

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

Year Ended June 30, 2018
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

Year Ended June 30, 2018

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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, 2018 (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 excluding that attributable to employer-paid member contributions (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, 2018 (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 excluding that attributable to employer-paid member contributions 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, 2018, 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, 2018, and our report thereon, dated October 31, 2018, 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
January 17, 2019

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2018

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
City of Portland	P0002	\$ 5,887,910	10.606480%
Town of Millinocket	P0003	184,212	0.331839%
Cumberland County	P0005	1,658,504	2.987629%
Town of Camden	P0008	245,500	0.442243%
City of South Portland	P0009	1,399,568	2.521181%
Town of Houlton	P0010	185,842	0.334777%
Penobscot County	P0011	375,834	0.677027%
Kittery Water District	P0012	68,110	0.122693%
City of Ellsworth	P0013	242,860	0.437488%
Town of Kittery	P0014	562,108	1.012581%
Town of Bar Harbor	P0015	258,055	0.464860%
Town of Mount Desert	P0016	166,642	0.300189%
Town of Fort Fairfield	P0017	22,566	0.040651%
City of Rockland	P0018	479,235	0.863293%
Bath Water District	P0019	74,924	0.134968%
City of Bangor	P0020	739,808	1.332689%
Bangor Public Library	P0022	14,411	0.025959%
City of Augusta	P0023	1,464,129	2.637481%
City of Gardiner	P0024	316,342	0.569858%
Houlton Water Company	P0026	123,385	0.222266%
City of Auburn	P0027	1,423,596	2.564465%
Town of York	P0028	603,510	1.087164%
Town of St. Agatha	P0030	14,982	0.026989%
Kennebec Water District	P0031	103,318	0.186117%
Livermore Falls Water District	P0032	25,065	0.045152%
City of Belfast	P0035	246,791	0.444570%
City of Calais	P0036	157,836	0.284325%
York County	P0037	609,865	1.098610%
Maine Maritime Academy	P0038	691,974	1.246521%
York Water District	P0039	127,186	0.229112%
Washington County	P0040	236,029	0.425182%
Portland Public Library	P0041	219,253	0.394962%
Town of Brunswick	P0042	549,949	0.990678%
Auburn Public Library	P0043	44,121	0.079479%
Town of Jay	P0045	93,165	0.167828%
Waldo County	P0046	339,744	0.612015%
Kennebec County	P0047	356,527	0.642248%
City of Lewiston	P0048	2,005,392	3.612512%
Maine Turnpike Authority	P0049	2,152,438	3.877401%
School Administrative District No. 31	P0050	15,380	0.027706%

⁽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, 2018

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Auburn Water and Sewer District	P0052	10,948	0.019721%
Town of East Millinocket	P0054	110,497	0.199049%
Maine Municipal Association	P0055	316,888	0.570842%
Hancock County	P0056	238,195	0.429085%
Oxford County	P0057	329,410	0.593398%
Falmouth Memorial Library	P0058	29,106	0.052431%
Bangor Water District	P0059	105,156	0.189428%
Rumford Fire and Police	P0060	121,849	0.219499%
Town of Orono	P0061	346,235	0.623708%
Kennebunk Light and Power Co.	P0062	80,672	0.145322%
City of Brewer	P0063	730,579	1.316064%
Rumford Water District	P0065	26,268	0.047320%
Waterville Fire and Police	P0066	210,981	0.380060%
Androscoggin County	P0067	476,410	0.858204%
Town of Baileyville	P0069	89,585	0.161378%
Westbrook Fire and Police	P0070	673,530	1.213296%
Brunswick Sewer District	P0072	112,669	0.202961%
City of Bath	P0073	626,880	1.129262%
Town of Lincoln	P0076	35,468	0.063892%
Old Town Water District	P0079	26,747	0.048183%
Town of Skowhegan	P0080	260,625	0.469489%
Town of Topsham	P0081	203,221	0.366082%
Town of Madawaska	P0082	215,752	0.388656%
City of Sanford	P0083	1,368,034	2.464375%
Town of Kennebunk	P0084	219,380	0.395192%
Town of Wilton	P0086	82,898	0.149332%
Town of Falmouth	P0087	494,514	0.890818%
Lubec Water District	P0088	7,862	0.014162%
Sanford Sewerage District	P0089	53,520	0.096410%
Town of Rumford	P0090	122,981	0.221537%
Maine Municipal Bond Bank	P0093	110,632	0.199292%
Lincoln County	P0095	95,777	0.172533%
Sagadahoc County	P0096	280,741	0.505727%
Town of Dexter	P0097	40,989	0.073837%
Town of Frenchville	P0098	15,183	0.027350%
Town of Farmington	P0100	145,741	0.262538%
Somerset County	P0101	333,752	0.601220%
Franklin County	P0102	227,459	0.409745%
Town of Lisbon	P0103	318,348	0.573472%
Maine Principals' Association	P0105	39,085	0.070407%

⁽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, 2018

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Aroostook County	P0106	412,439	0.742967%
Town of Wells	P0107	80,641	0.145267%
Town of Berwick	P0108	227,561	0.409928%
Town of Livermore Falls	P0109	36,791	0.066275%
Town of Pittsfield	P0110	23,328	0.042022%
City of Old Town	P0111	248,380	0.447431%
Town of Greenville	P0112	35,628	0.064181%
Town of Mechanic Falls	P0114	19,940	0.035921%
Regional School Unit #54	P0115	213,750	0.385049%
Town of Yarmouth	P0116	287,930	0.518676%
Town of Searsport	P0117	33,468	0.060290%
Farmington Village Corp.	P0118	19,184	0.034559%
Regional School Unit #9	P0119	36,201	0.065212%
Mt Desert Island Regional School Unit	P0120	31,212	0.056226%
Piscataquis County	P0121	173,015	0.311669%
City of Westbrook	P0122	301,923	0.543885%
Searsport Water District	P0124	14,126	0.025447%
Town of Norway	P0125	131,935	0.237668%
Regional School Unit #67	P0126	52,844	0.095193%
Town of Paris	P0127	33,408	0.060180%
School Administrative District No. 53	P0129	4,233	0.007625%
Town of Bucksport	P0130	93,250	0.167980%
Fort Fairfield Utilities District	P0131	23,008	0.041447%
Belfast Water District	P0132	35,526	0.063997%
Town of Gorham	P0133	8,912	0.016053%
Lincoln Academy	P0134	150,115	0.270417%
Norway Water District	P0136	17,380	0.031308%
Dover-Foxcroft Water District	P0137	18,678	0.033647%
York Sewer District	P0139	65,219	0.117486%
Town of Old Orchard Beach	P0140	452,879	0.815816%
Town of South Berwick	P0141	168,233	0.303054%
Town of Freeport	P0142	301,466	0.543061%
School Administrative District No. 41	P0143	131,037	0.236050%
Auburn Housing Authority	P0145	102,120	0.183958%
Town of Boothbay Harbor	P0146	27,932	0.050317%
Town of Scarborough	P0147	920,668	1.658491%
Town of Fryeburg	P0149	43,852	0.078994%
Town of Hermon	P0150	66,568	0.119916%
Town of Hampden	P0151	138,614	0.249699%
Sanford Housing Authority	P0152	36,733	0.066171%

⁽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, 2018

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Vassalboro	P0153	33,147	0.059711%
Lewiston Housing Authority	P0154	157,171	0.283127%
City of Biddeford	P0158	1,412,948	2.545284%
Paris Utility District	P0159	21,869	0.039395%
City of Hallowell	P0160	31,525	0.056790%
Town of Rockport	P0161	31,878	0.057425%
Lewiston/Auburn Water Pollution Control Authority	P0163	41,680	0.075083%
Town of Thomaston	P0164	66,985	0.120667%
Pleasant Point Passamaquoddy Res. Housing Authority	P0165	37,655	0.067832%
Town of Orland	P0166	6,232	0.011226%
Town of Dover Foxcroft	P0167	71,405	0.128629%
Regional School Unit #29	P0168	23,732	0.042750%
Maine Housing Authority	P0169	463,038	0.834117%
Sanford Water District	P0170	89,869	0.161890%
South Berwick Water District	P0171	16,777	0.030221%
Town of Glenburn	P0174	42,109	0.075856%
Town of Sabattus	P0175	56,310	0.101437%
Town of Brownville	P0177	19,874	0.035802%
Town of Winthrop	P0179	180,047	0.324336%
Town of Eliot	P0180	175,931	0.316922%
Town of Lebanon	P0181	21,696	0.039084%
Town of Van Buren	P0182	92,504	0.166636%
Hampden Water District	P0183	25,664	0.046231%
Town of Monson	P0184	3,333	0.006003%
Portland Housing Authority	P0185	219,202	0.394871%
Town of Milford	P0186	12,226	0.022024%
Regional School Unit #60	P0187	94,512	0.170253%
Town of Kennebunkport	P0188	286,968	0.516944%
Regional School Unit #49	P0189	50,904	0.091698%
Town of Damariscotta	P0191	39,087	0.070412%
City of Saco	P0192	647,758	1.166872%
Town of Otisfield	P0193	41,190	0.074200%
Town of Medway	P0194	44,162	0.079553%
Town of Waldoboro	P0195	133,204	0.239954%
Regional School Unit #51	P0198	20,187	0.036365%
Town of Oxford	P0200	53,900	0.097096%
Kennebunk Sewer District	P0201	55,843	0.100596%
Town of Phippsburg	P0202	19,479	0.035090%
Gould Academy	P0205	31,723	0.057145%
South Portland Housing Authority	P0206	141,009	0.254013%

⁽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, 2018

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Berwick Sewer District	P0207	26,385	0.047531%
Caribou Police and Fire	P0208	91,512	0.164850%
Town of Orrington	P0209	43,034	0.077522%
Town of New Gloucester	P0210	62,194	0.112036%
Town of Richmond	P0213	46,839	0.084376%
Town of Linneus	P0214	1,750	0.003153%
Town of Hodgdon	P0215	8,162	0.014703%
Town of Cumberland	P0216	230,301	0.414865%
Town of Corinna	P0217	4,250	0.007656%
Lincoln Sanitary District	P0219	27,574	0.049671%
Kennebec Sanitary Treatment District	P0220	55,029	0.099129%
Gardiner Water District	P0221	27,964	0.050374%
Waterville Sewerage District	P0222	51,066	0.091990%
School Administrative District No. 13	P0223	51,439	0.092662%
Waldo County Technical Center	P0224	5,605	0.010097%
Maine County Commissioners' Association	P0225	8,559	0.015419%
Town of Mars Hill	P0227	26,659	0.048024%
Town of Lubec	P0228	8,856	0.015953%
Town of Washburn	P0230	18,690	0.033669%
Androscoggin Valley Council of Governments	P0231	92,456	0.166551%
Town of Durham	P0234	31,749	0.057193%
Town of China	P0235	23,569	0.042456%
Madawaska Water District	P0236	14,978	0.026981%
Penquis	P0237	153,568	0.276638%
Milo Water District	P0238	9,788	0.017633%
Maine School Management Association	P0239	128,765	0.231958%
Town of Easton	P0240	71,752	0.129254%
Richmond Utilities District	P0242	8,728	0.015723%
Lisbon Water Department	P0243	31,736	0.057170%
Town of Limestone	P0245	14,073	0.025351%
Town of Bethel	P0246	61,756	0.111247%
Rumford Mexico Sewerage District	P0247	33,219	0.059840%
Brewer Housing Authority	P0248	63,600	0.114568%
Erskine Academy	P0249	35,535	0.064013%
Winter Harbor Utility District	P0250	-	0.000000%
Community School District No. 12	P0252	4,733	0.008525%
Town of North Berwick	P0254	74,307	0.133856%
Kennebunk, Kennebunkport and Wells Water District	P0255	268,320	0.483352%
Auburn Lewiston Airport	P0256	15,692	0.028267%
Town of Princeton	P0258	218	0.000393%

⁽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, 2018

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Fairfield	P0260	111,359	0.200601%
Old Town Housing Authority	P0262	40,365	0.072713%
Towns of Mapleton, Castle Hill and Chapman	P0265	28,662	0.051632%
Wells Ogunquit CSD	P0266	131,552	0.236978%
Tri Community Sanitary Landfill	P0267	34,214	0.061633%
United Technologies Center, Region 4, S Penobscot	P0269	22,846	0.041156%
Town of Harpswell	P0270	10,192	0.018359%
Maine Veterans' Home	P0271	3,406,561	6.136578%
Brunswick Public Library	P0273	72,228	0.130112%
Eagle Lake Water and Sewer District	P0274	10,017	0.018045%
Fort Fairfield Housing Authority	P0275	22,586	0.040687%
Town of Lovell	P0276	11,431	0.020592%
Town of Carrabassett Valley	P0277	26,983	0.048606%
Yarmouth Water District	P0278	37,681	0.067878%
Town of Harrison	P0280	26,717	0.048129%
Mechanic Falls Sanitary District	P0282	3,708	0.006680%
Mars Hill Utility District	P0283	12,630	0.022751%
Bangor Housing Authority	P0288	244,302	0.440085%
Maine Public Employees Retirement System	P0290	641,099	1.154881%
Lewiston/ Auburn 911	P0291	85,590	0.154182%
Brunswick Fire and Police	P0292	578,706	1.042481%
Jackman Utility District	P0294	8,703	0.015678%
Town of Chesterville	P0295	-	0.000000%
Maine Admin. of Services for Children with Disabilities	P0297	-	0.000000%
Boothbay Region Water District	P0298	62,007	0.111700%
South Berwick Sewer District	P0299	29,537	0.053208%
Mount Desert Water District	P0300	27,103	0.048823%
Coastal Counties Workforce, Inc.	P0301	28,191	0.050783%
Lincoln County Sheriff's Office	P0302	163,689	0.294869%
Town of Ogunquit	P0303	270,419	0.487133%
Lincoln and Sagadahoc Multicounty Jail Authority	P0304	139,218	0.250788%
Veazie Fire and Police	P0305	34,884	0.062839%
Winterport Water District	P0306	-	0.000000%
Topsham Sewer District	P0307	10,495	0.018905%
North Berwick Water District	P0308	17,115	0.030830%
Town of Windham	P0309	237,540	0.427904%
Biddeford Housing Authority	P0310	21,062	0.037941%
Greater Augusta Utility District	P0311	184,967	0.333199%
Town of Grand Isle	P0312	6,818	0.012282%
Newport Water District	P0313	20,666	0.037227%

⁽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, 2018

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Newport	P0314	70,444	0.126898%
Regional School Unit No. 1	P0315	53,588	0.096534%
Town of Monmouth	P0316	12,440	0.022409%
Cape Elizabeth Police	P0317	89,623	0.161447%
Thompson Free Library	P0318	7,575	0.013646%
Bowdoinham Water District	P0319	2,548	0.004590%
Regional School Unit No. 25	P0321	15,224	0.027424%
Regional School Unit No. 21	P0322	210,064	0.378410%
Regional School Unit No. 2	P0323	25,156	0.045317%
Regional School Unit No. 4	P0324	17,079	0.030766%
Regional School Unit No. 5	P0325	5,022	0.009047%
Regional School Unit No. 10	P0326	138,057	0.248696%
Regional School Unit No. 20	P0328	10,160	0.018303%
Regional School Unit No. 23	P0329	100,859	0.181687%
Regional School Unit No. 26	P0330	39,577	0.071294%
Regional School Unit No. 34	P0331	6,752	0.012164%
Regional School Unit No. 39	P0332	4,041	0.007279%
Town of West Bath	P0333	14,875	0.026797%
Gorham Fire and Police	P0334	213,953	0.385414%
Washburn Water and Sewer District	P0335	3,253	0.005860%
Town of Poland	P0336	76,532	0.137865%
Winthrop Utilities District	P0337	29,336	0.052846%
Town of Holden	P0338	33,658	0.060631%
Town of Levant	P0339	15,808	0.028476%
Regional School Unit No. 73	P0340	59,690	0.107525%
Town of Trenton	P0341	-	0.000000%
Town of Union	P0342	20,218	0.036421%
Midcoast Council of Governments	P0343	9,004	0.016219%
Town of Buckfield	P0344	3,343	0.006022%
Cornville Regional Charter School	P0345	121,906	0.219602%
Maine Academy of Natural Sciences	P0346	86,072	0.155051%
Good Will - Hinckley	P0347	169,354	0.305075%
Baxter Academy for Technology and Science	P0348	207,729	0.374203%
Wells Fire and Police	P0349	204,589	0.368546%
Augusta Housing Authority	P0351	21,019	0.037863%
Maine School of Science & Mathematics	P0352	53,511	0.096394%
Town of Waterboro	P0356	48,394	0.087176%
Maine Virtual Academy	P0357	75,216	0.135494%
Regional School Unit No. 71	P0358	-	0.000000%
Knox County Sheriff's Department	P0359	67,466	0.121532%

⁽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, 2018

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Hartland	P0360	30,786	0.055457%
Town of Acton	P0361	18,808	0.033881%
Winslow Police	P0362	58,636	0.105628%
Boothbay Harbor Sewer District	P0363	27,087	0.048795%
Town of Otis	P0364	6,364	0.011463%
Anson-Madison Sanitary District	P0365	29,877	0.053820%
Regional School Unit No. 56	P0366	112,458	0.202581%
Town of Danforth	P0367	4,129	0.007437%
Town of Wiscasset	P0417	69,368	0.124960%
City of Presque Isle ⁽²⁾	P0004	-	0.000000%
Town of Cape Elizabeth ⁽²⁾	P0085	-	0.000000%
Town of Fort Kent ⁽²⁾	P0091	-	0.000000%
Town of New Canada ⁽²⁾	P0172	-	0.000000%
Community School District No. 903 ⁽²⁾	P0204	-	0.000000%
Western Maine Community Action ⁽²⁾	P0241	-	0.000000%
Total for All Employers		<u>\$ 55,512,387</u>	<u>100.000000%</u>

⁽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 Year Ended June 30, 2018

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	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	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
City of Portland	P0002	\$ 29,027,538	\$ 90,884	\$ 4,632,990	\$ 129,812	\$ 4,853,686	\$ 318,820	\$ 7,008,995	\$ -	\$ 131,314	\$ 7,459,129	\$ (5,431,261)	\$ (61,345)	\$ (133,563)	\$ (5,626,169)
Town of Millinocket	P0003	908,168	2,843	144,949	-	147,792	9,974	219,286	-	110,505	339,765	(169,925)	(1,919)	(106,172)	(278,016)
Cumberland County	P0005	8,176,464	25,600	1,305,019	50,628	1,381,247	89,805	1,974,291	-	85,659	2,149,755	(1,529,875)	(17,280)	30,247	(1,516,908)
Town of Camden	P0008	1,210,322	3,789	193,175	112,097	309,061	13,294	292,244	-	41,755	347,293	(226,460)	(2,558)	36,540	(192,478)
City of South Portland	P0009	6,899,904	21,603	1,101,271	-	1,122,874	75,784	1,666,052	-	110,897	1,852,733	(1,291,022)	(14,582)	(130,503)	(1,436,107)
Town of Houlton	P0010	916,206	2,869	146,233	78,566	227,668	10,063	221,228	-	497	231,788	(171,429)	(1,447)	35,800	(137,076)
Penobscot County	P0011	1,852,870	5,801	295,730	140,818	442,349	20,351	447,394	-	15,894	483,639	(346,686)	(3,916)	183,590	(167,012)
Kittery Water District	P0012	335,783	1,051	53,593	1,749	56,393	3,688	81,079	-	24,689	109,456	(62,827)	(710)	(32,144)	(95,681)
City of Ellsworth	P0013	1,197,306	3,749	191,098	68,867	263,714	13,150	289,102	-	4,575	306,827	(224,025)	(2,530)	214,601	(11,954)
Town of Kittery	P0014	2,771,205	8,676	442,303	81,627	532,606	30,437	669,136	-	36,687	736,260	(518,512)	(5,493)	18,986	(505,019)
Town of Bar Harbor	P0015	1,272,217	3,983	203,055	35,348	242,386	13,973	307,189	-	35,495	356,657	(238,041)	(2,689)	18,893	(221,837)
Town of Mount Desert	P0016	821,549	2,572	131,125	79,118	212,815	9,024	198,372	-	8,972	216,368	(153,717)	101,383	55,023	2,689
Town of Fort Fairfield	P0017	111,250	348	17,756	2,873	20,977	1,222	26,862	-	1,952	30,036	(20,816)	(235)	5,309	(15,742)
City of Rockland	P0018	2,362,640	7,397	377,093	-	384,490	25,949	570,484	-	94,199	690,632	(442,067)	(4,993)	(101,685)	(548,745)
Bath Water District	P0019	369,377	1,156	58,956	6,671	66,783	4,057	89,189	-	3,521	96,767	(69,113)	(781)	11,198	(58,696)
City of Bangor	P0020	3,647,271	11,419	582,129	-	593,548	40,059	880,672	-	868,425	1,789,156	(682,431)	(6,641)	(915,671)	(1,604,743)
Bangor Public Library	P0022	71,047	222	11,340	-	11,562	780	17,154	-	11,404	29,338	(13,292)	(150)	(25,417)	(38,859)
City of Augusta	P0023	7,218,191	22,600	1,152,071	115,952	1,290,623	79,280	1,742,906	-	342,119	2,164,305	(1,350,576)	(15,254)	(39,483)	(1,405,313)
City of Gardiner	P0024	1,559,572	4,883	248,918	119,213	373,014	17,129	376,576	-	111,948	505,653	(291,808)	(3,296)	(69,060)	(364,164)
Houlton Water Company	P0026	608,292	1,905	97,088	11,867	110,860	6,681	146,878	-	58,380	211,939	(113,815)	(1,286)	(20,391)	(135,492)
City of Auburn	P0027	7,018,363	21,974	1,120,178	318,798	1,460,950	77,085	1,694,656	-	181,121	1,952,862	(1,313,187)	(13,239)	156,653	(1,169,773)
Town of York	P0028	2,975,319	9,316	474,880	74,517	558,713	32,678	718,421	-	31,098	782,197	(556,704)	(6,288)	38,191	(524,801)
Town of St. Agatha	P0030	73,863	231	11,789	3,180	15,200	811	17,835	-	10,065	28,711	(13,820)	(156)	(1,837)	(15,813)
Kennebec Water District	P0031	509,360	1,595	81,297	4,147	87,039	5,594	122,990	-	13,252	141,836	(95,304)	(913)	(24,052)	(120,269)
Livermore Falls Water District	P0032	123,571	387	19,723	1,934	22,044	1,358	29,838	-	17,851	49,047	(23,120)	(261)	(5,399)	(28,780)
City of Belfast	P0035	1,216,685	3,809	194,191	28,385	226,385	13,363	293,781	-	717	307,861	(227,651)	(2,571)	24,262	(205,960)
City of Calais	P0036	778,136	2,436	124,196	13,301	139,933	8,546	187,889	-	8,309	204,744	(145,595)	(1,644)	(16,046)	(163,285)
York County	P0037	3,006,650	9,414	479,882	197,255	686,551	33,023	725,987	-	74,370	833,380	(562,565)	(6,354)	31,596	(537,323)
Maine Maritime Academy	P0038	3,411,449	10,681	544,490	17,684	572,855	37,469	823,729	-	816,118	1,677,316	(638,307)	(7,210)	(327,496)	(973,013)
York Water District	P0039	627,030	1,963	100,078	5,917	107,958	6,887	151,404	-	68,993	227,284	(117,322)	(1,325)	(18,390)	(137,037)
Washington County	P0040	1,163,630	3,643	185,723	41,090	230,456	12,781	280,970	-	17,146	310,897	(217,723)	(2,459)	54,272	(165,910)
Portland Public Library	P0041	1,080,922	3,384	172,523	6,214	182,121	11,872	260,999	-	70,372	343,243	(202,248)	(2,284)	(11,909)	(216,441)
Town of Brunswick	P0042	2,711,261	8,489	432,735	-	441,224	29,778	654,661	-	260,901	945,340	(507,296)	(5,730)	(90,924)	(603,950)
Auburn Public Library	P0043	217,519	681	34,717	1,864	37,262	2,389	52,523	-	32,262	87,174	(40,699)	(460)	(17,686)	(58,845)
Town of Jay	P0045	459,305	1,438	73,309	4,533	79,280	5,044	110,904	-	72,410	188,358	(85,939)	(971)	(52,235)	(139,145)
Waldo County	P0046	1,674,947	5,244	267,333	106,474	379,051	18,396	404,433	-	951	423,780	(313,394)	197,921	67,363	(48,110)
Kennebec County	P0047	1,757,687	5,503	280,538	302,676	588,717	19,305	424,411	-	882	444,598	(328,876)	11,520	245,050	(72,306)
City of Lewiston	P0048	9,886,630	30,955	1,577,973	246,464	1,855,392	108,589	2,387,228	-	72,762	2,568,579	(1,849,860)	(20,894)	(108,818)	(1,979,572)
Maine Turnpike Authority	P0049	10,611,572	33,224	1,693,679	251,482	1,978,385	116,551	2,562,272	-	299,059	2,977,882	(1,985,502)	(22,426)	188,753	(1,819,175)
School Administrative District No. 31	P0050	75,825	237	12,103	5,449	17,789	833	18,309	-	20,786	39,928	(14,188)	(160)	(6,437)	(20,785)
Auburn Water and Sewer District	P0052	53,975	169	8,615	761	9,545	592	13,034	-	18,411	32,037	(10,099)	(114)	(19,390)	(29,603)
Town of East Millinocket	P0054	544,752	1,706	86,946	4,869	93,521	5,983	131,536	-	34,506	172,025	(101,927)	(1,151)	(40,302)	(143,380)
Maine Municipal Association	P0055	1,562,265	4,891	249,348	-	254,239	17,159	377,226	-	60,853	455,238	(292,311)	(3,302)	(26,900)	(322,513)
Hancock County	P0056	1,174,306	3,677	187,427	57,669	248,773	12,898	283,548	-	15,478	311,924	(219,721)	(2,419)	30,393	(191,747)
Oxford County	P0057	1,623,999	5,085	259,201	52,483	316,769	17,837	392,131	-	62,613	472,581	(303,862)	(3,432)	(1,959)	(309,253)
Falmouth Memorial Library	P0058	143,495	449	22,903	22,083	45,435	1,576	34,648	-	2,297	38,521	(26,849)	(303)	12,597	(14,555)
Bangor Water District	P0059	518,422	1,623	82,744	20,282	104,649	5,694	125,179	-	48,507	179,380	(97,001)	(1,096)	1,308	(96,789)
Rumford Fire and Police	P0060	600,719	1,881	95,879	29,193	126,953	6,598	145,051	-	96,913	248,562	(112,399)	(1,270)	(78,780)	(192,449)
Town of Orono	P0061	1,706,948	5,344	272,440	12,312	290,096	18,748	412,161	-	37,231	468,140	(319,383)	(3,607)	(50,863)	(373,853)
Kennebunk Light and Power Co.	P0062	397,716	1,245	63,478	8,440	73,163	4,368	96,033	-	49,984	150,385	(74,415)	(841)	(12,737)	(87,993)
City of Brewer	P0063	3,601,772	11,277	574,868	169,117	755,262	39,560	869,684	-	41,339	950,583	(673,917)	(7,612)	47,460	(634,069)
Rumford Water District	P0065	129,501	405	20,669	4,272	25,346	1,422	31,269	-	7,344	40,035	(24,231)	(274)	(2,187)	(26,692)
Waterville Fire and Police	P0066	1,040,141	3,257	166,014	27,564	196,835	11,424	251,153	-	64,779	327,356	(194,618)	(2,198)	(58,550)	(255,366)
Androscoggin County	P0067	2,348,713	7,354	374,871	96,088	478,313	25,796	567,121	-	70,154	663,071	(439,461)	(4,964)	(132,436)	(576,861)
Town of Baileyville	P0069	441,655	1,383	70,491	9,051	80,925	4,851	106,642	-	7,758	119,251	(82,637)	(933)	(5,682)	(89,252)
Westbrook Fire and Police	P0070	3,320,519	10,396	529,977	313,923	854,296	36,471	801,775	-	149,440	987,686	(621,294)	(7,017)	(90,256)	(718,567)

