

Maine Public Employees Retirement System

(A Component Unit of the State of Maine)

Schedules of Employer and Non-Employer Entity Allocations and
Other Post-Employment Benefit (OPEB) 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
OTHER POST-EMPLOYMENT BENEFIT (OPEB) 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 – Retiree Group Life Insurance and the schedules of employer and non-employer entity allocations of the Maine Public Employees Retirement System State Employee and Teacher Plan – Retiree Group Life Insurance – State Portion and the Maine Public Employees Retirement System State Employee and Teacher Plan – Retiree Group Life Insurance – 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 of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer benefits expense excluding that attributable to employer-paid member contributions (collectively, the specified column totals) included in the accompanying schedules of OPEB amounts by employer (and non-employer entity, where applicable) of the Maine Public Employees Retirement System PLD Consolidated Plan, the Maine Public Employees Retirement System State Employee and Teacher Plan – State 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 OPEB 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 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 OPEB amounts by employer 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 OPEB amounts by employer 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 OPEB 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 OPEB 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 OPEB 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 OPEB amounts by employer.

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

Opinion

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and non-employer entity allocations and net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer benefits 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 – Retiree Group Life Insurance, the Maine Public Employees Retirement System State Employee and Teacher Plan – Retiree Group Life Insurance – State Portion and the Maine Public Employees Retirement System State Employee and Teacher Plan – Retiree Group Life Insurance – 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 – Retiree Group Life Insurance, the Maine Public Employees Retirement System State Employee and Teacher Plan – Retiree Group Life Insurance – State Portion and the Maine Public Employees Retirement System State Employee and Teacher Plan – Retiree Group Life Insurance – Teacher Portion employers and non-employer entity, 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 - Retiree Group Life Insurance
 Schedule of Employer Allocations
 For the Year Ended June 30, 2018

Employer	Employer Code	FY18 Allocation Basis ⁽¹⁾	Employer Allocation Percentage
City of Portland	P0002	\$ 241,747	22.600745%
City of Presque Isle	P0004	7,095	0.663341%
Cumberland County	P0005	28,232	2.639407%
Town of Camden	P0008	3,302	0.308703%
City of South Portland	P0009	33,576	3.139013%
Town of Houlton	P0010	6,003	0.561230%
Penobscot County	P0011	11,851	1.107919%
Kittery Water District	P0012	3,138	0.293388%
City of Ellsworth	P0013	10,904	1.019394%
Town of Bar Harbor	P0015	2,626	0.245548%
Town of Mount Desert	P0016	1,670	0.156171%
Town of Fort Fairfield	P0017	1,527	0.142714%
City of Rockland	P0018	15,359	1.435938%
Bath Water District	P0019	2,277	0.212881%
City of Bangor	P0020	75,677	7.075025%
Bangor Public Library	P0022	956	0.089340%
City of Augusta	P0023	39,893	3.729538%
City of Gardiner	P0024	4,844	0.452908%
Houlton Water District	P0026	6,328	0.591595%
Town of York	P0028	11,256	1.052297%
Limestone Water & Sewer District	P0029	435	0.040713%
Town of St. Agatha	P0030	343	0.032111%
Kennebec Water District	P0031	4,691	0.438567%
Livermore Falls Water District	P0032	935	0.087385%
Knox County	P0033	30	0.002805%
City of Belfast	P0035	10,668	0.997359%
City of Calais	P0036	4,849	0.453299%
Maine Maritime Academy	P0038	19,047	1.780680%
York Water District	P0039	2,005	0.187451%
Washington County	P0040	3,088	0.288673%
Portland Public Library	P0041	4,759	0.444944%
Town of Brunswick	P0042	15,938	1.490069%
Waldo County	P0046	11,730	1.096667%
Maine Turnpike Authority	P0049	87,138	8.146493%
Auburn Water and Sewer District	P0052	1,177	0.110037%
Town of East Millinocket	P0054	4,185	0.391265%
Bangor Water District	P0059	6,463	0.604187%
Rumford Fire and Police	P0060	3,330	0.311366%
Town of Orono	P0061	1,466	0.137076%
Kennebunk Light and Power Co.	P0062	3,870	0.361770%
City of Brewer	P0063	16,965	1.586077%

⁽¹⁾The allocation basis is premiums revenue paid to the Plan in support of retiree benefits.

Maine Public Employees Retirement System
 PLD Consolidated Plan - Retiree Group Life Insurance
 Schedule of Employer Allocations
 For the Year Ended June 30, 2018

Employer	Employer Code	FY18 Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Rumford Water District	P0065	1,193	0.111487%
Androscoggin County	P0067	12,840	1.200447%
Brunswick Sewer District	P0072	3,718	0.347633%
City of Bath	P0073	9,482	0.886445%
Town of Skowhegan	P0080	4,151	0.388075%
Town of Topsham	P0081	2,690	0.251463%
City of Sanford	P0083	22,184	2.073940%
Town of Kennebunk	P0084	380	0.035536%
Town of Cape Elizabeth	P0085	11,563	1.081049%
Town of Wilton	P0086	265	0.024759%
Town of Falmouth	P0087	13,898	1.299313%
Sanford Sewerage District	P0089	2,689	0.251363%
Town of Rumford	P0090	3,239	0.302801%
Maine Municipal Bond Bank	P0093	3,459	0.323357%
Greater Portland Council of Governments	P0094	-	0.000000%
Sagadahoc County	P0096	9,100	0.850788%
Town of Frenchville	P0098	304	0.028402%
Maine Principals' Association	P0105	2,184	0.204190%
Town of Livermore Falls	P0109	1,758	0.164331%
School Administrative District No. 54	P0115	4,998	0.467253%
Town of Yarmouth	P0116	16,067	1.502078%
Town of Searsport	P0117	503	0.047045%
School Administrative District No. 9	P0119	4,956	0.463363%
Piscataquis County	P0121	4,920	0.460000%
Searsport Water District	P0124	500	0.046753%
Town of Norway	P0125	1,901	0.177692%
Town of Paris	P0127	430	0.040216%
Town of Bucksport	P0130	6,812	0.636887%
Fort Fairfield Utilities District	P0131	876	0.081883%
Belfast Water District	P0132	1,323	0.123648%
Town of Gorham	P0133	8,809	0.823529%
Lincoln Academy	P0134	2,321	0.216944%
School Administrative District No. 41	P0143	3,049	0.285049%
Auburn Housing Authority	P0145	4,082	0.381661%
Town of Hermon	P0150	2,875	0.268797%
Sanford Housing Authority	P0152	400	0.037419%
Paris Utility District	P0159	1,105	0.103346%
Town of Rockport	P0161	1,072	0.100205%
Lewiston/Auburn Water Pollution Control Authority	P0163	1,058	0.098950%
Town of Thomaston	P0164	431	0.040322%
Pleasant Point Passamaquoddy Reservation Housing Authority	P0165	690	0.064508%

⁽¹⁾The allocation basis is premiums revenue paid to the Plan in support of retiree benefits.

