

Vermont Municipal Employees' Retirement System

Information Required Under
Governmental Accounting Standards Board
Statement No. 68 as of June 30, 2017

April 17, 2017

Board of Trustees
Vermont Municipal Employees' Retirement System
Montpelier, Vermont 05609

GASB 68 Report as of June 30, 2017

Dear Board Members:

This actuarial valuation report provides information concerning the Vermont Municipal Employees' Retirement System (VMERS) in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 68 (GASB 68). This Statement is an amendment of Statement No. 27, *Accounting and Financial Reporting for Pensions*, and was effective with the fiscal year ending June 30, 2015.

We certify that the information contained in this report has been prepared in accordance with applicable Actuarial Standards of Practice. To the best of our knowledge, the information fairly presents the actuarial position of the System in accordance with the requirements of GASB 68 as of June 30, 2017. In accordance with GASB 68, this information has been developed based on information contained in the GASB 67 report for the System covering the period ending June 30, 2016. Please refer to the GASB 67 report dated November 25, 2016, for any desired supplementary information.

The Board of Trustees and staff of the State Treasurer's office may use this report for the review of the operation of the System. The report may also be used in the preparation of audited financial statements of VMERS and its participating employers. Use of this report for any other purpose or by anyone other than the Board of Trustees, the staff of the State Treasurer's office or its auditors may not be appropriate and may result in mistaken conclusions because of failure to understand applicable assumptions, methods, or inapplicability of the report for that purpose. No one may make any representations or warranties based on any statements or conclusions contained in this report without Conduent's prior written consent.

Future actuarial measurements may differ significantly from current measurements due to System experience differing from that anticipated by the economic and demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for these measurements, and changes in System provisions or applicable law. An analysis of the potential range of such future differences is beyond the scope of this report.

In preparing the actuarial results, we have relied upon information provided by State Treasurer's office staff regarding System provisions, participants, assets, contributions and other matters used in the actuarial valuation. Although we did not audit the data, we

reviewed the data for reasonableness and consistency with the prior year's information. The accuracy of the results presented herein is dependent on the accuracy of the data.

This valuation was prepared based on the actuarial assumptions and methods used in the July 1, 2016, actuarial valuation of the System, except as noted herein. In our opinion, the actuarial assumptions used are appropriate for purposes of the valuation and are reasonably related to the experience of the System and to reasonable long-term expectations.

This report was prepared under my supervision and in accordance with all applicable Actuarial Standards of Practice. I am a Fellow of the Society of Actuaries, an Enrolled Actuary and a Member of the American Academy of Actuaries. I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

I am available to discuss this report with you at your convenience.

Conduent Human Resource Services, LLC

David L. Driscoll

David L. Driscoll, FSA, EA, MAAA
Principal and Consulting Actuary

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Section I – GASB 68 Information

Notes to the Financial Statements for the Year Ended June 30, 2017

Net Pension Liability

The components of the net pension liability as of June 30, 2016, are as follows:

Total pension liability	\$	675,711,281
System fiduciary net position		(547,015,114)
Net pension liability	\$	128,696,167
System fiduciary net position as a percentage of the total pension liability		80.95%

Pension Expense. For the period ending June 30, 2017, pension expense was as follows (based on a measurement date of June 30, 2016)

Component	Amount
Service Cost	\$25,264,340
Interest Cost on Total Pension Liability	49,744,271
Differences Between Expected and Actual Experience	272,005
Changes of Assumptions	3,050,996
Plan Changes	-
Contributions - Member	(15,226,948)
Projected Earnings On Plan Investments	(42,776,641)
Differences Between Projected And Actual Earnings*	7,199,942
Administrative Expense	755,013
Recognition of prior years' deferred outflows of resources	13,448,028
Recognition of prior years' deferred inflows of resources	(7,035,687)
Other	(252,926)
Total	\$34,442,393

Actuarial Assumptions

The total pension liability as of June 30, 2016 was determined by rolling forward the total pension liability as of July 1, 2015 to June 30, 2016 using the actuarial assumptions outlined in Section II. These assumptions were selected on the basis of the experience study that was performed for the five-year period ending June 30, 2014. The recommended assumption changes based on this experience study were adopted by the Board at its October 29, 2015, meeting and were effective for the actuarial valuation made as of July 1, 2015. The 7.95% assumed rate of return was adopted by the Board at a meeting held on July 27, 2015.

Actuarial Cost Method

Entry Age Normal – Level Percentage of Pay

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Asset Valuation Method

Invested assets are reported at fair value.

The long-term expected rate of return on System investments was determined using best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) developed for each major asset class using an econometric model that forecasts a variety of economic environments and then calculates asset class returns based on functional relationships between the economic variables and the asset classes. These best estimate ranges were combined to produce forecasts of the short, intermediate, and longer term horizons by weighting the expected future nominal rates of return by the target asset allocation percentage. The various time horizons in the forecast are intended to capture more recent economic and capital market conditions as well as other plausible environments that could develop in the future over economic cycles.

Best estimates of arithmetic rates of return for each major asset class included in the target asset allocation as of June 30, 2016 are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Equity	8.54%
Fixed Income	2.36%
Alternatives	8.35%
Multi-strategy	4.90%

Nominal long-term expected rates of return for these asset classes are equal to the sum of the above expected long-term real rates and the expected long-term inflation rate of 3.0%.

Discount rate: The discount rate used to measure the total pension liability was 7.95%. The projection of cash flows used to determine the discount rate assumed that contributions will continue to be made in accordance with the current funding policy. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current System members. The assumed discount rate has been determined in accordance with the method prescribed by GASB 68. We believe this assumption is reasonable for the purposes of the measurements required by GASB 68. In determining the discount rate, to the extent assets had been projected to be insufficient to provide for payment of all benefits when due, unfunded benefits would have been discounted using the S&P Municipal Bond 20-Year High Grade Rate Index, the yield to maturity of which was 2.71% on June 30, 2016. Demonstration of the appropriateness of the use of 7.95% as the discount rate in these calculations has been provided to the State Treasurer's Office under separate cover.

Sensitivity of the net pension liability to changes in the discount rate: The following presents the net pension liability, calculated using the discount rate of 7.95%, as well as what the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.95%) or one-percentage-point higher (8.95%) than the current rate:

	<u>1% Decrease (6.95%)</u>	<u>Current Discount Rate (7.95%)</u>	<u>1% Increase (8.95%)</u>
Net Pension Liability	\$213,648,481	\$128,696,167	\$57,566,063

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Schedules of Required Supplementary Information

Schedule of Changes in the Net Pension Liability and Related Ratios

	<u>FYE June 30, 2016</u>
Total pension liability	
Service cost	\$ 25,264,340
Interest	49,744,271
Changes of benefit terms	0
Differences between expected and actual experience	1,088,020
Changes of assumptions	12,203,982
Benefit payments	<u>(25,588,884)</u>
Net change in total pension liability	\$ 62,711,729
Total pension liability-beginning	\$ 612,999,552
Total pension liability-ending (a)	\$ 675,711,281
System fiduciary net pension	
Contributions - employers	\$ 15,198,462
Contributions – members	15,226,948
Net investment income	6,776,933
Benefit payments, including refunds of member contributions	(25,588,884)
Administrative expenses	(755,013)
Other	<u>252,926</u>
Net change in System fiduciary net position	\$ 11,111,372
System fiduciary net position-beginning	\$ 535,903,742
System fiduciary net position-ending (b)	<u>\$ 547,015,114</u>
System's net pension liability-ending (a)-(b)	\$ 128,696,167
System fiduciary net position as a percentage of the total pension liability	80.95%
Covered payroll as of July 1, 2015 actuarial valuation	\$ 249,810,907
Net pension liability as a percentage of covered payroll	51.52%

Notes to Schedule:

Benefit changes since June 30, 2015: None

Changes of assumptions since June 30, 2015: The actuarial assumptions regarding the incidence of mortality, terminations, retirements, and disabilities were changed in accordance the findings of an experience study covering the five-year period ending June 30, 2014.

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Schedule of Employer Contributions

	<u>FYE 2015</u>	<u>FYE 2016</u>
Actuarially determined contribution	\$13,978,480	\$15,198,462
Contributions related to the actuarially determined contribution	<u>13,978,480</u>	<u>15,198,462</u>
Contribution deficiency (excess)	0	0

Notes to Schedule

Valuation date: Actuarially determined contributions are calculated as of the first day of each fiscal year (i.e., July 1).

The methods and assumptions used to calculate the actuarially determined contribution in the July 1, 2015, actuarial valuation are shown in Section II.

Schedule of Investment Returns

	<u>FYE 2014</u>	<u>FYE 2015</u>	<u>FYE 2015</u>
Annual money-weighted rate of return, net of investment expenses	14.13%	(0.51%)	1.56%

Section II – Actuarial Assumptions and Methods

NOTE: These assumptions are used in the determination of VMERS' funding requirements. Except as noted in Section I, they are also used for determining liabilities under GASB 67 and GASB 68.

Interest Rate

7.95% per annum.

Salary Increases

5% per year.

Deaths

Groups A, B, and C

RP-2000 Tables for Employees and Healthy Annuitants projected 10 years from the valuation date with Scale BB with a 60% Blue collar and 40% White collar adjustment.

Group D

RP-2000 Tables for Employees and Healthy Annuitants projected 10 years from the valuation date with Scale BB with a 100% Blue Collar adjustment.

The post-retirement mortality assumption was chosen to recognize improved longevity experience after the valuation date.

Future Expenses

A provision for expenses based on actual expenses for the previous year is reflected in the development of recommended employer contribution levels.

Actuarial Cost Method

Projected benefit cost method. The unfunded accrued liability is amortized in installments increasing by 5% per year.

Spouse's Age

Husbands are assumed to be three years older than their wives.

Percent Married

85% of male members and 50% of female members are assumed to be married.

Cost-of-Living Adjustments to Benefits of Terminated Vested and Retired Participants

Assumed to occur at the rate of 1.5% per annum for Group A members and 1.8% per annum for members of Groups B, C and D.

Asset Valuation Method

A smoothing method is used, under which the value of assets for actuarial purposes equals market value less a five-year phase-in of the differences between actual and assumed investment return. The value of assets for actuarial purposes may not differ from the market value of assets by more than 20%.

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Inactive Members

A liability of 200% of accumulated contributions with interest is maintained for inactive participants.

Inflation

The separately stated assumptions for investment return, salary increases and cost of living adjustments are consistent with an expected annual inflation rate of 3.00% per year.