⁽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 Year Ended June 30, 2018

Pension Expense Excluding That Attributable to Employer-Paid Member Contributions															
Deferred Outflows of Resources							Deferred Inflows of Resources								
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	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
Brunswick Sewer District	P0072	555,461	1,739	88,655	2,155	92,549	6,101	134,121	-	9,588	149,810	(103,931)	(1,174)	2,202	(102,903)
City of Bath	P0073	3,090,534	9,676	493,270	149,982	652,928	33,945	746,241	-	148,241	928,427	(578,261)	(6,531)	(190,513)	(775,305)
Town of Lincoln	P0076	174,858	547	27,908	11,026	39,481	1,921	42,220	-	34,240	78,381	(32,717)	(370)	(9,609)	(42,696)
Old Town Water District	P0079	131,863	413	21,046	11,863	33,322	1,449	31,840	-	1,352	34,641	(24,672)	(279)	11,161	(13,790)
Town of Skowhegan	P0080	1,284,888	4,023	205,077	6,388	215,488	14,112	310,250	-	59,203	383,565	(240,412)	(2,715)	(53,871)	(296,998)
Town of Topsham	P0081	1,001,884	3,137	159,908	80,491	243,536	11,004	241,915	-	36,234	289,153	(187,460)	(2,117)	(11,568)	(201,145)
Town of Madawaska	P0082	1,063,663	3,330	169,768	73,200	246,298	11,683	256,832	-	24,383	292,898	(199,019)	(2,230)	38,889	(162,360)
City of Sanford	P0083	6,744,439	21,116	1,076,457	57,614	1,155,187	74,076	1,628,513	-	141,420	1,844,009	(1,261,934)	(14,253)	(235,982)	(1,512,169)
Town of Kennebunk	P0084	1,081,548	3,386	172,623	28,504	204,513	11,879	261,151	-	60,982	334,012	(202,366)	(2,286)	(2,791)	(207,443)
Town of Wilton	P0086	408,688	1,280	65,230	39,744	106,254	4,488	98,683	-	220	103,391	(76,468)	(864)	27,963	(49,369)
Town of Falmouth	P0087	2,437,964	7,633	389,115	96,094	492,842	26,777	588,672	-	7,883	623,332	(456,161)	(5,152)	80,303	(381,010)
Lubec Water District	P0088	38,761	121	6,186	4,019	10,326	426	9,359	-	3,223	13,008	(7,253)	(82)	6,723	(612)
Sanford Sewerage District	P0089	263,855	826	42,113	39,535	82,474	2,898	63,710	-	133	66,741	(49,370)	(558)	40,894	(9,034)
Town of Rumford	P0090	606,299	1,898	96,769	40,739	139,406	6,660	146,397	-	69,298	222,355	(113,443)	170,735	(6,168)	51,124
Maine Municipal Bond Bank	P0093	545,417	1,708	87,052	6,614	95,374	5,991	131,698	-	34,057	171,746	(102,052)	(1,153)	(8,838)	(112,043)
Lincoln County	P0095	472,184	1,478	75,364	1,253	78,095	5,186	114,013	-	43,613	162,812	(88,349)	(998)	(16,525)	(105,872)
Sagadahoc County	P0096	1,384,060	4,333	220,906	16,511	241,750	15,202	334,195	-	35,093	384,490	(258,967)	(2,925)	(7,995)	(269,887)
Town of Dexter	P0097	202,078	633	32,253	17,533	50,419	2,219	48,793	-	107	51,119	(37,811)	(427)	18,713	(19,525)
Town of Frenchville	P0098	74,853	234	11,947	6,714	18,895	822	18,075	-	3,771	22,668	(14,005)	(158)	4,710	(9,453)
Town of Farmington	P0100	718,507	2,250	114,679	33,532	150,461	7,892	173,491	-	43,746	225,129	(134,438)	(1,518)	14,315	(121,641)
Somerset County	P0101	1,645,406	5,152	262,617	172,783	440,552	18,072	397,301	-	116,082	531,455	(307,866)	(3,477)	114,815	(196,528)
Franklin County	P0102	1,121,379	3,511	178,980	39,856	222,347	12,317	270,769	-	28,848	311,934	(209,818)	(2,370)	64,443	(147,745)
Town of Lisbon	P0103	1,569,463	4,914	250,497	6,822	262,233	17,238	378,964	-	29,110	425,312	(293,658)	(3,317)	(23,850)	(320,825)
Maine Principals' Association	P0105	192,691	603	30,755	6,197	37,555	2,117	46,528	-	441	49,086	(36,053)	(407)	3,233	(33,227)
Aroostook County	P0106	2,033,335	6,366	324,535	23,578	354,479	22,333	490,970	-	1,199	514,502	(380,451)	(4,297)	38,645	(346,103)
Town of Wells	P0107	397,563	1,245	63,454	325,105	389,804	4,367	95,995	-	31,975	132,337	(74,387)	(840)	109,066	33,839
Town of Berwick	P0108	1,121,880	3,513	179,059	37,973	220,545	12,322	270,890	-	645	283,857	(209,912)	(2,371)	16,090	(196,193)
Town of Livermore Falls	P0109	181,380	568	28,950	16,556	46,074	1,993	43,796	-	12,536	58,325	(33,938)	2,203	4,771	(26,964)
City of Pittsfield	P0110	115,007	360	18,356	24,455	43,171	1,263	27,770	-	54	29,087	(21,519)	(243)	17,958	(3,804)
City of Old Town	P0111	1,224,520	3,834	195,442	52,169	251,445	13,449	295,672	-	68,439	377,560	(229,116)	(2,588)	36,613	(195,091)
Town of Greenville	P0112	175,646	550	28,035	11,271	39,856	1,930	42,412	-	78,953	123,277	(32,864)	(371)	(27,508)	(60,743)
Town of Mechanic Falls	P0114	98,305	308	15,691	7,696	23,695	1,080	23,738	-	4,021	28,839	(18,393)	(208)	5,368	(13,233)
Regional School Unit #54	P0115	1,053,792	3,299	168,192	59,758	231,249	11,574	254,447	-	80,953	346,974	(197,172)	(2,227)	33,355	(166,044)
Town of Yarmouth	P0116	1,419,502	4,444	226,562	77,529	308,535	15,590	342,753	-	7,151	365,494	(265,599)	(3,000)	47,758	(220,841)
Town of Searsport	P0117	164,997	517	26,334	21,631	48,482	1,812	39,841	-	3,421	45,074	(30,873)	(349)	23,033	(8,189)
Farmington Village Corp.	P0118	94,577	296	15,095	11,815	27,206	1,039	22,836	-	50	23,925	(17,696)	(200)	12,104	(5,792)
Regional School Unit #9	P0119	178,470	559	28,484	-	29,043	1,961	43,092	-	22,363	67,416	(33,393)	(377)	(20,683)	(54,453)
Mt Desert Island Regional School Unit	P0120	153,875	482	24,559	12,965	38,006	1,690	37,154	-	18,974	57,818	(28,790)	(325)	5,037	(24,078)
Piscataquis County	P0121	852,968	2,671	136,140	27,701	166,512	9,369	205,957	-	50,338	265,664	(159,596)	(1,803)	5,480	(155,919)
City of Westbrook	P0122	1,488,487	4,660	237,573	44,347	286,580	16,349	359,411	-	38,554	414,314	(278,506)	(3,146)	74,465	(207,187)
Searsport Water District	P0124	69,643	218	11,115	7,041	18,374	765	16,816	-	3,260	20,841	(13,030)	(147)	6,150	(7,027)
Town of Norway	P0125	650,444	2,037	103,815	19,703	125,555	7,145	157,056	-	35,532	199,733	(121,702)	(1,375)	5,435	(117,642)
Regional School Unit #67	P0126	260,522	816	41,581	1,125	43,522	2,861	62,905	-	45,681	111,447	(48,745)	(551)	(37,761)	(87,057)
Town of Paris	P0127	164,702	516	26,287	-	26,803	1,809	39,768	-	60,339	101,916	(30,817)	(348)	(25,561)	(56,726)
School Administrative District No. 53	P0129	20,868	65	3,331	1,941	5,337	229	5,039	-	422	5,690	(3,905)	(44)	1,904	(2,045)
Town of Bucksport	P0130	459,726	1,439	73,735	15,205	90,019	5,050	111,006	-	30,908	146,964	(86,017)	(972)	4,179	(82,810)
Fort Fairfield Utilities District	P0131	113,431	355	18,104	6,256	24,715	1,246	27,389	-	30,640	59,275	(21,224)	(240)	(8,539)	(30,003)
Belfast Water District	P0132	175,145	548	27,954	6,418	34,920	1,924	42,290	-	2,333	46,547	(32,771)	(370)	530	(32,611)
Town of Gorham	P0133	43,936	138	7,012	-	7,150	483	10,608	-	29,886	40,977	(8,221)	(93)	(25,994)	(34,308)
Lincoln Academy	P0134	740,070	2,317	118,120	128,789	249,226	8,128	178,698	-	321	187,147	(138,472)	(1,564)	114,756	(25,280)
Norway Water District	P0136	85,683	268	13,676	1,538	15,482	941	20,690	-	5,545	27,176	(16,032)	(181)	389	(15,824)
Dover-Foxcroft Water District	P0137	92,084	288	14,697	15,443	30,428	1,012	22,235	-	48	23,295	(17,230)	(195)	8,588	(8,837)
York Sewer District	P0139	321,533	1,007	51,319	47,181	99,507	3,531	77,637	-	15,140	96,308	(60,161)	(680)	21,447	(39,394)
Town of Old Orchard Beach	P0140	2,232,704	6,990	356,354	7,118	370,462	24,522	539,109	-	66,216	629,847	(417,754)	(4,718)	(63,901)	(486,373)
Town of South Berwick	P0141	829,393	2,597	132,377	51,494	186,468	9,109	200,265	-	40,074	249,448	(155,185)	(1,753)	(19,184)	(176,122)
Town of Freeport	P0142	1,486,235	4,653	237,213	67,647	309,513	16,324	358,868	-	13,352	388,544	(278,085)	(3,141)	(19,111)	(300,337)

⁽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 Year Ended June 30, 2018

Deferred Outflows of Resources												Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	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					
School Administrative District No. 41	P0143	646,015	2,023	103,108	2,591	107,722	7,095	155,987	-	22,941	186,023	(120,874)	(1,365)	666	(121,573)					
Town of Winslow	P0144	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Auburn Housing Authority	P0145	503,454	1,576	80,354	8,961	90,891	5,530	121,565	-	51,037	178,132	(94,200)	(1,064)	(14,595)	(109,859)					
Town of Boothbay Harbor	P0146	137,706	431	21,979	-	22,410	1,513	33,250	-	37,975	72,738	(25,766)	(291)	(48,742)	(74,799)					
Town of Scarborough	P0147	4,538,914	14,211	724,442	324,470	1,063,123	49,853	1,095,967	-	43,341	1,189,161	(849,263)	(9,592)	210,660	(648,195)					
Town of Fryeburg	P0149	216,191	677	34,506	48,103	83,286	2,375	52,202	-	105	54,682	(40,452)	(457)	24,850	(16,059)					
Town of Hermon	P0150	328,183	1,028	52,380	88,130	141,538	3,604	79,243	-	127	82,974	(61,406)	(694)	65,044	2,944					
Town of Hampden	P0151	683,370	2,140	109,070	27,659	138,869	7,506	165,007	-	24,587	197,100	(127,863)	(1,444)	(27,636)	(156,943)					
Sanford Housing Authority	P0152	181,095	567	28,903	5,342	34,812	1,989	43,727	-	15,852	61,568	(33,884)	(383)	4,254	(30,013)					
Town of Vassalboro	P0153	163,415	512	26,082	255	26,849	1,794	39,459	-	11,873	53,126	(30,576)	(345)	(515)	(31,436)					
Lewiston Housing Authority	P0154	774,857	2,426	123,673	9,970	136,069	8,511	187,097	-	95,125	290,733	(144,981)	(1,638)	(29,817)	(176,436)					
City of Biddeford	P0158	6,965,866	21,810	1,111,799	-	1,133,609	76,508	1,681,979	-	114,914	1,873,401	(1,303,364)	(14,721)	(146,111)	(1,464,196)					
Paris Utility District	P0159	107,815	338	17,208	4,134	21,680	1,184	26,033	-	22,794	50,011	(20,173)	(228)	(7,746)	(28,147)					
City of Hallowell	P0160	155,419	487	24,807	10,453	35,747	1,707	37,528	-	2,741	41,976	(29,080)	(328)	11,506	(17,902)					
Town of Rockport	P0161	157,159	492	25,084	21,407	46,983	1,726	37,948	-	934	40,608	(29,405)	(332)	12,767	(16,970)					
Lew/Aub Water Pollution Control Auth.	P0163	205,482	643	32,796	106,196	139,635	2,257	49,616	-	208,169	260,042	(38,448)	(434)	(76,040)	(114,922)					
Town of Thomaston	P0164	330,238	1,034	52,708	13,558	67,300	3,627	79,739	-	6,721	90,087	(61,790)	(698)	2,385	(60,103)					
Pl. Pt. Passamaquoddy Res. Housing Auth.	P0165	185,641	581	29,630	14,818	45,029	2,039	44,825	-	30,987	77,851	(34,735)	(392)	(34,951)	(70,078)					
Town of Orland	P0166	30,723	96	4,904	4,211	9,211	337	7,418	-	17	7,772	(5,749)	(65)	6,681	867					
Town of Dover Foxcroft	P0167	352,028	1,102	56,186	28,857	86,145	3,866	85,001	-	199	89,066	(65,867)	(744)	30,114	(36,497)					
School Administrative District No. 29	P0168	117,000	366	18,675	616	19,657	1,285	28,251	-	21,370	50,906	(21,892)	(247)	(16,819)	(38,958)					
Maine Housing Authority	P0169	2,282,789	7,147	364,349	17,937	389,433	25,073	551,202	-	440,115	1,016,390	(427,127)	(4,531)	(500,844)	(932,502)					
Sanford Water District	P0170	443,056	1,387	70,715	20,633	92,735	4,867	106,981	-	57,821	169,669	(82,899)	(936)	(20,682)	(104,517)					
South Berwick Water District	P0171	82,711	259	13,201	6,762	20,222	909	19,972	-	4,382	25,263	(15,475)	(175)	(5,451)	(21,101)					
Town of Glenburn	P0174	207,598	650	33,133	37,435	71,218	2,280	50,127	-	95	52,502	(38,843)	(439)	24,566	(14,716)					
Town of Sabattus	P0175	277,610	869	44,309	74,590	119,768	3,049	67,032	-	15,170	85,251	(51,944)	(587)	22,957	(29,574)					
Town of Brownville	P0177	97,979	307	15,638	8,928	24,873	1,076	23,658	-	26,746	51,480	(18,333)	(207)	(5,521)	(24,061)					
Town of Winthrop	P0179	887,637	2,779	141,673	45,294	189,746	9,749	214,328	-	129,573	353,650	(166,083)	(1,749)	6,966	(160,866)					
Town of Eliot	P0180	867,344	2,716	138,434	34,461	175,611	9,526	209,430	-	31,828	250,784	(162,287)	(1,833)	(23,702)	(187,822)					
Town of Lebanon	P0181	106,961	335	17,072	25,133	42,540	1,175	25,827	-	6,363	33,365	(20,012)	(226)	23,036	2,798					
Town of Van Buren	P0182	456,048	1,428	72,788	51,701	125,917	5,009	110,118	-	3,479	118,606	(85,330)	(964)	30,890	(55,404)					
Hampden Water District	P0183	126,524	396	20,194	9,913	30,503	1,390	30,551	-	5,701	37,642	(23,674)	(267)	(234)	(24,175)					
Town of Monson	P0184	16,432	51	2,623	1,717	4,391	180	3,968	-	11,753	15,901	(3,074)	(35)	(4,304)	(7,413)					
Portland Housing Authority	P0185	1,080,670	3,384	172,483	-	175,867	11,869	260,939	-	124,300	397,108	(202,200)	(2,284)	(80,932)	(285,416)					
Town of Milford	P0186	60,275	189	9,620	20,889	30,698	662	14,553	-	6,014	21,229	(11,277)	(127)	17,057	5,653					
Regional School Unit #60	P0187	465,947	1,459	74,368	53,155	128,982	5,118	112,508	-	253	117,879	(87,183)	(985)	34,363	(53,805)					
Town of Kennebunkport	P0188	1,414,759	4,430	225,805	24,344	254,579	15,539	341,609	-	58,226	415,374	(264,712)	(2,990)	(512)	(268,214)					
Regional School Unit #49	P0189	250,957	786	40,054	57,580	98,420	2,756	60,596	-	109	63,461	(46,956)	(530)	51,273	3,787					
Town of Damariscotta	P0191	192,699	603	30,756	18,073	49,432	2,116	46,529	-	25,176	73,821	(36,055)	(407)	10,356	(26,106)					
City of Saco	P0192	3,193,462	9,999	509,699	340,211	859,909	35,074	771,094	-	17,766	823,934	(597,520)	(6,749)	389,299	(214,970)					
Town of Otisfield	P0193	203,069	636	32,411	7,572	40,619	2,231	49,032	-	7,738	58,641	(37,996)	(429)	8,092	(30,333)					
Town of Medway	P0194	217,719	682	34,749	14,124	49,555	2,391	52,570	-	28,312	83,273	(40,737)	(460)	(683)	(41,880)					
Town of Waldoboro	P0195	656,700	2,056	104,813	10,773	117,642	7,213	158,566	-	30,504	196,283	(122,873)	(1,388)	(19,680)	(143,941)					
Regional School Unit #51	P0198	99,523	312	15,884	7,426	23,622	1,093	24,032	-	15,353	40,478	(18,621)	(210)	(7,149)	(25,980)					
Town of Oxford	P0200	265,727	832	42,411	82,257	125,500	2,918	64,163	-	107	67,188	(49,719)	(562)	60,643	10,362					
Kennebunk Sewer District	P0201	275,308	862	43,941	23,085	67,888	3,024	66,475	-	156	69,655	(51,513)	(582)	22,901	(29,194)					
Town of Phippsburg	P0202	96,031	301	15,327	2,120	17,748	1,055	23,187	-	11,241	35,483	(17,968)	(203)	(4,107)	(22,278)					
Gould Academy	P0205	156,396	490	24,962	21,474	46,926	1,718	37,764	-	78	39,560	(29,263)	(331)	25,068	(4,526)					
South Portland Housing Authority	P0206	695,179	2,177	110,955	28,146	141,278	7,636	167,857	-	396	175,889	(130,072)	(1,469)	18,504	(113,037)					
Berwick Sewer District	P0207	130,079	407	20,762	5,625	26,794	1,428	31,409	-	15,573	48,410	(24,339)	(275)	(5,956)	(30,570)					
Caribou Police and Fire	P0208	451,157	1,413	72,008	39,485	112,906	4,955	108,936	-	34,523	148,414	(84,415)	(953)	24,275	(61,093)					
Town of Orrington	P0209	212,157	664	33,862	13,013	47,539	2,330	51,228	-	124	53,682	(39,696)	(448)	9,857	(30,287)					
Town of New Gloucester	P0210	306,617	960	48,938	20,000	69,898	3,368	74,036	-	50,126	127,530	(57,370)	(648)	(9,037)	(67,055)					
Town of Richmond	P0213	230,918	723	36,856	1,899	39,478	2,536	55,757	-	27,355	85,648	(43,207)	(488)	(12,806)	(56,501)					
Town of Linneus	P0214	8,626	27	1,377	607	2,011	95	2,082	-	54	2,231	(1,615)	(18)	655	(978)					
Town of Hodgdon	P0215	40,239	126	6,423	683	7,232	442	9,717	-	2,839	12,998	(7,529)	(85)	(598)	(8,212)					

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

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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 Year Ended June 30, 2018