Maine Public Employees Retirement System
 PLD Consolidated Plan - Retiree Group Life Insurance
 Schedule of Employer Allocations
 For the Year Ended June 30, 2018

Employer	Employer Code	FY18 Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Dover Foxcroft	P0167	2,229	0.208344%
Maine Housing Authority	P0169	3,983	0.372409%
Town of Winthrop	P0179	2,121	0.198292%
Town of Van Buren	P0182	1,120	0.104663%
Portland Housing Authority	P0185	13,438	1.256309%
Town of Waldoboro	P0195	3,780	0.353395%
School Administrative District No. 51	P0198	2,694	0.251869%
Gould Academy	P0205	594	0.055495%
Town of Cumberland	P0216	2,512	0.234874%
Lincoln Sanitary District	P0219	1,112	0.103996%
Kennebec Sanitary Treatment District	P0220	2,304	0.215442%
Waterville Sewerage District	P0222	2,207	0.206377%
Waldo County Technical Center	P0224	317	0.029676%
Van Buren Housing Authority	P0229	361	0.033767%
Milo Water District	P0238	2	0.000215%
Town of Limestone	P0245	621	0.058084%
Rumford Mexico Sewerage District	P0247	612	0.057197%
Town of Fairfield	P0260	1,439	0.134554%
Maine Veterans' Home	P0271	18,659	1.744400%
Fort Fairfield Housing Authority	P0275	580	0.054199%
Bangor Housing Authority	P0288	4,687	0.438154%
Maine Public Employees Retirement System	P0290	40,304	3.768034%
Brunswick Fire and Police	P0292	7,225	0.675448%
Boothbay Regional Water District	P0298	1,585	0.148148%
Topsham Sewer District	P0307	271	0.025312%
Greater Augusta Utility District	P0311	4,169	0.389714%
Regional School Unit No. 1	P0315	1,355	0.126634%
Cape Elizabeth Police	P0317	1,084	0.101308%
Regional School Unit No. 25	P0321	1,093	0.102221%
Regional School Unit No. 21	P0322	6,581	0.615219%
Regional School Unit No. 4	P0324	444	0.041483%
Regional School Unit No. 10	P0326	104	0.009682%
Regional School Unit No. 20	P0328	2,178	0.203641%
Regional School Unit No. 26	P0330	390	0.036453%
Gorham Fire and Police	P0334	1,073	0.100354%
Regional School Unit No. 73	P0340	807	0.075451%
Cornville Regional Charter School	P0345	2,890	0.270154%
Augusta Housing Authority	P0351	292	0.027318%
Regional School Unit No. 71	P0358	4,085	0.381865%
Knox County Sheriff's Department	P0359	698	0.065245%
Town of Wiscasset	P0417	3,117	0.291391%

⁽¹⁾The allocation basis is premiums revenue paid to the Plan in support of retiree benefits.

Maine Public Employees Retirement System
 PLD Consolidated Plan - Retiree Group Life Insurance
 Schedule of Employer Allocations
 For the Year Ended June 30, 2018

Employer	Employer Code	FY18 Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Ashland	P0418	168	0.015728%
Hallowell Water District	P0427	413	0.038569%
Presque Isles Utilities District	P0434	1,215	0.113588%
RSU #79 - MSAD #1 Presque Isle	P0439	9,481	0.886334%
Brunswick & Topsham Water District	P0442	2,585	0.241711%
RSU #17 - MSAD #17 South Paris	P0446	8,019	0.749702%
Maine State Employees Association	P0450	3,375	0.315571%
RSU #40 - MSAD #40 Waldoboro	P0451	2,877	0.268928%
RSU#68 - MSAD #68 Dover-Foxcroft	P0458	503	0.047019%
RSU #74 - MSAD #74 North Anson	P0460	2,044	0.191134%
MSAD # 52 Turner	P0461	3,732	0.348867%
Town of Castine	P0463	1,314	0.122826%
Fryeburg Academy	P0467	2,479	0.231767%
Regional School Unit No. 12	P0468	436	0.040732%
Regional School Unit No. 13	P0469	232	0.021732%
Total for All Employers		\$ 1,069,640	100.000000%

⁽¹⁾The allocation basis is premiums revenue paid to the Plan in support of retiree benefits.