Withdrawal

Service	Male	Female
0	22.5%	30.0%
1	16.2%	22.0%
2	13.5%	18.0%
3	12.15%	15.0%
4	10.8%	12.0%
5	9.0%	10.0%
6	8.1%	9.0%
7	7.2%	8.0%
8	7.2%	6.0%
9	6.3%	6.0%
10	3.6%	5.0%

Disability

Group A

Age	Males			Females		
	0-4 years of service	5-34 years of service	35+ years of service	0-4 years of service	5-34 years of service	35+ years of service
25	0.010%	0.010%	0.010%	0.0050%	0.0050%	0.0050%
30	0.013%	0.013%	0.013%	0.0065%	0.0065%	0.0065%
35	0.017%	0.017%	0.017%	0.0085%	0.0085%	0.0085%
40	0.030%	0.030%	0.030%	0.0150%	0.0150%	0.0150%
45	0.050%	0.050%	0.050%	0.0250%	0.0250%	0.0250%
50	0.090%	0.090%	0.090%	0.0450%	0.0450%	0.0450%
55	0.180%	0.180%	0.000%	0.0900%	0.0900%	0.0000%
60	0.315%	0.315%	0.000%	0.1575%	0.1575%	0.0000%
65	0.315%	0.000%	0.000%	0.1575%	0.0000%	0.0000%

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Groups B, C, and D

Age	Males		Females	
	0-4 years of service	5+ years of service	0-4 years of service	5+ years of service
25	0.010%	0.010%	0.0050%	0.0050%
30	0.013%	0.013%	0.0065%	0.0065%
35	0.017%	0.017%	0.0085%	0.0085%
40	0.030%	0.030%	0.0150%	0.0150%
45	0.050%	0.050%	0.0250%	0.0250%
50	0.090%	0.090%	0.0450%	0.0450%
55	0.180%	0.000%	0.0900%	0.0000%
60	0.315%	0.000%	0.1575%	0.0000%
65	0.315%	0.000%	0.1575%	0.0000%

Retirement

Age	Group A		Group B		Group C		Group D	
	Males	Females	Males	Females	Males	Females	0-20 years of service	20+ years of service
50	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	40.0%
51	0.0	0.0	0.0	0.0	0.0	0.0	0.0	35.0
52	0.0	0.0	0.0	0.0	0.0	0.0	0.0	30.0
53	0.0	0.0	0.0	0.0	0.0	0.0	0.0	25.0
54	0.0	0.0	0.0	0.0	0.0	0.0	0.0	20.0
55	3.0	4.9	4.9	4.9	30.0	0.0	15.0	15.0
56	7.5	7.7	4.9	4.9	10.0	5.0	10.0	10.0
57	5.0	7.0	4.9	8.4	5.0	5.0	10.0	10.0
58	5.0	4.9	4.9	8.4	20.0	25.0	10.0	10.0
59	7.2	7.0	4.9	4.9	20.0	5.0	10.0	10.0
60	7.2	4.9	4.9	8.4	10.0	5.0	15.0	15.0
61	12.0	10.5	14.0	10.5	10.0	5.0	10.0	10.0
62	28.0	10.5	36.0	17.5	40.0	5.0	25.0	25.0
63	21.0	22.5	24.0	14.0	10.0	20.0	25.0	25.0
64	21.0	25.0	18.0	14.0	20.0	20.0	25.0	25.0
65	56.0	25.0	48.0	28.0	35.0	35.0	100.0	100.0
66	15.0	20.0	30.0	18.0	35.0	35.0	100.0	100.0
67	20.0	30.0	30.0	14.0	35.0	35.0	100.0	100.0
68	20.0	20.0	30.0	14.0	35.0	35.0	100.0	100.0
69	20.0	20.0	30.0	14.0	35.0	35.0	100.0	100.0
70	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Rates shown are for participants with 5 or more years of service (unless otherwise indicated). For participants with less than five years of service, 0% is assumed.

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Data for Valuation

In preparing the actuarial valuation as of July 1, 2015, the actuary relied on data and assets provided by the staff of the State Treasurer's office. While not verifying the data at their source, the actuary has performed tests for consistency and reasonableness.

The following is a summary of System participants as of July 1, 2015:

Retired members or beneficiaries currently receiving benefits	2,539
Inactive members	1,958
Active members	6,685
Terminated vested members	837

The average remaining service lifetime of all members as of July 1, 2015, was 4.40 years, which was rounded to 4 years for use in calculating components of pension expense.

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Section III – Summary of System Provisions

Effective Date	July 1, 1975
Creditable Service	Service as a member plus purchased service.
Membership	Full time employees of participating municipalities. Municipality elects coverage under Groups A, B, C or D provisions.
Average Final Compensation (AFC)	Group A - average annual compensation during highest 5 consecutive years. Groups B and C - average annual compensation during highest 3 consecutive years. Group D - average annual compensation during highest 2 consecutive years.
Service Retirement Allowance	
Eligibility	Group A – The earlier of age 65 with 5 years of service or age 55 with 35 years of service. Group B – The earlier of age 62 with 5 years of service or age 55 with 30 years of service. Groups C and D - Age 55 with 5 years of service.
Amount	Group A - 1.4% of AFC times service. Group B - 1.7% of AFC times service as Group B member plus percentage earned as Group A member times AFC. Group C - 2.5% of AFC times service as a Group C member plus percentage earned as a Group A or B member times AFC. Group D - 2.5% of AFC times service as a Group D member plus percentage earned as a Group A, B or C member times AFC. Maximum benefit is 60% of AFC for Groups A and B and 50% of AFC for Groups C and D. The above amounts include the portion of the allowance provided by member contributions.

Early Retirement Allowance

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Eligibility	Age 55 with 5 years of service for Groups A and B; age 50 with 20 years of service for Group D.
Amount	Normal allowance based on service and AFC at early retirement, reduced by 6% for each year commencement precedes Normal Retirement Age for Group A and B members, and payable without reduction to Group D members
Vested Retirement Allowance	
Eligibility	5 years of service.
Amount	Allowance beginning at normal retirement age based on AFC and service at termination. The AFC is to be adjusted annually by one-half of the percentage change in the Consumer Price Index, subject to the limits on "Post-Retirement Adjustments" described below.
Disability Retirement Allowance	
Eligibility	5 years of service and disability as determined by Retirement Board.
Amount	Immediate allowance based on AFC and service to date of disability; children's benefit of 10% of AFC payable to up to three minor children (or children up to age 23 if enrolled in full-time studies) of a disabled Group D member.
Death Benefit	
Eligibility	Death after 5 years of service.
Amount	For Groups A, B and C, reduced early retirement allowance under 100% survivor option commencing immediately or, if greater, survivor's benefit under disability annuity computed as of date of death. For Group D, 70% of the unreduced accrued benefit plus children's benefit.
Optional Benefit and Death after Retirement	
	For Groups A, B and C, lifetime allowance or actuarially equivalent 50% or 100% joint and survivor allowance with refund of contribution guarantee. For Group D, lifetime allowance or 70% contingent annuitant option with no reduction.
Refund of Contribution	
	Upon termination, if the member so elects or if no other benefit is payable, the member's accumulated contributions are refunded.

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Post-Retirement Adjustments	Allowances in payment for at least one year increased on each January 1 by one-half of the percentage increase in consumer price index but not more than 2% for Group A and 3% for Groups B, C and D.
Member Contributions	Group A – 2.5% effective July 1, 2000 (reduced from 3.0%). Group B – 4.875% effective July 1, 2016. Group C – 10.00% effective July 1, 2016. Group D – 11.35% effective July 1, 2016
Retirement Stipend	\$25 per month payable at the option of the Board to retirees.

Section IV – Schedules

**Schedule A - Employers' Allocation of Net Pension Liability as of
6/30/2015**

**Schedule B - Employers' Allocation of Net Pension Liability as of
6/30/2016**

**Schedule C - Allocations of Pension Amounts as of June 30, 2016 by
Employer**

**Schedule D - Employers' Allocation of Recognition of Deferred
Outflows/Inflows as of 6/30/2016**

Schedule E – Contribution History for Fiscal Years 2014-2016

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Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2016

Table with columns: Employer Number, Employer Name, FY2016 Employer Contributions, Employer Proportion, Total Pension Liability, Plan Fiduciary Net Position, Net Pension Liability, Total Deferred Outflows, Total Pension Inflows, Plan Net Pension Liability, Net Pension Liability as % of Covered Payroll, Net Pension Liability as % of Covered Payroll (9.5% Discount Rate), Net Pension Liability % Increase, Net Pension Liability (9.5% Discount Rate), Net Pension Liability % Increase (9.5% Discount Rate).

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Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

Employer Number	Employer Name	Net Pension Liability	Employer Proportion	Deferred Outflows of Resources			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows	
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits			
120015	Addison Central SD	36,103	0.02805%	742	5,798	-	11,706	196	18,442
140040	Addison NW SU School District	416,922	0.32396%	8,565	66,956	-	135,186	58,974	269,681
140050	Addison Rutland SU School Dist	222,991	0.17327%	4,581	35,812	-	72,304	1,216	113,913
110020	Albany	41,565	0.03230%	854	6,675	-	13,477	-	21,006
120020	Albany School District	34,268	0.02663%	704	5,503	-	11,111	-	17,318
110050	Alburg Village Corporation	22,665	0.01761%	466	3,640	-	7,349	490	11,944
110040	Alburg, Town Of	60,526	0.04703%	1,243	9,720	-	19,626	-	30,589
110060	Andover, Town Of	71,418	0.05549%	1,467	11,469	-	23,157	-	36,094
120070	Arlington School District	426,269	0.33122%	8,757	68,458	-	138,217	23,573	239,004
110070	Arlington, Town Of	86,315	0.06707%	1,773	13,862	-	27,988	124	43,747
110080	Athens	33,712	0.02619%	693	5,414	-	10,931	123	17,161
120120	Barnard School District	32,114	0.02495%	660	5,157	-	10,413	8	16,238
110120	Barnard, Town Of	95,453	0.07417%	1,961	15,329	-	30,950	174	48,415
110130	Barnet, Town Of	124,818	0.09699%	2,564	20,045	-	40,472	72	63,154
110140	Barre City	2,787,514	2.16597%	57,263	447,666	-	903,846	53,270	1,462,045
120150	Barre Town School District	677,252	0.52624%	13,913	108,765	-	219,598	4,007	346,282
110150	Barre, Town Of	1,452,550	1.12867%	29,839	233,275	-	470,987	21,969	756,070
120301	Barstow School District	60,776	0.04722%	1,249	9,761	-	19,707	1,519	32,234
120160	Bartons School District	72,987	0.05671%	1,499	11,721	-	23,666	-	36,887
110170	Barton Village Corporation	253,944	0.19732%	5,217	40,783	-	82,341	4,394	132,734
110160	Barton, Town Of	57,033	0.04432%	1,172	9,159	-	18,493	-	28,824
172800	Bennington County Court	46,214	0.03591%	949	7,422	-	14,985	11	23,368
140060	Bennington Rutland SU SD	227,662	0.17690%	4,677	36,562	-	73,819	6,388	121,446
120200	Bennington School District	252,652	0.19632%	5,190	40,575	-	81,922	862	128,549
110200	Bennington, Town Of	2,567,622	1.99510%	52,746	412,352	-	832,547	2,823	1,300,468
110210	Benson, Town Of	66,894	0.05198%	1,374	10,743	-	21,690	-	33,807
120220	Berkshire School District	101,886	0.07917%	2,093	16,363	-	33,036	2,364	53,856
110230	Berlin, Town Of	392,273	0.30481%	8,058	62,998	-	127,194	11,965	210,215
120240	Bethel School District	110,979	0.08623%	2,280	17,823	-	35,985	-	56,087
120260	Bolton School District	-	0.00000%	-	-	-	-	1,656	1,656
110260	Bolton, Town Of	67,947	0.05280%	1,396	10,912	-	22,032	885	35,224
120290	Braintree School District	7,522	0.00584%	155	1,208	-	2,439	-	3,802
110290	Braintree, Town Of	79,490	0.06177%	1,633	12,766	-	25,775	-	40,174
150070	Brandon Fire Dist 1	17,144	0.01332%	352	2,753	-	5,559	-	8,664
182300	Brandon Free Library	27,379	0.02127%	562	4,397	-	8,878	-	13,837
120300	Brandon Town School District	84,800	0.06589%	1,742	13,619	-	27,496	-	42,857
110300	Brandon, Town Of	459,489	0.35703%	9,439	73,792	-	148,988	5,087	237,307
120310	Brattleboro School District	359,913	0.27966%	7,394	57,801	-	116,701	5,294	187,190
130050	Brattleboro Uh #6 Sch District	658,512	0.51168%	13,528	105,755	-	213,521	621	333,425
110315	Brattleboro, Town Of	2,554,228	1.98470%	52,471	410,201	-	828,204	17,700	1,308,576
120320	Bridgewater School District	-	0.00000%	-	-	-	-	1,002	1,002
110320	Bridgewater, Town Of	73,342	0.05699%	1,507	11,778	-	23,781	-	37,066
120330	Bridport School District	52,423	0.04073%	1,077	8,419	-	16,998	102	26,596
110330	Bridport, Town Of	60,221	0.04679%	1,237	9,671	-	19,527	545	30,980
120340	Brighton School District	143,874	0.11179%	2,956	23,106	-	46,651	6,679	79,391
110340	Brighton, Town Of	113,968	0.08856%	2,341	18,303	-	36,954	-	57,598
120370	Brookfield School District	6,853	0.00532%	141	1,101	-	2,222	-	3,463
110370	Brookfield, Town Of	55,300	0.04297%	1,136	8,881	-	17,931	1,568	29,515
120390	Brownington SD	29,116	0.02262%	598	4,676	-	9,441	-	14,715
110390	Brownington, Town Of	46,475	0.03611%	955	7,464	-	15,070	5,070	28,558