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	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	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
Town of Cumberland	P0216	1,135,389	3,555	181,216	137,240	322,011	12,471	274,150	-	583	287,204	(212,439)	(2,399)	113,137	(101,701)
Town of Corinna	P0217	20,953	66	3,344	394	3,804	230	5,059	-	1,009	6,298	(3,920)	(44)	(5,969)	(9,933)
Lincoln Sanitary District	P0219	135,941	426	21,697	-	22,123	1,493	32,824	-	21,988	56,305	(25,436)	(287)	(17,201)	(42,924)
Kennebec Sanitary Treatment District	P0220	271,294	849	43,300	-	44,149	2,980	65,506	-	13,178	81,664	(50,761)	(573)	3,284	(48,050)
Gardiner Water District	P0221	137,862	432	22,005	12,931	35,368	1,514	33,288	-	4,344	39,146	(25,796)	(291)	14,392	(11,695)
Waterville Sewerage District	P0222	251,756	788	40,182	2,682	43,652	2,765	60,790	-	19,537	83,092	(47,105)	(532)	(11,173)	(58,810)
School Administrative District No. 13	P0223	253,595	794	40,476	15,774	57,044	2,785	61,233	-	3,446	67,464	(47,450)	(536)	5,905	(42,081)
Waldo County Technical Center	P0224	27,633	87	4,411	-	4,498	303	6,673	-	10,678	17,654	(5,171)	(58)	(5,397)	(10,626)
Maine County Commissioners' Association	P0225	42,196	132	6,735	7,884	14,751	464	10,189	-	21	10,674	(7,896)	(89)	5,783	(2,202)
Town of Mars Hill	P0227	131,431	412	20,977	36,991	58,380	1,444	31,735	-	1,610	34,789	(24,592)	(278)	23,696	(1,174)
Town of Lubec	P0228	43,660	137	6,968	15,721	22,826	479	10,542	-	2,399	13,420	(8,170)	(92)	5,716	(2,546)
Town of Washburn	P0230	92,142	288	14,707	4,791	19,786	1,012	22,248	-	9,714	32,974	(17,240)	(195)	1,204	(16,231)
Androscoggin Valley Council of Govts.	P0231	455,810	1,427	72,750	889	75,066	5,006	110,060	-	61,889	176,955	(85,285)	(963)	(32,449)	(118,697)
Town of Durham	P0234	156,524	490	24,982	25,045	50,517	1,719	37,796	-	78	39,593	(29,287)	(331)	35,278	5,660
Town of China	P0235	116,195	364	18,546	8,590	27,500	1,277	28,056	-	485	29,818	(21,741)	(246)	(5,445)	(27,432)
Madawaska Water District	P0236	73,841	231	11,785	21,059	33,075	811	17,830	-	18,092	36,733	(13,816)	(156)	(10,094)	(24,066)
Penquis	P0237	757,093	2,370	120,837	82,814	206,021	8,316	182,807	-	36,957	228,080	(141,657)	(1,600)	56,316	(86,941)
Milo Water District	P0238	48,255	151	7,702	3,547	11,400	530	11,653	-	7,764	19,947	(9,028)	(102)	(1,654)	(10,784)
Maine School Management Association	P0239	634,814	1,988	101,320	56,499	159,807	6,972	153,283	-	83,697	243,952	(118,778)	(1,342)	(40,778)	(160,898)
Town of Easton	P0240	353,739	1,108	56,460	57,568	114,028	3,885	85,414	-	25,975	115,274	(66,187)	(748)	(4,357)	(71,292)
Richmond Utilities District	P0242	43,030	135	6,868	10,388	17,391	473	10,390	-	19	10,882	(8,051)	(91)	8,642	500
Lisbon Water Department	P0243	156,459	490	24,972	19,324	44,786	1,718	37,777	-	8,125	47,620	(29,275)	(331)	20,515	(9,091)
Town of Limestone	P0245	69,380	217	11,073	-	11,290	762	16,752	-	29,583	47,097	(12,982)	(147)	(12,884)	(26,013)
Town of Bethel	P0246	304,458	953	48,594	17,534	67,081	3,344	73,514	-	18,891	95,749	(56,966)	(521)	9,108	(48,379)
Rumford Mexico Sewerage District	P0247	163,771	513	26,139	1,993	28,645	1,799	39,544	-	9,855	51,198	(30,642)	(346)	(2,639)	(33,627)
Brewer Housing Authority	P0248	313,549	982	50,044	11,324	62,350	3,444	75,709	-	57,583	136,736	(58,667)	(663)	(13,225)	(72,555)
Erskine Academy	P0249	175,189	549	27,961	12,193	40,703	1,924	42,301	-	33,798	78,023	(32,779)	(370)	(3,448)	(36,597)
Winter Harbor Utility District	P0250	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community School District No. 12	P0252	23,334	73	3,725	898	4,696	256	5,634	-	10,767	16,657	(4,366)	(49)	(6,292)	(10,707)
Town of North Berwick	P0254	366,336	1,147	58,470	48,983	108,600	4,023	88,456	-	193	92,672	(68,544)	(774)	32,260	(37,058)
Kennebunk, Kennebunkport and Wells Water Dist	P0255	1,322,825	4,142	211,131	27,797	243,070	14,529	319,409	-	7,083	341,021	(247,511)	(2,796)	36,328	(213,979)
Auburn Lewiston Airport	P0256	77,363	242	12,348	1,426	14,016	849	18,680	-	11,016	30,545	(14,475)	(163)	(6,650)	(21,288)
Town of Princeton	P0258	1,076	3	172	529	704	12	259	-	2,690	2,961	(202)	(2)	(2,171)	(2,375)
Town of Fairfield	P0260	549,002	1,719	87,625	54,273	143,617	6,029	132,562	-	21,920	160,511	(102,722)	39,177	7,542	(56,003)
Old Town Housing Authority	P0262	199,002	623	31,762	10,705	43,090	2,185	48,051	-	16,306	66,542	(37,235)	(421)	6,010	(31,646)
Towns of Mapleton, Castle Hill and Chapman	P0265	141,305	442	22,553	7,081	30,076	1,552	34,120	-	17,468	53,140	(26,440)	(299)	(8,528)	(35,267)
Wells Ogunquit CSD	P0266	648,555	2,031	103,514	18,790	124,335	7,124	156,601	-	5,526	169,251	(121,349)	(1,371)	12,020	(110,700)
Tri Community Sanitary Landfill	P0267	168,676	528	26,921	2,542	29,991	1,853	40,728	-	23,572	66,153	(31,561)	(356)	(7,767)	(39,684)
United Technologies Center, Region 4, S Penobscot	P0269	112,632	353	17,977	4,668	22,998	1,237	27,197	-	12,517	40,951	(21,075)	(238)	(3,813)	(25,126)
Town of Harpswell	P0270	50,247	157	8,020	2,360	10,537	552	12,132	-	11,950	24,634	(9,402)	(106)	(2,962)	(12,470)
Maine Veterans' Home	P0271	16,794,428	52,582	2,680,503	287,021	3,020,106	184,459	4,055,186	-	334,853	4,574,498	(3,142,359)	(35,492)	243,007	(2,934,844)
Brunswick Public Library	P0273	356,087	1,115	56,834	16,232	74,181	3,911	85,981	-	10,738	100,630	(66,627)	(753)	15,815	(51,565)
Eagle Lake Water and Sewer District	P0274	49,385	155	7,883	2,823	10,861	543	11,925	-	2,356	14,824	(9,240)	(104)	2,382	(6,962)
Fort Fairfield Housing Authority	P0275	111,348	349	17,771	6,281	24,401	1,223	26,887	-	9,185	37,295	(20,833)	(235)	(1,177)	(22,245)
Town of Lovell	P0276	56,356	176	8,994	-	9,170	619	13,607	-	6,329	20,555	(10,544)	(119)	(7,286)	(17,949)
Town of Carrabassett Valley	P0277	133,026	416	21,232	-	21,648	1,461	32,121	-	39,286	72,868	(24,891)	(281)	(22,803)	(47,975)
Yarmouth Water District	P0278	185,769	582	29,650	11,582	41,814	2,040	44,856	-	15,592	62,488	(34,759)	(393)	1,546	(33,606)
Town of Harrison	P0280	131,715	412	21,022	235	21,669	1,447	31,805	-	8,374	41,626	(24,645)	(278)	(6,539)	(31,462)
Mechanic Falls Sanitary District	P0282	18,282	57	2,917	251	3,225	201	4,415	-	880	5,496	(3,421)	(39)	(19)	(3,479)
Mars Hill Utility District	P0283	62,267	195	9,938	1,421	11,554	683	15,035	-	10,700	26,418	(11,651)	(132)	(6,670)	(18,453)
Bangor Housing Authority	P0288	1,204,416	3,771	192,232	35,213	231,216	13,228	290,818	-	32,109	336,155	(225,354)	(2,545)	20,773	(207,126)
Maine Public Employees Retirement Sys.	P0290	3,160,546	9,898	504,434	56,886	571,218	34,711	763,136	-	493,364	1,291,211	(591,363)	(6,680)	(271,184)	(869,227)
Lewiston/ Auburn #11	P0291	421,961	1,321	67,348	18,255	86,924	4,634	101,887	-	1,532	108,053	(78,952)	(892)	8,502	(71,342)
Brunswick Fire and Police	P0292	2,853,035	8,933	455,364	132,002	596,299	31,336	688,894	-	186,860	907,090	(533,824)	(3,968)	(191,363)	(729,155)
Jackman Utility District	P0294	42,907	134	6,848	17,282	24,264	471	10,361	-	13	10,845	(8,029)	(91)	11,361	3,241
Town of Chesterville	P0295	-	-	-	2,834	2,834	-	-	-	7,909	7,909	-	-	(1,281)	(1,281)

⁽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 Year Ended June 30, 2018

		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions					
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	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
ME Admin. of Svcs for Children with Disabilities	P0297	-	-	-	-	-	-	-	-	-	-	-	-	(11,063)	(11,063)
Boothbay Region Water District	P0298	305,695	957	48,792	37,086	86,835	3,358	73,814	-	81,064	158,236	(57,197)	(646)	(63,247)	(121,090)
South Berwick Sewer District	P0299	145,618	456	23,242	1,563	25,261	1,599	35,161	-	7,652	44,412	(27,246)	(308)	(2,274)	(29,828)
Mount Desert Water District	P0300	133,617	418	21,326	3,239	24,983	1,468	32,264	-	5,744	39,476	(25,001)	(282)	1,409	(23,874)
Coastal Counties Workforce, Inc.	P0301	138,982	435	22,182	8,698	31,315	1,526	33,559	-	39,102	74,187	(26,004)	(294)	(5,696)	(31,994)
Lincoln County Sheriff's Office	P0302	806,990	2,527	128,802	61,831	193,160	8,863	194,856	-	14,415	218,134	(150,994)	(1,705)	(8,705)	(161,404)
Town of Ogunquit	P0303	1,333,173	4,174	212,784	78,435	295,393	14,643	321,908	-	28,081	364,632	(249,447)	(2,817)	18,685	(233,579)
Lincoln & Sagadahoc Multicounty Jail Auth.	P0304	686,347	2,149	109,545	2,839	114,533	7,538	165,726	-	47,917	221,181	(128,421)	(1,450)	(44,182)	(174,053)
Veazie Fire and Police	P0305	171,979	538	27,449	6,543	34,530	1,889	41,526	-	28,313	71,728	(32,178)	(363)	(15,635)	(48,176)
Winterport Water District	P0306	-	-	-	-	-	-	-	-	8,337	8,337	-	-	(7,199)	(7,199)
Topsham Sewer District	P0307	51,741	162	8,258	1,066	9,486	568	12,494	-	1,177	14,239	(9,680)	(109)	709	(9,080)
North Berwick Water District	P0308	84,377	264	13,467	1,757	15,488	927	20,374	-	2,196	23,497	(15,787)	(178)	5,730	(10,235)
Town of Windham	P0309	1,171,079	3,667	186,912	224,997	415,576	12,862	282,769	-	40,461	336,092	(219,117)	(2,475)	58,965	(162,627)
Biddeford Housing Authority	P0310	103,836	325	16,573	49,698	66,596	1,140	25,073	-	118	26,331	(19,428)	(219)	33,970	14,323
Greater Augusta Utility District	P0311	911,893	2,855	145,545	1,157	149,557	10,015	220,185	-	84,894	315,094	(170,622)	(1,927)	(29,778)	(202,327)
Town of Grand Isle	P0312	33,613	105	5,364	1,083	6,552	369	8,117	-	2,815	11,301	(6,290)	(71)	(2,690)	(9,051)
Newport Water District	P0313	101,885	319	16,261	1,006	17,586	1,119	24,601	-	8,285	34,005	(19,063)	(215)	(1,987)	(21,265)
Town of Newport	P0314	347,291	1,087	55,430	815	57,332	3,814	83,857	-	15,079	102,750	(64,981)	(734)	(8,679)	(74,394)
Regional School Unit No. 1	P0315	264,189	827	42,166	11,644	54,637	2,902	63,791	-	35,037	101,730	(49,432)	(558)	(61,169)	(111,159)
Town of Monmouth	P0316	61,328	192	9,788	6,308	16,288	674	14,808	-	4,116	19,598	(11,475)	(130)	10	(11,595)
Cape Elizabeth Police	P0317	441,844	1,383	70,521	20,429	92,333	4,852	106,687	-	14,018	125,557	(82,672)	(934)	(14,511)	(98,117)
Thompson Free Library	P0318	37,346	117	5,961	876	6,954	410	9,018	-	22	9,450	(6,987)	(79)	3,263	(3,803)
Bowdoinham Water District	P0319	12,562	39	2,005	74	2,118	138	3,033	-	510	3,681	(2,350)	(27)	(79)	(2,456)
Regional School Unit No. 24	P0320	-	-	-	-	-	-	-	-	81	81	-	-	(65,107)	(65,107)
Regional School Unit No. 25	P0321	75,056	235	11,980	6,223	18,438	825	18,123	-	17,870	36,818	(14,044)	(159)	(5,179)	(19,382)
Regional School Unit No. 21	P0322	1,035,620	3,242	165,292	85,559	254,093	11,375	250,061	-	563	261,999	(193,771)	(2,189)	100,426	(95,534)
Regional School Unit No. 2	P0323	124,020	388	19,794	587	20,769	1,362	29,946	-	15,173	46,481	(23,205)	(262)	(7,076)	(30,543)
Regional School Unit No. 4	P0324	84,200	264	13,439	-	13,703	925	20,330	-	28,601	49,856	(15,754)	(178)	(34,441)	(50,373)
Regional School Unit No. 5	P0325	24,760	78	3,952	-	4,030	272	5,979	-	3,000	9,251	(4,632)	(52)	(4,979)	(9,663)
Regional School Unit No. 10	P0326	680,625	2,131	108,633	103,647	214,411	7,476	164,344	-	501,513	673,333	(127,350)	(1,438)	(130,332)	(259,120)
Regional School Unit No. 16	P0327	-	-	-	-	-	-	-	-	4,043	4,043	-	-	(7,809)	(7,809)
Regional School Unit No. 20	P0328	50,088	157	7,995	10,420	18,572	550	12,093	-	237	12,880	(9,373)	(106)	3,215	(6,264)
Regional School Unit No. 23	P0329	497,236	1,557	79,363	44,112	125,032	5,462	120,063	-	56,011	181,536	(93,036)	(1,051)	(168,823)	(262,910)
Regional School Unit No. 26	P0330	195,116	611	31,141	10,366	42,118	2,143	47,113	-	55,283	104,539	(36,507)	(412)	(4,494)	(41,413)
Regional School Unit No. 34	P0331	33,287	104	5,314	3,243	8,661	366	8,038	-	19	8,423	(6,229)	(70)	1,355	(4,944)
Regional School Unit No. 39	P0332	19,921	62	3,180	73	3,315	219	4,810	-	392	5,421	(3,727)	(42)	(117)	(3,886)
Town of West Bath	P0333	73,335	230	11,705	12,754	24,689	806	17,707	-	18,871	37,384	(13,721)	(155)	8,437	(5,439)
Gorham Fire and Police	P0334	1,054,794	3,303	168,352	-	171,655	11,585	254,691	-	160,510	426,786	(197,360)	(2,229)	(214,530)	(414,119)
Washburn Water and Sewer District	P0335	16,037	50	2,560	1,362	3,972	176	3,871	-	27	4,074	(3,001)	(34)	1,571	(1,464)
Town of Poland	P0336	377,305	1,181	60,221	45,278	106,680	4,144	91,104	-	200	95,448	(70,597)	(797)	30,692	(40,702)
Winthrop Utilities District	P0337	144,628	453	23,084	13,947	37,484	1,588	34,921	-	2,043	38,552	(27,061)	(306)	14,482	(12,885)
Town of Holden	P0338	165,936	520	26,484	32,379	59,383	1,823	40,066	-	3,939	45,828	(31,048)	(351)	18,495	(12,904)
Town of Levant	P0339	77,935	244	12,439	2,212	14,895	856	18,819	-	4,392	24,067	(14,582)	(165)	1,639	(13,108)
Regional School Unit No. 73	P0340	294,274	921	46,969	-	47,890	3,232	71,056	-	25,439	99,727	(55,061)	(622)	(20,391)	(76,074)
Town of Trenton	P0341	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town of Union	P0342	99,676	312	15,909	6,982	23,203	1,095	24,068	-	66	25,229	(18,650)	(211)	6,030	(12,831)
Midcoast Council of Governments	P0343	44,390	139	7,085	-	7,224	488	10,718	-	16,148	27,354	(8,306)	(94)	(3,997)	(12,397)
Town of Buckfield	P0344	16,481	52	2,630	4,124	6,806	181	3,980	-	10,782	14,943	(3,084)	(35)	(3,737)	(6,856)
Cornville Regional Charter School	P0345	600,998	1,882	95,923	325,992	423,797	6,601	145,116	-	173	151,890	(112,451)	(1,270)	187,678	73,957
Maine Academy of Natural Sciences	P0346	424,337	1,329	67,727	104,856	173,912	4,661	102,461	-	193	107,315	(79,397)	(897)	94,035	13,741
Good Will - Hinckley	P0347	834,918	2,614	133,258	107,857	243,729	9,171	201,599	-	402	211,172	(156,219)	(1,764)	108,992	(48,991)
Baxter Academy for Technology and Science	P0348	1,024,109	3,206	163,454	201,453	368,113	11,249	247,281	-	51,762	310,292	(191,618)	(2,164)	253,407	59,625
Wells Fire and Police	P0349	1,008,630	3,158	160,984	448,862	613,004	11,078	243,544	-	567,106	821,728	(188,722)	(2,132)	(149,270)	(340,124)
Augusta Housing Authority	P0351	103,625	324	16,540	1,355	18,219	1,138	25,021	-	18,218	44,377	(19,388)	(219)	14,368	(5,239)
Maine School of Science & Mathematics	P0352	263,811	826	42,107	46,333	89,266	2,897	63,700	-	125	66,722	(49,361)	(558)	84,712	34,793
Town of Hancock	P0353	-	-	-	-	-	-	-	-	865	865	-	-	(272)	(272)

⁽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 Year Ended June 30, 2018

Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Deferred Outflows of Resources			Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
				Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾		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
Town of Dayton	P0355	-	-	-	-	-	-	-	-	302	302	-	-	(40)	(40)
Town of Waterboro	P0356	238,584	747	38,080	64,378	103,205	2,620	57,609	-	119	60,348	(44,641)	(504)	78,241	33,096
Maine Virtual Academy	P0357	370,816	1,161	59,185	150,162	210,508	4,072	89,538	-	144	93,754	(69,382)	(784)	137,275	67,109
Regional School Unit No. 71	P0358	-	-	-	1,868	1,868	-	-	-	2,869	2,869	-	-	(950)	(950)
Knox County Sheriff's Department	P0359	332,608	1,041	53,087	140,154	194,282	3,653	80,311	-	20,620	104,584	(62,233)	(703)	129,794	66,858
Town of Hartland	P0360	151,776	475	24,225	73,882	98,582	1,667	36,648	-	33	38,348	(28,398)	(321)	63,532	34,813
Town of Acton	P0361	92,725	290	14,799	46,460	61,549	1,019	22,390	-	-	23,409	(17,350)	(196)	43,876	26,330
Winslow Police	P0362	289,077	905	46,139	214,285	261,329	3,175	69,800	-	-	72,975	(54,088)	(611)	139,745	85,046
Boothbay Harbor Sewer District	P0363	133,541	418	21,314	92,218	113,950	1,467	32,244	-	-	33,711	(24,986)	(282)	64,268	39,000
Town of Otis	P0364	31,374	98	5,007	30,993	36,098	345	7,576	-	-	7,921	(5,870)	(66)	15,497	9,561
Anson-Madison Sanitary District	P0365	147,293	461	23,509	145,503	169,473	1,618	35,564	-	-	37,182	(27,560)	(311)	72,751	44,880
Regional School Unit No. 56	P0366	554,421	1,736	88,490	547,681	637,907	6,089	133,871	-	-	139,960	(103,736)	(1,172)	273,841	168,933
Town of Danforth	P0367	20,356	64	3,249	20,109	23,422	223	4,916	-	-	5,139	(3,809)	(43)	10,054	6,202
Town of Wiscasset	P0417	341,987	1,071	54,584	42,484	98,139	3,756	82,576	-	181	86,513	(63,988)	(723)	47,212	(17,499)
City of Presque Isle ⁽²⁾	P0004	-	-	-	-	-	-	-	-	-	-	-	37,129	-	37,129
Town of Cape Elizabeth ⁽²⁾	P0085	-	-	-	-	-	-	-	-	-	-	-	24	-	24
Town of Fort Kent ⁽²⁾	P0091	-	-	-	-	-	-	-	-	-	-	-	36	-	36
Town of New Canada ⁽²⁾	P0172	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community School District No. 903 ⁽²⁾	P0204	-	-	-	-	-	-	-	-	-	-	-	48	-	48
Western Maine Community Action ⁽²⁾	P0241	-	-	-	-	-	-	-	-	-	-	-	24	-	24
Total for All Employers ⁽³⁾		\$ 273,677,365	\$ 856,869	\$ 43,680,747	\$ 12,407,344	\$ 56,944,960	\$ 3,005,890	\$ 66,082,192	\$ -	\$ 12,407,344	\$ 81,495,426	\$ (51,207,007)	\$ -	\$ -	\$ (51,207,007)

⁽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 Year Ended June 30, 2018

Employer	Employer Code	Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30							
		Sensitivity							
		Net Pension Liability as of June 30, 2018 @ -1%	Net Pension Liability as of June 30, 2018 @ +1%	FY2019	FY2020	FY2021	FY2022	FY2023	Thereafter
City of Portland	P0002	\$ 68,414,053	\$ (7,788,047)	\$ 3,742,210	\$ 232,050	\$ (4,768,187)	\$ (1,811,515)	\$ -	\$ -
Town of Millinocket	P0003	2,140,432	(243,660)	38,263	(24,380)	(149,180)	(56,676)	-	-
Cumberland County	P0005	19,270,841	(2,193,734)	1,035,906	48,954	(1,343,101)	(510,267)	-	-
Town of Camden	P0008	2,852,568	(324,728)	183,123	52,992	(198,813)	(75,532)	-	-
City of South Portland	P0009	16,262,159	(1,851,234)	817,497	16,652	(1,133,408)	(430,601)	-	-
Town of Houlton	P0010	2,159,376	(245,817)	176,180	27,379	(150,500)	(57,177)	-	-
Penobscot County	P0011	4,366,968	(497,122)	375,482	3,223	(304,360)	(115,632)	-	-
Kittery Water District	P0012	791,396	(90,090)	20,243	2,808	(55,157)	(20,955)	-	-
City of Ellsworth	P0013	2,821,890	(321,235)	223,339	4,943	(196,675)	(74,720)	-	-
Town of Kittery	P0014	6,531,362	(743,510)	367,729	56,771	(455,210)	(172,942)	-	-
Town of Bar Harbor	P0015	2,998,446	(341,334)	184,148	(10,045)	(208,980)	(79,395)	-	-
Town of Mount Desert	P0016	1,936,283	(220,421)	152,973	29,697	(134,951)	(51,270)	-	-
Town of Fort Fairfield	P0017	262,201	(29,848)	15,083	1,077	(18,274)	(6,943)	-	-
City of Rockland	P0018	5,568,429	(633,893)	238,980	(9,580)	(388,097)	(147,445)	-	-
Bath Water District	P0019	870,572	(99,103)	53,267	477	(60,675)	(23,052)	-	-
City of Bangor	P0020	8,596,133	(978,558)	(225,585)	(143,291)	(599,116)	(227,614)	-	-
Bangor Public Library	P0022	167,448	(19,062)	(116)	(1,557)	(11,670)	(4,434)	-	-
City of Augusta	P0023	17,012,319	(1,936,630)	889,765	(127,290)	(1,185,691)	(450,464)	-	-
City of Gardiner	P0024	3,675,705	(418,431)	152,285	68,587	(256,182)	(97,328)	-	-
Houlton Water Company	P0026	1,433,663	(163,204)	52,227	(15,425)	(99,921)	(37,962)	-	-
City of Auburn	P0027	16,541,350	(1,883,017)	899,136	199,811	(1,152,866)	(437,993)	-	-
Town of York	P0028	7,012,432	(798,274)	410,868	40,066	(488,739)	(185,680)	-	-
Town of St. Agatha	P0030	174,085	(19,817)	7,814	(4,584)	(12,133)	(4,610)	-	-
Kennebec Water District	P0031	1,200,494	(136,661)	64,198	(3,537)	(83,670)	(31,788)	-	-
Livermore Falls Water District	P0032	291,240	(33,154)	9,180	(8,172)	(20,298)	(7,712)	-	-
City of Belfast	P0035	2,867,564	(326,435)	182,815	11,498	(199,858)	(75,929)	-	-
City of Calais	P0036	1,833,963	(208,773)	111,011	559	(127,820)	(48,561)	-	-
York County	P0037	7,086,274	(806,680)	440,812	93,882	(493,885)	(187,635)	-	-
Maine Maritime Academy	P0038	8,040,331	(915,287)	(5,125)	(326,061)	(560,379)	(212,897)	-	-
York Water District	P0039	1,477,827	(168,231)	50,183	(27,377)	(102,999)	(39,131)	-	-
Washington County	P0040	2,742,521	(312,200)	181,570	1,750	(191,143)	(72,618)	-	-
Portland Public Library	P0041	2,547,589	(290,010)	110,957	(27,066)	(177,557)	(67,457)	-	-
Town of Brunswick	P0042	6,390,083	(727,428)	208,961	(98,513)	(445,363)	(169,201)	-	-
Auburn Public Library	P0043	512,663	(58,360)	11,644	(12,250)	(35,731)	(13,575)	-	-
Town of Jay	P0045	1,082,520	(123,231)	22,414	(27,382)	(75,447)	(28,664)	-	-
Waldo County	P0046	3,947,627	(449,386)	285,980	48,954	(275,134)	(104,528)	-	-
Kennebec County	P0047	4,142,636	(471,585)	417,386	125,150	(288,725)	(109,692)	-	-
City of Lewiston	P0048	23,301,475	(2,652,569)	1,356,808	171,019	(1,624,020)	(616,993)	-	-
Maine Turnpike Authority	P0049	25,010,066	(2,847,069)	1,426,924	(21,085)	(1,743,102)	(662,234)	-	-
School Administrative District No. 31	P0050	178,710	(20,344)	4,979	(9,931)	(12,455)	(4,732)	-	-
Auburn Water and Sewer District	P0052	127,211	(14,481)	(3,387)	(6,870)	(8,866)	(3,368)	-	-
Town of East Millinocket	P0054	1,283,908	(146,156)	55,623	(10,648)	(89,483)	(33,996)	-	-
Maine Municipal Association	P0055	3,682,052	(419,154)	167,479	(14,356)	(256,624)	(97,496)	-	-
Hancock County	P0056	2,767,683	(315,065)	174,289	28,740	(192,896)	(73,285)	-	-
Oxford County	P0057	3,827,549	(435,717)	224,499	(12,199)	(266,765)	(101,349)	-	-
Falmouth Memorial Library	P0058	338,198	(38,499)	31,408	8,031	(23,571)	(8,955)	-	-
Bangor Water District	P0059	1,221,851	(139,092)	63,883	(21,103)	(85,158)	(32,353)	-	-
Rumford Fire and Police	P0060	1,415,815	(161,172)	1,298	13,259	(98,677)	(37,489)	-	-
Town of Orono	P0061	4,023,049	(457,972)	192,889	15,985	(280,391)	(106,525)	-	-
Kennebunk Light and Power Co.	P0062	937,364	(106,707)	35,498	(22,569)	(65,331)	(24,820)	-	-
City of Brewer	P0063	8,488,899	(966,350)	531,289	89,807	(591,642)	(224,775)	-	-
Rumford Water District	P0065	305,218	(34,745)	17,222	(2,559)	(21,272)	(8,082)	-	-
Waterville Fire and Police	P0066	2,451,474	(279,068)	121,619	(16,371)	(170,858)	(64,912)	-	-
Androscoggin County	P0067	5,535,604	(630,156)	286,058	61,568	(385,810)	(146,576)	-	-
Town of Baileyville	P0069	1,040,922	(118,495)	61,380	405	(72,548)	(27,562)	-	-
Westbrook Fire and Police	P0070	7,826,023	(890,891)	443,198	176,082	(545,443)	(207,223)	-	-