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

Employer	Employer Code	Net OPEB Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Benefits 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	Difference Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Benefits Expense	Benefits Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Benefits Expense Excluding that Attributable to Employer-Paid Member Contributions
Paris Utility District	P0159	20,877	1,762	1,338	-	3,100	-	1,095	3,852	-	9,625	906	-	(1,021)	(115)
Town of Rockport	P0161	20,242	1,708	1,298	-	3,006	-	1,062	3,735	5,630	10,427	879	-	(1,277)	(398)
Lewiston/Auburn Water Pollution Control Authority	P0163	19,989	1,687	1,281	-	2,968	-	1,049	3,688	4,802	9,539	868	-	(1,103)	(235)
Town of Thomaston	P0164	8,145	687	522	3,331	4,540	-	427	1,503	177	2,107	354	-	622	976
Pleasant Point Passamaquoddy Res. Housing Authority	P0165	13,031	1,100	835	1,662	3,597	-	684	2,405	1,291	4,380	566	-	157	723
Town of Dover Foxcroft	P0167	42,088	3,552	2,698	1,370	7,620	-	2,209	7,766	2,153	12,128	1,828	-	(89)	1,739
Maine Housing Authority	P0169	75,230	6,349	4,823	-	11,172	-	3,948	13,882	4,849	22,679	3,266	-	(997)	2,269
Town of Winthrop	P0179	40,057	3,380	2,568	1,662	7,610	-	2,102	7,391	497	9,990	1,739	-	316	2,055
Town of Van Buren	P0182	21,143	1,784	1,355	845	3,984	-	1,110	3,902	-	5,012	918	-	182	1,100
Portland Housing Authority	P0185	253,787	21,417	16,270	-	37,687	-	13,318	46,829	13,610	73,757	11,018	-	(3,075)	7,943
Town of Waldoboro	P0195	71,389	6,024	4,577	-	10,601	-	3,747	13,173	4,007	20,927	3,100	-	(908)	2,192
School Administrative District No. 51	P0198	50,880	4,294	3,262	2,756	10,312	-	2,670	9,389	-	12,059	2,209	-	635	2,844
Gould Academy	P0205	11,211	946	719	-	1,665	-	588	2,069	1,440	4,097	487	-	(349)	138
Town of Cumberland	P0216	47,447	4,004	3,042	7,154	14,200	-	2,490	8,755	-	11,245	2,060	-	1,637	3,697
Lincoln Sanitary District	P0219	21,008	1,773	1,347	2,688	5,808	-	1,103	3,877	315	5,295	912	-	609	1,521
Kennebec Sanitary Treatment District	P0220	43,521	3,673	2,790	-	6,463	-	2,284	8,030	4,333	14,647	1,889	-	(953)	936
Waterville Sewerage District	P0222	41,690	3,518	2,673	-	6,191	-	2,188	7,693	3,466	13,347	1,810	-	(824)	986
Waldo County Technical Center	P0224	5,995	506	384	2,014	2,904	-	315	1,106	274	1,695	260	-	335	595
Van Buren Housing Authority	P0229	6,821	576	437	-	1,013	-	357	1,258	1,316	2,931	296	-	(299)	(3)
Milo Water District	P0238	43	4	3	-	7	-	3	8	1,148	1,159	2	-	(276)	(274)
Town of Limestone	P0245	11,734	990	752	-	1,742	-	616	2,165	4,797	7,578	509	-	(1,063)	(554)
Rumford Mexico Sewerage District	P0247	11,554	975	741	-	1,716	-	607	2,132	377	3,116	502	-	(85)	417
Town of Fairfield	P0260	27,181	2,294	1,743	442	4,479	-	1,427	5,015	816	7,258	1,180	-	(115)	1,065
Maine Veterans Home	P0271	352,386	29,737	22,591	-	52,328	-	18,492	65,022	30,978	114,492	15,298	-	(7,545)	7,753
Fort Fairfield Housing Authority	P0275	10,949	924	702	200	1,826	-	575	2,020	-	2,595	475	-	42	517
Bangor Housing Authority	P0288	88,511	7,469	5,674	1,308	14,451	-	4,645	16,332	4,771	25,748	3,843	-	(931)	2,912
Maine Public Employees Retirement System	P0290	761,182	64,233	48,798	282,926	395,957	-	39,940	140,456	(7)	180,389	33,049	-	57,822	90,871
Brunswick Fire and Police	P0292	136,447	11,515	8,747	-	20,262	-	7,160	25,178	2,251	34,589	5,924	-	(465)	5,459
Boothbay Regional Water District	P0298	29,927	2,526	1,919	-	4,445	-	1,571	5,522	1,950	9,043	1,299	-	(440)	859
Topsham Sewer District	P0307	5,113	432	328	-	760	-	268	943	98	1,309	222	-	(22)	200
Greater Augusta Utility District	P0311	78,726	6,644	5,047	3,224	14,915	-	4,132	14,526	8,713	27,371	3,417	-	(937)	2,480
Regional School Unit No. 1	P0315	25,581	2,159	1,640	-	3,799	-	1,343	4,720	4,065	10,128	1,110	-	(824)	286
Cape Elizabeth Police	P0317	20,465	1,727	1,312	2,799	5,838	-	1,074	3,776	-	4,850	888	-	624	1,512
Regional School Unit No. 25	P0321	20,650	1,743	1,324	200	3,267	-	1,083	3,810	214	5,107	897	-	(13)	884
Regional School Unit No. 21	P0322	124,280	10,488	7,967	4,455	22,910	-	6,522	-	-	29,454	5,396	-	1,072	6,468
Regional School Unit No. 4	P0324	8,380	707	537	1,177	2,421	-	440	1,546	765	2,751	363	-	141	504
Regional School Unit No. 10	P0326	1,956	165	125	-	290	-	104	361	109	574	85	-	(24)	61
Regional School Unit No. 20	P0328	41,137	3,472	2,637	12,461	18,570	-	2,158	7,590	1,163	10,911	1,786	-	2,882	4,668
Regional School Unit No. 26	P0330	7,364	621	472	146	1,239	-	387	1,358	-	1,745	319	-	33	352
Gorham Fire and Police	P0334	20,272	1,711	1,300	1,658	4,669	-	1,063	3,741	3,573	8,377	880	-	(301)	579
Regional School Unit No. 73	P0340	15,242	1,286	977	-	2,263	-	800	2,813	4,146	7,759	662	-	(1,005)	(343)
Cornville Regional Charter School	P0345	54,574	4,605	3,499	31,482	39,586	-	2,864	10,070	-	12,934	2,369	-	6,384	8,753
Augusta Housing Authority	P0351	5,519	466	354	-	820	-	290	1,018	942	2,250	240	-	(233)	7
Regional School Unit No. 71	P0358	77,140	6,510	4,945	19,536	30,991	-	4,048	14,233	-	18,281	3,349	-	4,836	8,185
Knox County Sheriff's Department	P0359	13,180	1,112	845	7,134	9,091	-	691	2,432	6,644	9,767	572	-	454	1,026
Town of Wiscasset	P0417	58,864	4,967	3,774	-	8,741	-	3,090	10,862	1,684	15,636	2,555	-	(383)	2,172
Town of Ashland	P0418	3,177	268	204	-	472	-	167	586	177	930	138	-	(39)	99
Hallowell Water District	P0427	7,791	657	499	2,035	3,191	-	409	1,438	-	1,847	338	-	408	746
Presque Isles Utilities District	P0434	22,946	1,936	1,471	-	3,407	-	1,204	4,234	5,518	10,956	996	-	(1,325)	(329)
RSU #79 - MSAD #1 Presque Isle	P0439	179,048	15,110	11,479	-	26,589	-	9,395	33,038	14,537	56,970	7,774	-	(3,143)	4,631
Brunswick & Topsham Water District	P0442	48,828	4,121	3,130	-	7,251	-	2,562	9,010	4,175	15,747	2,120	-	(960)	1,160
RSU #17 - MSAD #17 South Paris	P0446	151,447	12,780	9,709	16,565	39,054	-	7,948	27,945	-	35,893	6,575	-	3,428	10,003
Maine State Employees Association	P0450	63,748	5,380	4,087	2,974	12,441	-	3,345	11,763	4,201	19,309	2,768	-	(97)	2,671
RSU #40 - MSAD #40 Waldoboro	P0451	54,326	4,585	3,483	320	8,388	-	2,851	10,024	1,383	14,258	2,359	-	(197)	2,162
RSU #68 - MSAD #68 Dover-Foxcroft	P0458	9,498	802	609	-	1,411	-	498	1,753	2,464	4,715	413	-	(516)	(103)
RSU #74 - MSAD #74 North Anson	P0460	38,611	3,258	2,475	-	5,733	-	2,026	7,125	5,814	14,965	1,676	-	(1,243)	433
MSAD # 52 Turner	P0461	70,475	5,947	4,518	13,981	24,446	-	3,699	13,004	-	16,703	3,060	-	2,926	5,986
Town of Castine	P0463	24,812	2,094	1,591	-	3,685	-	1,302	4,578	7,456	13,336	1,078	-	(1,515)	(437)
Fryeburg Academy	P0467	46,819	3,951	3,002	5,009	11,962	-	2,456	8,639	-	11,095	2,032	-	1,052	3,084
Regional School Unit No. 12	P0468	8,228	694	528	783	2,005	-	431	1,518	242	2,191	357	-	97	454
Regional School Unit No. 13	P0469	4,390	370	281	-	651	-	231	810	1,151	2,192	191	-	(265)	(74)
Total for All Employers⁽²⁾		\$ 20,200,977	\$ 1,704,732	\$ 1,295,062	\$ 750,731	\$ 3,750,525	\$ -	\$ 1,060,094	\$ 3,727,494	\$ 750,731	\$ 5,538,319	\$ 877,013	\$ -	\$ -	\$ 877,013

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

⁽²⁾ 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 OPEB Amounts by Employer - PLD Consolidated Plan
 As of and for the Year Ended June 30, 2018

Projected Deferred Outflows/(Inflows) to be Recognized in Benefits Expense for the Fiscal Year