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

		Deferred Inflows of Resources					
Employer Number	Employer Name	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows
120015	Addison Central SD	-	-	-	-	(7,494)	(7,494)
140040	Addison NW SU School District	-	-	-	-	-	-
140050	Addison Rutland SU School Dist	-	-	-	-	(2,452)	(2,452)
110020	Albany	-	-	-	-	(1,688)	(1,688)
120020	Albany School District	-	-	-	-	(5,764)	(5,764)
110050	Alburg Village Corporation	-	-	-	-	(254)	(254)
110040	Alburg, Town Of	-	-	-	-	(3,348)	(3,348)
110060	Andover, Town Of	-	-	-	-	(3,528)	(3,528)
120070	Arlington School District	-	-	-	-	(20,785)	(20,785)
110070	Arlington, Town Of	-	-	-	-	(396)	(396)
110080	Athens	-	-	-	-	(1,643)	(1,643)
120120	Barnard School District	-	-	-	-	(1,450)	(1,450)
110120	Barnard, Town Of	-	-	-	-	(4,314)	(4,314)
110130	Barnet, Town Of	-	-	-	-	(2,948)	(2,948)
110140	Barre City	-	-	-	-	(19,014)	(19,014)
120150	Barre Town School District	-	-	-	-	(359)	(359)
110150	Barre, Town Of	-	-	-	-	(10,903)	(10,903)
120301	Barstow School District	-	-	-	-	(2,409)	(2,409)
120160	Barton School District	-	-	-	-	(9,350)	(9,350)
110170	Barton Village Corporation	-	-	-	-	(18,855)	(18,855)
110160	Barton, Town Of	-	-	-	-	(4,641)	(4,641)
172800	Bennington County Court	-	-	-	-	(351)	(351)
140060	Bennington Rutland SU SD	-	-	-	-	(697)	(697)
120200	Bennington School District	-	-	-	-	(284)	(284)
110200	Bennington, Town Of	-	-	-	-	(38,467)	(38,467)
110210	Benson, Town Of	-	-	-	-	(4,297)	(4,297)
120220	Berkshire School District	-	-	-	-	(896)	(896)
110230	Berlin, Town Of	-	-	-	-	-	-
120240	Bethel School District	-	-	-	-	(3,713)	(3,713)
120260	Bolton School District	-	-	-	-	(10,404)	(10,404)
110260	Bolton, Town Of	-	-	-	-	(1,654)	(1,654)
120290	Braintree School District	-	-	-	-	(5,821)	(5,821)
110290	Braintree, Town Of	-	-	-	-	(1,856)	(1,856)
150070	Brandon Fire Dist 1	-	-	-	-	(309)	(309)
182300	Brandon Free Library	-	-	-	-	(1,180)	(1,180)
120300	Brandon Town School District	-	-	-	-	(4,621)	(4,621)
110300	Brandon, Town Of	-	-	-	-	(7,862)	(7,862)
120310	Brattleboro School District	-	-	-	-	(5,192)	(5,192)
130050	Brattleboro Uh #6 Sch District	-	-	-	-	(21,723)	(21,723)
110315	Brattleboro, Town Of	-	-	-	-	(20,121)	(20,121)
120320	Bridgewater School District	-	-	-	-	(8,140)	(8,140)
110320	Bridgewater, Town Of	-	-	-	-	(2,203)	(2,203)
120330	Bridport School District	-	-	-	-	(654)	(654)
110330	Bridport, Town Of	-	-	-	-	(2,386)	(2,386)
120340	Brighton School District	-	-	-	-	(673)	(673)
110340	Brighton, Town Of	-	-	-	-	(2,450)	(2,450)
120370	Brookfield School District	-	-	-	-	(2,363)	(2,363)
110370	Brookfield, Town Of	-	-	-	-	-	-
120390	Brownington SD	-	-	-	-	(3,422)	(3,422)
110390	Brownington, Town Of	-	-	-	-	-	-

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

Employer Number	Employer Name	Pension Expense Recognized						Change in Deferred Inflows	Change in Deferred Outflows
		Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total	Beginning Net Position	2016 Contributions	2016 Expense		
120015	Addison Central SD	9,662	(2,400)	7,262	37,853	(4,264)	7,262	(6,849)	2,100
140040	Addison NW SU School District	111,579	19,799	131,378	129,825	(49,237)	131,378	-	204,955
140050	Addison Rutland SU School Dist	59,678	(820)	58,858	132,645	(26,334)	58,858	1,226	56,596
110020	Albany	11,124	(564)	10,560	28,468	(4,909)	10,560	(1,492)	8,937
120020	Albany School District	9,171	(2,642)	6,529	20,705	(4,047)	6,529	2,540	8,541
110050	Alburg Village Corporation	6,066	98	6,163	14,166	(2,677)	6,163	(254)	5,267
110040	Alburg, Town Of	16,198	(1,165)	15,034	41,514	(7,148)	15,034	(1,863)	12,989
110060	Andover, Town Of	19,113	(1,288)	17,825	49,197	(8,434)	17,825	(2,407)	15,236
120070	Arlington School District	114,081	2,502	116,583	303,467	(50,341)	116,583	(20,785)	77,345
110070	Arlington, Town Of	23,100	(126)	22,974	52,138	(10,193)	22,974	(81)	21,477
110080	Athens	9,022	(486)	8,536	22,750	(3,981)	8,536	(924)	7,331
120120	Barnard School District	8,595	(672)	7,923	19,943	(3,793)	7,923	268	7,773
110120	Barnard, Town Of	25,546	(1,515)	24,031	65,288	(11,273)	24,031	(3,096)	20,504
110130	Barnet, Town Of	33,404	(946)	32,458	79,929	(14,740)	32,458	(1,988)	29,159
110140	Barre City	746,010	13,694	759,705	1,578,174	(329,193)	759,705	6,338	772,491
120150	Barre Town School District	181,250	1,884	183,134	406,308	(79,981)	183,134	(225)	168,016
110150	Barre, Town Of	388,740	1,871	390,611	859,541	(171,540)	390,611	5,452	368,487
120301	Barstow School District	16,265	(308)	15,958	32,893	(7,177)	15,958	814	18,289
120160	Barton School District	19,533	(4,443)	15,090	45,054	(8,619)	15,090	3,677	17,786
110170	Barton Village Corporation	67,962	(4,088)	63,874	175,574	(29,990)	63,874	(7,222)	51,708
110160	Barton, Town Of	15,263	(1,688)	13,576	37,749	(6,735)	13,576	(377)	12,820
172800	Bennington County Court	12,368	(128)	12,240	28,289	(5,458)	12,240	(216)	11,359
140060	Bennington Rutland SU SD	60,928	2,559	63,488	137,994	(26,886)	63,488	(697)	53,763
120200	Bennington School District	67,616	336	67,952	151,799	(29,837)	67,952	(163)	62,900
110200	Bennington, Town Of	687,161	(11,411)	675,750	1,605,609	(303,225)	675,750	(26,042)	615,530
110210	Benson, Town Of	17,903	(1,452)	16,451	42,561	(7,900)	16,451	19	15,764
120220	Berkshire School District	27,267	565	27,833	63,110	(12,032)	27,833	(896)	23,872
110230	Berlin, Town Of	104,982	4,234	109,216	231,207	(46,326)	109,216	-	98,176
120240	Bethel School District	29,701	(1,319)	28,382	72,261	(13,106)	28,382	(2,010)	25,452
120260	Bolton School District	-	(2,640)	(2,640)	23,912	-	(2,640)	(10,307)	(10,966)
110260	Bolton, Town Of	18,184	(370)	17,814	38,656	(8,024)	17,814	665	18,836
120290	Braintree School District	2,013	(2,103)	(89)	5,536	(888)	(89)	1,509	1,454
110290	Braintree, Town Of	21,274	(624)	20,649	48,998	(9,387)	20,649	(170)	19,401
150070	Brandon Fire Dist 1	4,588	(115)	4,473	10,449	(2,025)	4,473	12	4,234
182300	Brandon Free Library	7,327	(406)	6,921	18,418	(3,233)	6,921	(756)	6,029
120300	Brandon Town School District	22,695	(1,802)	20,893	55,484	(10,015)	20,893	(896)	19,334
110300	Brandon, Town Of	122,971	(1,411)	121,560	263,484	(54,264)	121,560	3,107	125,602
120310	Brattleboro School District	96,322	(37)	96,285	226,645	(42,504)	96,285	(4,557)	84,044
130050	Brattleboro Uh #6 Sch District	176,235	(6,931)	169,304	426,673	(77,767)	169,304	(11,301)	151,604
110315	Brattleboro, Town Of	683,577	1,635	685,212	1,523,072	(301,643)	685,212	6,707	640,880
120320	Bridgewater School District	-	(2,510)	(2,510)	17,026	-	(2,510)	(6,964)	(7,552)
110320	Bridgewater, Town Of	19,628	(763)	18,866	47,382	(8,661)	18,866	(1,223)	16,978
120330	Bridport School District	14,030	(293)	13,737	31,386	(6,191)	13,737	327	13,165
110330	Bridport, Town Of	16,117	(523)	15,594	39,228	(7,112)	15,594	(1,021)	13,532
120340	Brighton School District	38,504	2,051	40,555	71,407	(16,991)	40,555	224	48,678
110340	Brighton, Town Of	30,501	(845)	29,656	73,083	(13,459)	29,656	(1,926)	26,614
120370	Brookfield School District	1,834	(966)	868	4,742	(809)	868	599	1,453
110370	Brookfield, Town Of	14,800	526	15,326	31,254	(6,531)	15,326	-	15,251
120390	Brownington SD	7,792	(1,608)	6,184	18,330	(3,439)	6,184	1,097	6,944
110390	Brownington, Town Of	12,438	1,697	14,135	18,578	(5,489)	14,135	-	19,251

