate share percentage as of June 30, 2017.

7. Collective Deferred Outflows (Inflows) of Resources

Differences between expected and actual experience with regard to economic and demographic assumptions are recognized in pension expense over a closed period equal to the expected remaining services lives of both active and inactive members, beginning in the period in which the difference arose. Differences between actual and expected investment income is recognized over a closed five year period. Amounts not recognized in the current period are reflected in collective deferred outflows and inflows of resources related to pensions. A summary of changes in collective deferred outflows and inflows of resources related to pensions for the year ended June 30, 2017 follows:

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS
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7. Collective Deferred Outflows (Inflows) of Resources (continued)

	Measurement Period	Amortization Period (Years)	Beginning Balance July 1, 2016	Current Year Measurement Period Additions	Amortizations Recognized in Current Year	Ending Balance June 30, 2017
<u>SET Plan - State Employee Portion</u>						
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2014	3	\$ -	\$ -	\$ -	\$ -
	2015	3	-	-	-	-
	2016	3	20,170,969	-	(10,085,485)	10,085,484
	2017	3	-	29,198,143	(9,732,714)	19,465,429
Differences Between Projected and Actual Investment Earnings on Pension Plan Investments:						
	2014	5	-	-	-	-
	2015	5	106,333,849	-	(35,444,617)	70,889,232
	2016	5	172,467,847	-	(43,116,962)	129,350,885
	2017	5	-	-	-	-
Changes of Assumptions:						
	2014	3	-	-	-	-
	2015	3	-	-	-	-
	2016	3	65,663,524	-	(32,831,761)	32,831,763
	2017	3	-	-	-	-
Total Deferred Outflows of Resources			<u>364,636,189</u>	<u>29,198,143</u>	<u>(131,211,539)</u>	<u>262,622,793</u>
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2014	3	\$ -	\$ -	\$ -	\$ -
	2015	3	(11,425,982)	-	11,425,982	-
	2016	3	-	-	-	-
	2017	3	-	-	-	-
Differences Between Projected and Actual Investment Earnings on Pension Plan Investments:						
	2014	5	(116,129,625)	-	58,064,813	(58,064,812)
	2015	5	-	-	-	-
	2016	5	-	-	-	-
	2017	5	-	(193,769,252)	38,753,850	(155,015,402)
Changes of Assumptions:						
	2014	3	-	-	-	-
	2015	3	-	-	-	-
	2016	3	-	-	-	-
	2017	3	-	-	-	-
Total Deferred Inflows of Resources			<u>(127,555,607)</u>	<u>(193,769,252)</u>	<u>108,244,645</u>	<u>(213,080,214)</u>
Total Collective Deferred Outflows (Inflows) of Resources			<u>\$ 237,080,582</u>	<u>\$ (164,571,109)</u>	<u>\$ (22,966,894)</u>	<u>\$ 49,542,579</u>