Employer	Employer Code	Sensitivity		Ending June 30					
		Net OPEB Liability as of June 30, 2018 @ -1%	Net OPEB Liability as of June 30, 2018 @ +1%	FY2019	FY2020	FY2021	FY2022	FY2023	Thereafter
City of Portland	P0002	\$ 6,031,805	\$ 3,409,547	\$ (139,872)	\$ (139,872)	\$ (139,872)	\$ (94,639)	\$ 124,744	\$ -
City of Presque Isle	P0004	177,036	100,072	(7,374)	(7,374)	(7,374)	(6,046)	2,265	-
Cumberland County	P0005	704,419	398,181	(25,919)	(25,919)	(25,919)	(20,637)	10,448	-
Town of Camden	P0008	82,388	46,571	808	808	808	1,426	3,666	-
City of South Portland	P0009	837,756	473,551	(15,758)	(15,758)	(15,758)	(9,475)	17,505	-
Town of Houlton	P0010	149,784	84,667	(1,609)	(1,609)	(1,609)	(486)	3,103	-
Penobscot County	P0011	295,687	167,141	(7,765)	(7,765)	(7,765)	(5,548)	4,411	-
Kittery Water District	P0012	78,301	44,260	(3,476)	(3,476)	(3,476)	(2,889)	636	-
City of Ellsworth	P0013	272,061	153,786	(4,770)	(4,770)	(4,770)	(2,730)	8,932	-
Town of Bar Harbor	P0015	65,533	37,043	(3,151)	(3,151)	(3,151)	(2,659)	913	-
Town of Mount Desert	P0016	41,680	23,560	(345)	(345)	(345)	(33)	1,507	-
Town of Fort Fairfield	P0017	38,088	21,530	(2,335)	(2,335)	(2,335)	(2,050)	555	-
City of Rockland	P0018	383,231	216,626	(8,372)	(8,372)	(8,372)	(5,498)	11,600	-
Bath Water District	P0019	56,815	32,115	(1,501)	(1,501)	(1,501)	(1,075)	1,410	-
City of Bangor	P0020	1,888,220	1,067,338	(71,924)	(71,924)	(71,924)	(57,764)	29,594	-
Bangor Public Library	P0022	23,844	13,478	(2,052)	(2,052)	(2,052)	(1,873)	(261)	-
City of Augusta	P0023	995,359	562,638	(30,342)	(30,342)	(30,342)	(22,878)	17,863	-
City of Gardiner	P0024	120,874	68,326	(4,137)	(4,137)	(4,137)	(3,231)	1,821	-
Houlton Water District	P0026	157,888	89,248	(1,803)	(1,803)	(1,803)	(619)	5,500	-
Town of York	P0028	280,843	158,749	(9,449)	(9,449)	(9,449)	(7,343)	4,432	-
Limestone Water & Sewer District	P0029	10,866	6,142	251	251	251	332	777	-
Town of St. Agatha	P0030	8,570	4,844	(125)	(125)	(125)	(60)	378	-
Kennebec Water District	P0031	117,047	66,162	(4,412)	(4,412)	(4,412)	(3,535)	1,204	-
Livermore Falls Water District	P0032	23,322	13,183	(377)	(377)	(377)	(202)	723	-
Knox County	P0033	749	423	(25)	(25)	(25)	(20)	14	-
City of Belfast	P0035	266,180	150,462	(7,848)	(7,848)	(7,848)	(5,852)	5,461	-
City of Calais	P0036	120,979	68,385	(3,536)	(3,536)	(3,536)	(2,629)	2,770	-
Maine Maritime Academy	P0038	475,237	268,633	(15,342)	(15,342)	(15,342)	(11,778)	5,884	-
York Water District	P0039	50,028	28,279	84	84	84	459	2,476	-
Washington County	P0040	77,043	43,549	(2,566)	(2,566)	(2,566)	(1,988)	866	-
Portland Public Library	P0041	118,749	67,124	(4,499)	(4,499)	(4,499)	(3,608)	2,124	-
Town of Brunswick	P0042	397,677	224,792	(13,472)	(13,472)	(13,472)	(10,490)	7,185	-
Waldo County	P0046	292,684	165,443	(4,778)	(4,778)	(4,778)	(2,583)	6,082	-
Maine Turnpike Authority	P0049	2,174,178	1,228,980	(53,177)	(53,177)	(53,177)	(36,873)	49,049	-
Auburn Water and Sewer District	P0052	29,367	16,600	(1,522)	(1,522)	(1,522)	(1,302)	782	-
Town of East Millinocket	P0054	104,423	59,026	(744)	(744)	(744)	39	2,851	-
Bangor Water District	P0059	161,249	91,148	(4,870)	(4,870)	(4,870)	(3,661)	3,415	-
Rumford Fire and Police	P0060	83,099	46,973	(2,517)	(2,517)	(2,517)	(1,894)	1,599	-
Town of Orono	P0061	36,584	20,679	(862)	(862)	(862)	(588)	973	-
Kennebunk Light and Power Co.	P0062	96,551	54,577	(2,771)	(2,771)	(2,771)	(2,047)	2,267	-
City of Brewer	P0063	423,300	239,275	(10,213)	(10,213)	(10,213)	(7,039)	10,480	-
Rumford Water District	P0065	29,754	16,819	(129)	(129)	(129)	94	1,321	-
Androscoggin County	P0067	320,382	181,099	(5,012)	(5,012)	(5,012)	(2,609)	9,759	-
Brunswick Sewer District	P0072	92,778	52,444	(2,700)	(2,700)	(2,700)	(2,004)	1,790	-
City of Bath	P0073	236,579	133,729	(8,875)	(8,875)	(8,875)	(7,101)	4,017	-
Town of Skowhegan	P0080	103,571	58,545	(4,478)	(4,478)	(4,478)	(3,701)	1,714	-
Town of Topsham	P0081	67,112	37,936	(568)	(568)	(568)	(65)	1,519	-
City of Sanford	P0083	553,504	312,874	(7,873)	(7,873)	(7,873)	(3,722)	12,918	-
Town of Kennebunk	P0084	9,484	5,361	(522)	(522)	(522)	(451)	71	-
Town of Cape Elizabeth	P0085	288,516	163,087	(10,037)	(10,037)	(10,037)	(7,874)	4,566	-
Town of Wilton	P0086	6,608	3,735	(382)	(382)	(382)	(333)	240	-
Town of Falmouth	P0087	346,767	196,014	(6,938)	(6,938)	(6,938)	(4,338)	6,712	-
Sanford Sewerage District	P0089	67,085	37,921	(2,752)	(2,752)	(2,752)	(2,249)	379	-
Town of Rumford	P0090	80,813	45,681	(4,226)	(4,226)	(4,226)	(3,620)	331	-
Maine Municipal Bond Bank	P0093	86,299	48,782	(1,516)	(1,516)	(1,516)	(869)	1,350	-
Greater Portland Council of Governments	P0094	-	-	(204)	(204)	(204)	(204)	(65)	-
Sagadahoc County	P0096	227,063	128,350	(6,232)	(6,232)	(6,232)	(4,530)	6,327	-
Town of Frenchville	P0098	7,580	4,285	(115)	(115)	(115)	(58)	568	-
Maine Principals' Association	P0105	54,495	30,804	(2,048)	(2,048)	(2,048)	(1,639)	895	-
Town of Livermore Falls	P0109	43,858	24,791	(1,634)	(1,634)	(1,634)	(1,305)	827	-
School Administrative District No. 54	P0115	124,703	70,490	(5,442)	(5,442)	(5,442)	(4,507)	1,227	-
Town of Yarmouth	P0116	400,882	226,603	(15,600)	(15,600)	(15,600)	(12,594)	6,646	-
Town of Searsport	P0117	12,556	7,097	(255)	(255)	(255)	(161)	143	-
School Administrative District No. 9	P0119	123,665	69,903	(3,985)	(3,985)	(3,985)	(3,057)	2,499	-
Piscataquis County	P0121	122,767	69,396	(2,709)	(2,709)	(2,709)	(1,788)	2,598	-
Searsport Water District	P0124	12,478	7,053	(392)	(392)	(392)	(299)	82	-
Town of Norway	P0125	47,423	26,807	(1,351)	(1,351)	(1,351)	(995)	800	-
Town of Paris	P0127	10,733	6,067	(1,822)	(1,822)	(1,822)	(1,742)	(267)	-
Town of Bucksport	P0130	169,976	96,081	(4,791)	(4,791)	(4,791)	(3,517)	2,717	-
Fort Fairfield Utilities District	P0131	21,853	12,353	670	670	670	834	1,614	-
Belfast Water District	P0132	33,000	18,654	(730)	(730)	(730)	(483)	498	-
Town of Gorham	P0133	219,788	124,238	(3,405)	(3,405)	(3,405)	(1,757)	6,925	-
Lincoln Academy	P0134	57,899	32,728	324	324	324	759	1,262	-
School Administrative District No. 41	P0143	76,075	43,002	(1,217)	(1,217)	(1,217)	(647)	2,057	-
Auburn Housing Authority	P0145	101,860	57,577	(3,529)	(3,529)	(3,529)	(2,765)	1,593	-
Town of Hermon	P0150	71,738	40,551	670	670	670	1,208	2,679	-
Sanford Housing Authority	P0152	9,987	5,645	(616)	(616)	(616)	(541)	213	-