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

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Employer Number	Employer Name	Ending Net Position	Total	Total Deferrals	Schedule D	Total
120015	Addison Central SD	(36,103)	0	10,948	10,948	-
140040	Addison NW SU School District	(416,922)	0	269,681	269,681	-
140050	Addison Rutland SU School Dist	(222,991)	0	111,461	111,461	-
110020	Albany	(41,565)	0	19,319	19,319	-
120020	Albany School District	(34,268)	0	11,554	11,554	-
110050	Alburg Village Corporation	(22,665)	0	11,690	11,690	-
110040	Alburg, Town Of	(60,526)	0	27,241	27,241	-
110060	Andover, Town Of	(71,418)	0	32,566	32,566	-
120070	Arlington School District	(426,269)	0	218,219	218,219	-
110070	Arlington, Town Of	(86,315)	0	43,351	43,351	-
110080	Athens	(33,712)	0	15,517	15,517	-
120120	Barnard School District	(32,114)	0	14,788	14,788	-
110120	Barnard, Town Of	(95,453)	0	44,101	44,101	-
110130	Barnet, Town Of	(124,818)	0	60,206	60,206	-
110140	Barre City	(2,787,514)	0	1,443,032	1,443,032	-
120150	Barre Town School District	(677,252)	0	345,923	345,923	-
110150	Barre, Town Of	(1,452,550)	0	745,167	745,167	-
120301	Barstow School District	(60,776)	0	29,826	29,826	-
120160	Bartow School District	(72,987)	0	27,536	27,536	-
110170	Barton Village Corporation	(253,944)	0	113,879	113,879	-
110160	Barton, Town Of	(57,033)	0	24,183	24,183	-
172800	Bennington County Court	(46,214)	0	23,017	23,017	-
140060	Bennington Rutland SU SD	(227,662)	0	120,749	120,749	-
120200	Bennington School District	(252,652)	0	128,265	128,265	-
110200	Bennington, Town Of	(2,567,622)	0	1,262,001	1,262,001	-
110210	Benson, Town Of	(66,894)	0	29,511	29,511	-
120220	Berkshire School District	(101,886)	0	52,960	52,960	-
110230	Berlin, Town Of	(392,273)	0	210,215	210,215	-
120240	Bethel School District	(110,979)	0	52,375	52,375	-
120260	Bolton School District	-	0	(8,748)	(8,748)	-
110260	Bolton, Town Of	(67,947)	0	33,570	33,570	-
120290	Braintree School District	(7,522)	0	(2,019)	(2,019)	-
110290	Braintree, Town Of	(79,490)	0	38,318	38,318	-
150070	Brandon Fire Dist 1	(17,144)	0	8,355	8,355	-
182300	Brandon Free Library	(27,379)	0	12,657	12,657	-
120300	Brandon Town School District	(84,800)	0	38,236	38,236	-
110300	Brandon, Town Of	(459,489)	0	229,445	229,445	-
120310	Brattleboro School District	(359,913)	0	181,997	181,997	-
130050	Brattleboro Uh #6 Sch District	(658,512)	0	311,701	311,701	-
110315	Brattleboro, Town Of	(2,554,228)	0	1,288,454	1,288,454	-
120320	Bridgewater School District	-	-	(7,137)	(7,137)	-
110320	Bridgewater, Town Of	(73,342)	0	34,863	34,863	-
120330	Bridport School District	(52,423)	0	25,942	25,942	-
110330	Bridport, Town Of	(60,221)	0	28,595	28,595	-
120340	Brighton School District	(143,874)	0	78,718	78,718	-
110340	Brighton, Town Of	(113,968)	0	55,148	55,148	-
120370	Brookfield School District	(6,853)	0	1,100	1,100	-
110370	Brookfield, Town Of	(55,300)	0	29,515	29,515	-
120390	Brownington SD	(29,116)	0	11,293	11,293	-
110390	Brownington, Town Of	(46,475)	0	28,558	28,558	-

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

Employer Number	Employer Name	Net Pension Liability	Employer Proportion	Deferred Outflows of Resources			Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits			
120410	Burke School District	51,290	0.03985%	1,054	8,237	-	16,631	205	26,127
120430	Cabot School District	183,232	0.14238%	3,764	29,426	-	59,413	3,188	95,791
110430	Cabot, Town Of	104,368	0.08110%	2,144	16,761	-	33,841	3,008	55,754
110450	Calais	123,398	0.09588%	2,535	19,817	-	40,012	1,325	63,689
140070	Caledonia Central School Dist	175,653	0.13649%	3,608	28,209	-	56,955	21,192	109,964
140080	Caledonia North SU School Dist	494,227	0.38403%	10,153	79,371	-	160,252	31,241	281,018
110480	Canaan, Town Of	67,839	0.05271%	1,394	10,895	-	21,997	3,608	37,893
181100	Castleton Free Library	7,334	0.00570%	151	1,178	-	2,378	-	3,706
110490	Castleton, Town Of	422,417	0.32823%	8,678	67,839	-	136,968	9,981	223,465
120490	Castleton/Hubbardton Sch Dist	303,675	0.23596%	6,238	48,769	-	98,466	-	153,473
120500	Cavendish School District	96,635	0.07509%	1,985	15,519	-	31,334	-	48,838
110500	Cavendish, Town Of	240,829	0.18713%	4,947	38,676	-	78,088	4,648	126,360
130090	Champlain Valley Uh #15 SD	820,632	0.63765%	16,858	131,791	-	266,089	3,264	418,001
150010	Champlain Water District	864,203	0.67151%	17,753	138,788	-	280,216	15,663	452,420
120510	Charleston School District	45,426	0.03530%	933	7,295	-	14,729	-	22,958
110510	Charleston, Town Of	85,057	0.06609%	1,747	13,660	-	27,580	4,572	47,559
120520	Charlotte School District	260,076	0.20208%	5,343	41,767	-	84,329	2,425	133,864
110520	Charlotte, Town Of	164,748	0.12801%	3,384	26,458	-	53,419	3,424	86,686
110540	Chester, Town Of	635,972	0.49417%	13,065	102,135	-	206,213	5,046	326,458
130220	Chester-Andover Union #29 SD	221,746	0.17230%	4,555	35,612	-	71,901	16,049	128,116
160040	Chittenden Cnty Reg Plan Comm	579,583	0.45035%	11,906	93,079	-	187,929	54,907	347,821
140100	Chittenden East SD #12	1,801,770	1.40002%	37,013	289,359	-	584,221	51,333	961,926
140110	Chittenden South School Dist	3,213,105	2.49666%	66,006	516,015	-	1,041,843	333,786	1,957,650
110550	Chittenden, Town Of	47,883	0.03721%	984	7,690	-	15,526	783	24,983
112070	City of Rutland	1,554,640	1.20799%	31,937	249,670	-	504,089	361,237	1,146,934
120560	Clarendon School District	75,523	0.05868%	1,551	12,129	-	24,488	-	38,168
110560	Clarendon, Town Of	103,728	0.08060%	2,131	16,658	-	33,634	272	52,694
120570	Colchester School District	2,002,811	1.55623%	41,143	321,645	-	649,408	737	1,012,933
110570	Colchester, Town Of	2,900,916	2.25408%	59,593	465,878	-	940,617	143,277	1,609,364
110580	Concord, Town Of	103,810	0.08066%	2,133	16,672	-	33,660	1,534	53,998
110590	Corinth, Town Of	65,458	0.05086%	1,345	10,512	-	21,225	364	33,446
110600	Cornwall, Town Of	46,234	0.03593%	950	7,425	-	14,991	-	23,366
120610	Coventry School District	70,720	0.05495%	1,453	11,357	-	22,931	1,498	37,239
110610	Coventry, Town Of	37,419	0.02908%	769	6,009	-	12,133	3,050	21,961
120640	Danville School District	220,351	0.17122%	4,527	35,388	-	71,449	-	111,363
181120	Deborah Rawson Library	21,766	0.01691%	447	3,496	-	7,058	-	11,000
110660	Derby Center Village	42,102	0.03271%	865	6,761	-	13,651	852	22,129
110670	Derby Line Village Corporation	71,374	0.05546%	1,466	11,462	-	23,143	275	36,346
120650	Derby School District	334,138	0.25963%	6,864	53,662	-	108,344	-	168,870
110650	Derby, Town Of	151,023	0.11735%	3,102	24,254	-	48,969	-	76,325
120680	Dorset School District	175,099	0.13606%	3,597	28,120	-	56,776	-	88,493
110680	Dorset, Town Of	2,864	0.00223%	59	460	-	929	1,028	2,475
181150	Dover Free Library	16,918	0.01315%	348	2,717	-	5,486	-	8,550
120690	Dover School District	70,922	0.05511%	1,457	11,390	-	22,996	811	36,655
110690	Dover, Town Of	602,685	0.46830%	12,381	96,789	-	195,419	31,402	335,991
120700	Dummerston School District	86,146	0.06694%	1,770	13,835	-	27,933	-	43,537
110700	Dummerston, Town Of	65,946	0.05124%	1,355	10,591	-	21,383	-	33,328
110710	Duxbury, Town Of	60,161	0.04675%	1,236	9,662	-	19,507	859	31,263
110740	East Montpelier, Town Of	163,047	0.12669%	3,349	26,185	-	52,868	4,002	86,404
110750	Eden, Town Of	74,346	0.05777%	1,527	11,940	-	24,107	-	37,574