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⁽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 Year Ended June 30, 2018

		Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30					
Employer	Employer Code	Net Pension Liability as of June 30, 2018 @ 1%	Net Pension Liability as of June 30, 2018 @ +1%	FY2019	FY2020	FY2021	FY2022	FY2023	Thereafter
Brunswick Sewer District	P0072	1,309,148	(149,029)	70,055	(1,410)	(91,242)	(34,665)	-	-
City of Bath	P0073	7,283,980	(829,186)	332,250	92,787	(507,664)	(192,870)	-	-
Town of Lincoln	P0076	412,117	(46,914)	16,361	(15,625)	(28,723)	(10,912)	-	-
Old Town Water District	P0079	310,784	(35,379)	28,455	117	(21,660)	(8,229)	-	-
Town of Skowhegan	P0080	3,028,310	(344,734)	121,426	1,744	(211,061)	(80,186)	-	-
Town of Topsham	P0081	2,361,307	(268,804)	135,465	46,015	(164,574)	(62,524)	-	-
Town of Madawaska	P0082	2,506,914	(285,379)	173,806	20,697	(174,722)	(66,380)	-	-
City of Sanford	P0083	15,895,748	(1,809,523)	772,305	67,642	(1,107,870)	(420,899)	-	-
Town of Kennebunk	P0084	2,549,066	(290,178)	122,930	(7,274)	(177,660)	(67,496)	-	-
Town of Wilton	P0086	963,223	(109,650)	75,969	19,532	(67,133)	(25,505)	-	-
Town of Falmouth	P0087	5,745,959	(654,102)	411,350	10,777	(400,470)	(152,145)	-	-
Lubec Water District	P0088	91,354	(10,400)	7,483	(1,378)	(6,367)	(2,419)	-	-
Sanford Sewerage District	P0089	621,871	(70,792)	70,955	4,586	(43,342)	(16,466)	-	-
Town of Rumford	P0090	1,428,967	(162,669)	85,465	(30,981)	(99,593)	(37,837)	-	-
Maine Municipal Bond Bank	P0093	1,285,476	(146,335)	55,250	(7,990)	(89,593)	(34,038)	-	-
Lincoln County	P0095	1,112,874	(126,686)	40,287	(17,974)	(77,563)	(29,467)	-	-
Sagadahoc County	P0096	3,262,046	(371,341)	162,425	8,562	(227,352)	(86,375)	-	-
Town of Dexter	P0097	476,271	(54,217)	42,348	2,758	(33,194)	(12,611)	-	-
Town of Frenchville	P0098	176,420	(20,083)	13,884	(689)	(12,296)	(4,671)	-	-
Town of Farmington	P0100	1,693,426	(192,774)	103,326	(15,131)	(118,025)	(44,840)	-	-
Somerset County	P0101	3,878,003	(441,460)	330,171	(48,107)	(270,281)	(102,684)	-	-
Franklin County	P0102	2,642,942	(300,864)	172,244	(7,646)	(184,203)	(69,982)	-	-
Town of Lisbon	P0103	3,699,016	(421,085)	188,497	4,177	(257,807)	(97,945)	-	-
Maine Principals' Association	P0105	454,147	(51,699)	28,588	3,561	(31,652)	(12,025)	-	-
Aroostook County	P0106	4,792,301	(545,541)	283,924	16,953	(334,004)	(126,894)	-	-
Town of Wells	P0107	937,003	(106,666)	182,741	164,842	(65,305)	(24,811)	-	-
Town of Berwick	P0108	2,644,123	(300,999)	177,706	13,281	(184,285)	(70,013)	-	-
Town of Livermore Falls	P0109	427,488	(48,664)	22,487	6,375	(29,794)	(11,319)	-	-
Town of Pittsfield	P0110	271,057	(30,856)	32,293	7,862	(18,892)	(7,177)	-	-
City of Old Town	P0111	2,886,031	(328,537)	178,240	(26,794)	(201,145)	(76,418)	-	-
Town of Greenville	P0112	413,975	(47,126)	(9,738)	(33,870)	(28,852)	(10,962)	-	-
Town of Mechanic Falls	P0114	231,692	(26,375)	16,965	174	(16,148)	(6,135)	-	-
Regional School Unit #54	P0115	2,483,648	(282,731)	157,231	(34,092)	(173,100)	(65,764)	-	-
Town of Yarmouth	P0116	3,345,577	(380,850)	226,188	38,614	(233,173)	(88,587)	-	-
Town of Searsport	P0117	388,877	(44,269)	41,525	(715)	(27,103)	(10,297)	-	-
Farmington Village Corp.	P0118	222,906	(25,375)	22,893	1,825	(15,536)	(5,902)	-	-
Regional School Unit #9	P0119	420,631	(47,883)	2,671	(589)	(29,316)	(11,138)	-	-
Mt Desert Island Regional School Unit	P0120	362,663	(41,284)	23,618	(8,551)	(25,276)	(9,603)	-	-
Piscataquis County	P0121	2,010,331	(228,850)	106,895	(12,707)	(140,112)	(53,231)	-	-
City of Westbrook	P0122	3,508,167	(399,359)	197,526	12,138	(244,505)	(92,892)	-	-
Searsport Water District	P0124	164,139	(18,685)	14,529	(1,210)	(11,440)	(4,346)	-	-
Town of Norway	P0125	1,533,009	(174,513)	85,319	(12,060)	(106,845)	(40,592)	-	-
Regional School Unit #67	P0126	614,015	(69,898)	8,598	(17,473)	(42,794)	(16,258)	-	-
Town of Paris	P0127	388,180	(44,189)	(33,385)	(4,397)	(27,055)	(10,279)	-	-
School Administrative District No. 53	P0129	49,183	(5,599)	4,462	(86)	(3,428)	(1,302)	-	-
Town of Bucksport	P0130	1,083,513	(123,344)	56,207	(8,945)	(75,517)	(28,690)	-	-
Fort Fairfield Utilities District	P0131	267,342	(30,433)	5,779	(14,628)	(18,633)	(7,079)	-	-
Belfast Water District	P0132	412,794	(46,991)	27,327	748	(28,770)	(10,930)	-	-
Town of Gorham	P0133	103,552	(11,788)	(15,577)	(8,292)	(7,217)	(2,742)	-	-
Lincoln Academy	P0134	1,744,247	(198,560)	200,318	29,513	(121,567)	(46,185)	-	-
Norway Water District	P0136	201,943	(22,989)	9,714	(1,988)	(14,075)	(5,347)	-	-
Dover-Foxcroft Water District	P0137	217,030	(24,706)	22,876	5,132	(15,126)	(5,747)	-	-
York Sewer District	P0139	757,810	(86,267)	62,051	14,028	(52,816)	(20,066)	-	-
Town of Old Orchard Beach	P0140	5,262,186	(599,031)	248,179	(1,474)	(366,753)	(139,336)	-	-
Town of South Berwick	P0141	1,954,769	(222,525)	95,875	29,143	(136,240)	(51,760)	-	-
Town of Freeport	P0142	3,502,859	(398,755)	215,477	42,382	(244,135)	(92,751)	-	-

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Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Year Ended June 30, 2018

		Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30					
Employer	Employer Code	Net Pension Liability as of June 30, 2018 @ 1%	Net Pension Liability as of June 30, 2018 @ +1%	FY2019	FY2020	FY2021	FY2022	FY2023	Thereafter
School Administrative District No. 41	P0143	1,522,573	(173,325)	74,973	(6,843)	(106,117)	(40,316)	-	-
Town of Winslow	P0144	-	-	-	-	-	-	-	-
Auburn Housing Authority	P0145	1,186,575	(135,076)	43,753	(16,873)	(82,700)	(31,419)	-	-
Town of Boothbay Harbor	P0146	324,555	(36,946)	(18,449)	(664)	(22,620)	(8,594)	-	-
Town of Scarborough	P0147	10,697,619	(1,217,784)	786,253	116,550	(745,581)	(283,259)	-	-
Town of Fryeburg	P0149	509,535	(58,004)	59,014	18,595	(35,513)	(13,492)	-	-
Town of Hermon	P0150	773,484	(88,051)	108,544	24,410	(53,909)	(20,481)	-	-
Town of Hampden	P0151	1,610,612	(183,347)	78,905	17,765	(112,253)	(42,647)	-	-
Sanford Housing Authority	P0152	426,817	(48,588)	20,346	(6,053)	(29,747)	(11,302)	-	-
Town of Vassalboro	P0153	385,149	(43,844)	14,881	(4,119)	(26,843)	(10,198)	-	-
Lewiston Housing Authority	P0154	1,826,236	(207,893)	63,819	(42,845)	(127,281)	(48,356)	-	-
City of Biddeford	P0158	16,417,622	(1,868,932)	803,773	35,395	(1,144,243)	(434,717)	-	-
Paris Utility District	P0159	254,106	(28,927)	4,268	(8,160)	(17,710)	(6,728)	-	-
City of Hallowell	P0160	366,301	(41,699)	29,431	(433)	(25,530)	(9,699)	-	-
Town of Rockport	P0161	370,403	(42,166)	33,034	8,964	(25,816)	(9,808)	-	-
Lew/Aub Water Pollution Control Auth.	P0163	484,295	(55,131)	(51,133)	(22,696)	(33,753)	(12,823)	-	-
Town of Thomaston	P0164	778,328	(88,602)	48,124	3,946	(54,246)	(20,609)	-	-
Pl. Pt. Passamaquoddy Res. Housing Auth.	P0165	437,531	(49,807)	1,617	7,641	(30,494)	(11,585)	-	-
Town of Orland	P0166	72,410	(8,243)	7,610	793	(5,047)	(1,917)	-	-
Town of Dover Foxcroft	P0167	829,684	(94,449)	71,379	5,496	(57,826)	(21,969)	-	-
School Administrative District No. 29	P0168	275,753	(31,391)	3,836	(8,565)	(19,219)	(7,302)	-	-
Maine Housing Authority	P0169	5,380,232	(612,469)	(22,839)	(86,677)	(374,981)	(142,462)	-	-
Sanford Water District	P0170	1,044,225	(118,871)	36,181	(12,686)	(72,778)	(27,650)	-	-
South Berwick Water District	P0171	194,938	(22,191)	9,851	3,857	(13,586)	(5,162)	-	-
Town of Glenburn	P0174	489,281	(55,698)	54,525	11,248	(34,101)	(12,956)	-	-
Town of Sabattus	P0175	654,290	(74,482)	58,548	38,894	(45,601)	(17,325)	-	-
Town of Brownville	P0177	230,924	(26,288)	6,700	(11,099)	(16,094)	(6,115)	-	-
Town of Winthrop	P0179	2,092,042	(238,152)	96,680	(59,385)	(145,807)	(55,395)	-	-
Town of Eliot	P0180	2,044,214	(232,707)	111,823	9,605	(142,474)	(54,128)	-	-
Town of Lebanon	P0181	252,094	(28,698)	32,736	684	(17,570)	(6,675)	-	-
Town of Van Buren	P0182	1,074,844	(122,357)	94,850	15,836	(74,912)	(28,460)	-	-
Hampden Water District	P0183	298,200	(33,946)	15,856	5,686	(20,783)	(7,896)	-	-
Town of Monson	P0184	38,727	(4,409)	(2,408)	(5,377)	(2,699)	(1,025)	-	-
Portland Housing Authority	P0185	2,546,995	(289,942)	62,627	(38,912)	(177,515)	(67,441)	-	-
Town of Milford	P0186	142,059	(16,172)	23,799	(669)	(9,901)	(3,762)	-	-
Regional School Unit #60	P0187	1,098,174	(125,013)	97,260	19,461	(76,538)	(29,078)	-	-
Town of Kennebunkport	P0188	3,334,399	(379,578)	179,176	(19,287)	(232,394)	(88,291)	-	-
Regional School Unit #49	P0189	591,472	(67,331)	81,855	9,989	(41,223)	(15,661)	-	-
Town of Damariscotta	P0191	454,166	(51,701)	30,706	(11,416)	(31,654)	(12,026)	-	-
City of Saco	P0192	7,526,566	(856,801)	749,503	10,336	(524,572)	(199,294)	-	-
Town of Otisfield	P0193	478,606	(54,483)	30,469	(2,461)	(33,357)	(12,673)	-	-
Town of Medway	P0194	513,134	(58,414)	28,467	(12,834)	(35,763)	(13,587)	-	-
Town of Waldoboro	P0195	1,547,754	(176,192)	73,136	(2,921)	(107,872)	(40,983)	-	-
Regional School Unit #51	P0198	234,562	(26,702)	6,968	(1,264)	(16,348)	(6,211)	-	-
Town of Oxford	P0200	626,283	(71,294)	91,742	26,803	(43,649)	(16,583)	-	-
Kennebunk Sewer District	P0201	648,866	(73,865)	56,314	4,323	(45,223)	(17,181)	-	-
Town of Phippsburg	P0202	226,331	(25,765)	8,132	(4,100)	(15,774)	(5,993)	-	-
Gould Academy	P0205	368,604	(41,961)	41,558	1,260	(25,690)	(9,760)	-	-
South Portland Housing Authority	P0206	1,638,444	(186,515)	108,423	14,543	(114,193)	(43,384)	-	-
Berwick Sewer District	P0207	306,579	(34,900)	11,731	(3,863)	(21,367)	(8,118)	-	-
Caribou Police and Fire	P0208	1,063,317	(121,045)	81,289	(14,534)	(74,109)	(28,155)	-	-
Town of Orrington	P0209	500,027	(56,922)	38,570	3,377	(34,850)	(13,240)	-	-
Town of New Gloucester	P0210	722,656	(82,265)	34,789	(22,919)	(50,366)	(19,135)	-	-
Town of Richmond	P0213	544,243	(61,955)	14,913	(8,741)	(37,932)	(14,411)	-	-
Town of Linneus	P0214	20,331	(2,314)	1,710	26	(1,417)	(538)	-	-
Town of Hodgdon	P0215	94,837	(10,796)	4,445	(1,090)	(6,610)	(2,511)	-	-

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As of and for the Year Ended June 30, 2018

Employer	Employer Code	Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30					
		Net Pension Liability as of June 30, 2018 @ 1%	Net Pension Liability as of June 30, 2018 @ +1%	FY2019	FY2020	FY2021	FY2022	FY2023	Thereafter
		1%	+1%						
Town of Cumberland	P0216	2,675,961	(304,623)	240,422	51,745	(186,504)	(70,856)	-	-
Town of Corinna	P0217	49,383	(5,622)	2,452	(198)	(3,442)	(1,308)	-	-
Lincoln Sanitary District	P0219	320,395	(36,473)	(353)	(3,017)	(22,330)	(8,484)	-	-
Kennebec Sanitary Treatment District	P0220	639,403	(72,788)	27,598	(3,619)	(44,564)	(16,931)	-	-
Gardiner Water District	P0221	324,923	(36,988)	28,811	(1,341)	(22,646)	(8,604)	-	-
Waterville Sewerage District	P0222	593,355	(67,546)	20,802	(3,176)	(41,354)	(15,711)	-	-
School Administrative District No. 13	P0223	597,690	(68,039)	38,006	9,055	(41,657)	(15,826)	-	-
Waldo County Technical Center	P0224	65,128	(7,414)	(2,366)	(4,528)	(4,539)	(1,724)	-	-
Maine County Commissioners' Association	P0225	99,449	(11,321)	10,486	3,156	(6,931)	(2,633)	-	-
Town of Mars Hill	P0227	309,765	(35,263)	36,898	16,485	(21,589)	(8,202)	-	-
Town of Lubec	P0228	102,900	(11,714)	12,258	7,044	(7,172)	(2,725)	-	-
Town of Washburn	P0230	217,166	(24,721)	11,809	(4,110)	(15,136)	(5,750)	-	-
Androscoggin Valley Council of Govts.	P0231	1,074,283	(122,293)	29,245	(27,816)	(74,873)	(28,446)	-	-
Town of Durham	P0234	368,907	(41,995)	42,024	4,382	(25,711)	(9,768)	-	-
Town of China	P0235	273,857	(31,175)	19,606	4,415	(19,087)	(7,251)	-	-
Madawaska Water District	P0236	174,033	(19,811)	2,125	10,955	(12,129)	(4,608)	-	-
Penquis	P0237	1,784,367	(203,127)	163,459	(13,907)	(124,363)	(47,248)	-	-
Milo Water District	P0238	113,730	(12,947)	5,981	(3,588)	(7,927)	(3,011)	-	-
Maine School Management Association	P0239	1,496,172	(170,320)	29,670	30,079	(104,277)	(39,617)	-	-
Town of Easton	P0240	833,716	(94,908)	31,854	(9,379)	(58,107)	(22,076)	-	-
Richmond Utilities District	P0242	101,417	(11,545)	15,132	1,131	(7,068)	(2,685)	-	-
Lisbon Water Department	P0243	368,752	(41,978)	35,750	(3,122)	(25,701)	(9,764)	-	-
Town of Limestone	P0245	163,519	(18,615)	(15,393)	(4,689)	(11,397)	(4,330)	-	-
Town of Bethel	P0246	717,567	(81,686)	47,942	(7,599)	(50,012)	(19,000)	-	-
Rumford Mexico Sewerage District	P0247	385,987	(43,940)	17,281	(2,713)	(26,902)	(10,220)	-	-
Brewer Housing Authority	P0248	738,994	(84,125)	18,513	(21,827)	(51,505)	(19,568)	-	-
Erskine Academy	P0249	412,897	(47,003)	16,945	(14,556)	(28,777)	(10,933)	-	-
Winter Harbor Utility District	P0250	-	-	-	-	-	-	-	-
Community School District No. 12	P0252	54,995	(6,260)	(2,279)	(4,395)	(3,833)	(1,456)	-	-
Town of North Berwick	P0254	863,406	(98,288)	84,540	14,425	(60,176)	(22,862)	-	-
Kennebunk, Kennebunkport and Wells Water Dist	P0255	3,117,723	(354,912)	197,430	4,466	(217,293)	(82,553)	-	-
Auburn Lewiston Airport	P0256	182,335	(20,756)	3,901	(2,895)	(12,708)	(4,828)	-	-
Town of Princeton	P0258	2,535	(289)	(2,118)	103	(177)	(67)	-	-
Town of Fairfield	P0260	1,293,925	(147,297)	77,250	30,298	(90,181)	(34,261)	-	-
Old Town Housing Authority	P0262	469,021	(53,392)	28,600	(6,946)	(32,689)	(12,419)	-	-
Towns of Mapleton, Castle Hill and Chapman	P0265	333,037	(37,912)	13,324	(4,357)	(23,211)	(8,818)	-	-
Wells Ogunquit CSD	P0266	1,528,558	(174,006)	100,932	1,162	(106,534)	(40,474)	-	-
Tri Community Sanitary Landfill	P0267	397,546	(45,255)	12,831	(10,759)	(27,707)	(10,526)	-	-
United Technologies Center, Region 4, S Penobscot	P0269	265,458	(30,219)	8,694	(1,117)	(18,501)	(7,029)	-	-
Town of Harpswell	P0270	118,426	(13,481)	2,961	(5,669)	(8,254)	(3,136)	-	-
Maine Veterans' Home	P0271	39,582,237	(4,505,921)	2,318,070	(65,651)	(2,758,724)	(1,048,086)	-	-
Brunswick Public Library	P0273	839,250	(95,538)	57,478	(3,214)	(58,492)	(22,222)	-	-
Eagle Lake Water and Sewer District	P0274	116,394	(13,250)	8,111	(880)	(8,112)	(3,082)	-	-
Fort Fairfield Housing Authority	P0275	262,433	(29,875)	16,263	(3,916)	(18,291)	(6,949)	-	-
Town of Lovell	P0276	132,823	(15,120)	1,845	(455)	(9,257)	(3,517)	-	-
Town of Carrabassett Valley	P0277	313,525	(35,691)	(9,022)	(12,043)	(21,851)	(8,302)	-	-
Yarmouth Water District	P0278	437,834	(49,842)	19,795	1,639	(30,515)	(11,593)	-	-
Town of Harrison	P0280	310,436	(35,339)	11,907	(2,006)	(21,636)	(8,220)	-	-
Mechanic Falls Sanitary District	P0282	43,087	(4,905)	2,151	(275)	(3,003)	(1,141)	-	-
Mars Hill Utility District	P0283	146,755	(16,706)	2,474	(3,225)	(10,228)	(3,886)	-	-
Bangor Housing Authority	P0288	2,838,648	(323,143)	176,824	(8,757)	(197,842)	(75,164)	-	-
Maine Public Employees Retirement Sys.	P0290	7,448,987	(847,961)	28,756	(32,369)	(519,174)	(197,233)	-	-
Lewiston/ Auburn 911	P0291	994,507	(113,212)	72,735	1,782	(69,313)	(26,333)	-	-
Brunswick Fire and Police	P0292	6,724,224	(765,465)	253,478	82,429	(468,652)	(178,049)	-	-
Jackman Utility District	P0294	101,126	(11,512)	17,543	5,603	(7,048)	(2,678)	-	-
Town of Chesterville	P0295	-	-	(1,594)	(3,481)	-	-	-	-