⁽¹⁾ Changes in proportion and differences between employer premiums and proportionate share of premiums.
⁽²⁾ 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 OPEB Amounts by Employer - PLD Consolidated Plan
 As of and for the Year Ended June 30, 2018

Projected Deferred Outflows/(Inflows) to be Recognized in Benefits Expense for the Fiscal Year

		Sensitivity							Ending June 30
Employer	Employer Code	Net OPEB Liability as of June 30, 2018		FY2019	FY2020	FY2021	FY2022	FY2023	Thereafter
		@ -1%	@ +1%						
Paris Utility District	P0159	27,582	15,591	(1,690)	(1,690)	(1,690)	(1,483)	27	-
Town of Rockport	P0161	26,743	15,117	(1,925)	(1,925)	(1,925)	(1,725)	81	-
Lewiston/Auburn Water Pollution Control Authority	P0163	26,408	14,928	(1,743)	(1,743)	(1,743)	(1,545)	205	-
Town of Thomaston	P0164	10,761	6,083	361	361	361	442	908	-
Pleasant Point Passamaquoddy Res. Housing Authority	P0165	17,216	9,732	(260)	(260)	(260)	(131)	129	-
Town of Dover Foxcroft	P0167	55,604	31,431	(1,436)	(1,436)	(1,436)	(1,019)	819	-
Maine Housing Authority	P0169	99,390	56,182	(3,406)	(3,406)	(3,406)	(2,661)	1,372	-
Town of Winthrop	P0179	52,921	29,914	(967)	(967)	(967)	(570)	1,091	-
Town of Van Buren	P0182	27,933	15,789	(495)	(495)	(495)	(286)	747	-
Portland Housing Authority	P0185	335,290	189,527	(11,203)	(11,203)	(11,203)	(8,689)	6,228	-
Town of Waldoboro	P0195	94,316	53,313	(3,193)	(3,193)	(3,193)	(2,486)	1,742	-
School Administrative District No. 51	P0198	67,220	37,997	(995)	(995)	(995)	(490)	1,726	-
Gould Academy	P0205	14,811	8,372	(708)	(708)	(708)	(597)	288	-
Town of Cumberland	P0216	62,684	35,433	116	116	116	586	2,018	-
Lincoln Sanitary District	P0219	27,755	15,689	(64)	(64)	(64)	144	561	-
Kennebec Sanitary Treatment District	P0220	57,498	32,502	(2,347)	(2,347)	(2,347)	(1,916)	772	-
Waterville Sewerage District	P0222	55,079	31,134	(2,159)	(2,159)	(2,159)	(1,746)	1,069	-
Waldo County Technical Center	P0224	7,920	4,477	142	142	142	201	581	-
Van Buren Housing Authority	P0229	9,012	5,094	(517)	(517)	(517)	(450)	83	-
Milo Water District	P0238	57	32	(278)	(278)	(278)	(278)	(40)	-
Town of Limestone	P0245	15,502	8,763	(1,439)	(1,439)	(1,439)	(1,323)	(199)	-
Runford Mexico Sewerage District	P0247	15,265	8,629	(455)	(455)	(455)	(341)	307	-
Town of Fairfield	P0260	35,910	20,299	(987)	(987)	(987)	(717)	895	-
Maine Veterans Home	P0271	465,555	263,160	(18,831)	(18,831)	(18,831)	(15,340)	9,667	-
Fort Fairfield Housing Authority	P0275	14,465	8,176	(309)	(309)	(309)	(200)	358	-
Bangor Housing Authority	P0288	116,937	66,100	(3,766)	(3,766)	(3,766)	(2,889)	2,891	-
Maine Public Employees Retirement System	P0290	1,005,629	568,441	33,446	33,446	33,446	40,987	74,244	-
Brunswick Fire and Police	P0292	180,267	101,898	(4,835)	(4,835)	(4,835)	(3,483)	3,662	-
Boothbay Regional Water District	P0298	39,539	22,350	(1,398)	(1,398)	(1,398)	(1,102)	700	-
Topsham Sewer District	P0307	6,755	3,819	(186)	(186)	(186)	(135)	142	-
Greater Augusta Utility District	P0311	104,009	58,792	(3,458)	(3,458)	(3,458)	(2,678)	595	-
Regional School Unit No. 1	P0315	33,797	19,104	(1,643)	(1,643)	(1,643)	(1,390)	(8)	-
Cape Elizabeth Police	P0317	27,038	15,283	(31)	(31)	(31)	171	912	-
Regional School Unit No. 25	P0321	27,281	15,421	(674)	(674)	(674)	(470)	653	-
Regional School Unit No. 21	P0322	164,193	92,812	(2,908)	(2,908)	(2,908)	(1,677)	3,858	-
Regional School Unit No. 4	P0324	11,071	6,258	(127)	(127)	(127)	(44)	96	-
Regional School Unit No. 10	P0326	2,584	1,461	(87)	(87)	(87)	(67)	47	-
Regional School Unit No. 20	P0328	54,349	30,721	1,565	1,565	1,565	1,973	989	-
Regional School Unit No. 26	P0330	9,729	5,499	(203)	(203)	(203)	(130)	233	-
Gorham Fire and Police	P0334	26,783	15,139	(949)	(949)	(949)	(748)	(113)	-
Regional School Unit No. 73	P0340	20,137	11,383	(1,493)	(1,493)	(1,493)	(1,342)	326	-
Cornville Regional Charter School	P0345	72,100	40,755	4,635	4,635	4,635	5,176	7,571	-
Augusta Housing Authority	P0351	7,291	4,121	(410)	(410)	(410)	(355)	155	-
Regional School Unit No. 71	P0358	101,914	57,608	2,365	2,365	2,365	3,130	2,485	-
Knox County Sheriff's Department	P0359	17,413	9,843	33	33	33	163	(938)	-
Town of Wiscasset	P0417	77,768	43,959	(2,267)	(2,267)	(2,267)	(1,684)	1,592	-
Town of Ashland	P0418	4,198	2,373	(142)	(142)	(142)	(110)	76	-
Hallowell Water District	P0427	10,293	5,819	158	158	158	236	636	-
Presque Isles Utilities District	P0434	30,315	17,136	(2,059)	(2,059)	(2,059)	(1,832)	459	-
RSU #79 - MSAD #1 Presque Isle	P0439	236,549	133,712	(8,877)	(8,877)	(8,877)	(7,103)	3,352	-
Brunswick & Topsham Water District	P0442	64,509	36,465	(2,523)	(2,523)	(2,523)	(2,039)	1,113	-
RSU #17 - MSAD #17 South Paris	P0446	200,084	113,100	(1,422)	(1,422)	(1,422)	78	7,352	-
Maine State Employees Association	P0450	84,221	47,607	(2,139)	(2,139)	(2,139)	(1,507)	1,053	-
RSU #40 - MSAD #40 Waldoboro	P0451	71,773	40,570	(1,937)	(1,937)	(1,937)	(1,399)	1,336	-
RSU #68 - MSAD #68 Dover-Foxcroft	P0458	12,549	7,093	(820)	(820)	(820)	(726)	(116)	-
RSU #74 - MSAD #74 North Anson	P0460	51,011	28,834	(2,480)	(2,480)	(2,480)	(2,097)	305	-
MSAD # 52 Turner	P0461	93,107	52,630	670	670	670	1,368	4,366	-
Town of Castine	P0463	32,780	18,530	(2,309)	(2,309)	(2,309)	(2,063)	(662)	-
Fryeburg Academy	P0467	61,855	34,964	(447)	(447)	(447)	16	2,190	-
Regional School Unit No. 12	P0468	10,871	6,145	(168)	(168)	(168)	(86)	400	-
Regional School Unit No. 13	P0469	5,800	3,278	(406)	(406)	(406)	(362)	40	-
Total for All Employers ⁽²⁾		\$ 26,688,521	\$ 15,085,995	\$ (646,972)	\$ (646,972)	\$ (646,972)	\$ (446,840)	\$ 599,956	\$ -