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

		Deferred Inflows of Resources					
Employer Number	Employer Name	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows
120410	Burke School District	-	-	-	-	(13,756)	(13,756)
120430	Cabot School District	-	-	-	-	(3,916)	(3,916)
110430	Cabot, Town Of	-	-	-	-	(323)	(323)
110450	Calais	-	-	-	-	(1,137)	(1,137)
140070	Caledonia Central School Dist	-	-	-	-	-	-
140080	Caledonia North SU School Dist	-	-	-	-	(2,588)	(2,588)
110480	Canaan, Town Of	-	-	-	-	-	-
181100	Castleton Free Library	-	-	-	-	(1,090)	(1,090)
110490	Castleton, Town Of	-	-	-	-	(6,273)	(6,273)
120490	Castleton/Hubbardton Sch Dist	-	-	-	-	(9,360)	(9,360)
120500	Cavendish School District	-	-	-	-	(2,410)	(2,410)
110500	Cavendish, Town Of	-	-	-	-	-	-
130090	Champlain Valley Uh #15 SD	-	-	-	-	(129,444)	(129,444)
150010	Champlain Water District	-	-	-	-	-	-
120510	Charleston School District	-	-	-	-	(5,043)	(5,043)
110510	Charleston, Town Of	-	-	-	-	-	-
120520	Charlotte School District	-	-	-	-	(33,441)	(33,441)
110520	Charlotte, Town Of	-	-	-	-	-	-
110540	Chester, Town Of	-	-	-	-	(2,121)	(2,121)
130220	Chester-Andover Union #29 SD	-	-	-	-	(3,536)	(3,536)
160040	Chittenden Cnty Reg Plan Comm	-	-	-	-	(17,338)	(17,338)
140100	Chittenden East SD #12	-	-	-	-	(21,306)	(21,306)
140110	Chittenden South School Dist	-	-	-	-	-	-
110550	Chittenden, Town Of	-	-	-	-	(3,120)	(3,120)
112070	City of Rutland	-	-	-	-	-	-
120560	Clarendon School District	-	-	-	-	(12,798)	(12,798)
110560	Clarendon, Town Of	-	-	-	-	(3,167)	(3,167)
120570	Colchester School District	-	-	-	-	(52,303)	(52,303)
110570	Colchester, Town Of	-	-	-	-	-	-
110580	Concord, Town Of	-	-	-	-	(1,302)	(1,302)
110590	Corinth, Town Of	-	-	-	-	(3,656)	(3,656)
110600	Cornwall, Town Of	-	-	-	-	(2,193)	(2,193)
120610	Coventry School District	-	-	-	-	(2,839)	(2,839)
110610	Coventry, Town Of	-	-	-	-	(117)	(117)
120640	Danville School District	-	-	-	-	(10,496)	(10,496)
181120	Deborah Rawson Library	-	-	-	-	(200)	(200)
110660	Derby Center Village	-	-	-	-	(1,598)	(1,598)
110670	Derby Line Village Corporation	-	-	-	-	(262)	(262)
120650	Derby School District	-	-	-	-	(14,698)	(14,698)
110650	Derby, Town Of	-	-	-	-	(8,055)	(8,055)
120680	Dorset School District	-	-	-	-	(2,605)	(2,605)
110680	Dorset, Town Of	-	-	-	-	(656)	(656)
181150	Dover Free Library	-	-	-	-	(464)	(464)
120690	Dover School District	-	-	-	-	-	-
110690	Dover, Town Of	-	-	-	-	-	-
120700	Dummerston School District	-	-	-	-	(3,999)	(3,999)
110700	Dummerston, Town Of	-	-	-	-	(3,934)	(3,934)
110710	Duxbury, Town Of	-	-	-	-	(3,509)	(3,509)
110740	East Montpelier, Town Of	-	-	-	-	(941)	(941)
110750	Eden, Town Of	-	-	-	-	(710)	(710)

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

Employer Number	Employer Name	Pension Expense Recognized							Change in Deferred Inflows	Change in Deferred Outflows
		Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total	Beginning Net Position	2016 Contributions	Expense			
120410	Burke School District	13,727	(6,636)	7,091	30,250	(6,057)	7,091	6,704	13,302	
120430	Cabot School District	49,038	(348)	48,689	117,360	(21,639)	48,689	(2,964)	41,785	
110430	Cabot, Town Of	27,932	1,300	29,231	63,269	(12,325)	29,231	(323)	24,516	
110450	Calais	33,024	(113)	32,911	70,854	(14,573)	32,911	555	33,650	
140070	Caledonia Central School Dist	47,009	7,109	54,118	65,637	(20,744)	54,118	-	76,642	
140080	Caledonia North SU School Dist	132,268	14,468	146,736	302,059	(58,366)	146,736	(2,588)	106,387	
110480	Canaan, Town Of	18,155	1,228	19,384	39,596	(8,011)	19,384	-	16,870	
181100	Castleton Free Library	1,963	(381)	1,581	6,619	(866)	1,581	(901)	900	
110490	Castleton, Town Of	113,050	1,293	114,342	267,571	(49,886)	114,342	(6,273)	96,663	
120490	Castleton/Hubbardton Sch Dist	81,271	(3,549)	77,722	184,429	(35,863)	77,722	2,102	75,284	
120500	Cavendish School District	25,862	(1,037)	24,825	59,608	(11,412)	24,825	47	23,567	
110500	Cavendish, Town Of	64,452	1,598	66,050	135,364	(28,441)	66,050	-	67,855	
130090	Champlain Valley Uh #15 SD	219,622	(42,303)	177,319	787,837	(96,913)	177,319	(127,254)	79,643	
150010	Champlain Water District	231,283	6,299	237,582	507,566	(102,059)	237,582	-	221,114	
120510	Charleston School District	12,157	(1,743)	10,414	30,079	(5,365)	10,414	92	10,205	
110510	Charleston, Town Of	22,763	1,764	24,528	44,562	(10,045)	24,528	-	26,013	
120520	Charlotte School District	69,603	(9,934)	59,669	227,424	(30,714)	59,669	(30,112)	33,809	
110520	Charlotte, Town Of	44,091	1,270	45,360	96,554	(19,456)	45,360	-	42,289	
110540	Chester, Town Of	170,202	621	170,824	374,496	(75,106)	170,824	1,061	164,698	
130220	Chester-Andover Union #29 SD	59,345	3,581	62,926	106,288	(26,187)	62,926	1,768	76,951	
160040	Chittenden Cnty Reg Plan Comm	155,111	21,072	176,184	387,332	(68,446)	176,184	(17,338)	101,852	
140100	Chittenden East SD #12	482,200	16,168	498,368	1,046,077	(212,781)	498,368	7,102	463,004	
140110	Chittenden South School Dist	859,909	111,478	971,387	1,157,172	(379,454)	971,387	-	1,464,000	
110550	Chittenden, Town Of	12,815	(1,128)	11,687	31,065	(5,655)	11,687	17	10,768	
112070	City of Rutland	416,062	123,216	539,278	216,270	(183,596)	539,278	-	982,689	
120560	Clarendon School District	20,212	(4,316)	15,896	45,523	(8,919)	15,896	4,154	18,869	
110560	Clarendon, Town Of	27,760	(920)	26,840	64,618	(12,250)	26,840	(373)	24,892	
120570	Colchester School District	536,004	(17,066)	518,938	1,250,064	(236,523)	518,938	(11,526)	481,859	
110570	Colchester, Town Of	776,359	60,057	836,416	1,727,252	(342,586)	836,416	-	679,833	
110580	Concord, Town Of	27,782	204	27,986	65,202	(12,260)	27,986	(1,302)	24,184	
110590	Corinth, Town Of	17,518	(1,197)	16,321	46,290	(7,730)	16,321	(2,758)	13,335	
110600	Cornwall, Town Of	12,373	(785)	11,588	31,003	(5,460)	11,588	(1,119)	10,223	
120610	Coventry School District	18,927	(622)	18,304	46,500	(8,352)	18,304	(1,260)	15,528	
110610	Coventry, Town Of	10,014	958	10,973	20,506	(4,419)	10,973	58	10,301	
120640	Danville School District	58,972	(3,814)	55,158	143,123	(26,023)	55,158	(2,592)	50,685	
181120	Deborah Rawson Library	5,825	(73)	5,752	13,132	(2,570)	5,752	19	5,433	
110660	Derby Center Village	11,267	(465)	10,803	25,921	(4,972)	10,803	346	10,004	
110670	Derby Line Village Corporation	19,101	50	19,151	42,861	(8,429)	19,151	27	17,763	
120650	Derby School District	89,424	(5,093)	84,331	213,944	(39,460)	84,331	(2,843)	78,167	
110650	Derby, Town Of	40,418	(3,150)	37,268	95,884	(17,835)	37,268	31	35,675	
120680	Dorset School District	46,861	(892)	45,969	108,878	(20,678)	45,969	(1,403)	42,334	
110680	Dorset, Town Of	767	172	938	-	(338)	938	219	2,046	
181150	Dover Free Library	4,528	(173)	4,354	10,578	(1,998)	4,354	(82)	4,065	
120690	Dover School District	18,981	302	19,282	41,683	(8,376)	19,282	-	18,332	
110690	Dover, Town Of	161,294	12,799	174,093	344,862	(71,174)	174,093	-	154,905	
120700	Dummerston School District	23,055	(1,344)	21,711	58,559	(10,173)	21,711	(2,661)	18,711	
110700	Dummerston, Town Of	17,649	(1,446)	16,203	40,052	(7,788)	16,203	1,131	16,348	
110710	Duxbury, Town Of	16,101	(740)	15,360	38,699	(7,105)	15,360	(362)	13,569	
110740	East Montpelier, Town Of	43,635	1,070	44,705	99,852	(19,255)	44,705	(941)	38,686	
110750	Eden, Town Of	19,897	(260)	19,637	44,545	(8,780)	19,637	255	18,689	