⁽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 Year Ended June 30, 2018

Employer		Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30					
		Net Pension Liability as of June 30, 2018 @ 1%	Net Pension Liability as of June 30, 2018 @ +1%	FY2019	FY2020	FY2021	FY2022	FY2023	Thereafter
ME Admin. of Svcs for Children with Disabilities	P0297	-	-	-	-	-	-	-	-
Boothbay Region Water District	P0298	720,482	(82,017)	(17,250)	15,141	(50,215)	(19,077)	-	-
South Berwick Sewer District	P0299	343,203	(39,069)	14,034	(179)	(23,920)	(9,088)	-	-
Mount Desert Water District	P0300	314,919	(35,849)	17,858	(2,062)	(21,949)	(8,339)	-	-
Coastal Counties Workforce, Inc.	P0301	327,561	(37,289)	7,330	(18,700)	(22,830)	(8,673)	-	-
Lincoln County Sheriff's Office	P0302	1,901,968	(216,514)	122,660	35,286	(132,560)	(50,362)	-	-
Town of Ogunquit	P0303	3,142,111	(357,688)	191,720	41,233	(218,993)	(83,199)	-	-
Lincoln & Sagadahoc Multicounty Jail Auth.	P0304	1,617,629	(184,146)	43,557	5,372	(112,742)	(42,833)	-	-
Veazie Fire and Police	P0305	405,331	(46,142)	(2,477)	4,262	(28,250)	(10,733)	-	-
Winterport Water District	P0306	-	-	(8,337)	-	-	-	-	-
Topsham Sewer District	P0307	121,948	(13,882)	7,233	(258)	(8,499)	(3,229)	-	-
North Berwick Water District	P0308	198,866	(22,638)	11,705	(587)	(13,860)	(5,266)	-	-
Town of Windham	P0309	2,760,078	(314,199)	225,691	119,242	(192,366)	(73,083)	-	-
Biddeford Housing Authority	P0310	244,728	(27,859)	46,756	17,047	(17,057)	(6,480)	-	-
Greater Augusta Utility District	P0311	2,149,211	(244,660)	70,503	(29,342)	(149,791)	(56,908)	-	-
Town of Grand Isle	P0312	79,222	(9,018)	3,997	(1,127)	(5,521)	(2,098)	-	-
Newport Water District	P0313	240,129	(27,335)	10,130	(3,454)	(16,736)	(6,358)	-	-
Town of Newport	P0314	818,519	(93,178)	30,895	2,408	(57,048)	(21,673)	-	-
Regional School Unit No. 1	P0315	622,658	(70,882)	5,448	7,343	(43,397)	(16,487)	-	-
Town of Monmouth	P0316	144,543	(16,454)	7,199	3,393	(10,074)	(3,827)	-	-
Cape Elizabeth Police	P0317	1,041,367	(118,546)	54,510	12,418	(72,579)	(27,574)	-	-
Thompson Free Library	P0318	88,020	(10,020)	5,439	530	(6,135)	(2,331)	-	-
Bowdoinham Water District	P0319	29,606	(3,370)	1,463	(180)	(2,063)	(784)	-	-
Regional School Unit No. 24	P0320	-	-	(81)	-	-	-	-	-
Regional School Unit No. 25	P0321	176,897	(20,137)	7,109	(8,477)	(12,329)	(4,684)	-	-
Regional School Unit No. 21	P0322	2,440,818	(277,855)	211,930	14,910	(170,115)	(64,630)	-	-
Regional School Unit No. 2	P0323	292,298	(33,274)	5,544	(3,146)	(20,372)	(7,740)	-	-
Regional School Unit No. 4	P0324	198,447	(22,591)	(16,250)	(818)	(13,831)	(5,255)	-	-
Regional School Unit No. 5	P0325	58,355	(6,643)	542	(151)	(4,067)	(1,545)	-	-
Regional School Unit No. 10	P0326	1,604,142	(182,611)	(58,128)	(246,516)	(111,802)	(42,476)	-	-
Regional School Unit No. 16	P0327	-	-	(4,043)	-	-	-	-	-
Regional School Unit No. 20	P0328	118,052	(13,439)	16,863	181	(8,228)	(3,126)	-	-
Regional School Unit No. 23	P0329	1,171,920	(133,408)	58,697	(2,492)	(81,678)	(31,031)	-	-
Regional School Unit No. 26	P0330	459,861	(52,349)	6,951	(25,145)	(32,051)	(12,177)	-	-
Regional School Unit No. 34	P0331	78,454	(8,931)	7,219	567	(5,468)	(2,077)	-	-
Regional School Unit No. 39	P0332	46,951	(5,345)	2,383	27	(3,272)	(1,243)	-	-
Town of West Bath	P0333	172,840	(19,676)	12,919	(8,993)	(12,046)	(4,577)	-	-
Gorham Fire and Police	P0334	2,486,009	(283,000)	(2,084)	(13,957)	(173,265)	(65,826)	-	-
Washburn Water and Sewer District	P0335	37,798	(4,303)	3,449	83	(2,634)	(1,001)	-	-
Town of Poland	P0336	889,259	(101,230)	84,991	11,765	(61,978)	(23,546)	-	-
Winthrop Utilities District	P0337	340,868	(38,803)	25,562	6,152	(23,757)	(9,026)	-	-
Town of Holden	P0338	391,089	(44,520)	40,516	10,651	(27,257)	(10,356)	-	-
Town of Levant	P0339	183,683	(20,910)	10,218	(1,723)	(12,802)	(4,864)	-	-
Regional School Unit No. 73	P0340	693,566	(78,953)	18,380	(3,514)	(48,339)	(18,365)	-	-
Town of Trenton	P0341	-	-	-	-	-	-	-	-
Town of Union	P0342	234,923	(26,743)	19,998	570	(16,373)	(6,220)	-	-
Midcoast Council of Governments	P0343	104,622	(11,910)	(8,772)	(1,296)	(7,292)	(2,770)	-	-
Town of Buckfield	P0344	38,843	(4,422)	888	(5,289)	(2,707)	(1,029)	-	-
Cornville Regional Charter School	P0345	1,416,473	(161,247)	254,421	153,714	(98,723)	(37,506)	-	-
Maine Academy of Natural Sciences	P0346	1,000,105	(113,849)	130,143	32,640	(69,703)	(26,481)	-	-
Good Will - Hinckley	P0347	1,967,792	(224,007)	208,053	13,757	(137,147)	(52,105)	-	-
Baxter Academy for Technology and Science	P0348	2,413,689	(274,767)	309,690	(19,731)	(168,225)	(63,911)	-	-
Wells Fire and Police	P0349	2,377,206	(270,614)	(15,935)	35,839	(165,682)	(62,945)	-	-
Augusta Housing Authority	P0351	244,231	(27,802)	2,958	(5,629)	(17,022)	(6,467)	-	-
Maine School of Science & Mathematics	P0352	621,768	(70,780)	72,273	10,069	(43,335)	(16,464)	-	-
Town of Hancock	P0353	-	-	(866)	-	-	-	-	-

⁽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 Year Ended June 30, 2018

Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30							
		Net Pension Liability as of June 30, 2018 @ 1%	Net Pension Liability as of June 30, 2018 @ +1%	FY2019	FY2020	FY2021	FY2022	FY2023	Thereafter
Employer	Employer Code								
Town of Dayton	P0355	-	-	(302)	-	-	-	-	-
Town of Waterboro	P0356	562,310	(64,012)	89,658	7,280	(39,191)	(14,889)	-	-
Maine Virtual Academy	P0357	873,965	(99,490)	185,929	14,878	(60,912)	(23,141)	-	-
Regional School Unit No. 71	P0358	-	-	(950)	(50)	-	-	-	-
Knox County Sheriff's Department	P0359	783,914	(89,238)	173,435	(8,345)	(54,636)	(20,757)	-	-
Town of Hartland	P0360	357,716	(40,721)	83,445	11,194	(24,931)	(9,472)	-	-
Town of Acton	P0361	218,540	(24,878)	56,041	3,120	(15,231)	(5,787)	-	-
Winslow Police	P0362	681,317	(77,559)	177,674	76,206	(47,485)	(18,040)	-	-
Boothbay Harbor Sewer District	P0363	314,738	(35,829)	81,789	28,721	(21,936)	(8,334)	-	-
Town of Otis	P0364	73,945	(8,418)	19,614	15,678	(5,154)	(1,958)	-	-
Anson-Madison Sanitary District	P0365	347,150	(39,519)	92,078	73,600	(24,195)	(9,192)	-	-
Regional School Unit No. 56	P0366	1,306,697	(148,750)	346,585	277,033	(91,072)	(34,600)	-	-
Town of Danforth	P0367	47,977	(5,462)	12,726	10,172	(3,344)	(1,270)	-	-
Town of Wiscasset	P0417	806,019	(91,755)	83,228	5,916	(56,176)	(21,342)	-	-
City of Presque Isle ⁽¹⁾	P0004	-	-	-	-	-	-	-	-
Town of Cape Elizabeth ⁽²⁾	P0085	-	-	-	-	-	-	-	-
Town of Fort Kent ⁽²⁾	P0091	-	-	-	-	-	-	-	-
Town of New Canada ⁽²⁾	P0172	-	-	-	-	-	-	-	-
Community School District No. 903 ⁽²⁾	P0204	-	-	-	-	-	-	-	-
Western Maine Community Action ⁽²⁾	P0241	-	-	-	-	-	-	-	-
Total for All Employers ⁽³⁾		<u>\$ 645,021,221</u>	<u>\$ (73,427,244)</u>	<u>\$ 35,908,402</u>	<u>\$ 1,575,864</u>	<u>\$ (44,955,412)</u>	<u>\$ (17,079,320)</u>	<u>\$ -</u>	<u>\$ -</u>

⁽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, 2018

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
State of Maine	S00ME	\$ 147,825,913	94.467973%
Maine Dairy & Nutrition Council	S00150	53,024	0.033885%
Maine Potato Board	S00151	178,625	0.114150%
Northern New England Passenger Rail Authority	S00154	123,292	0.078789%
Maine Developmental Disabilities Council	S00155	56,805	0.036301%
MECDHH/Governor Baxter School for the Deaf	S00560	897,697	0.573672%
Maine Community College System	SMCCS	7,347,216	4.695230%
Total for All Employers		<u>\$ 156,482,572</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 Year Ended June 30, 2018

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	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	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	\$ 991,503,165	\$ 12,553,739	\$ 40,730,954	\$ 1,192,750	\$ 54,477,443	\$ -	\$ 84,153,431	\$ -	\$ 1,230,825	\$ 85,384,256	\$ 141,069,849	\$ 6,766	\$ 6,612,526	\$ 147,689,141
Maine Dairy & Nutrition Council	S00150	355,645	4,503	14,610	6,805	25,918	-	30,186	-	1,586	31,772	50,601	(41)	(9,165)	41,395
Maine Potato Board	S00151	1,198,079	15,169	49,217	(1)	64,385	-	101,686	-	39,155	140,841	170,461	(140)	(21,108)	149,213
Northern NE Passenger Rail Authority	S00154	826,953	10,470	33,971	63,050	107,491	-	70,188	-	-	70,188	117,659	(96)	27,612	145,175
Maine Developmental Disabilities Council	S00155	381,003	4,824	15,652	29,917	50,393	-	32,338	-	27,449	59,787	54,209	(44)	32,222	86,387
MECDHH/Gov. Baxter School for the Deaf	S00560	6,021,063	76,235	247,345	698,025	1,021,605	-	511,036	-	-	511,036	856,669	(702)	399,489	1,255,456
Maine Community College System	S0999X	49,279,510	623,943	2,024,402	649,744	3,298,089	-	4,182,579	-	1,341,275	5,523,854	7,011,428	(5,743)	(7,041,576)	(35,891)
Total for All Employers ⁽³⁾		<u>\$ 1,049,565,418</u>	<u>\$ 13,288,883</u>	<u>\$ 43,116,151</u>	<u>\$ 2,640,290</u>	<u>\$ 59,045,324</u>	<u>\$ -</u>	<u>\$ 89,081,444</u>	<u>\$ -</u>	<u>\$ 2,640,290</u>	<u>\$ 91,721,734</u>	<u>\$ 149,330,876</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 149,330,876</u>

⁽¹⁾ The net 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 Year Ended June 30, 2018

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

Sensitivity									
Employer	Employer Code	Net Pension Liability as of June 30, 2018 @ -1%	Net Pension Liability as of June 30, 2018 @ +1%	FY2019	FY2020	FY2021	FY2022	FY2023	Thereafter
State of Maine	S00ME	\$ 1,534,747,745	\$ 535,269,428	\$ 47,104,694	\$ 3,233,839	\$ (58,927,666)	\$ (22,317,689)	\$ -	\$ -
Maine Dairy & Nutrition Council	S00150	550,503	191,997	18,506	4,784	(21,137)	(8,005)	-	-
Maine Potato Board	S00151	1,854,506	646,791	36,220	(14,503)	(71,205)	(26,967)	-	-
Northern NE Passenger Rail Authority	S00154	1,280,040	446,436	75,113	29,954	(49,148)	(18,614)	-	-
Maine Developmental Disabilities Council	S00155	589,754	205,687	34,072	(12,246)	(22,644)	(8,576)	-	-
MECDHH/Gov. Baxter School for the Deaf	S00560	9,320,003	3,250,510	687,298	316,648	(357,848)	(135,528)	-	-
Maine Community College System	S0999X	76,279,754	26,603,864	1,296,091	516,187	(2,928,812)	(1,109,230)	-	-
Total for All Employers ⁽³⁾		<u>\$ 1,624,622,305</u>	<u>\$ 566,614,713</u>	<u>\$ 49,251,993</u>	<u>\$ 4,074,663</u>	<u>\$ (62,378,460)</u>	<u>\$ (23,624,609)</u>	<u>\$ -</u>	<u>\$ -</u>

⁽¹⁾ The net 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, 2018

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
State of Maine, Non-Employer Entity	S00ME	\$ 129,016,447	95.298384%
Isle Au Haut School Department	T0802	-	0.000000%
Monhegan Plantation School Department	T0804	-	0.000000%
CSD No. 13 Deer Isle - Stonington	T0913	9,751	0.007203%
CSD No. 17 Moosabec	T0917	1,986	0.001467%
CSD No. 18 Wells - Ogunquit	T0918	19,357	0.014298%
CSD No. 19 Five Town CSD	T0919	8,720	0.006441%
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	6,256	0.004621%
Andover School Department	TCAND	-	0.000000%
Athens School Department	TCATH	9,962	0.007359%
Auburn School Department	TCAUB	136,597	0.100898%
Augusta School Department	TCAUG	135,720	0.100250%
Bangor School Department	TCBAN	188,548	0.139272%
Biddeford School Department	TCBID	122,133	0.090214%
Brewer School Department	TCBRE	26,765	0.019770%
Brunswick School Department	TCBRU	32,833	0.024252%
Calais School Department	TCCAL	20,400	0.015068%
Caswell School Department	TCCAS	1,596	0.001179%
Cape Elizabeth School Department	TCCEL	21,108	0.015592%
Chebeague Island School Department	TCCHE	-	0.000000%
Cherryfield School Department	TCCHR	2,137	0.001579%
Dayton School Department	TCDAY	6,488	0.004792%
Easton School Department	TCEAS	-	0.000000%
Ellsworth School Department	TCELL	40,646	0.030023%
East Millinocket School Department	TCEML	12,214	0.009022%
Eustis School Department	TCEUS	5,170	0.003819%
Falmouth School Department	TCFAL	12,558	0.009276%
Fayette School Department	TCFAY	2,454	0.001813%
Glenburn School Department	TCGLE	7,970	0.005887%
Gorham School Department	TCGOR	40,533	0.029940%
Hancock School Department	TCHAN	9,078	0.006705%
Hermon School Department	TCHER	23,259	0.017181%
Islesboro School Department	TCISL	2,816	0.002080%
Kittery School Department	TCKIT	30,698	0.022675%
Lamoine School Department	TCLAM	3,552	0.002624%
Lewiston School Department	TCLBW	230,970	0.170607%
Lincolnville School Department	TCLIN	5,821	0.004300%
Lisbon School Department	TCLIS	49,420	0.036504%
Long Island School Department	TCLON	-	0.000000%
Madawaska School Department	TCMAD	17,586	0.012990%
Maine Education Association	TCMEA	-	0.000000%
Medway School Department	TCMED	4,813	0.003555%
Millinocket School Department	TCMIL	54,434	0.040208%

⁽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, 2018

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
Maine School of Science and Mathematics	TCMSM	-	0.000000%
Northport School Department	TCNOR	3,902	0.002882%
Otis School Department	TCOTI	1,638	0.001210%
Portland School Department	TCPOR	390,494	0.288440%
Saco School Department	TCSAC	45,314	0.033471%
Sanford School Department	TCSAN	101,192	0.074746%
Scarborough School Department	TCSCA	49,678	0.036695%
South Portland School Department	TCSPO	117,562	0.086837%
Saint George Municipal School Unit	TCSTG	3,469	0.002562%
Veazie School Department	TCVEA	5,792	0.004278%
West Bath School Department	TCWBA	5,168	0.003818%
Westbrook School Department	TCWES	141,805	0.104745%
Winthrop School Department	TCWIN	29,214	0.021579%
Wiscasset School Department	TCWIS	24,818	0.018332%
Yarmouth School Department	TCYAR	7,144	0.005277%
York School Department	TCYOR	16,144	0.011925%
RSU No. 79 - Presque Isle	TD001	44,692	0.033012%
RSU No. 3 - Unity	TD003	67,047	0.049525%
MSAD 4 Guilford	TD004	25,253	0.018653%
RSU No. 6 - Bar Mills	TD006	41,517	0.030667%
MSAD 7 North Haven	TD007	3,049	0.002252%
MSAD 8 Vinalhaven	TD008	5,156	0.003809%
RSU No. 9 - Farmington	TD009	96,238	0.071087%
RSU No. 11 - Gardiner	TD011	122,426	0.090430%
MSAD 12 Jackman	TD012	3,535	0.002611%
MSAD 13 Bingham	TD013	13,661	0.010091%
RSU No. 15 - Gray	TD015	43,839	0.032382%
RSU No. 17 - South Paris	TD017	92,669	0.068450%
MSAD 20 Fort Fairfield	TD020	22,526	0.016639%
RSU No. 22 - Hampden	TD022	45,008	0.033245%
MSAD 23 Carmel	TD023	22,481	0.016606%
MSAD 24 Van Buren	TD024	18,002	0.013297%
MSAD 27 Fort Kent	TD027	49,239	0.036371%
MSAD 28 Camden	TD028	20,478	0.015126%
RSU No. 29 - Houlton	TD029	51,836	0.038289%
MSAD 32 Ashland	TD032	1,999	0.001477%
MSAD 33 Saint Agatha	TD033	7,565	0.005588%
RSU No. 35 - Eliot	TD035	15,039	0.011109%
MSAD 37 Harrington	TD037	38,422	0.028381%
RSU No. 40 - Waldoboro	TD040	78,118	0.057702%
MSAD 42 Mars Hill	TD042	5,855	0.004325%
RSU No. 44 - Bethel	TD044	56,741	0.041912%
MSAD 45 Washburn	TD045	19,711	0.014560%
RSU No. 49 - Fairfield	TD049	90,004	0.066482%
RSU No. 51 - Cumberland Center	TD051	33,668	0.024869%
RSU No. 52 - Turner	TD052	33,801	0.024967%
MSAD 53 Pittsfield	TD053	43,091	0.031830%
RSU No. 54 - Skowhegan	TD054	158,052	0.116746%
RSU No. 55 - Cornish	TD055	49,523	0.036580%
RSU No. 57 - Waterboro	TD057	47,755	0.035275%
MSAD 58 Kingfield	TD058	23,869	0.017631%
MSAD 59 Madison	TD059	36,170	0.026717%
RSU No. 60 - North Berwick	TD060	76,872	0.056782%

⁽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, 2018

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
RSU No. 61 - Bridgton	TD061	98,591	0.072825%
RSU No. 64 - East Corinth	TD064	28,607	0.021131%
MSAD 65 Matinicus	TD065	-	0.000000%
RSU No. 67 - Lincoln	TD067	22,820	0.016856%
MSAD 68 Dover-Foxcroft	TD068	42,478	0.031376%
RSU No. 72 - Fryeburg	TD072	20,400	0.015068%
MSAD 74 North Anson	TD074	48,478	0.035808%
RSU No. 75 - Topsham	TD075	88,843	0.065624%
Pleasant Point School	TIE001	40,874	0.030192%
Indian Township	TIE002	43,744	0.032312%
Indian Island	TIE003	28,580	0.021111%
Maine Indian Education	TIE004	9,394	0.006939%
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	9,845	0.007272%
Region No. 7 Waldo County	TR007	148	0.000109%
Region No. 8 Mid-Coast School of Technology	TR008	-	0.000000%
Region No. 9 School of Applied Technology	TR009	133	0.000098%
Region No. 10 Cumberland Sagadahoc County	TR010	-	0.000000%
Region No. 11 Oxford Hill Technical School	TR011	-	0.000000%
Regional School Unit No. 1	TS001	54,486	0.040246%
Regional School Unit No. 2	TS002	43,811	0.032361%
Regional School Unit No. 4	TS004	41,581	0.030714%
Regional School Unit No. 5	TS005	16,911	0.012491%
Regional School Unit No. 10	TS010	131,047	0.096798%
Regional School Unit No. 12	TS012	84,955	0.062752%
Regional School Unit No. 13	TS013	74,605	0.055107%
Regional School Unit No. 14	TS014	70,568	0.052125%
Regional School Unit No. 16	TS016	56,312	0.041595%
Regional School Unit No. 18	TS018	59,827	0.044191%
Regional School Unit No. 19	TS019	134,717	0.099509%
Regional School Unit No. 20	TS020	26,641	0.019678%
Regional School Unit No. 21	TS021	63,637	0.047006%
Regional School Unit No. 23	TS023	50,488	0.037293%
Regional School Unit No. 24	TS024	51,564	0.038088%
Regional School Unit No. 25	TS025	50,595	0.037372%
Regional School Unit No. 26	TS026	8,050	0.005946%
Regional School Unit No. 34	TS034	34,889	0.025771%
Regional School Unit No. 38	TS038	44,812	0.033101%
Regional School Unit No. 39	TS039	49,503	0.036566%
Regional School Unit No. 50	TS050	42,337	0.031272%
Regional School Unit No. 56	TS056	29,892	0.022080%
Regional School Unit No. 71	TS071	51,703	0.038190%
Regional School Unit No. 73	TS073	60,276	0.044523%
Regional School Unit No. 78	TS078	9,206	0.006800%
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	21,933	0.016201%
AOS No. 43 Milo	TT0432	35,443	0.026180%
AOS No. 47 Central Office	TT047	-	0.000000%
AOS No. 47 Orrington	TT0471	-	0.000000%

⁽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, 2018

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
AOS No. 47 Dedham	TT0472	4,185	0.003091%
AOS No. 48 Central Office	TT048	-	0.000000%
Regional School Unit No. 70	TT0481	40,737	0.030090%
Regional School Unit No. 84	TT0482	18,472	0.013644%
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	11,922	0.008806%
AOS No. 77 Charlotte	TT0772	2,097	0.001549%
AOS No. 77 Eastport	TT0773	13,202	0.009752%
AOS No. 77 Pembroke	TT0774	7,544	0.005573%
AOS No. 77 Perry	TT0775	3,761	0.002778%
AOS No. 77 Alexander	TT0776	3,867	0.002857%
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	19,717	0.014564%
AOS No. 81 Airline	TT0812	1,192	0.000881%
AOS No. 90 Central Office	TT090	-	0.000000%
AOS No. 90 Lee	TT0901	5,416	0.004001%
AOS No. 90 East Range	TT0902	2,296	0.001696%
AOS No. 90 Baileyville	TT0903	15,143	0.011185%
AOS No. 90 Princeton	TT0904	6,713	0.004959%
AOS No. 91 Central Office	TT091	97	0.000072%
AOS No. 91 Mount Desert Island High School	TT0911	13,264	0.009797%
AOS No. 91 Bar Harbor	TT0912	9,396	0.006941%
AOS No. 91 Cranberry Isle	TT0913	681	0.000503%
AOS No. 91 Frenchboro	TT0914	349	0.000258%
AOS No. 91 Mt Desert	TT0915	5,294	0.003910%
AOS No. 91 Southwest Harbor	TT0916	5,133	0.003792%
AOS No. 91 Tremont	TT0917	6,465	0.004776%
AOS No. 91 Swans Island	TT0918	4,060	0.002999%
AOS No. 91 Trenton	TT0919	5,550	0.004100%
AOS No. 92 Central Office	TT092	-	0.000000%
AOS No. 92 Waterville	TT0921	89,027	0.065760%
AOS No. 92 Vassalboro	TT0922	23,436	0.017311%
AOS No. 92 Winslow	TT0923	52,434	0.038731%
AOS No. 93 Central Office	TT093	7,752	0.005726%
AOS No. 93 Great Salt Bay	TT0931	10,862	0.008023%
AOS No. 93 Nobleboro	TT0932	4,262	0.003148%
AOS No. 93 Bristol	TT0933	8,345	0.006164%
AOS No. 93 South Bristol	TT0934	1,226	0.000906%
AOS No. 93 Jefferson	TT0935	11,510	0.008502%
AOS No. 94 Central Office	TT094	-	0.000000%
AOS No. 94	TT0941	58,855	0.043474%
AOS No. 94 Harmony	TT0942	5,226	0.003860%
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	7,697	0.005685%
AOS No. 96 Jonesboro	TT096B	1,915	0.001414%
AOS No. 96 Machias	TT096C	26,339	0.019455%

⁽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, 2018

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
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	617	0.000456%
AOS No. 96 Whitneyville	TT096H	-	0.000000%
AOS No. 96 Cutler	TT096I	931	0.000688%
AOS No. 96 Machiasport	TT096J	5,111	0.003776%
AOS No. 96 Whiting	TT096K	4,725	0.003490%
AOS No. 97 Central Office	TT097	-	0.000000%
AOS No. 97 Fayette	TT0971	-	0.000000%
AOS No. 97 Winthrop	TT0972	-	0.000000%
AOS No. 98 Central Office	TT098	-	0.000000%
AOS No. 98 Boothbay Harbor	TT0981	18,885	0.013949%
AOS No. 98 Edgecomb	TT0982	4,976	0.003676%
AOS No. 98 Southport	TT0983	1,405	0.001038%
AOS No. 98 Georgetown	TT0984	167	0.000123%
Union 60 Greenville	TU0601	6,249	0.004616%
Union 69 Appleton	TU0691	6,485	0.004790%
Union 69 Hope	TU0692	5,056	0.003735%
Union 76 Brooklin	TU0761	2,211	0.001633%
Union 76 Sedgewick	TU0762	4,965	0.003667%
Greenbush School Department	TU0903	7,118	0.005258%
Milford School Department	TU0905	14,182	0.010476%
Union 93 Surry	TU0924	1,594	0.001178%
Union 93 Blue Hill	TU0931	-	0.000000%
Union 93 Brooksville	TU0932	716	0.000529%
Union 93 Castine	TU0933	1,857	0.001372%
Union 93 Penobscot	TU0934	1,200	0.000887%
Union 102 Machias	TU1022	-	0.000000%
Union 103 Beals	TU1031	3,272	0.002417%
Union 103 Jonesport	TU1032	7,871	0.005814%
Union 106 Calais	TU1062	-	0.000000%
Vanceboro School Department	TU1081	-	0.000000%
Union 122 New Sweden	TU1221	953	0.000704%
Union 122 Westmanland	TU1223	-	0.000000%
Union 122 Woodland	TU1224	13,819	0.010207%
Total for All Employers and Non-Employer Entity		\$ 135,381,568	100.000000%

⁽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
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾
As of and for the Year Ended June 30, 2018