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR THE PLD CONSOLIDATED PLAN AND THE STATE EMPLOYEE AND TEACHER PLAN

June 30, 2017

7. Collective Deferred Outflows (Inflows) of Resources (continued)

<u>SET Plan - Teacher Portion</u>	Measurement Period <u>July 1-June 30:</u>	Amortization Period (Years)	Beginning Balance <u>July 1, 2016</u>	Current Year Measurement Period Additions	Amortizations Recognized in <u>Current Year</u>	Ending Balance <u>June 30, 2017</u>
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2014	3	\$ -	\$ -	\$ -	\$ -
	2015	3	-	-	-	-
	2016	3	34,166,831	-	(17,083,414)	17,083,417
	2017	3	-	66,009,388	(22,003,129)	44,006,259
Differences Between Projected and Actual Investment Earnings on Pension Plan Investments:						
	2014	5	-	-	-	-
	2015	5	214,263,321	-	(71,421,107)	142,842,214
	2016	5	349,870,529	-	(87,467,632)	262,402,897
	2017	5	-	-	-	-
Changes of Assumptions:						
	2014	3	-	-	-	-
	2015	3	-	-	-	-
	2016	3	-	-	-	-
	2017	3	-	-	-	-
Total Deferred Outflows of Resources			<u>598,300,681</u>	<u>66,009,388</u>	<u>(197,975,283)</u>	<u>466,334,786</u>
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2014	3	\$ -	\$ -	\$ -	\$ -
	2015	3	(3,336,566)	-	3,336,566	-
	2016	3	-	-	-	-
	2017	3	-	-	-	-
Differences Between Projected and Actual Investment Earnings on Pension Plan Investments:						
	2014	5	(231,156,263)	-	115,578,132	(115,578,131)
	2015	5	-	-	-	-
	2016	5	-	-	-	-
	2017	5	-	(388,787,152)	77,757,430	(311,029,722)
Changes of Assumptions:						
	2014	3	-	-	-	-
	2015	3	-	-	-	-
	2016	3	(45,372,453)	-	22,686,226	(22,686,227)
	2017	3	-	-	-	-
Total Deferred Inflows of Resources			<u>(279,865,282)</u>	<u>(388,787,152)</u>	<u>219,358,354</u>	<u>(449,294,080)</u>
Total Collective Deferred Outflows (Inflows) of Resources			<u>\$ 318,435,399</u>	<u>\$ (322,777,764)</u>	<u>\$ 21,383,071</u>	<u>\$ 17,040,706</u>

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS
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THE STATE EMPLOYEE AND TEACHER PLAN

June 30, 2017

7. Collective Deferred Outflows (Inflows) of Resources (concluded)

<u>PLD Consolidated Plan</u>	Measurement Period <u>July 1-June 30:</u>	Amortization Period (Years) <u>Period (Years)</u>	Beginning Balance <u>July 1, 2016</u>	Current Year Measurement Period Additions <u>Period Additions</u>	Amortizations Recognized in Current Year <u>Current Year</u>	Ending Balance <u>June 30, 2017</u>
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2014	4	\$ 6,440,959	\$ -	\$ (6,440,959)	\$ -
	2015	4	-	-	-	-
	2016	4	-	-	-	-
	2017	3	-	-	-	-
Differences Between Projected and Actual Investment Earnings on Pension Plan Investments:						
	2014	5	-	-	-	-
	2015	5	73,852,127	-	(24,617,376)	49,234,751
	2016	5	122,491,976	-	(30,622,990)	91,868,986
	2017	5	-	-	-	-
Changes of Assumptions:						
	2014	4	-	-	-	-
	2015	4	18,796,799	-	(9,398,399)	9,398,400
	2016	4	38,163,164	-	(12,721,055)	25,442,109
	2017	3	-	-	-	-
Total Deferred Outflows of Resources			<u>259,745,025</u>	<u>-</u>	<u>(83,800,779)</u>	<u>175,944,246</u>
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2014	4	\$ -	\$ -	\$ -	\$ -
	2015	4	(27,317,452)	-	13,658,727	(13,658,725)
	2016	4	(6,857,068)	-	2,285,689	(4,571,379)
	2017	3	-	(2,160,603)	720,201	(1,440,402)
Differences Between Projected and Actual Investment Earnings on Pension Plan Investments:						
	2014	5	(81,715,786)	-	40,857,892	(40,857,894)
	2015	5	-	-	-	-
	2016	5	-	-	-	-
	2017	5	-	(139,380,454)	27,876,091	(111,504,363)
Changes of Assumptions:						
	2014	4	-	-	-	-
	2015	4	-	-	-	-
	2016	4	-	-	-	-
	2017	3	-	-	-	-
Total Deferred Inflows of Resources			<u>(115,890,306)</u>	<u>(141,541,057)</u>	<u>85,398,600</u>	<u>(172,032,763)</u>
Total Collective Deferred Outflows (Inflows) of Resources			<u>\$ 143,854,719</u>	<u>\$ (141,541,057)</u>	<u>\$ 1,597,821</u>	<u>\$ 3,911,483</u>

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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June 30, 2017

8. Additional Financial and Actuarial Information

Additional financial and actuarial information with respect to the Plans can be found in the System's 2017 Comprehensive Annual Financial Report available online at www.mainebers.org or by contacting the System at (207) 512-3100.