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

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Employer Number	Employer Name	Ending Net Position	Total	Total Deferrals	Schedule D	Total
120410	Burke School District	(51,290)	0	12,371	12,371	-
120430	Cabot School District	(183,232)	0	91,875	91,875	-
110430	Cabot, Town Of	(104,368)	0	55,432	55,432	-
110450	Calais	(123,398)	0	62,552	62,552	-
140070	Caledonia Central School Dist	(175,653)	0	109,964	109,964	-
140080	Caledonia North SU School Dist	(494,227)	0	278,430	278,430	-
110480	Canaan, Town Of	(67,839)	0	37,893	37,893	-
181100	Castleton Free Library	(7,334)	0	2,616	2,616	-
110490	Castleton, Town Of	(422,417)	0	217,191	217,191	-
120490	Castleton/Hubbardton Sch Dist	(303,675)	0	144,114	144,114	-
120500	Cavendish School District	(96,635)	0	46,428	46,428	-
110500	Cavendish, Town Of	(240,829)	0	126,360	126,360	-
130090	Champlain Valley Uh #15 SD	(820,632)	0	288,558	288,558	-
150010	Champlain Water District	(864,203)	0	452,420	452,420	-
120510	Charleston School District	(45,426)	0	17,915	17,915	-
110510	Charleston, Town Of	(85,057)	0	47,559	47,559	-
120520	Charlotte School District	(260,076)	0	100,423	100,423	-
110520	Charlotte, Town Of	(164,748)	0	86,686	86,686	-
110540	Chester, Town Of	(635,972)	0	324,337	324,337	-
130220	Chester-Andover Union #29 SD	(221,746)	0	124,580	124,580	-
160040	Chittenden Cnty Reg Plan Comm	(579,583)	0	330,483	330,483	-
140100	Chittenden East SD #12	(1,801,770)	0	940,620	940,620	-
140110	Chittenden South School Dist	(3,213,105)	(1)	1,957,650	1,957,650	-
110550	Chittenden, Town Of	(47,883)	0	21,862	21,862	-
112070	City of Rutland	(1,554,640)	0	1,146,934	1,146,934	-
120560	Clarendon School District	(75,523)	0	25,371	25,371	-
110560	Clarendon, Town Of	(103,728)	0	49,527	49,527	-
120570	Colchester School District	(2,002,811)	0	960,630	960,630	-
110570	Colchester, Town Of	(2,900,916)	0	1,609,364	1,609,364	-
110580	Concord, Town Of	(103,810)	0	52,696	52,696	-
110590	Corinth, Town Of	(65,458)	0	29,790	29,790	-
110600	Cornwall, Town Of	(46,234)	0	21,173	21,173	-
120610	Coventry School District	(70,720)	0	34,400	34,400	-
110610	Coventry, Town Of	(37,419)	0	21,844	21,844	-
120640	Danville School District	(220,351)	0	100,867	100,867	-
181120	Deborah Rawson Library	(21,766)	0	10,801	10,801	-
110660	Derby Center Village	(42,102)	0	20,531	20,531	-
110670	Derby Line Village Corporation	(71,374)	0	36,084	36,084	-
120650	Derby School District	(334,138)	0	154,172	154,172	-
110650	Derby, Town Of	(151,023)	0	68,271	68,271	-
120680	Dorset School District	(175,099)	0	85,888	85,888	-
110680	Dorset, Town Of	(2,864)	0	1,820	1,820	-
181150	Dover Free Library	(16,918)	0	8,086	8,086	-
120690	Dover School District	(70,922)	0	36,655	36,655	-
110690	Dover, Town Of	(602,685)	0	335,991	335,991	-
120700	Dummerston School District	(86,146)	0	39,538	39,538	-
110700	Dummerston, Town Of	(65,946)	0	29,395	29,395	-
110710	Duxbury, Town Of	(60,161)	0	27,754	27,754	-
110740	East Montpelier, Town Of	(163,047)	0	85,463	85,463	-
110750	Eden, Town Of	(74,346)	0	36,863	36,863	-

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

Employer Number	Employer Name	Net Pension Liability	Employer Proportion	Deferred Outflows of Resources			Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits			
120760	Elmore School District	-	0.00000%	-	-	-	-	-	-
110760	Elmore, Town Of	36,138	0.02808%	742	5,804	-	11,718	-	18,264
120770	Enosburg School District	741,258	0.57598%	15,228	119,044	-	240,351	-	374,623
140120	Essex Caledonia SU School Dist	101,530	0.07889%	2,086	16,305	-	32,921	-	51,312
172805	Essex County Court	16,634	0.01292%	342	2,671	-	5,393	119	8,526
150045	Essex County Sheriffs Dept	27,977	0.02174%	575	4,493	-	9,072	2,590	16,729
110790	Essex, Town Of	2,500,717	1.94312%	51,372	401,608	-	810,853	55,977	1,319,809
120830	Fair Haven School District	271,928	0.21129%	5,586	43,671	-	88,172	-	137,429
130100	Fair Haven Uh #16 School Dist	290,960	0.22608%	5,977	46,727	-	94,343	-	147,048
110830	Fair Haven, Town Of	433,159	0.33657%	8,898	69,564	-	140,451	293	219,206
120810	Fairfax School District	530,269	0.41203%	10,893	85,160	-	171,939	432	268,423
110810	Fairfax, Town Of	201,230	0.15636%	4,134	32,317	-	65,248	5,033	106,732
110820	Fairfield	73,460	0.05708%	1,509	11,798	-	23,819	19,012	56,138
120820	Fairfield School District	123,809	0.09620%	2,543	19,883	-	40,145	504	63,076
120850	Fayston School District	63,340	0.04922%	1,301	10,172	-	20,538	-	32,011
110850	Fayston, Town Of	109,839	0.08535%	2,256	17,640	-	35,615	5	55,516
120860	Ferrisburg School District	64,405	0.05004%	1,323	10,343	-	20,883	-	32,549
110860	Ferrisburg, Town Of	169,614	0.13179%	3,484	27,239	-	54,997	4,249	89,969
120870	Fletcher School District	56,164	0.04364%	1,154	9,020	-	18,211	1,380	29,764
110870	Fletcher, Town Of	83,776	0.06510%	1,721	13,454	-	27,164	782	43,121
140440	Franklin Central SU	379,186	0.29464%	7,790	60,896	-	122,950	1,825	193,461
140130	Franklin NE SU School Dist	209,040	0.16243%	4,294	33,571	-	67,781	-	105,646
140140	Franklin NW School District	440,180	0.34203%	9,043	70,692	-	142,727	42,759	265,221
120880	Franklin School District	75,103	0.05836%	1,543	12,061	-	24,352	12,076	50,032
140150	Franklin West SU School Dist	329,330	0.25590%	6,765	52,889	-	106,784	20,414	186,853
120890	Georgia School District	402,987	0.31313%	8,278	64,718	-	130,668	2,497	206,162
110890	Georgia, Town Of	250,554	0.19469%	5,147	40,238	-	81,242	1,147	127,774
120900	Glover School District	51,843	0.04028%	1,065	8,326	-	16,810	-	26,201
110900	Glover, Town Of	74,856	0.05816%	1,538	12,022	-	24,272	-	37,831
182200	Goodrich Memorial Library	26,232	0.02038%	539	4,213	-	8,506	-	13,257
120920	Grafton School District	31,651	0.02459%	650	5,083	-	10,263	870	16,866
110920	Grafton, Town Of	105,193	0.08174%	2,161	16,894	-	34,109	-	53,163
140160	Grand Isle SU School District	134,283	0.10434%	2,759	21,565	-	43,541	14	67,879
110940	Grand Isle, Town Of	96,243	0.07478%	1,977	15,456	-	31,206	2,637	51,277
110960	Greensboro, Town Of	116,761	0.09073%	2,399	18,752	-	37,860	1,967	60,977
110970	Groton, Town Of	47,589	0.03698%	978	7,643	-	15,431	-	24,051
120990	Guilford School District	109,628	0.08518%	2,252	17,606	-	35,547	-	55,405
110990	Guilford, Town Of	179,663	0.13960%	3,691	28,853	-	58,255	1,113	91,912
121000	Halifax School District	26,182	0.02034%	538	4,205	-	8,489	1,700	14,932
111000	Halifax, Town Of	82,043	0.06375%	1,685	13,176	-	26,602	-	41,463
111030	Hardwick Electric	291,914	0.22682%	5,997	46,881	-	94,653	96	147,626
121020	Hardwick School District	80,762	0.06275%	1,659	12,970	-	26,187	2,536	43,352
111020	Hardwick, Town Of	612,181	0.47568%	12,576	98,314	-	198,499	1,211	310,600
111040	Hartford, Town Of	2,572,277	1.99872%	52,842	413,100	-	834,056	13,753	1,313,750
121050	Hartland School District	203,807	0.15836%	4,187	32,731	-	66,084	1,877	104,878
111050	Hartland, Town Of	289,696	0.22510%	5,951	46,524	-	93,933	981	147,389
130130	Harwood Uh #19 School District	500,031	0.38854%	10,272	80,303	-	162,134	1,147	253,857
130190	Hazen Uh #26 School District	161,067	0.12515%	3,309	25,867	-	52,226	4,465	85,866
121060	Highgate School District	186,830	0.14517%	3,838	30,004	-	60,579	137	94,558
111060	Highgate, Town Of	100,703	0.07825%	2,069	16,173	-	32,653	4,091	54,985

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

		Deferred Inflows of Resources					
Employer Number	Employer Name	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows
120760	Elmore School District	-	-	-	-	(4,325)	(4,325)
110760	Elmore, Town Of	-	-	-	-	(1,837)	(1,837)
120770	Enosburg School District	-	-	-	-	(8,239)	(8,239)
140120	Essex Caledonia SU School Dist	-	-	-	-	(1,936)	(1,936)
172805	Essex County Court	-	-	-	-	(9)	(9)
150045	Essex County Sheriffs Dept	-	-	-	-	(320)	(320)
110790	Essex, Town Of	-	-	-	-	(13,070)	(13,070)
120830	Fair Haven School District	-	-	-	-	(8,248)	(8,248)
130100	Fair Haven Uh #16 School Dist	-	-	-	-	(21,534)	(21,534)
110830	Fair Haven, Town Of	-	-	-	-	(9,120)	(9,120)
120810	Fairfax School District	-	-	-	-	(34,502)	(34,502)
110810	Fairfax, Town Of	-	-	-	-	(299)	(299)
110820	Fairfield	-	-	-	-	-	-
120820	Fairfield School District	-	-	-	-	(4,673)	(4,673)
120850	Fayston School District	-	-	-	-	(5,900)	(5,900)
110850	Fayston, Town Of	-	-	-	-	(2,904)	(2,904)
120860	Ferrisburg School District	-	-	-	-	(17,542)	(17,542)
110860	Ferrisburg, Town Of	-	-	-	-	(3,419)	(3,419)
120870	Fletcher School District	-	-	-	-	(29)	(29)
110870	Fletcher, Town Of	-	-	-	-	(2,709)	(2,709)
140440	Franklin Central SU	-	-	-	-	(6,583)	(6,583)
140130	Franklin NE SU School Dist	-	-	-	-	(6,725)	(6,725)
140140	Franklin NW School District	-	-	-	-	(109)	(109)
120880	Franklin School District	-	-	-	-	(235)	(235)
140150	Franklin West SU School Dist	-	-	-	-	(264)	(264)
120890	Georgia School District	-	-	-	-	(1,619)	(1,619)
110890	Georgia, Town Of	-	-	-	-	(281)	(281)
120900	Glover School District	-	-	-	-	(5,725)	(5,725)
110900	Glover, Town Of	-	-	-	-	(1,804)	(1,804)
182200	Goodrich Memorial Library	-	-	-	-	(647)	(647)
120920	Grafton School District	-	-	-	-	(8,152)	(8,152)
110920	Grafton, Town Of	-	-	-	-	(2,816)	(2,816)
140160	Grand Isle SU School District	-	-	-	-	(5,835)	(5,835)
110940	Grand Isle, Town Of	-	-	-	-	(3,162)	(3,162)
110960	Greensboro, Town Of	-	-	-	-	(3,545)	(3,545)
110970	Groton, Town Of	-	-	-	-	(2,644)	(2,644)
120990	Guilford School District	-	-	-	-	(5,886)	(5,886)
110990	Guilford, Town Of	-	-	-	-	(359)	(359)
121000	Halifax School District	-	-	-	-	(1,104)	(1,104)
111000	Halifax, Town Of	-	-	-	-	(3,656)	(3,656)
111030	Hardwick Electric	-	-	-	-	(12,001)	(12,001)
121020	Hardwick School District	-	-	-	-	(19,020)	(19,020)
111020	Hardwick, Town Of	-	-	-	-	(19,406)	(19,406)
111040	Hartford, Town Of	-	-	-	-	(11,639)	(11,639)
121050	Hartland School District	-	-	-	-	(9,922)	(9,922)
111050	Hartland, Town Of	-	-	-	-	(7,722)	(7,722)
130130	Harwood Uh #19 School District	-	-	-	-	(15,677)	(15,677)
130190	Hazen Uh #26 School District	-	-	-	-	(5,651)	(5,651)
121060	Highgate School District	-	-	-	-	(7,935)	(7,935)
111060	Highgate, Town Of	-	-	-	-	(903)	(903)