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	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable 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	\$ 1,285,997,152	\$ 39,276,724	\$ 80,892,268	\$ 2,763,774	\$ 122,932,766	\$ -	\$ 167,179,600	\$ -	\$ 28	\$ 167,179,628	\$ 140,836,429	\$ (46,411,001)	1,261,768	\$ 95,687,196
Isle Au Haut School Department	T0802	-	-	-	-	-	-	-	-	-	-	-	2,932	-	2,932
Monhegan Plantation School Department	T0804	-	-	-	-	-	-	-	-	-	-	-	1,770	-	1,770
CSD No. 13 Deer Isle - Stonington	T0913	97,200	2,969	6,114	-	9,083	-	12,636	-	5,105	17,741	10,645	109,708	(5,252)	115,101
CSD No. 17 Moosabec	T0917	19,796	605	1,245	9,955	11,805	-	2,573	-	-	2,573	2,168	19,198	6,954	28,320
CSD No. 18 Wells - Ogunquit	T0918	192,943	5,893	12,137	18,512	36,542	-	25,082	-	4,125	29,207	21,131	458,287	14,504	493,922
CSD No. 19 Five Town CSD	T0919	86,918	2,654	5,467	12,441	20,562	-	11,299	-	13,778	25,077	9,519	219,476	(15,272)	213,723
Erskine Academy	TAERS	-	-	-	-	-	-	-	-	-	-	-	129,581	-	129,581
Foxcroft Academy	TAFOX	-	-	-	-	-	-	-	-	-	-	-	94,215	-	94,215
Fryeburg Academy	TAFRY	-	-	-	-	-	-	-	-	-	-	-	153,586	-	153,586
George Stevens Academy	TAGEO	-	-	-	-	-	-	-	-	-	-	-	85,680	-	85,680
Gould Academy	TAGOU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lee Academy	TALEE	-	-	-	-	-	-	-	-	-	-	-	36,012	-	36,012
Lincoln Academy	TALIN	-	-	-	-	-	-	-	-	-	-	-	158,511	-	158,511
Maine Central Institute	TAMCI	-	-	-	-	-	-	-	-	-	-	-	116,095	-	116,095
Thornton Academy	TATHO	-	-	-	-	-	-	-	-	-	-	-	352,957	-	352,957
Washington Academy	TAWAS	-	-	-	-	-	-	-	-	-	-	-	82,146	-	82,146
Acton School Department	TCACCT	62,358	1,905	3,922	4,441	10,268	-	8,107	-	15,082	23,189	6,829	74,275	(20,207)	60,897
Andover School Department	TCAND	-	-	-	-	-	-	-	-	-	8,104	-	6,620	(259)	6,361
Athens School Department	TCATH	99,292	3,033	6,246	19,082	28,361	-	12,908	-	(1)	12,907	10,874	28,446	7,084	46,404
Auburn School Department	TCAUB	1,361,561	41,584	85,645	71,045	198,274	-	177,003	-	388,588	565,591	149,111	817,365	(117,710)	848,766
Augusta School Department	TCAUG	1,352,816	41,317	85,095	27,935	154,347	-	175,866	-	23,891	199,757	148,154	525,155	(48,643)	624,666
Bangor School Department	TCBAN	1,879,396	57,400	118,218	129,790	305,408	-	244,322	-	1	244,323	205,822	1,002,477	140,692	1,348,991
Biddeford School Department	TCBID	1,217,386	37,180	76,576	254,704	368,460	-	158,260	-	156,432	314,692	133,322	675,465	27,222	836,009
Brewer School Department	TCBRE	266,785	8,148	16,781	70,460	95,389	-	34,682	-	-	34,682	29,217	365,001	29,123	423,341
Brunswick School Department	TCBRU	327,267	9,995	20,586	(1)	30,580	-	42,545	-	131,678	174,223	35,840	728,732	(70,303)	694,269
Calais School Department	TCAL	203,348	6,211	12,791	7,857	26,859	-	26,436	-	3,704	30,140	22,270	121,222	6,064	149,556
Casswell School Department	TCCAS	15,910	486	1,001	11,283	12,770	-	2,069	-	4,427	6,496	1,742	6,660	5,443	13,845
Cape Elizabeth School Department	TCCEL	210,392	6,425	13,234	22,888	42,547	-	27,350	-	(1)	27,349	23,041	525,936	29,107	578,084
Chebeague Island School Department	TCCHE	-	-	-	-	-	-	-	-	-	-	-	6,176	-	6,176
Cherryfield School Department	TCCHR	21,308	651	1,340	(1)	1,990	-	2,770	-	14,164	16,934	2,333	20,610	(5,077)	17,866
Dayton School Department	TCDAY	64,665	1,975	4,068	6,784	12,827	-	8,406	-	1,961	10,367	7,082	37,085	10,993	55,160
Easton School Department	TCEAS	-	-	-	-	-	-	-	-	-	-	-	63,040	-	63,040
Ellsworth School Department	TCCELL	405,143	12,374	25,484	51,200	89,058	-	52,668	-	36,186	88,854	44,370	312,803	71,643	428,816
East Millinocket School Department	TCEMPL	121,747	3,719	7,658	7,139	18,516	-	15,828	-	671	16,499	13,333	54,670	5,278	73,281
Eustis School Department	TCEUS	51,535	1,574	3,242	15,092	19,908	-	6,700	-	4,827	11,527	5,644	30,584	2,627	38,855
Falmouth School Department	TCFAL	125,174	3,823	7,874	22,690	34,387	-	16,272	-	(1)	16,271	13,709	738,014	9,894	761,617
Fayette School Department	TCFAY	24,465	747	1,539	709	2,995	-	3,181	-	2,508	5,689	2,680	17,002	(7,258)	12,424
Glenburn School Department	TCGLE	79,442	2,426	4,997	2,029	9,452	-	10,327	-	93	10,420	8,700	112,994	(2,407)	119,287
Gorham School Department	TCGOR	404,023	12,339	25,414	-	37,753	-	52,522	-	44,658	97,180	44,247	742,495	(19,119)	767,623
Hancock School Department	TCHAN	90,480	2,763	5,691	16,122	24,576	-	11,762	-	-	11,762	9,909	51,004	12,857	73,770
Heron School Department	TCHER	231,834	7,081	14,583	20,691	42,355	-	30,138	-	1,285	31,423	25,389	242,833	7,065	275,287
Islesboro School Department	TCISL	28,068	858	1,766	1,443	4,067	-	3,649	-	(1)	3,648	3,074	39,267	1,210	43,551
Kittery School Department	TKKIT	305,986	9,345	19,247	29,045	57,637	-	39,778	-	(1)	39,777	33,510	313,425	23,559	370,944
Lamoine School Department	TCLAM	35,409	1,081	2,227	17,866	21,174	-	4,603	-	27,332	31,935	3,878	35,014	4,164	43,056
Lewiston School Department	TCLEW	2,302,244	70,315	144,817	843,721	1,058,853	-	299,291	-	2,112,878	2,412,169	252,132	1,244,581	(1,016,116)	480,597
Lincolnton School Department	TCLIN	58,026	1,772	3,650	2,805	8,227	-	7,543	-	6,155	13,698	6,355	65,458	(2,894)	68,919
Lisbon School Department	TCLIS	492,601	15,045	30,986	36,558	82,589	-	64,038	-	31,938	95,976	53,947	294,452	33,563	381,919
Long Island School Department	TCLON	-	-	-	-	-	-	-	-	2,399	2,399	-	5,956	(2,859)	3,097
Madawaska School Department	TCMAD	175,293	5,355	11,026	5,300	21,681	-	22,789	-	22,834	45,623	19,197	120,124	(17,755)	121,566
Maine Education Association	TCMEA	-	-	-	(1)	(1)	-	-	-	31,699	31,699	-	-	(28,329)	(28,329)
Medway School Department	TCMED	47,973	1,465	3,018	4,527	9,010	-	6,237	-	23,119	29,356	5,253	28,540	(1,217)	32,576
Millinocket School Department	TCMIL	542,584	16,572	34,130	35,516	86,218	-	70,536	-	27,341	97,877	59,421	79,499	75,532	214,452
Maine School of Science and Mathematics	TCMSM	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Northport School Department	TCNOR	38,891	1,189	2,446	12,559	16,194	-	5,056	-	-	5,056	4,259	30,671	13,883	48,613
Otis School Department	TCOTI	16,328	498	1,027	3,215	4,740	-	2,124	-	4,450	6,574	1,789	21,176	(1,976)	20,989
Portland School Department	TCPOR	3,892,333	118,879	244,837	301,865	665,581	-	506,004	-	205,639	711,643	426,271	2,125,973	(235,959)	2,316,285
Saco School Department	TCASC	451,672	13,794	28,411	23,298	65,503	-	58,718	-	86,494	145,212	49,464	485,686	(3,345)	531,805
Sanford School Department	TCSAN	1,008,654	30,806	63,447	-	94,253	-	131,124	-	376,465	507,589	110,463	766,532	(151,139)	725,856
Scarborough School Department	TCSCA	495,178	15,124	31,148	13,120	59,392	-	64,373	-	13,036	77,409	54,230	953,957	(23,642)	984,545
South Portland School Department	TCSPD	1,171,829	35,790	73,711	46,759	156,260	-	152,338	-	180,252	332,590	128,333	966,207	(39,480)	1,055,060
Saint George Municipal School Unit	TCSTG	34,573	1,056	2,175	1	3,232	-	4,496	-	17,284	21,780	3,787	60,783	11,353	75,923
Veazie School Department	TCVEA	57,729	1,763	3,631	22,916	28,310	-	7,505	-	-	7,505	6,322	43,871	12,814	63,007
West Bath School Department	TCWBA	51,508	1,573	3,240	18,087	22,900	-	6,696	-	42,259	48,955	5,641	37,751	16,037	59,429
Westbrook School Department	TCWES	1,413,474	43,170	88,911	61,613	193,694	-	183,751	-	62,013	245,764	154,797	713,866	28,965	897,628
Winthrop School Department	TCWIN	291,196	8,895	18,317	86,663	113,875	-	37,856	-	(1)	37,855	31,891	219,754	60,660	312,305
Wiscasset School Department	TCWIS	247,380	7,556	15,561	26,117	49,234	-	32,159	-	58,735	90,894	27,092	176,904	20,788	224,784
Yarmouth School Department	TCYAR	71,210	2,175	4,479	(1)	6,653	-	9,258	-	27,363	36,621	7,799	521,977	(3,402)	526,374

⁽¹⁾ The net 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 Year Ended June 30, 2018

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	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	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
York School Department	TCYOR	160,921	4,915	10,122	10	15,047	-	20,920	-	21,513	42,433	17,623	632,356	(8,378)	641,601
RSU No. 79 - MSAD 1 Presque Isle	TD001	445,478	13,606	28,022	-	41,628	-	57,911	-	20,195	78,106	48,787	367,394	(23,035)	393,146
RSU No. 3 - MSAD 3 Unity	TD003	668,298	20,411	42,038	1	62,450	-	86,877	-	100,944	187,821	73,188	274,827	(52,554)	295,461
MSAD 4 Guilford	TD004	251,712	7,687	15,833	20,615	44,135	-	32,723	-	30,919	63,642	27,565	107,635	(14,830)	120,370
RSU No. 6 - MSAD 6 Bar Mills	TD006	413,834	12,639	26,031	-	38,670	-	53,798	-	56,151	109,949	45,321	868,597	(42,906)	871,012
MSAD 7 North Haven	TD007	30,389	929	1,912	14,294	17,135	-	3,950	-	6,786	10,736	3,328	35,644	10,902	49,874
MSAD 8 Vinalhaven	TD008	51,387	1,570	3,232	1	4,803	-	6,680	-	2,712	9,392	5,628	57,309	2,711	65,648
RSU No. 9 - MSAD 9 Farmington	TD009	959,265	29,298	60,340	1	89,639	-	124,703	-	78,243	202,946	105,055	526,219	(78,085)	553,189
RSU No. 11 - MSAD 11 Gardiner	TD011	1,220,301	37,270	76,760	297,282	411,312	-	158,639	-	103,642	262,281	133,641	467,388	172,629	773,658
MSAD 12 Jackman	TD012	35,234	1,076	2,216	2,974	6,266	-	4,581	-	40,079	44,660	3,859	40,408	(2,698)	41,569
MSAD 13 Bingham	TD013	136,172	4,160	8,566	2,038	14,764	-	17,703	-	6,319	24,022	14,913	53,423	916	69,252
RSU No. 15 - MSAD 15 Gray	TD015	436,977	13,346	27,487	19,119	59,952	-	56,807	-	33,449	90,256	47,855	494,596	(23,511)	518,940
RSU No. 17 - MSAD 17 South Paris	TD017	923,694	28,211	58,103	-	86,314	-	120,080	-	77,628	197,708	101,158	696,286	98,501	895,945
MSAD 20 Fort Fairfield	TD020	224,534	6,858	14,124	22,712	43,694	-	29,188	-	5,243	34,431	24,590	110,770	42,025	177,385
RSU No. 22 - MSAD 22 Hampden	TD022	448,622	13,702	28,219	10,738	52,659	-	58,322	-	19,068	77,390	49,132	522,752	6,963	578,847
MSAD 23 Carmel	TD023	224,088	6,844	14,096	(1)	20,939	-	29,132	-	33,197	62,329	24,541	108,710	(17,542)	115,709
MSAD 24 Van Buren	TD024	179,435	5,481	11,287	57,345	74,113	-	23,326	-	(1)	23,325	19,652	67,293	18,124	105,069
MSAD 27 Fort Kent	TD027	490,806	14,990	30,873	13,464	59,327	-	63,805	-	24,596	88,401	53,751	193,240	221	247,212
MSAD 28 Camden	TD028	204,117	6,234	12,839	36,270	55,343	-	26,536	-	18,551	45,087	22,355	235,305	13,804	271,464
RSU No. 29 - MSAD 29 Houlton	TD029	516,688	15,781	32,501	7,319	55,601	-	67,170	-	20,958	88,128	56,585	251,159	5,882	313,626
MSAD 32 Ashland	TD032	19,931	609	1,254	14,135	15,998	-	2,591	-	1	2,592	2,182	62,017	7,067	71,266
MSAD 33 Saint Agatha	TD033	75,407	2,304	4,743	2,971	10,018	-	9,803	-	-	9,803	8,259	62,879	7,568	78,706
RSU No. 35 - MSAD 35 Elliot	TD035	149,910	4,578	9,430	1	14,009	-	19,488	-	35,892	55,380	16,417	616,635	(2,571)	630,481
MSAD 37 Harrington	TD037	382,985	11,697	24,091	-	35,788	-	49,787	-	93,513	143,300	41,943	145,457	50,346	237,746
RSU No. 40 - MSAD 40 Waldoboro	TD040	778,655	23,781	48,979	16,528	89,288	-	101,225	-	26,339	127,564	85,275	452,842	(7,916)	530,201
MSAD 42 Mars Hill	TD042	58,363	1,783	3,671	-	5,454	-	7,587	-	22,086	29,673	6,391	94,053	(25,064)	75,380
RSU No. 44 - MSAD 44 Bethel	TD044	565,578	17,274	35,576	40,956	93,806	-	73,525	-	71,019	144,544	61,939	178,454	15,122	255,515
MSAD 45 Washburn	TD045	196,479	6,001	12,359	51,108	69,468	-	25,541	-	1	25,542	21,517	76,845	26,815	125,177
RSU No. 49 - MSAD 49 Fairfield	TD049	897,137	27,400	56,432	57,123	140,955	-	116,627	-	-	116,627	98,250	465,002	20,744	583,996
RSU No. 51 - MSAD 51 Cumberland Center	TD051	335,593	10,250	21,110	(1)	31,359	-	43,627	-	50,682	94,309	36,753	727,165	1,713	765,631
RSU No. 52 - MSAD 52 Turner	TD052	336,915	10,289	21,193	26,782	58,264	-	43,799	-	(1)	43,798	36,897	483,392	17,084	537,373
MSAD 53 Pittsfield	TD053	429,514	13,118	27,017	45,925	86,060	-	55,837	-	-	55,837	47,038	149,113	(15,437)	180,714
RSU No. 54 - MSAD 54 Skowhegan	TD054	1,575,420	48,116	99,098	135,617	282,831	-	204,805	-	2,723	207,528	172,532	576,523	73,086	822,141
RSU No. 55 - MSAD 55 Cornish	TD055	493,626	15,077	31,050	(1)	46,126	-	64,172	-	312,653	376,825	54,059	224,874	(176,816)	102,117
RSU No. 57 - MSAD 57 Waterboro	TD057	476,002	14,539	29,942	31,342	75,823	-	61,881	-	16,374	78,255	52,129	700,333	(5,629)	746,833
MSAD 58 Kingfield	TD058	237,920	7,267	14,966	19,255	41,488	-	30,929	-	8,964	39,893	26,056	183,877	(11,168)	198,765
MSAD 59 Madison	TD059	360,531	11,011	22,678	6,733	40,422	-	46,870	-	1,244	48,114	39,483	163,222	20,674	223,379
RSU No. 60 - MSAD 60 North Berwick	TD060	766,241	23,403	48,198	41,285	112,886	-	99,611	-	56,996	156,607	83,915	736,686	(34,492)	786,109
RSU No. 61 - MSAD 61 Bridgton	TD061	982,732	30,015	61,816	30,282	122,113	-	127,755	-	11,552	139,307	107,625	528,451	83,617	719,693
RSU No. 64 - MSAD 64 East Corinth	TD064	285,151	8,710	17,937	(1)	26,646	-	37,070	-	93,345	130,415	31,228	204,546	(45,681)	190,093
MSAD 65 Matinicus	TD065	-	-	-	-	-	-	-	-	-	-	-	2,027	-	2,027
RSU No. 67 - MSAD 67 Lincoln	TD067	227,462	6,947	14,308	22,500	43,755	-	29,570	-	56,549	86,119	24,911	193,344	(19,293)	198,962
MSAD 68 Dover-Foxcroft	TD068	423,415	12,932	26,634	28,282	67,848	-	55,044	-	1	55,045	46,371	126,482	24,551	197,404
RSU No. 72 - MSAD 72 Fryeburg	TD072	203,348	6,211	12,791	13,691	32,693	-	26,436	-	1	26,437	22,270	208,875	13,566	244,711
MSAD 74 North Anson	TD074	483,208	14,758	30,395	76,111	121,264	-	62,817	-	26,928	89,745	52,919	156,791	(3,084)	206,626
RSU No. 75 - MSAD 75 Topsham	TD075	885,558	27,046	55,704	8,578	91,328	-	115,122	-	40,539	155,661	96,982	716,969	10,206	824,157
Pleasant Point School	TIE001	407,424	12,443	25,628	81	38,152	-	52,964	-	58,587	111,551	44,620	46,005	17,674	108,299
Indian Township	TIE002	436,032	13,317	27,427	136,124	176,868	-	56,684	-	49,698	106,382	47,752	54,175	(29,889)	71,938
Maine Indian Education	TIE003	284,881	8,701	17,920	3,157	29,778	-	37,035	-	8,790	45,825	31,200	55,013	22,669	108,882
Region No. 2 Southern Arrostook County	TIE004	93,638	2,860	5,890	1,024	9,774	-	12,172	-	517	12,689	10,255	10,044	1,633	21,932
Region No. 3 Northern Penobscot County	TR003	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Region No. 4 United Technologies Center	TR004	98,131	2,997	6,173	1,215	10,385	-	12,758	-	502	13,260	10,747	489	69	11,305
Region No. 7 Waldo County	TR007	1,471	45	93	2,500	2,638	-	190	-	7,571	7,761	162	7	(10,184)	(10,015)
Mid-Coast School of Technology - Region 8	TR008	-	-	-	(1)	(1)	-	-	-	1,814	1,814	-	-	(738)	(738)
Region No. 9 School of Applied Technology	TR009	1,322	41	83	5,073	5,197	-	173	-	2,201	2,374	145	(17)	(8,911)	(8,783)
Region No. 10 Cumberland Sagadahoc County	TR010	-	-	-	-	-	-	-	-	(1)	(1)	-	56	(8,536)	(8,480)
Oxford Hill Technical School 11	TR011	-	-	-	410	410	-	-	-	814	814	-	-	4	4
Regional School Unit No. 1	TS001	543,097	16,587	34,162	-	50,749	-	70,602	-	23,851	94,453	59,477	559,006	(36,639)	581,844
Regional School Unit No. 2	TS002	436,693	13,337	27,469	984	41,790	-	56,771	-	39,457	96,228	47,825	509,782	(29,395)	528,212
Regional School Unit No. 4	TS004	414,468	12,659	26,071	(1)	38,729	-	53,880	-	25,142	79,022	45,390	312,550	23,744	381,484
Regional School Unit No. 5	TS005	168,559	5,149	10,603	34,983	50,735	-	21,913	-	(1)	21,912	18,460	584,730	14,193	617,023
Regional School Unit No. 10	TS010	1,306,234	39,895	82,165	26,397	148,457	-	169,810	-	159,943	329,753	143,052	508,122	(44,883)	606,291
Regional School Unit No. 12	TS012	846,802	25,863	53,266	42,874	122,003	-	110,085	-	80,758	190,843	92,737	253,768	(157,382)	189,123
Regional School Unit No. 13	TS013	743,637	22,713	46,777	(1)	69,489	-	54,821	-	54,821	151,495	81,440	512,698	(17,261)	576,877
Regional School Unit No. 14	TS014	703,397	21,483	44,245	52,575	118,303	-	91,442	-	66,185	157,627	77,034	800,629	(414)	877,249
Regional School Unit No. 16	TS016	561,301	17,143	35,307	19,570	72,020	-	72,969	-	57,278	130,247	61,471	376,842	(12,507)	425,806
Regional School Unit No. 18	TS018	596,332	18,213	37,511	28,481	84,205	-	77,523	-	41,149	118,672	65,307	604,006	25,902	695,215

⁽¹⁾ The net 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 Year Ended June 30, 2018