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

⁽²⁾ 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 - Retiree Group Life Insurance - State Portion⁽¹⁾

Schedule of Employer and Non-Employer Entity Allocations

For the Year Ended June 30, 2018

Employer	Employer Code	FY18 Allocation Basis ⁽²⁾	Employer Allocation Percentage
State of Maine	S00ME	\$ 3,969,806	94.993909%
Maine Dairy & Nutrition Council	S00150	1,475	0.035301%
Maine Potato Board	S00151	4,719	0.112914%
Northern New England Passenger Rail Authority	S00154	3,228	0.077248%
Maine Developmental Disabilities Council	S00155	1,673	0.040043%
MECDHH/Governor Baxter School for the Deaf	S00560	12,268	0.293552%
Maine Community College System	SMCCS	185,842	4.447033%
Total for All Employers and Non-Employer Entity		\$ 4,179,011	100.000000%

⁽¹⁾ The net OPEB liability and benefit expense-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 premiums revenue paid to the Plan in support of retiree benefits.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

Schedule of OPEB Amounts by Employer and Non-Employer Entity - State Employee and Teacher Plan - State Employee Portion ⁽¹⁾

As of and for the Year Ended June 30, 2018

Employer	Employer Code	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Benefits Expense Excluding that Attributable to Employer-Paid Member Contributions			
		Net OPEB 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	Difference Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Benefits Expense	Benefits Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Benefits Expense Excluding that Attributable to Employer-Paid Member Contributions
State of Maine	S00ME	\$ 60,861,709	\$ 1,084,489	\$ 1,255,955	\$ 228,937	\$ 2,569,381	\$ -	\$ 1,524,551	\$ -	\$ -	\$ 1,524,551	\$ 5,007,144	\$ -	\$ 42,265	\$ 5,049,409
Maine Dairy & Nutrition Council	S00150	22,617	403	467	137	1,007	-	567	-	837	1,404	1,861	-	(112)	1,749
Maine Potato Board	S00151	72,343	1,289	1,493	997	3,779	-	1,812	-	2,776	4,588	5,951	-	(263)	5,688
Northern NE Passenger Rail Authority	S00154	49,492	882	1,021	3,427	5,330	-	1,239	-	681	1,920	4,071	-	572	4,643
Maine Developmental Disabilities Council	S00155	25,655	457	529	3,560	4,546	-	642	-	1,674	2,316	2,111	-	433	2,544
MECDHH/Gov. Baxter School for the Deaf	S00560	188,076	3,351	3,881	16,888	24,120	-	4,711	-	5,097	9,808	15,473	-	1,796	17,269
Maine Community College System	S0999X	2,849,172	50,769	58,796	-	109,565	-	71,370	-	242,881	314,251	234,403	-	(44,691)	189,712
Total for All Employers and Non-Employer Entity ⁽³⁾		<u>\$ 64,069,064</u>	<u>\$ 1,141,640</u>	<u>\$ 1,322,142</u>	<u>\$ 253,946</u>	<u>\$ 2,717,728</u>	<u>\$ -</u>	<u>\$ 1,604,892</u>	<u>\$ -</u>	<u>\$ 253,946</u>	<u>\$ 1,858,838</u>	<u>\$ 5,271,014</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,271,014</u>

⁽¹⁾ The net OPEB liability and benefits-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 premiums and proportionate share of premiums.

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

Employer	Employer Code	Projected Deferred Outflows/(Inflows) to be Recognized in Benefits Expense for the Fiscal Year Ending June 30							
		Sensitivity	Net OPEB Liability as of June 30, 2018 @ -1%	Net OPEB Liability as of June 30, 2018 @ +1%	FY2019	FY2020	FY2021	FY2022	FY2023
State of Maine	S00ME	\$ 74,036,847	\$ 50,095,243	\$ (30,123)	\$ (30,123)	\$ (30,122)	\$ 295,175	\$ 432,339	\$ 407,686
Maine Dairy & Nutrition Council	S00150	27,513	18,616	(139)	(139)	(139)	(18)	33	5
Maine Potato Board	S00151	88,004	59,545	(349)	(349)	(349)	38	201	1
Northern NE Passenger Rail Authority	S00154	60,206	40,737	513	513	513	778	889	204
Maine Developmental Disabilities Council	S00155	31,209	21,117	402	402	402	540	597	(115)
MECDHH/Gov. Baxter School for the Deaf	S00560	228,790	154,805	1,571	1,571	1,571	2,577	3,000	4,020
Maine Community College System	S0999X	3,465,952	2,345,152	(48,079)	(48,079)	(48,079)	(32,850)	(26,429)	(1,170)
Total for All Employers and Non-Employer Entity ⁽³⁾		<u>\$ 77,938,521</u>	<u>\$ 52,735,215</u>	<u>\$ (76,204)</u>	<u>\$ (76,204)</u>	<u>\$ (76,203)</u>	<u>\$ 266,240</u>	<u>\$ 410,630</u>	<u>\$ 410,632</u>

⁽¹⁾ The net OPEB liability and benefits-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 premiums and proportionate share of premiums.

⁽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 - Retiree Group Life Insurance - Teacher Portion⁽¹⁾
 Schedule of Non-Employer Entity Allocations
 For the Year Ended June 30, 2018

Employer	Employer Code	FY18 Allocation Basis ⁽²⁾	Employer Allocation Percentage
State of Maine	S00ME	\$ 3,459,000	100.000000%
Total for Non-Employer Entity		<u>\$ 3,459,000</u>	<u>100.000000%</u>

⁽¹⁾ The net OPEB liability and benefit expense-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 premiums revenue paid to the Plan in support of retiree benefits.

The accompanying notes are an integral part of these Schedules

Maine Public Employees Retirement System

Schedule of OPEB Amounts by Non-Employer Entity - State Employee and Teacher Plan - Teacher Portion ⁽¹⁾

As of and for the Year Ended June 30, 2018

Employer	Employer Code	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Benefits Expense Excluding that Attributable to Employer-Paid Member Contributions			
		Net OPEB 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	Difference Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Benefits Expense	Benefits Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Benefits Expense Excluding that Attributable to Employer-Paid Member Contributions
State of Maine	S00ME	\$ 37,907,210	\$ 555,828	\$ 1,473,013	\$ -	\$ 2,028,841	\$ -	\$ 2,704,596	\$ -	\$ -	\$ 2,704,596	\$ 3,658,563	\$ -	\$ -	\$ 3,658,563
Total for Non-Employer Entity ⁽³⁾		\$ 37,907,210	\$ 555,828	\$ 1,473,013	\$ -	\$ 2,028,841	\$ -	\$ 2,704,596	\$ -	\$ -	\$ 2,704,596	\$ 3,658,563	\$ -	\$ -	\$ 3,658,563

⁽¹⁾ The net OPEB liability and benefits-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 premiums and proportionate share of premiums.