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

Employer Number	Employer Name	Pension Expense Recognized				Beginning Net Position	2016 Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Change in Deferred Inflows	Change in Deferred Outflows
		Proportionate Share of Pension Plan Expense	Total	2016 Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions					
120760	Elmore School District	-	(1,453)	(1,453)	9,290	-	(1,453)	(3,898)	(3,938)	
110760	Elmore, Town Of	9,671	(653)	9,018	24,802	(4,268)	9,018	(1,163)	7,749	
120770	Enosburg School District	198,380	(2,889)	195,491	458,723	(87,539)	195,491	(5,562)	180,145	
140120	Essex Caledonia SU School Dist	27,172	(680)	26,492	61,898	(11,990)	26,492	60	25,070	
172805	Essex County Court	4,452	35	4,487	9,853	(1,964)	4,487	5	4,254	
150045	Essex County Sheriffs Dept	7,487	728	8,215	10,765	(3,304)	8,215	135	12,166	
110790	Essex, Town Of	669,256	16,443	685,699	1,398,230	(295,324)	685,699	4,357	707,755	
120830	Fair Haven School District	72,775	(2,871)	69,904	171,730	(32,114)	69,904	(2,216)	64,624	
130100	Fair Haven Uh #16 School Dist	77,868	(7,408)	70,461	201,893	(34,361)	70,461	(8,487)	61,455	
110830	Fair Haven, Town Of	115,924	(2,935)	112,989	280,594	(51,154)	112,989	(9,120)	99,849	
120810	Fairfax School District	141,914	(11,285)	130,629	380,600	(62,622)	130,629	(24,756)	106,419	
110810	Fairfax, Town Of	53,854	1,528	55,383	109,096	(23,764)	55,383	149	60,366	
110820	Fairfield	19,660	6,337	25,997	-	(8,675)	25,997	-	56,138	
120820	Fairfield School District	33,134	(1,666)	31,469	73,001	(14,621)	31,469	1,834	32,127	
120850	Fayston School District	16,951	(2,218)	14,733	43,793	(7,480)	14,733	(1,151)	13,445	
110850	Fayston, Town Of	29,396	(1,033)	28,363	71,599	(12,971)	28,363	(2,306)	25,155	
120860	Ferrisburg School District	17,236	(6,078)	11,159	74,365	(7,606)	11,159	(14,535)	1,022	
110860	Ferrisburg, Town Of	45,393	477	45,870	109,521	(20,031)	45,870	(3,419)	37,673	
120870	Fletcher School District	15,031	445	15,476	30,922	(6,633)	15,476	15	16,383	
110870	Fletcher, Town Of	22,421	(512)	21,909	54,081	(9,894)	21,909	(1,341)	19,021	
140440	Franklin Central SU	101,480	(2,597)	98,883	222,929	(44,780)	98,883	3,206	98,949	
140130	Franklin NE SU School Dist	55,944	(2,878)	53,066	129,067	(24,687)	53,066	666	50,928	
140140	Franklin NW School District	117,803	14,198	132,002	189,224	(51,983)	132,002	55	170,883	
120880	Franklin School District	20,099	3,928	24,027	17,039	(8,869)	24,027	97	42,808	
140150	Franklin West SU School Dist	88,137	6,672	94,809	159,906	(38,892)	94,809	132	113,375	
120890	Georgia School District	107,850	353	108,202	245,159	(47,591)	108,202	(1,619)	98,836	
110890	Georgia, Town Of	67,055	369	67,423	150,745	(29,589)	67,423	(281)	62,256	
120900	Glover School District	13,874	(2,651)	11,223	32,383	(6,122)	11,223	1,887	12,472	
110900	Glover, Town Of	20,033	(729)	19,305	45,161	(8,840)	19,305	545	18,685	
182200	Goodrich Memorial Library	7,020	(239)	6,781	16,495	(3,098)	6,781	(211)	6,264	
120920	Grafton School District	8,471	(2,283)	6,188	19,695	(3,738)	6,188	2,295	7,212	
110920	Grafton, Town Of	28,152	(1,025)	27,128	67,234	(12,423)	27,128	(1,405)	24,659	
140160	Grand Isle SU School District	35,937	(2,072)	33,866	80,410	(15,858)	33,866	2,076	33,788	
110940	Grand Isle, Town Of	25,757	(257)	25,500	51,550	(11,366)	25,500	1,136	29,422	
110960	Greensboro, Town Of	31,248	(198)	31,050	74,843	(13,789)	31,050	(1,639)	26,296	
110970	Groton, Town Of	12,736	(925)	11,811	32,086	(5,620)	11,811	(1,136)	10,448	
120990	Guilford School District	29,339	(2,050)	27,289	77,790	(12,947)	27,289	(4,930)	22,425	
110990	Guilford, Town Of	48,082	356	48,439	106,508	(21,217)	48,439	120	45,814	
121000	Halifax School District	7,007	152	7,159	11,750	(3,092)	7,159	414	9,950	
111000	Halifax, Town Of	21,957	(1,352)	20,605	54,742	(9,689)	20,605	(1,870)	18,255	
111030	Hardwick Electric	78,124	(3,952)	74,172	190,589	(34,474)	74,172	(5,054)	66,681	
121020	Hardwick School District	21,614	(5,897)	15,717	42,511	(9,538)	15,717	6,742	25,329	
111020	Hardwick, Town Of	163,835	(5,863)	157,972	400,422	(72,296)	157,972	(12,940)	139,023	
111040	Hartford, Town Of	688,407	1,298	689,705	1,567,870	(303,775)	689,705	(11,639)	630,115	
121050	Hartland School District	54,544	(2,369)	52,175	129,228	(24,069)	52,175	(804)	47,276	
111050	Hartland, Town Of	77,530	(2,084)	75,446	186,317	(34,212)	75,446	(4,784)	66,929	
130130	Harwood Uh #19 School District	133,821	(5,578)	128,243	325,623	(59,052)	128,243	(9,061)	114,278	
130190	Hazen Uh #26 School District	43,106	(511)	42,595	86,153	(19,021)	42,595	1,999	49,341	
121060	Highgate School District	50,000	(2,835)	47,165	127,014	(22,064)	47,165	(5,814)	40,527	
111060	Highgate, Town Of	26,951	912	27,863	52,110	(11,893)	27,863	452	32,172	

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

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Employer Number	Employer Name	Ending Net Position	Total	Total Deferrals	Schedule D	Total
120760	Elmore School District	-	-	(4,325)	(4,325)	-
110760	Elmore, Town Of	(36,138)	0	16,426	16,426	-
120770	Enosburg School District	(741,258)	0	366,383	366,383	-
140120	Essex Caledonia SU School Dist	(101,530)	0	49,376	49,376	-
172805	Essex County Court	(16,634)	0	8,516	8,516	-
150045	Essex County Sheriffs Dept	(27,977)	0	16,409	16,409	-
110790	Essex, Town Of	(2,500,717)	0	1,306,739	1,306,739	-
120830	Fair Haven School District	(271,928)	0	129,181	129,181	-
130100	Fair Haven Uh #16 School Dist	(290,960)	0	125,514	125,514	-
110830	Fair Haven, Town Of	(433,159)	0	210,086	210,086	-
120810	Fairfax School District	(530,269)	0	233,921	233,921	-
110810	Fairfax, Town Of	(201,230)	0	106,434	106,434	-
110820	Fairfield	(73,460)	0	56,138	56,138	-
120820	Fairfield School District	(123,809)	0	58,403	58,403	-
120850	Fayston School District	(63,340)	0	26,111	26,111	-
110850	Fayston, Town Of	(109,839)	0	52,611	52,611	-
120860	Ferrisburg School District	(64,405)	0	15,007	15,007	-
110860	Ferrisburg, Town Of	(169,614)	0	86,551	86,551	-
120870	Fletcher School District	(56,164)	0	29,735	29,735	-
110870	Fletcher, Town Of	(83,776)	0	40,412	40,412	-
140440	Franklin Central SU	(379,186)	0	186,877	186,877	-
140130	Franklin NE SU School Dist	(209,040)	0	98,921	98,921	-
140140	Franklin NW School District	(440,180)	0	265,111	265,111	-
120880	Franklin School District	(75,103)	0	49,797	49,797	-
140150	Franklin West SU School Dist	(329,330)	0	186,589	186,589	-
120890	Georgia School District	(402,987)	0	204,542	204,542	-
110890	Georgia, Town Of	(250,554)	0	127,493	127,493	-
120900	Glover School District	(51,843)	0	20,475	20,475	-
110900	Glover, Town Of	(74,856)	0	36,027	36,027	-
182200	Goodrich Memorial Library	(26,232)	0	12,610	12,610	-
120920	Grafton School District	(31,651)	0	8,714	8,714	-
110920	Grafton, Town Of	(105,193)	0	50,347	50,347	-
140160	Grand Isle SU School District	(134,283)	0	62,044	62,044	-
110940	Grand Isle, Town Of	(96,243)	0	48,116	48,116	-
110960	Greensboro, Town Of	(116,761)	0	57,432	57,432	-
110970	Groton, Town Of	(47,589)	0	21,407	21,407	-
120990	Guilford School District	(109,628)	0	49,518	49,518	-
110990	Guilford, Town Of	(179,663)	0	91,553	91,553	-
121000	Halifax School District	(26,182)	0	13,827	13,827	-
111000	Halifax, Town Of	(82,043)	0	37,807	37,807	-
111030	Hardwick Electric	(291,914)	0	135,626	135,626	-
121020	Hardwick School District	(80,762)	0	24,332	24,332	-
111020	Hardwick, Town Of	(612,181)	0	291,194	291,194	-
111040	Hartford, Town Of	(2,572,277)	0	1,302,111	1,302,111	-
121050	Hartland School District	(203,807)	0	94,957	94,957	-
111050	Hartland, Town Of	(289,696)	0	139,668	139,668	-
130130	Harwood Uh #19 School District	(500,031)	0	238,180	238,180	-
130190	Hazen Uh #26 School District	(161,067)	0	80,215	80,215	-
121060	Highgate School District	(186,830)	0	86,623	86,623	-
111060	Highgate, Town Of	(100,703)	0	54,082	54,082	-