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	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	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
Regional School Unit No. 19	TS019	1,342,817	41,012	84,466	77,689	203,167	-	174,567	-	-	72,175	246,742	435,986	87,440	670,485
Regional School Unit No. 20	TS020	265,543	8,110	16,703	-	24,814	-	34,520	-	-	83,614	29,081	151,188	(336,558)	(156,289)
Regional School Unit No. 21	TS021	634,319	19,373	39,900	-	59,273	-	82,461	-	-	90,932	69,468	703,050	16,259	788,777
Regional School Unit No. 23	TS023	503,248	15,369	31,655	41,601	88,625	-	65,422	-	-	37,311	102,733	55,113	281,407	423,327
Regional School Unit No. 24	TS024	513,976	15,698	32,330	(1)	48,027	-	66,816	-	-	217,747	284,563	56,289	236,157	191,579
Regional School Unit No. 25	TS025	504,314	15,403	31,723	114,955	162,081	-	65,562	-	-	20,125	85,687	55,229	247,384	347,531
Regional School Unit No. 26	TS026	80,238	2,450	5,047	(1)	7,496	-	10,431	-	-	15,250	25,681	8,787	264,058	(5,583)
Regional School Unit No. 34	TS034	347,765	10,621	21,875	12,748	45,244	-	45,208	-	-	29,269	74,477	38,085	345,648	(16,273)
Regional School Unit No. 38	TS038	446,679	13,642	28,097	(1)	41,738	-	58,068	-	-	28,267	86,335	48,919	327,649	372,790
Regional School Unit No. 39	TS039	493,437	15,071	31,038	1,458	47,567	-	64,146	-	-	46,167	110,313	54,039	308,772	(8,686)
Regional School Unit No. 50	TS050	421,998	12,889	26,545	(1)	39,433	-	54,860	-	-	14,770	69,630	46,216	157,040	11,128
Regional School Unit No. 56	TS056	297,957	9,101	18,742	211,305	239,148	-	38,735	-	-	-	38,735	32,631	149,762	105,652
Regional School Unit No. 71	TS071	515,366	15,740	32,418	14,632	62,790	-	66,997	-	-	116,008	183,005	56,441	437,975	669,068
Regional School Unit No. 73	TS073	600,812	18,349	37,793	-	56,142	-	78,106	-	-	67,087	145,193	65,799	325,124	(24,374)
Regional School Unit No. 78	TS078	91,762	2,802	5,772	9,827	18,401	-	11,928	-	-	(1)	11,927	10,050	65,804	(4,910)
School Agent - Carrabassett	TSA001	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School Agent - Coplin Plantation	TSA002	-	-	-	-	-	-	-	-	-	-	-	103	-	103
School Agent - Pleasant Ridge Plantation	TSA003	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 43 Central Office	TT043	-	-	-	-	-	-	-	-	-	-	-	10,677	-	10,677
AOS No. 43 Howland	TT0431	218,623	6,677	13,752	-	20,429	-	28,422	-	-	23,585	52,007	23,942	118,846	(43,397)
AOS No. 43 Milo	TT0432	353,284	10,790	22,222	30,012	63,024	-	45,927	-	-	816	46,743	38,690	147,710	3,055
AOS No. 47 Central Office	TT047	-	-	-	-	-	-	-	-	-	-	-	-	8,510	8,510
AOS No. 47 Orrington	TT0471	-	-	-	-	-	-	-	-	-	377	-	-	71,563	(699)
AOS No. 47 Dedham	TT0472	41,711	1,274	2,624	9,264	13,162	-	5,422	-	-	1,786	7,208	4,568	14,342	63,740
AOS No. 48 Central Office	TT048	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional School Unit No. 70 / MSAD 70	TT0481	406,061	12,401	25,542	15,801	53,744	-	52,788	-	-	11,302	64,090	44,470	106,322	27,891
Regional School Unit No. 84 / MSAD14	TT0482	184,118	5,623	11,581	28,315	45,519	-	23,935	-	-	-	23,935	20,164	32,215	29,025
AOS No. 66 East Millinocket	TT0661	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 66 Medway	TT0662	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 77 Central Office	TT077	-	-	-	-	-	-	-	-	-	-	-	5,893	-	5,893
AOS No. 77 Lubec	TT0771	118,832	3,630	7,475	3,043	14,148	-	15,448	-	-	5,624	21,072	13,014	20,519	(3,599)
AOS No. 77 Charlotte	TT0772	20,903	639	1,315	1,984	3,938	-	2,717	-	-	5,664	2,290	9,092	2,737	14,119
AOS No. 77 Eastport	TT0773	131,598	4,018	8,278	21,647	33,943	-	17,108	-	-	3,895	21,003	14,413	39,960	2,864
AOS No. 77 Pembroke	TT0774	75,191	2,296	4,730	4,447	11,473	-	9,775	-	-	3,081	12,856	8,234	15,274	5,275
AOS No. 77 Perry	TT0775	37,488	1,145	2,358	239	3,742	-	4,873	-	-	2,482	7,355	4,106	17,329	(5,065)
AOS No. 77 Alexander	TT0776	38,540	1,178	2,424	3,115	6,717	-	5,010	-	-	9,562	14,572	4,220	9,033	(169)
AOS No. 77 Calais	TT0777	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 77 Robbinston	TT0778	-	-	-	-	-	-	-	-	-	(1)	(1)	-	(5,294)	(5,294)
AOS No. 81 Central Office	TT081	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 81 Holden	TT0811	196,533	6,002	12,362	3,109	21,473	-	25,550	-	-	13,488	39,038	21,524	112,720	(14,492)
AOS No. 81 CSD 8	TT0812	11,875	363	747	1	1,111	-	1,544	-	-	6,772	8,316	1,300	9,133	(4,812)
AOS No. 90 Central Office	TT090	-	-	-	-	-	-	-	-	-	-	-	-	2,031	2,031
AOS No. 90 Lee	TT0901	53,991	1,649	3,396	1,379	6,424	-	7,019	-	-	25,929	32,948	5,913	37,841	(27,028)
AOS No. 90 East Range	TT0902	22,887	699	1,440	2,039	4,178	-	2,975	-	-	5,571	8,546	2,506	10,177	3,532
AOS No. 90 Baileyville	TT0903	150,935	4,610	9,494	15,236	29,340	-	19,621	-	-	2,767	22,388	16,530	76,422	(1,886)
AOS No. 90 Princeton	TT0904	66,919	2,044	4,209	18,011	24,264	-	8,698	-	-	32,884	41,582	7,329	23,895	(209)
AOS No. 91 Central Office	TT091	972	30	61	324	415	-	126	-	-	775	901	106	29,369	331
AOS No. 91 Mount Desert Island High School	TT0911	132,205	4,038	8,316	17,954	30,308	-	17,186	-	-	9,075	26,261	14,478	174,641	(3,813)
AOS No. 91 Bar Harbor	TT0912	93,651	2,860	5,891	1	8,752	-	12,176	-	-	5,064	17,240	10,256	116,609	(3,044)
AOS No. 91 Cranberry Isle	TT0913	6,788	207	427	1,574	2,208	-	883	-	-	1,465	2,348	743	6,057	2,363
AOS No. 91 Frenchboro	TT0914	3,482	107	219	58	384	-	452	-	-	1,086	1,538	382	2,710	(2,838)
AOS No. 91 Mt Desert	TT0915	52,763	1,612	3,319	3,810	8,741	-	6,860	-	-	396	7,256	5,779	65,003	328
AOS No. 91 Southwest Harbor	TT0916	51,171	1,563	3,219	4,701	9,483	-	6,652	-	-	1	6,653	5,603	51,889	(1,672)
AOS No. 91 Tremont	TT0917	64,436	1,968	4,053	1,198	7,219	-	8,377	-	-	1,420	9,797	7,056	44,927	(1,927)
AOS No. 91 Swans Island	TT0918	40,470	1,236	2,546	9,462	13,244	-	5,261	-	-	5,261	4,432	14,214	10,567	29,213
AOS No. 91 Trenton	TT0919	55,327	1,690	3,480	-	5,170	-	7,192	-	-	7,067	14,259	6,059	48,021	(9,563)
AOS No. 92 Central Office	TT092	-	-	-	-	-	-	-	-	-	-	-	-	19,590	19,590
AOS No. 92 Waterville	TT0921	887,394	27,103	55,819	12,919	95,841	-	115,361	-	-	18,658	134,019	97,184	379,929	(26,198)
AOS No. 92 Vassalboro	TT0922	233,602	7,135	14,694	28,797	50,626	-	30,368	-	-	6,599	36,967	25,583	89,444	22,675
AOS No. 92 Winslow	TT0923	522,653	15,963	32,876	1,913	50,752	-	67,944	-	-	1,097	69,041	57,239	266,890	(467)
AOS No. 93 Central Office	TT093	77,269	2,360	4,860	1,703	8,923	-	10,046	-	-	11,876	8,462	10,349	(673)	18,138
AOS No. 93 Great Salt Bay	TT0931	108,266	3,306	6,810	17,668	27,784	-	14,075	-	-	9,264	23,339	11,858	123,511	11,049
AOS No. 93 Nobleboro	TT0932	42,480	1,298	2,672	-	3,970	-	5,523	-	-	5,663	11,186	4,652	41,204	881
AOS No. 93 Bristol	TT0933	83,180	2,541	5,232	32,949	40,722	-	10,814	-	-	593	11,407	9,109	57,357	20,791
AOS No. 93 South Bristol	TT0934	12,226	373	769	2,852	3,994	-	1,589	-	-	546	2,135	1,339	23,169	25,776
AOS No. 93 Jefferson	TT0935	114,730	3,504	7,217	1,926	12,647	-	14,915	-	-	14,239	29,154	12,565	49,463	405
AOS No. 94 Central Office	TT094	-	-	-	-	-	-	-	-	-	-	-	-	4,496	4,496
AOS No. 94 MSAD 46	TT0941	586,643	17,918	36,901	7,390	62,209	-	76,264	-	-	14,082	90,346	64,247	223,220	(18,000)

⁽¹⁾ The net 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 Year Ended June 30, 2018

Pension Expense Excluding That Attributable to Employer-Paid Member Contributions															
Deferred Outflows of Resources							Deferred Inflows of Resources					Member Contributions			
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	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
AOS No. 94 Harmony	TT0942	52,088	1,591	3,276	(1)	4,866	-	6,772	-	15,580	22,352	5,705	15,245	(855)	20,095
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	-	-	-	-	-	-	-	-	-	-	-	7,573	-	7,573
AOS No. 96 East Machias	TT096A	76,716	2,343	4,826	1	7,170	-	9,974	-	13,065	23,039	8,402	32,136	(7,438)	33,100
AOS No. 96 Jonesboro	TT096B	19,095	583	1,201	698	2,482	-	2,482	-	1,101	3,583	2,091	12,146	(1,507)	12,730
AOS No. 96 Machias	TT096C	262,534	8,019	16,514	35,637	60,170	-	34,131	-	1	34,132	28,751	84,149	26,150	139,050
AOS No. 96 Marshfield	TT096D	-	-	-	-	-	-	-	-	-	-	-	35	-	35
AOS No. 96 Northfield	TT096E	-	-	-	-	-	-	-	-	183	183	-	-	(724)	(724)
AOS No. 96 Rogue Bluffs	TT096F	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 96 Wesley	TT096G	6,153	189	387	237	813	-	800	-	669	1,469	674	2,596	985	4,255
AOS No. 96 Whitneyville	TT096H	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 96 Cutler	TT096I	9,284	283	584	1	868	-	1,207	-	12,696	13,903	1,017	7,347	(9,234)	(870)
AOS No. 96 Machiasport	TT096J	50,941	1,555	3,204	449	5,208	-	6,622	-	3,166	9,788	5,579	9,976	(806)	14,749
AOS No. 96 Whiting	TT096K	47,096	1,438	2,962	18,700	23,100	-	6,123	-	1,902	8,025	5,158	7,523	8,001	20,682
AOS No. 97 Central Office	TT097	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 97 Fayette	TT0971	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 97 Winthrop	TT0972	-	-	-	-	-	-	-	-	(1)	(1)	-	-	(28)	(28)
AOS No. 98 Central Office	TT098	-	-	-	-	-	-	-	-	-	-	-	-	-	8,478
AOS No. 98 Boothbay Harbor	TT0981	188,234	5,749	11,840	22,289	39,878	-	24,470	-	9,018	33,488	20,615	183,135	882	204,632
AOS No. 98 Edgecomb	TT0982	49,606	1,515	3,120	13,389	18,024	-	6,449	-	2,926	9,375	5,433	28,158	6,388	39,979
AOS No. 98 Southport	TT0983	14,007	427	881	4,007	5,315	-	1,821	-	489	2,310	1,534	8,683	4,958	15,175
AOS No. 98 Georgetown	TT0984	1,660	51	104	(1)	154	-	216	-	13,685	13,901	182	31,600	(6,181)	25,601
Union 60 Greenville	TU0601	62,290	1,903	3,918	8,012	13,833	-	8,098	-	-	8,098	6,822	65,341	(1,204)	70,959
Union 69 Appleton	TU0691	64,638	1,974	4,066	17,790	23,830	-	8,404	-	8,279	16,683	7,079	37,775	3,987	48,841
Union 69 Hope	TU0692	50,402	1,540	3,170	20,843	25,553	-	6,552	-	11,548	18,100	5,520	47,201	(4,672)	48,049
Union 76 Brooklin	TU0761	22,036	674	1,386	(1)	2,059	-	2,865	-	1,641	4,506	2,413	18,300	(355)	20,358
Union 76 Sedgewick	TU0762	49,484	1,511	3,113	34	4,658	-	6,433	-	16,747	23,180	5,419	27,298	(7,832)	24,885
Greenbush School Department	TU0903	70,954	2,167	4,463	4,864	11,494	-	9,223	-	(1)	9,222	7,771	33,811	3,568	45,150
Milford School Department	TU0905	141,368	4,318	8,892	(1)	13,209	-	18,377	-	45,173	63,550	15,482	64,065	(22,882)	57,165
Union 93 Surry School Department	TU0924	15,883	485	999	481	1,965	-	2,064	-	(1)	2,063	1,739	34,026	(643)	35,122
Union 93 Blue Hill	TU0931	-	-	-	-	-	-	-	-	1,394	1,394	-	86,005	(15,677)	70,328
Union 93 Brooksville	TU0932	7,139	218	449	564	1,231	-	928	-	1	929	781	23,515	298	24,594
Union 93 Castine	TU0933	18,514	566	1,165	6,285	8,016	-	2,406	-	1,397	3,803	2,027	20,184	2,064	24,275
Union 93 Penobscot	TU0934	11,956	365	752	144	1,261	-	1,555	-	1,053	2,608	1,309	19,522	(5,956)	14,875
Union 102 Machias	TU1022	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Union 103 Beals	TU1031	32,616	996	2,052	(1)	3,047	-	4,239	-	7,240	11,479	3,572	15,519	(3,682)	15,409
Union 103 Jonesport	TU1032	78,457	2,397	4,935	-	7,332	-	10,199	-	7,319	17,518	8,591	25,130	(3,162)	30,559
Union 106 Calais	TU1062	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vanceboro School Department	TU1081	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Union 122 New Sweden	TU1221	9,500	290	598	1,511	2,399	-	1,235	-	13,828	15,063	1,040	2,897	(5,213)	(1,276)
Union 122 Westmanland	TU1223	-	-	-	-	-	-	-	-	-	-	-	87	-	87
Union 122 Woodland	TU1224	137,738	4,206	8,664	59,334	72,204	-	17,906	-	1,491	19,397	15,084	28,832	35,687	79,603
Total for All Employers ⁽³⁾		\$ 1,349,442,744	\$ 41,214,480	\$ 84,883,142	\$ 7,692,760	\$ 133,790,382	\$ -	\$ 175,427,523	\$ -	\$ 7,692,760	\$ 183,120,283	\$ 147,784,698	\$ -	\$ -	\$ 147,784,698

⁽¹⁾ The net 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 Year Ended June 30, 2018

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

Employer	Employer Code	Sensitivity								
		Net Pension Liability as of June 30, 2018 @ -1%	Net Pension Liability as of June 30, 2018 @ +1%	FY2019	FY2020	FY2021	FY2022	FY2023	Thereafter	
State of Maine	S00ME	\$ 2,376,521,933	\$ 377,765,557	\$ 104,389,810	\$ 15,289,166	\$ (119,013,710)	\$ (44,912,125)	\$ -	\$ -	\$ -
Isle Au Haut School Department	T0802	-	-	-	-	-	-	-	-	-
Monhegan Plantation School Department	T0804	-	-	-	-	-	-	-	-	-
CSD No. 13 Deer Isle - Stonington	T0913	179,626	28,553	4,229	(497)	(8,995)	(3,395)	-	-	-
CSD No. 17 Moosabec	T0917	36,584	5,815	8,545	3,211	(1,832)	(691)	-	-	-
CSD No. 18 Wells - Ogunquit	T0918	356,559	56,678	31,900	30	(17,856)	(6,738)	-	-	-
CSD No. 19 Five Town CSD	T0919	160,624	25,532	(597)	7,163	(8,044)	(3,036)	-	-	-
Erskine Academy	TAERS	-	-	-	-	-	-	-	-	-
Foxcroft Academy	TAFOX	-	-	-	-	-	-	-	-	-
Fryeburg Academy	TAFRY	-	-	-	-	-	-	-	-	-
George Stevens Academy	TAGEO	-	-	-	-	-	-	-	-	-
Gould Academy	TAGOU	-	-	-	-	-	-	-	-	-
Lee Academy	TALEE	-	-	-	-	-	-	-	-	-
Lincoln Academy	TALIN	-	-	-	-	-	-	-	-	-
Maine Central Institute	TAMCI	-	-	-	-	-	-	-	-	-
Thornton Academy	TATHO	-	-	-	-	-	-	-	-	-
Washington Academy	TAWAS	-	-	-	-	-	-	-	-	-
Acton School Department	TCACT	115,237	18,318	1,893	(6,865)	(5,771)	(2,178)	-	-	-
Andover School Department	TCAND	-	-	(6,143)	(1,962)	-	-	-	-	-
Athens School Department	TCATH	183,492	29,167	18,707	9,403	(9,189)	(3,468)	-	-	-
Auburn School Department	TCAUB	2,516,163	399,963	(14,225)	(179,533)	(126,007)	(47,551)	-	-	-
Augusta School Department	TCAUG	2,500,004	397,394	98,401	28,634	(125,198)	(47,246)	-	-	-
Bangor School Department	TCBAN	3,473,122	552,078	243,013	57,640	(173,930)	(65,636)	-	-	-
Biddeford School Department	TCBID	2,249,729	357,611	68,400	140,550	(112,664)	(42,516)	-	-	-
Brewer School Department	TCBRE	493,018	78,369	70,041	24,673	(24,690)	(9,317)	-	-	-
Brunswick School Department	TCBRU	604,789	96,136	(69,289)	(32,636)	(30,287)	(11,429)	-	-	-
Calais School Department	TCCAL	375,786	59,734	16,508	6,133	(18,819)	(7,102)	-	-	-
Caswell School Department	TCCAS	29,402	4,674	2,489	5,814	(1,472)	(556)	-	-	-
Cape Elizabeth School Department	TCCEL	388,804	61,803	33,242	8,775	(19,471)	(7,348)	-	-	-
Chebeague Island School Department	TCCHE	-	-	-	-	-	-	-	-	-
Cherryfield School Department	TCCHR	39,377	6,259	(5,654)	(6,574)	(1,972)	(744)	-	-	-
Dayton School Department	TCDAY	119,501	18,996	10,981	(279)	(5,985)	(2,258)	-	-	-
Easton School Department	TCEAS	-	-	-	-	-	-	-	-	-
Ellsworth School Department	TCCELL	748,704	119,012	21,855	29,992	(37,494)	(14,149)	-	-	-
East Millinocket School Department	TCEML	224,988	35,763	12,648	4,890	(11,267)	(4,252)	-	-	-
Eustis School Department	TCEUS	95,237	15,139	6,846	8,105	(4,769)	(1,800)	-	-	-
Falmouth School Department	TCFAL	231,322	36,770	30,053	4,018	(11,584)	(4,372)	-	-	-
Fayette School Department	TCFAY	45,212	7,187	1,415	(989)	(2,264)	(854)	-	-	-
Glenburn School Department	TCGLE	146,808	23,336	7,283	1,876	(7,352)	(2,774)	-	-	-
Gorham School Department	TCGOR	746,635	118,683	7,326	(15,253)	(37,391)	(14,110)	-	-	-
Hancock School Department	TCHAN	167,207	26,579	15,615	8,733	(8,374)	(3,160)	-	-	-
Hermon School Department	TCHER	428,430	68,102	27,625	12,859	(21,455)	(8,097)	-	-	-
Islesboro School Department	TCISL	51,870	8,245	3,394	601	(2,598)	(980)	-	-	-
Kittery School Department	TCKIT	565,462	89,884	49,647	7,217	(28,318)	(10,686)	-	-	-
Lamoine School Department	TCLAM	65,437	10,402	7,036	(13,282)	(3,277)	(1,237)	-	-	-
Lewiston School Department	TCLEW	4,254,545	676,291	(28,371)	(1,031,480)	(213,063)	(80,403)	-	-	-
Lincolnton School Department	TCLIN	107,232	17,045	(107)	2,032	(5,370)	(2,026)	-	-	-
Lisbon School Department	TCLIS	910,326	144,703	25,785	23,619	(45,588)	(17,204)	-	-	-
Long Island School Department	TCLON	-	-	(2,375)	(24)	-	-	-	-	-
Madawaska School Department	TCMAD	323,941	51,493	7,920	(9,517)	(16,223)	(6,122)	-	-	-
Maine Education Association	TCMEA	-	-	(29,350)	(2,350)	-	-	-	-	-
Medway School Department	TCMED	88,654	14,092	(17,015)	2,784	(4,440)	(1,675)	-	-	-
Millinocket School Department	TCMIL	1,002,695	159,386	65,291	(7,789)	(50,214)	(18,949)	-	-	-
Maine School of Science and Mathematics	TCMSM	-	-	-	-	-	-	-	-	-
Northport School Department	TCNOR	71,870	11,424	12,514	3,581	(3,599)	(1,358)	-	-	-
Otis School Department	TCOTI	30,175	4,796	(1,536)	1,785	(1,511)	(570)	-	-	-
Portland School Department	TCPOR	7,193,028	1,143,384	256,964	193,129	(360,219)	(135,936)	-	-	-
Saco School Department	TCSAC	834,690	132,680	16,218	(38,350)	(41,800)	(15,774)	-	-	-
Sanford School Department	TCSAN	1,863,993	296,295	(170,993)	(113,772)	(93,347)	(35,226)	-	-	-
Scarborough School Department	TCSCA	915,089	145,460	46,253	(1,150)	(45,827)	(17,294)	-	-	-
South Portland School Department	TCSPD	2,165,539	344,228	50,465	(77,422)	(108,448)	(40,925)	-	-	-
Saint George Municipal School Unit	TCSTG	63,890	10,156	(8,631)	(5,510)	(3,200)	(1,207)	-	-	-
Veazie School Department	TCVEA	106,683	16,958	17,257	10,909	(5,343)	(2,016)	-	-	-
West Bath School Department	TCWBA	95,187	15,131	(29,092)	9,602	(4,767)	(1,799)	-	-	-
Westbrook School Department	TCWES	2,612,099	415,212	143,788	(15,683)	(130,811)	(49,364)	-	-	-
Winthrop School Department	TCWIN	538,130	85,540	84,199	28,939	(26,949)	(10,170)	-	-	-
Wiscasset School Department	TCWIS	457,158	72,669	(25,869)	15,741	(22,894)	(8,639)	-	-	-
Yarmouth School Department	TCYAR	131,596	20,918	(9,771)	(11,119)	(6,590)	(2,487)	-	-	-

⁽¹⁾ The net 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 Year Ended June 30, 2018

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

Sensitivity									
Employer	Employer Code	Net Pension Liability as of June 30, 2018 @ -1%	Net Pension Liability as of June 30, 2018 @ +1%	FY2019	FY2020	FY2021	FY2022	FY2023	Thereafter
York School Department	TCYOR	297,382	47,271	2,138	(9,012)	(14,893)	(5,620)	-	-
RSU No. 79 - MSAD 1 Presque Isle	TD001	823,243	130,861	18,654	1,653	(41,227)	(15,558)	-	-
RSU No. 3 - MSAD 3 Unity	TD003	1,235,014	196,315	(17,859)	(22,326)	(61,848)	(23,340)	-	-
MSAD 4 Guilford	TD004	465,163	73,941	(457)	13,037	(23,295)	(8,791)	-	-
RSU No. 6 - MSAD 6 Bar Mills	TD006	764,764	121,565	(6,845)	(11,683)	(38,299)	(14,453)	-	-
MSAD 7 North Haven	TD007	56,160	8,927	13,335	(3,064)	(2,812)	(1,061)	-	-
MSAD 8 Vinalhaven	TD008	94,963	15,095	1,432	529	(4,756)	(1,795)	-	-
RSU No. 9 - MSAD 9 Farmington	TD009	1,772,721	281,787	4,048	4,922	(88,776)	(33,501)	-	-
RSU No. 11 - MSAD 11 Gardiner	TD011	2,255,116	358,467	343,175	(38,591)	(112,934)	(42,618)	-	-
MSAD 12 Jackman	TD012	65,112	10,350	(14,245)	(19,658)	(3,261)	(1,231)	-	-
MSAD 13 Bingham	TD013	251,646	40,001	5,604	2,495	(12,602)	(4,756)	-	-
RSU No. 15 - MSAD 15 Gray	TD015	807,532	128,363	11,100	14,297	(40,440)	(15,261)	-	-
RSU No. 17 - MSAD 17 South Paris	TD017	1,706,985	271,338	22,805	(16,457)	(85,484)	(32,259)	-	-
MSAD 20 Fort Fairfield	TD020	414,938	65,957	38,070	(188)	(20,780)	(7,842)	-	-
RSU No. 22 - MSAD 22 Hampden	TD022	829,054	131,784	22,223	10,233	(41,518)	(15,668)	-	-
MSAD 23 Carmel	TD023	414,115	65,827	(2,158)	(10,668)	(20,738)	(7,826)	-	-
MSAD 24 Van Buren	TD024	331,597	52,710	56,239	17,420	(16,606)	(6,267)	-	-
MSAD 27 Fort Kent	TD027	907,009	144,176	40,466	(6,977)	(45,422)	(17,141)	-	-
MSAD 28 Camden	TD028	377,208	59,960	15,928	20,348	(18,890)	(7,129)	-	-
RSU No. 29 - MSAD 29 Houlton	TD029	954,839	151,779	38,213	(4,877)	(47,817)	(18,045)	-	-
MSAD 32 Ashland	TD032	36,833	5,855	8,663	7,283	(1,845)	(696)	-	-
MSAD 33 Saint Agatha	TD033	139,352	22,151	8,335	1,492	(6,979)	(2,634)	-	-
RSU No. 35 - MSAD 35 Elliot	TD035	277,033	44,036	(12,452)	(9,812)	(13,874)	(5,235)	-	-
MSAD 37 Harrington	TD037	707,757	112,503	(19,049)	(39,646)	(35,444)	(13,375)	-	-
RSU No. 40 - MSAD 40 Waldoboro	TD040	1,438,955	228,732	44,274	16,706	(72,081)	(27,194)	-	-
MSAD 42 Mars Hill	TD042	107,856	17,144	(11,441)	(5,339)	(5,401)	(2,038)	-	-
RSU No. 44 - MSAD 44 Bethel	TD044	1,045,189	166,140	50,735	(29,378)	(52,342)	(19,752)	-	-
MSAD 45 Washburn	TD045	363,093	57,716	42,653	26,318	(18,183)	(6,862)	-	-
RSU No. 49 - MSAD 49 Fairfield	TD049	1,657,908	263,537	107,737	30,948	(83,026)	(31,332)	-	-
RSU No. 51 - MSAD 51 Cumberland Center	TD051	620,175	98,581	(9,092)	(11,081)	(31,058)	(11,720)	-	-
RSU No. 52 - MSAD 52 Turner	TD052	622,619	98,970	44,219	13,195	(31,180)	(11,766)	-	-
MSAD 53 Pittsfield	TD053	793,742	126,171	66,814	18,160	(39,750)	(15,000)	-	-
RSU No. 54 - MSAD 54 Skowhegan	TD054	2,911,376	462,785	191,234	84,887	(145,799)	(55,020)	-	-
RSU No. 55 - MSAD 55 Cornish	TD055	912,221	145,004	(145,526)	(122,250)	(45,683)	(17,239)	-	-
RSU No. 57 - MSAD 57 Waterboro	TD057	879,652	139,827	37,412	20,831	(44,052)	(16,624)	-	-
MSAD 58 Kingfield	TD058	439,676	69,890	19,715	12,207	(22,019)	(8,309)	-	-
MSAD 59 Madison	TD059	666,260	105,907	34,981	3,287	(33,366)	(12,591)	-	-
RSU No. 60 - MSAD 60 North Berwick	TD060	1,416,012	225,085	25,001	28,950	(70,912)	(26,760)	-	-
RSU No. 61 - MSAD 61 Bridgton	TD061	1,816,088	288,680	103,197	4,878	(90,948)	(34,321)	-	-
RSU No. 64 - MSAD 64 East Corinth	TD064	526,958	83,764	(55,334)	(12,088)	(26,390)	(9,959)	-	-
MSAD 65 Matinicus	TD065	-	-	-	-	-	-	-	-
RSU No. 67 - MSAD 67 Lincoln	TD067	420,350	66,818	12,440	(25,809)	(21,051)	(7,944)	-	-
MSAD 68 Dover-Foxcroft	TD068	782,470	124,379	52,544	14,231	(39,185)	(14,787)	-	-
RSU No. 72 - MSAD 72 Fryeburg	TD072	375,786	59,734	26,232	5,946	(18,819)	(7,102)	-	-
MSAD 74 North Anson	TD074	892,969	141,944	49,820	43,295	(44,719)	(16,876)	-	-
RSU No. 75 - MSAD 75 Topsham	TD075	1,636,511	260,135	59,218	(10,670)	(81,955)	(30,927)	-	-
Pleasant Point School	TIE001	752,919	119,682	3,412	(24,877)	(37,705)	(14,229)	-	-
Indian Township	TIE002	805,787	128,086	53,278	72,789	(40,353)	(15,228)	-	-
Indian Island	TIE003	526,460	83,685	15,599	4,667	(26,365)	(9,949)	-	-
Maine Indian Education	TIE004	173,043	27,506	8,263	737	(8,666)	(3,270)	-	-
Region No. 2 Southern Arrostook County	TR002	-	-	-	-	-	-	-	-
Region No. 3 Northern Penobscot County	TR003	-	-	-	-	-	-	-	-
Region No. 4 United Technologies Center	TR004	181,347	28,826	7,964	1,672	(9,082)	(3,427)	-	-
Region No. 7 Waldo County	TR007	2,718	432	(1,167)	(3,769)	(136)	(51)	-	-
Mid-Coast School of Technology - Region 8	TR008	-	-	(1,226)	(589)	-	-	-	-
Region No. 9 School of Applied Technology	TR009	2,444	388	4,079	(1,087)	(122)	(46)	-	-
Region No. 10 Cumberland Sagadahoc County	TR010	-	-	-	-	-	-	-	-
Oxford Hill Technical School 11	TR011	-	-	4	(407)	-	-	-	-
Regional School Unit No. 1	TS001	1,003,642	159,536	31,144	(5,620)	(50,261)	(18,967)	-	-
Regional School Unit No. 2	TS002	807,009	128,280	16,223	(14,995)	(40,414)	(15,251)	-	-
Regional School Unit No. 4	TS004	765,936	121,751	15,008	(2,469)	(38,357)	(14,475)	-	-
Regional School Unit No. 5	TS005	311,497	49,515	34,643	15,665	(15,599)	(5,887)	-	-
Regional School Unit No. 10	TS010	2,413,919	383,710	51,019	(65,811)	(120,887)	(45,619)	-	-
Regional School Unit No. 12	TS012	1,564,890	248,751	8,485	30,617	(78,368)	(29,574)	-	-
Regional School Unit No. 13	TS013	1,374,241	218,446	29,248	(16,462)	(68,821)	(25,971)	-	-
Regional School Unit No. 14	TS014	1,299,877	206,625	75,806	(25,467)	(65,096)	(24,565)	-	-
Regional School Unit No. 16	TS016	1,037,283	164,884	35,877	(22,554)	(51,946)	(19,603)	-	-
Regional School Unit No. 18	TS018	1,102,022	175,174	20,841	20,706	(55,188)	(20,826)	-	-