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

The accompanying notes are an integral part the Schedules.

Maine Public Employees Retirement System

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

Employer	Employer Code	Projected Deferred Outflows/(Inflows) to be Recognized in Benefits Expense for the Fiscal Year Ending June 30								
		Sensitivity	Net OPEB Liability as of June 30, 2018 @ -1%	Net OPEB Liability as of June 30, 2018 @ +1%	FY2019	FY2020	FY2021	FY2022	FY2023	Thereafter
State of Maine	S00ME		\$ 52,904,431	\$ 25,787,132	\$ (565,818)	\$ (565,818)	\$ (565,820)	\$ 7,284	\$ 253,606	\$ 760,811
Total for Non-Employer Entity ⁽³⁾			\$ 52,904,431	\$ 25,787,132	\$ (565,818)	\$ (565,818)	\$ (565,820)	\$ 7,284	\$ 253,606	\$ 760,811

⁽¹⁾ The net OPEB liability and benefits-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 premiums and proportionate share of premiums.

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

The accompanying notes are an integral part the Schedules.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS AND OTHER POST-EMPLOYMENT BENEFIT (OPEB) AMOUNTS BY EMPLOYER AND NON-EMPLOYER ENTITY FOR THE PLD CONSOLIDATED PLAN AND THE STATE EMPLOYEE AND TEACHER PLAN

June 30, 2018

1. Plan Description

The Group Life Insurance Plan for Retired Participating Local District (PLD) Employees (the PLD Consolidated Plan) is a multiple-employer cost sharing plan. As of June 30, 2018 there were 138 employers participating in the plan.

The Group Life Insurance Plan for Retired State Employees and Teachers (the SET Plan) is a multiple-employer cost sharing plan with a special funding situation. As of June 30, 2018 there were 220 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 contributions for retired public school teachers in the plan.

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

Other Post-Employment Benefits (OPEB)

The Group Life Insurance Plans (the Plans) provide basic group life insurance benefits, during retirement, to retirees who participated in the Plans prior to retirement for a minimum of 10 years (the 10-year participation requirement does not apply to recipients of disability retirement benefits).

The level of coverage in retirement is initially set to an amount equal to the retiree's average final compensation. The initial amount of basic life is then subsequently reduced at the rate of 15% per year to the greater of 40% of the initial amount or \$2,500.

Funding Policy

Premium rates are those determined by the System's Board of Trustees to be actuarially sufficient to pay anticipated claims. For state employees, the premiums for retiree life insurance coverage are factored into the premiums paid for basic coverage while participants are active members. Premiums for basic life insurance coverage for retired teachers are paid by the State as the total dollar amount of each year's annual required contribution. PLD employers are required to remit a premium of \$0.46 per \$1,000 of coverage for covered active employees, a portion of which is to provide a level of coverage in retirement. PLD employers with retired PLD employees continue to remit a premium of \$0.46 per \$1,000 of coverage per month during the post-employment retired period.

2. Revenue Recognition

The Schedule of Employer Allocations for the SET Plan reflects current year employer and non-employer contributing entity premium contributions to the Plan. The Schedule of Employer Allocations for the PLD Consolidated Plan reflects current year employer premium contributions to the Plan.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS AND OTHER POST-EMPLOYMENT BENEFIT (OPEB) AMOUNTS BY EMPLOYER AND NON-EMPLOYER ENTITY FOR THE PLD CONSOLIDATED PLAN AND THE STATE EMPLOYEE AND TEACHER PLAN

June 30, 2018

3. Collective Net OPEB Liability

The collective net OPEB 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 OPEB Liability	\$ 98,707,399	\$ 97,555,504	\$ 196,262,903	\$ 36,022,905
Less: Plan Net Fiduciary Position	(34,638,335)	(59,648,294)	(94,286,629)	(15,821,928)
Collective Net OPEB Liability	<u>\$ 64,069,064</u>	<u>\$ 37,907,210</u>	<u>\$ 101,976,274</u>	<u>\$ 20,200,977</u>

4. Special Funding Situation – SET Plan

The State participates in the SET Plan as a non-employer contributing entity in that the State pays the actuarially determined premium contributions associated with retired teachers.

5. Actuarial Methods and Assumptions

The collective total OPEB 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

Projections of benefits for financial reporting purposes are based on the provisions of the Plans in effect at the time of each valuation and the historical pattern of sharing of premium costs between the employer and plan members. Actuarial methods and assumptions include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the funding methodologies.

Costs are developed using the individual entry age normal cost method based on a level percentage of payroll.

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.

Asset Valuation Method

Investments are reported at fair value.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY
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5. Actuarial Methods and Assumptions (Continued)

Amortization

The unfunded actuarial accrued liability is being amortized as a level percentage of payroll over a 30-year period on a closed basis. As of June 30, 2018, there were 19 years remaining in the amortization schedule for the SET Plan and 12 years remaining for the PLD Consolidated Plan.

The actuarial assumptions used in the June 30, 2018 actuarial valuations were based on the results of an actuarial experience study conducted for the period of June 30, 2012 to June 30, 2015.

Significant Actuarial Assumptions

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

	State Employees, Judicial, Legislative	Teacher	PLD
Investment Rate of Return	6.75% per annum, compounded annually		
Inflation Rate	2.75%		
Annual Salary Increases, including Inflation	2.75% - 8.75%	2.75% - 14.50%	2.75% - 9.00%
Mortality Rates	For active members and non-disabled retirees of the State employees, legislative, judicial, and PLD plans, 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.		
Participation Rate for Future Retirees	100% of those currently enrolled		
Conversion Charges	Apply to the cost of active group life insurance, not retiree group life insurance		
Form of Benefit Payment	Lump sum		

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS AND OTHER POST-EMPLOYMENT BENEFIT (OPEB) AMOUNTS BY EMPLOYER AND NON-EMPLOYER ENTITY FOR THE PLD CONSOLIDATED PLAN AND THE STATE EMPLOYEE AND TEACHER PLAN

June 30, 2018

5. Actuarial Methods and Assumptions (Continued)

Assets of the Plans are pooled for investment purposes and are allocated to each Plan based on each Plan's fiduciary net position. The long-term expected rate of return on the Plan's investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of 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 long-term 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	70.0%	6.0%
Real Estate	5.0	5.2
Traditional Credit	15.0	3.0
US Government Securities	10.0	2.3

Discount Rate

The discount rate used to measure the collective total OPEB liability was 6.75% for 2018 for the SET 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 SET Plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

The discount rate used to measure the total OPEB liability for the PLD Consolidated Plan was 5.13% which is a blend of the assumed long-term expected rate of return of 6.75% and a municipal bond index rate of 3.87%, based on the Bond Buyer GO 20-Year Municipal Bond Index as of June 30, 2018. Projections of the Plan's fiduciary net position indicate that it is not expected to be sufficient to make projected benefit payments for current members beyond 2047. Therefore, the portion of future projected benefit payments after 2047 are discounted at the municipal bond index rate. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at contractually required rates, actuarially determined.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY
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June 30, 2018

5. Actuarial Methods and Assumptions (Concluded)

The following table shows how the collective net OPEB liability 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:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
State Employees	\$ 77,938,521	\$ 64,069,064	\$ 52,735,215
Teacher	52,904,431	37,907,210	25,787,132
Total SET Plan	\$ 130,842,952	\$ 101,976,274	\$ 78,522,347
	1% Decrease (4.13%)	Current Discount Rate (5.13%)	1% Increase (6.13%)
PLD Consolidated Plan	\$ 26,688,521	\$ 20,200,977	\$ 15,085,995

The use of the healthcare cost trend rate is not applicable to the life insurance OPEB plans administered by the System.

