

State of Maine County and Municipal Law Enforcement Officers & Municipal Firefighters Retiree Healthcare Plan

Exhibit 5: 10-Year Schedule of the State's Proportionate Share of Net OPEB Liability

(All dollar amounts are in thousands)

Year Ended	State's Proportion of the Net OPEB Liability (a)	State's Proportionate Share of the Net OPEB Liability (b)	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (c)
June 30, 2016	23%	\$26,052	0.0%
June 30, 2017	23%	\$18,980	0.0%
June 30, 2018	13%	\$19,232	0.0%

*The State's proportionate share was estimated assuming the same share of implicit subsidy for each municipality's OPEB plan. GASB Statement no. 75, paragraph 213, provides for combining disclosures for more than one plan in cases that avoid unnecessary duplication.