⁽¹⁾ The net 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 Year Ended June 30, 2018

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

				Sensitivity		Ending June 30				
Employer	Employer Code	Net Pension	Net Pension	FY2019	FY2020	FY2021	FY2022	FY2023	Thereafter	
		Liability as of June 30, 2018 @ -1%	Liability as of June 30, 2018 @ +1%							
Regional School Unit No. 19	TS019	2,481,525	394,457	74,193	53,403	(124,272)	(46,897)	-	-	
Regional School Unit No. 20	TS020	490,724	78,004	(8,183)	(16,768)	(24,575)	(9,274)	-	-	
Regional School Unit No. 21	TS021	1,172,221	186,333	45,101	4,097	(58,704)	(22,153)	-	-	
Regional School Unit No. 23	TS023	930,001	147,831	23,786	26,257	(46,573)	(17,575)	-	-	
Regional School Unit No. 24	TS024	949,827	150,982	(112,980)	(58,040)	(47,566)	(17,950)	-	-	
Regional School Unit No. 25	TS025	931,971	148,144	77,734	62,945	(46,672)	(17,613)	-	-	
Regional School Unit No. 26	TS026	148,280	23,570	(5,246)	(2,710)	(7,426)	(2,802)	-	-	
Regional School Unit No. 34	TS034	642,669	102,157	4,952	10,144	(32,184)	(12,145)	-	-	
Regional School Unit No. 38	TS038	825,463	131,213	18,257	(5,914)	(41,338)	(15,600)	-	-	
Regional School Unit No. 39	TS039	911,872	144,949	17,885	(17,735)	(45,666)	(17,233)	-	-	
Regional School Unit No. 50	TS050	779,852	123,963	25,414	(1,818)	(39,054)	(14,738)	-	-	
Regional School Unit No. 56	TS056	550,624	87,526	129,511	108,883	(27,575)	(10,406)	-	-	
Regional School Unit No. 71	TS071	952,395	151,390	(2,105)	(52,417)	(47,695)	(17,999)	-	-	
Regional School Unit No. 73	TS073	1,110,301	176,490	(1,571)	(10,894)	(55,603)	(20,983)	-	-	
Regional School Unit No. 78	TS078	169,576	26,955	14,463	3,708	(8,492)	(3,205)	-	-	
School Agent - Carrabassett	TSA001	-	-	-	-	-	-	-	-	
School Agent - Coplin Plantation	TSA002	-	-	-	-	-	-	-	-	
School Agent - Pleasant Ridge Plantation	TSA003	-	-	-	-	-	-	-	-	
AOS No. 43 Central Office	TT043	-	-	-	-	-	-	-	-	
AOS No. 43 Howland	TT0431	404,016	64,221	(188)	(3,521)	(20,233)	(7,635)	-	-	
AOS No. 43 Milo	TT0432	652,869	103,778	42,479	18,836	(32,695)	(12,338)	-	-	
AOS No. 47 Central Office	TT047	-	-	-	-	-	-	-	-	
AOS No. 47 Orrington	TT0471	-	-	(377)	-	-	-	-	-	
AOS No. 47 Dedham	TT0472	77,082	12,253	6,186	5,084	(3,860)	(1,457)	-	-	
AOS No. 48 Central Office	TT048	-	-	-	-	-	-	-	-	
Regional School Unit No. 70 / MSAD 70	TT0481	750,400	119,282	29,113	12,302	(37,579)	(14,181)	-	-	
Regional School Unit No. 84 / MSAD14	TT0482	340,250	54,085	35,760	9,294	(17,039)	(6,430)	-	-	
AOS No. 66 East Millinocket	TT0661	-	-	-	-	-	-	-	-	
AOS No. 66 Medway	TT0662	-	-	-	-	-	-	-	-	
AOS No. 77 Central Office	TT077	-	-	-	-	-	-	-	-	
AOS No. 77 Lubec	TT0771	219,601	34,907	5,413	2,810	(10,997)	(4,150)	-	-	
AOS No. 77 Charlotte	TT0772	38,628	6,140	2,185	(1,247)	(1,934)	(730)	-	-	
AOS No. 77 Eastport	TT0773	243,192	38,657	17,465	12,251	(12,179)	(4,596)	-	-	
AOS No. 77 Pembroke	TT0774	138,953	22,088	8,927	(725)	(6,959)	(2,626)	-	-	
AOS No. 77 Perry	TT0775	69,277	11,012	640	526	(3,469)	(1,309)	-	-	
AOS No. 77 Alexander	TT0776	71,222	11,321	1,419	(4,362)	(3,567)	(1,346)	-	-	
AOS No. 77 Calais	TT0777	-	-	-	-	-	-	-	-	
AOS No. 77 Robbinston	TT0778	-	-	-	-	-	-	-	-	
AOS No. 81 Central Office	TT081	-	-	-	-	-	-	-	-	
AOS No. 81 Holden	TT0811	363,193	57,732	3,804	3,686	(18,188)	(6,864)	-	-	
AOS No. 81 CSD 8	TT0812	21,945	3,488	(5,013)	(679)	(1,099)	(415)	-	-	
AOS No. 90 Central Office	TT090	-	-	-	-	-	-	-	-	
AOS No. 90 Lee	TT0901	99,776	15,860	(20,916)	1,274	(4,997)	(1,886)	-	-	
AOS No. 90 East Range	TT0902	42,294	6,723	(2,719)	1,268	(2,118)	(799)	-	-	
AOS No. 90 Baileyville	TT0903	278,928	44,338	16,937	9,254	(13,968)	(5,271)	-	-	
AOS No. 90 Princeton	TT0904	123,666	19,658	6,928	(15,717)	(6,193)	(2,337)	-	-	
AOS No. 91 Central Office	TT091	1,796	285	14	(377)	(90)	(34)	-	-	
AOS No. 91 Mount Desert Island High School	TT0911	244,315	38,836	10,488	10,410	(12,235)	(4,617)	-	-	
AOS No. 91 Bar Harbor	TT0912	173,068	27,510	3,215	236	(8,667)	(3,271)	-	-	
AOS No. 91 Cranberry Isle	TT0913	12,544	1,994	1,385	(659)	(628)	(237)	-	-	
AOS No. 91 Frenchboro	TT0914	6,434	1,023	(779)	67	(322)	(122)	-	-	
AOS No. 91 Mt Desert	TT0915	97,506	15,499	5,735	2,477	(4,883)	(1,843)	-	-	
AOS No. 91 Southwest Harbor	TT0916	94,564	15,032	8,521	832	(4,736)	(1,787)	-	-	
AOS No. 91 Tremont	TT0917	119,077	18,928	4,340	1,298	(5,963)	(2,250)	-	-	
AOS No. 91 Swans Island	TT0918	74,788	11,888	8,933	4,210	(3,745)	(1,413)	-	-	
AOS No. 91 Trenton	TT0919	102,245	16,253	(134)	(1,903)	(5,120)	(1,932)	-	-	
AOS No. 92 Central Office	TT092	-	-	-	-	-	-	-	-	
AOS No. 92 Waterville	TT0921	1,639,903	260,675	58,858	16,080	(82,125)	(30,991)	-	-	
AOS No. 92 Vassalboro	TT0922	431,696	68,621	26,505	16,931	(21,619)	(8,158)	-	-	
AOS No. 92 Winslow	TT0923	965,862	153,531	41,710	6,622	(48,369)	(18,253)	-	-	
AOS No. 93 Central Office	TT093	142,793	22,698	5,209	1,690	(7,151)	(2,699)	-	-	
AOS No. 93 Great Salt Bay	TT0931	200,075	31,803	21,705	(3,458)	(10,020)	(3,781)	-	-	
AOS No. 93 Nobleboro	TT0932	78,504	12,479	(357)	(1,444)	(3,931)	(1,484)	-	-	
AOS No. 93 Bristol	TT0933	153,716	24,434	22,541	17,377	(7,698)	(2,905)	-	-	
AOS No. 93 South Bristol	TT0934	22,594	3,591	1,859	1,559	(1,131)	(427)	-	-	
AOS No. 93 Jefferson	TT0935	212,020	33,702	3,994	(5,876)	(10,618)	(4,007)	-	-	
AOS No. 94 Central Office	TT094	-	-	-	-	-	-	-	-	
AOS No. 94 MSAD 46	TT0941	1,084,116	172,328	36,588	10,055	(54,291)	(20,488)	-	-	

⁽¹⁾ The net 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 Year Ended June 30, 2018

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

Sensitivity									
Employer	Employer Code	Net Pension Liability as of June 30, 2018 @ -1%	Net Pension Liability as of June 30, 2018 @ +1%	FY2019	FY2020	FY2021	FY2022	FY2023	Thereafter
AOS No. 94 Harmony	TT0942	96,259	15,301	(5,357)	(5,488)	(4,821)	(1,819)	-	-
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	141,771	22,536	(1,830)	(4,259)	(7,100)	(2,679)	-	-
AOS No. 96 Jonesboro	TT096B	35,287	5,609	777	556	(1,767)	(667)	-	-
AOS No. 96 Machias	TT096C	485,163	77,120	48,754	10,752	(24,296)	(9,169)	-	-
AOS No. 96 Marshfield	TT096D	-	-	-	-	-	-	-	-
AOS No. 96 Northfield	TT096E	-	-	(184)	-	-	-	-	-
AOS No. 96 Rogue Bluffs	TT096F	-	-	-	-	-	-	-	-
AOS No. 96 Wesley	TT096G	11,372	1,808	395	(268)	(569)	(215)	-	-
AOS No. 96 Whitneyville	TT096H	-	-	-	-	-	-	-	-
AOS No. 96 Cutler	TT096I	17,157	2,727	(8,934)	(2,919)	(859)	(324)	-	-
AOS No. 96 Machiasport	TT096J	94,140	14,964	1,138	777	(4,714)	(1,779)	-	-
AOS No. 96 Whiting	TT096K	87,033	13,834	11,219	9,861	(4,358)	(1,645)	-	-
AOS No. 97 Central Office	TT097	-	-	-	-	-	-	-	-
AOS No. 97 Fayette	TT0971	-	-	-	-	-	-	-	-
AOS No. 97 Winthrop	TT0972	-	-	-	-	-	-	-	-
AOS No. 98 Central Office	TT098	-	-	-	-	-	-	-	-
AOS No. 98 Boothbay Harbor	TT0981	347,856	55,294	17,199	13,186	(17,420)	(6,574)	-	-
AOS No. 98 Edgecomb	TT0982	91,671	14,572	7,741	7,232	(4,591)	(1,732)	-	-
AOS No. 98 Southport	TT0983	25,885	4,115	4,885	(93)	(1,296)	(489)	-	-
AOS No. 98 Georgetown	TT0984	3,067	488	(8,672)	(4,863)	(154)	(58)	-	-
Union 60 Greenville	TU0601	115,112	18,298	9,120	4,556	(5,765)	(2,175)	-	-
Union 69 Appleton	TU0691	119,452	18,988	5,792	9,596	(5,982)	(2,257)	-	-
Union 69 Hope	TU0692	93,142	14,806	2,910	10,967	(4,664)	(1,760)	-	-
Union 76 Brooklin	TU0761	40,723	6,473	908	(546)	(2,039)	(770)	-	-
Union 76 Sedgewick	TU0762	91,447	14,536	(4,378)	(7,837)	(4,580)	(1,728)	-	-
Greenbush School Department	TU0903	131,122	20,843	9,646	1,669	(6,566)	(2,478)	-	-
Milford School Department	TU0905	261,247	41,527	(19,507)	(12,813)	(13,083)	(4,937)	-	-
Union 93 Surry School Department	TU0924	29,352	4,666	1,663	263	(1,470)	(555)	-	-
Union 93 Blue Hill	TU0931	-	-	(724)	(670)	-	-	-	-
Union 93 Brooksville	TU0932	13,192	2,097	1,078	135	(661)	(249)	-	-
Union 93 Castine	TU0933	34,215	5,439	7,069	(498)	(1,713)	(647)	-	-
Union 93 Penobscot	TU0934	22,095	3,512	(24)	202	(1,106)	(418)	-	-
Union 102 Machias	TU1022	-	-	-	-	-	-	-	-
Union 103 Beals	TU1031	60,274	9,581	(1,614)	(2,661)	(3,018)	(1,139)	-	-
Union 103 Jonesport	TU1032	144,988	23,047	1,355	(1,542)	(7,261)	(2,740)	-	-
Union 106 Calais	TU1062	-	-	-	-	-	-	-	-
Vanceboro School Department	TU1081	-	-	-	-	-	-	-	-
Union 122 New Sweden	TU1221	17,556	2,791	(4,642)	(6,811)	(879)	(332)	-	-
Union 122 Westmanland	TU1223	-	-	-	-	-	-	-	-
Union 122 Woodland	TU1224	254,539	40,461	39,205	31,160	(12,747)	(4,810)	-	-
Total for All Employers ⁽²⁾		\$ 2,493,769,344	\$ 396,402,889	\$ 108,053,784	\$ 14,629,549	\$ (124,885,333)	\$ (47,127,899)	\$ -	\$ -

⁽¹⁾ The net 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, 2018

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, 2018 there were 304 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, 2018 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 unfunded actuarial liability (UAL) 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 2.4%.

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, 2018

2. 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:

	SET Plan	PLD Consolidated Plan
Employer and Non-Employer Contributions Reported in the System's Statement of Changes in Fiduciary Net Position for the Fiscal Year ended June 30, 2018	\$ 340,672,879	\$ 56,092,662
Adjusted for:		
Remove Employer Specific Liability Contributions	(296,135)	(578,374)
Remove Normal Cost Contributions from Teacher Districts	(49,116,911)	-
Other Adjustments	604,307	(1,906)
Total Employer Contributions Used as the Basis for Allocating Collective Pension Amounts	<u>\$ 291,864,140</u>	<u>\$ 55,512,382</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, 2018

3. Collective Net Pension Liability

The collective net pension liability for the SET Plan and the PLD Consolidated Plan, measured as of June 30, 2018 is as follows:

	State Employees	Teacher	Total SET Plan	PLD Consolidated Plan
Collective Total Pension Liability	\$ 4,932,058,347	\$ 9,099,129,498	\$ 14,031,187,845	\$ 3,089,857,220
Less: Plan Net Fiduciary Position	(3,882,492,929)	(7,749,686,754)	(11,632,179,683)	(2,816,179,855)
Collective Net Pension Liability	\$ 1,049,565,418	\$ 1,349,442,744	\$ 2,399,008,162	\$ 273,677,365

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, 2018, 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, 2018

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 twenty-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

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2018 are as follows:

	SET Plan	PLD Consolidated Plan
Investment Rate of Return	6.75% 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%	1.91%
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

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, 2018

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, 2018 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 6.75% for 2018 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/(asset) as of June 30, 2018 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate:

	<u>1% Decrease (5.75%)</u>	<u>Current Discount Rate (6.75%)</u>	<u>1% Increase (7.75%)</u>
State Employees	\$ 1,624,622,305	\$ 1,049,565,418	\$ 566,614,713
Teacher	2,493,769,344	1,349,442,744	396,402,889
Total SET Plan	<u>\$ 4,118,391,649</u>	<u>\$ 2,399,008,162</u>	<u>\$ 963,017,602</u>
PLD Consolidated Plan	<u>\$ 645,021,221</u>	<u>\$ 273,677,365</u>	<u>\$ (73,427,244)</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, 2018

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, 2018 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, 2018 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 2018, 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 Expected 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 of 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, 2018 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. Please refer to Note 5 for information related to the use of assumptions.

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, 2018

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, 2018 is as follows:

	State Employees	Teacher	Total SET Plan	PLD Consolidated Plan
Service Cost	\$ 76,900,289	\$ 138,926,091	\$ 215,826,380	\$ 76,190,510
Interest Cost	322,590,902	591,945,009	914,535,911	207,492,397
Changes in Benefit Terms	-	-	-	(106,123,366)
Amortization of Differences between Actual and Expected Experience	21,596,283	48,692,221	70,288,504	(16,236,182)
Amortization of Changes of Assumptions	54,389,838	19,755,344	74,145,182	37,599,302
Amortization of Differences in Expected and Actual Investment Earnings	(41,881,693)	(81,574,722)	(123,456,415)	(30,572,937)
Other Adjustments	-	604,307	604,307	(1,906)
Plan Administrative Expenses	3,352,236	6,724,006	10,076,242	2,411,666
Transfers (In)/Out	5,355	-	5,355	386,621
Expected Investment Earnings	(241,272,034)	(482,792,975)	(724,065,009)	(174,302,911)
Member Contributions	(46,350,299)	(94,494,581)	(140,844,880)	(48,050,203)
	<u>\$ 149,330,876</u>	<u>\$ 147,784,698</u>	<u>\$ 297,115,574</u>	<u>\$ (51,207,007)</u>

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 for the year ended June 30, 2018.

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, 2018 follows:

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, 2018

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

	Measurement Period	Amortization Period (Years)	Beginning Balance	Current Year Measurement	Amortizations Recognized in	Ending Balance
<u>SET Plan - State Employee Portion</u>	<u>July 1-June 30:</u>	<u>Period (Years)</u>	<u>July 1, 2017</u>	<u>Period Additions</u>	<u>Current Year</u>	<u>June 30, 2018</u>
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2016	3	\$ 10,085,484	\$ -	\$ (10,085,484)	\$ -
	2017	3	19,465,429	-	(9,732,715)	9,732,714
	2018	3	-	5,334,253	(1,778,084)	3,556,169
Changes of Assumptions:						
	2016	3	32,831,763	-	(32,831,763)	-
	2018	3	-	64,674,226	(21,558,075)	43,116,151
Total Deferred Outflows of Resources			<u>62,382,676</u>	<u>70,008,479</u>	<u>(75,986,121)</u>	<u>56,405,034</u>
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Investment Earnings on Pension Plan Investments:						
	2014	5	(58,064,812)	-	58,064,812	-
	2015	5	70,889,232	-	(35,444,617)	35,444,615
	2016	5	129,350,885	-	(43,116,961)	86,233,924
	2017	5	(155,015,402)	-	38,753,851	(116,261,551)
	2018	5	-	(118,123,041)	23,624,608	(94,498,433)
Total Deferred Inflows of Resources, Net			<u>(12,840,097)</u>	<u>(118,123,041)</u>	<u>41,881,693</u>	<u>(89,081,444)</u>
Total Collective Deferred Outflows (Inflows) of Resources			<u>\$ 49,542,579</u>	<u>\$ (48,114,562)</u>	<u>\$ (34,104,428)</u>	<u>\$ (32,676,411)</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, 2018

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

	Measurement Period July 1-June 30:	Amortization Period (Years)	Beginning Balance July 1, 2017	Current Year Measurement Period Additions	Amortizations Recognized in Current Year	Ending Balance June 30, 2018
<u>SET Plan - Teacher Portion</u>						
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2016	3	\$ 17,083,417	\$ -	\$ (17,083,417)	\$ -
	2017	3	44,006,259	-	(22,003,129)	22,003,130
	2018	3	-	28,817,026	(9,605,675)	19,211,351
Changes of Assumptions:	2018	3	-	127,324,713	(42,441,571)	84,883,142
Total Deferred Outflows of Resources			<u>61,089,676</u>	<u>156,141,739</u>	<u>(91,133,792)</u>	<u>126,097,622</u>
<u>Deferred Inflows of Resources</u>						
Changes of Assumptions:						
	2016	3	(22,686,227)	-	22,686,227	-
Differences Between Expected and Actual Investment Earnings on Pension Plan Investments:						
	2014	5	(115,578,131)	-	115,578,131	-
	2015	5	142,842,214	-	(71,421,107)	71,421,107
	2016	5	262,402,897	-	(87,467,633)	174,935,264
	2017	5	(311,029,722)	-	77,757,430	(233,272,292)
	2018	5	-	(235,639,503)	47,127,901	(188,511,602)
Total Deferred Inflows of Resources, Net			<u>(44,048,969)</u>	<u>(235,639,503)</u>	<u>104,260,949</u>	<u>(175,427,523)</u>
Total Collective Deferred Outflows (Inflows) of Resources			<u>\$ 17,040,707</u>	<u>\$ (79,497,764)</u>	<u>\$ 13,127,157</u>	<u>\$ (49,329,900)</u>

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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June 30, 2018

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

	Measurement Period <u>July 1-June 30:</u>	Amortization Period (Years)	Beginning Balance <u>July 1, 2017</u>	Current Year Measurement Period Additions	Amortizations Recognized in Current Year	Ending Balance <u>June 30, 2018</u>
<u>PLD Consolidated Plan</u>						
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:	2018	3	-	1,285,303	(428,434)	856,869
Changes of Assumptions:	2015	4	9,398,400	-	(9,398,400)	-
	2016	4	25,442,109	-	(12,721,055)	12,721,054
	2018	3	-	46,439,540	(15,479,847)	30,959,693
Total Deferred Outflows of Resources			<u>34,840,509</u>	<u>47,724,843</u>	<u>(38,027,736)</u>	<u>44,537,616</u>
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Experience:	2015	4	\$ (13,658,725)	\$ -	\$ 13,658,725	\$ -
	2016	4	(4,571,379)	-	2,285,690	(2,285,689)
	2017	3	(1,440,402)	-	720,201	(720,201)
Differences Between Expected and Actual Investment Earnings on Pension Plan Investments:	2014	5	(40,857,894)	-	40,857,894	-
	2015	5	49,234,751	-	(24,617,375)	24,617,376
	2016	5	91,868,986	-	(30,622,995)	61,245,991
	2017	5	(111,504,363)	-	27,876,091	(83,628,272)
	2018	5	-	(85,396,608)	17,079,322	(68,317,286)
Total Deferred Inflows of Resources, Net			<u>(30,929,026)</u>	<u>(85,396,608)</u>	<u>47,237,553</u>	<u>(69,088,081)</u>
Total Collective Deferred Outflows (Inflows) of Resources			<u>\$ 3,911,483</u>	<u>\$ (37,671,765)</u>	<u>\$ 9,209,817</u>	<u>\$ (24,550,465)</u>

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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8. Additional Financial and Actuarial Information

Additional financial and actuarial information with respect to the Plans can be found in the System's 2018 Comprehensive Annual Financial Report available online at www.maineopers.org or by contacting the System at (207) 512-3100.