6. Components of Schedules of OPEB Amounts by Employer

Collective Net OPEB Liability

Each employer's share of the collective net OPEB liability is equal to the collective net OPEB 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 OPEB liability are recognized in OPEB 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 OPEB 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 OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

Differences Between Projected and Actual Investment Earnings

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

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS AND OTHER POST-EMPLOYMENT BENEFIT (OPEB) AMOUNTS BY EMPLOYER AND NON-EMPLOYER ENTITY FOR THE PLD CONSOLIDATED PLAN AND THE STATE EMPLOYEE AND TEACHER PLAN

June 30, 2018

6. Components of Schedules of OPEB Amounts by Employer (Continued)

Changes of Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs are recognized in OPEB 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 OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. For the fiscal year ended June 30, 2018, the discount rate was reduced from 6.875% to 6.75% for each plan; a blended discount rate was used for the PLD Consolidated Plan.

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 OPEB 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 OPEB 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. There were no differences between employer contributions and proportionate share of contributions as of June 30, 2018.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY
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June 30, 2018

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

Allocable Collective OPEB Expense

The calculation of collective OPEB expense for the year ended June 30, 2018 is as follows:

	State			PLD
	Employees	Teacher	Total SET Plan	Consolidated Plan
Service Cost	\$ 911,580	\$ 1,210,499	\$ 2,122,079	\$ 442,863
Interest Cost	6,316,365	6,214,717	12,531,082	1,706,200
Changes in Benefit Terms	-	-	-	-
Amortization of Differences in Actual and Expected Experience	190,273	69,479	259,752	340,946
Amortization of Changes of Assumptions	220,357	184,127	404,484	(672,861)
Amortization of Differences in Expected and Actual Investment Earnings	(486,834)	(819,425)	(1,306,259)	(315,057)
Plan Administrative Expenses	287,882	481,835	769,717	133,624
Expected Investment Earnings	(2,168,609)	(3,682,669)	(5,851,278)	(758,703)
Allocable OPEB Expense	<u>\$ 5,271,014</u>	<u>\$ 3,658,563</u>	<u>\$ 8,929,577</u>	<u>\$ 877,013</u>

Each employer's proportionate share of the collective OPEB expense is equal to the total collective OPEB expense multiplied by the employer's proportionate share percentage as of 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 OPEB 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 OPEB. A summary of changes in collective deferred outflows and inflows of resources related to OPEB for the year ended June 30, 2018 follows:

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY
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June 30, 2018

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

	Measurement Period <u>July 1-June 30:</u>	Amortization Period (Years)	Beginning Balance <u>July 1, 2017</u>	Current Year Measurement Period <u>Additions</u>	Amortizations Recognized in <u>Current Year</u>	Ending Balance <u>June 30, 2018</u>
<u>State Employees</u>						
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:	2017	7	\$ -	\$ -	\$ -	\$ -
	2018	7	-	1,331,913	(190,273)	1,141,640
Changes of Assumptions:	2017	7	-	-	-	-
	2018	7	-	1,542,499	(220,357)	1,322,142
Total Deferred Outflows of Resources			<u>-</u>	<u>2,874,412</u>	<u>(410,630)</u>	<u>2,463,782</u>
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Experience:	2017	7	\$ -	\$ -	\$ -	\$ -
	2018	7	-	-	-	-
Changes of Assumptions:	2017	7	-	-	-	-
	2018	7	-	-	-	-
Differences Between Expected and Actual Investment Earnings on Plan Investments:	2017	5	(1,369,771)	-	342,443	(1,027,328)
	2018	5	-	(721,954)	144,391	(577,563)
Total Deferred Inflows of Resources			<u>(1,369,771)</u>	<u>(721,954)</u>	<u>486,834</u>	<u>(1,604,891)</u>
Total Collective Deferred Outflows (Inflows) of Resources			<u>\$ (1,369,771)</u>	<u>\$ 2,152,458</u>	<u>\$ 76,204</u>	<u>\$ 858,891</u>

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY
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EMPLOYER AND NON-EMPLOYER ENTITY FOR THE PLD CONSOLIDATED PLAN
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7. Collective Deferred Outflows (Inflows) of Resources (continued)

<u>Teacher</u>	Measurement Period <u>July 1-June 30:</u>	Amortization Period (Years)	Beginning Balance <u>July 1, 2017</u>	Current Year Measurement Period <u>Additions</u>	Amortizations Recognized in <u>Current Year</u>	Ending Balance <u>June 30, 2018</u>
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:	2017	9	\$ -	\$ -	\$ -	\$ -
	2018	9	-	625,307	(69,479)	555,828
Changes of Assumptions:	2017	9	-	-	-	-
	2018	9	-	1,657,140	(184,127)	1,473,013
Total Deferred Outflows of Resources			<u>-</u>	<u>2,282,447</u>	<u>(253,606)</u>	<u>2,028,841</u>
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Experience:	2017	9	\$ -	\$ -	\$ -	\$ -
	2018	9	-	-	-	-
Changes of Assumptions:	2017	9	-	-	-	-
	2018	9	-	-	-	-
Differences Between Expected and Actual Investment Earnings on Plan Investments:	2017	5	(2,292,414)	-	573,104	(1,719,310)
	2018	5	-	(1,231,606)	246,321	(985,285)
Total Deferred Inflows of Resources			<u>(2,292,414)</u>	<u>(1,231,606)</u>	<u>819,425</u>	<u>(2,704,595)</u>
Total Collective Deferred Outflows (Inflows) of Resources			<u>\$ (2,292,414)</u>	<u>\$ 1,050,841</u>	<u>\$ 565,819</u>	<u>\$ (675,754)</u>

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS AND OTHER POST-EMPLOYMENT BENEFIT (OPEB) AMOUNTS BY EMPLOYER AND NON-EMPLOYER ENTITY FOR THE PLD CONSOLIDATED PLAN AND THE STATE EMPLOYEE AND TEACHER PLAN

June 30, 2018

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

<u>PLD Consolidated Plan</u>	<u>Measurement Period July 1-June 30:</u>	<u>Amortization Period (Years)</u>	<u>Beginning Balance July 1, 2017</u>	<u>Current Year Measurement Period Additions</u>	<u>Amortizations Recognized in Current Year</u>	<u>Ending Balance June 30, 2018</u>
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:	2017	6	\$ -	\$ -	\$ -	\$ -
	2018	6	-	2,045,678	(340,946)	1,704,732
Changes of Assumptions:	2017	6	-	-	-	-
	2018	6	-	1,554,074	(259,012)	1,295,062
Total Deferred Outflows of Resources			<u>-</u>	<u>3,599,752</u>	<u>(599,958)</u>	<u>2,999,794</u>
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Experience:	2017	6	\$ -	\$ -	\$ -	\$ -
	2018	6	-	-	-	-
Changes of Assumptions:	2017	6	(4,659,368)	-	931,874	(3,727,494)
	2018	6	-	-	-	-
Differences Between Expected and Actual Investment Earnings on Plan Investments:	2017	5	(800,528)	-	200,132	(600,396)
	2018	5	-	(574,623)	114,925	(459,698)
Total Deferred Inflows of Resources			<u>(5,459,896)</u>	<u>(574,623)</u>	<u>1,246,931</u>	<u>(4,787,589)</u>
Total Collective Deferred Outflows (Inflows) of Resources			<u>\$ (5,459,896)</u>	<u>\$ 3,025,129</u>	<u>\$ 646,973</u>	<u>\$ (1,787,794)</u>

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.