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

Employer Number	Employer Name	Net Pension Liability	Employer Proportion	Deferred Outflows of Resources			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits		
121070	Hinesburg School District	341,013	0.26497%	7,005	54,766	-	110,573	185,353
111070	Hinesburg, Town Of	440,944	0.34262%	9,058	70,814	-	142,975	238,667
111090	Hubbardton, Town Of	69,409	0.05393%	1,426	11,147	-	22,506	36,296
121100	Huntington School District	44,150	0.03431%	907	7,090	-	14,316	22,437
111100	Huntington, Town Of	138,583	0.10768%	2,847	22,256	-	44,935	70,876
111120	Hyde Park Village Corporation	195,479	0.15189%	4,016	31,393	-	63,384	101,775
111110	Hyde Park, Town Of	166,746	0.12957%	3,425	26,779	-	54,067	84,500
121140	Irasburg School District	37,024	0.02877%	761	5,946	-	12,005	20,538
111140	Irasburg, Town Of	38,210	0.02969%	785	6,136	-	12,390	21,664
111121	Isle LaMotte, Town Of	10,008	0.00778%	206	1,607	-	3,245	5,058
111160	Jamaica, Town Of	87,234	0.06778%	1,792	14,009	-	28,285	44,395
111170	Jay	52,584	0.04086%	1,080	8,445	-	17,050	40,184
121170	Jay/Westfield School District	48,137	0.03740%	989	7,731	-	15,608	25,272
121190	Jericho School District	-	0.00000%	-	-	-	-	-
111190	Jericho, Town Of	276,869	0.21513%	5,688	44,464	-	89,774	156,158
121210	Johnson School District	136,108	0.10576%	2,796	21,859	-	44,133	77,087
111220	Johnson Village Corporation	166,337	0.12148%	3,212	25,107	-	50,692	81,762
111210	Johnson, Town Of	202,176	0.15710%	4,153	32,469	-	65,555	102,447
112240	Killington, Town Of	320,079	0.24871%	6,575	51,404	-	103,785	164,138
111230	Kirby, Town Of	19,881	0.01545%	408	3,193	-	6,447	11,568
130180	Lake Region Uh #24 School Dist	155,753	0.12102%	3,200	25,014	-	50,503	78,716
130320	Lakeview Uhs #43	24,272	0.01886%	499	3,898	-	7,870	12,740
160150	Lamoille County Planning Comm	105,691	0.08212%	2,171	16,974	-	34,270	57,035
140180	Lamoille South SU Sch Dist	737,614	0.57314%	15,153	118,459	-	239,170	482,892
172810	Lamoille Superior Court	14,663	0.01139%	301	2,355	-	4,754	7,533
182350	Lawrence Memorial Library	33,269	0.02585%	683	5,343	-	10,787	18,817
121250	Leicester School District	7,036	0.00547%	145	1,130	-	2,281	3,572
130260	Leland & Gray Uh #34 Sch Dist	113,672	0.08833%	2,335	18,255	-	36,858	57,448
111270	Lincoln, Town Of	83,241	0.06468%	1,710	13,368	-	26,991	43,069
111280	Londonderry, Town Of	86,402	0.06714%	1,775	13,876	-	28,016	44,195
121290	Lowell School District	58,301	0.04530%	1,198	9,363	-	18,904	29,721
111290	Lowell, Town Of	47,427	0.03685%	974	7,617	-	15,378	28,691
121300	Ludlow Town School District	141,569	0.11000%	2,908	22,736	-	45,904	73,084
111310	Ludlow Village Corporation	436,786	0.33939%	8,973	70,147	-	141,627	225,764
111300	Ludlow, Town Of	922,415	0.71674%	18,949	148,137	-	299,091	466,177
121320	Lunenburg School District	98,067	0.07620%	2,015	15,749	-	31,798	50,003
111320	Lunenburg, Town Of	46,053	0.03578%	946	7,396	-	14,933	25,020
121330	Lyndon Town School District	96,601	0.07506%	1,984	15,514	-	31,323	49,701
111330	Lyndon, Town Of	296,023	0.23002%	6,081	47,540	-	95,985	149,899
111340	Lyndonville-Village Corp	76,408	0.05937%	1,570	12,271	-	24,775	38,616
111365	Manchester Police Non-Union	118,084	0.09175%	2,426	18,964	-	38,289	67,083
111360	Manchester Police Union	305,572	0.23744%	6,277	49,074	-	99,081	154,433
121360	Manchester School District	362,727	0.28185%	7,451	58,253	-	117,613	184,828
111370	Manchester Village Corporation	49,500	0.03846%	1,017	7,950	-	16,050	27,622
111380	Marlboro, Town Of	52,384	0.04070%	1,076	8,413	-	16,985	26,474
111390	Marshfield, Town Of	113,893	0.08850%	2,340	18,291	-	36,930	57,726
111410	Mendon, Town Of	30,615	0.02379%	629	4,917	-	9,927	15,755
121390	Mettawee Community School	74,332	0.05776%	1,527	11,937	-	24,102	36,804
111420	Middlebury, Town Of	1,170,576	0.90957%	24,047	187,991	-	379,557	609,317
121430	Middlesex School District	106,734	0.08294%	2,193	17,141	-	34,608	54,128

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

		Deferred Inflows of Resources					
Employer Number	Employer Name	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows
121070	Hinesburg School District	-	-	-	-	(30,300)	(30,300)
111070	Hinesburg, Town Of	-	-	-	-	(19,493)	(19,493)
111090	Hubbardton, Town Of	-	-	-	-	(3,154)	(3,154)
121100	Huntington School District	-	-	-	-	(3,135)	(3,135)
111100	Huntington, Town Of	-	-	-	-	(7,613)	(7,613)
111120	Hyde Park Village Corporation	-	-	-	-	(1,971)	(1,971)
111110	Hyde Park, Town Of	-	-	-	-	(2,041)	(2,041)
121140	Irasburg School District	-	-	-	-	(5,323)	(5,323)
111140	Irasburg, Town Of	-	-	-	-	-	-
111121	Isle Lamotte, Town Of	-	-	-	-	(1,089)	(1,089)
111160	Jamaica, Town Of	-	-	-	-	(3,626)	(3,626)
111170	Jay	-	-	-	-	-	-
121170	Jay/Westfield School District	-	-	-	-	(1,249)	(1,249)
121190	Jericho School District	-	-	-	-	(28,344)	(28,344)
111190	Jericho, Town Of	-	-	-	-	-	-
121210	Johnson School District	-	-	-	-	-	-
111220	Johnson Village Corporation	-	-	-	-	(7,781)	(7,781)
111210	Johnson, Town Of	-	-	-	-	(2,612)	(2,612)
112240	Killington, Town Of	-	-	-	-	(3,201)	(3,201)
111230	Kirby, Town Of	-	-	-	-	(1,906)	(1,906)
130180	Lake Region Uh #24 School Dist	-	-	-	-	(15,505)	(15,505)
130320	Lakeview Uhs #43	-	-	-	-	(6,108)	(6,108)
160150	Lamoille County Planning Comm	-	-	-	-	(2,206)	(2,206)
140180	Lamoille South SU Sch Dist	-	-	-	-	(1,455)	(1,455)
172810	Lamoille Superior Court	-	-	-	-	(1,582)	(1,582)
182350	Lawrence Memorial Library	-	-	-	-	(247)	(247)
121250	Leicester School District	-	-	-	-	(259)	(259)
130260	Leland & Gray Uh #34 Sch Dist	-	-	-	-	(12,656)	(12,656)
111270	Lincoln, Town Of	-	-	-	-	(733)	(733)
111280	Londonderry, Town Of	-	-	-	-	(1,662)	(1,662)
121290	Lowell School District	-	-	-	-	(4,664)	(4,664)
111290	Lowell, Town Of	-	-	-	-	(224)	(224)
121300	Ludlow Town School District	-	-	-	-	(9,017)	(9,017)
111310	Ludlow Village Corporation	-	-	-	-	(1,037)	(1,037)
111300	Ludlow, Town Of	-	-	-	-	(19,882)	(19,882)
121320	Lunenburg School District	-	-	-	-	(3,433)	(3,433)
111320	Lunenburg, Town Of	-	-	-	-	(1,201)	(1,201)
121330	Lyndon Town School District	-	-	-	-	(20,833)	(20,833)
111330	Lyndon, Town Of	-	-	-	-	(3,456)	(3,456)
111340	Lyndonville-Village Corp	-	-	-	-	(6,351)	(6,351)
111365	Manchester Police Non-Union	-	-	-	-	(3,819)	(3,819)
111360	Manchester Police Union	-	-	-	-	(8,626)	(8,626)
121360	Manchester School District	-	-	-	-	(15,375)	(15,375)
111370	Manchester Village Corporation	-	-	-	-	(2,394)	(2,394)
111380	Marlboro, Town Of	-	-	-	-	(1,795)	(1,795)
111390	Marshfield, Town Of	-	-	-	-	(5,675)	(5,675)
111410	Mendon, Town Of	-	-	-	-	(3,927)	(3,927)
121390	Mettawee Community School	-	-	-	-	-	-
111420	Middlebury, Town Of	-	-	-	-	(30,010)	(30,010)
121430	Middlesex School District	-	-	-	-	(70)	(70)

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

Employer Number	Employer Name	Pension Expense Recognized					Beginning Net Position	2016 Contributions	Expense	Change in Deferred Inflows	Change in Deferred Outflows
		Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total	2016	Expense					
121070	Hinesburg School District	91,264	(6,324)	84,940	266,638	(40,272)	84,940	(25,259)	54,965		
111070	Hinesburg, Town Of	118,008	(844)	117,164	309,268	(52,074)	117,164	(19,493)	86,078		
111090	Hubbardton, Town Of	18,576	(442)	18,133	46,320	(8,197)	18,133	(1,679)	14,832		
121100	Huntington School District	11,816	(1,445)	10,371	27,576	(5,214)	10,371	836	10,581		
111100	Huntington, Town Of	37,088	(2,126)	34,963	100,640	(16,366)	34,963	(7,613)	26,960		
111120	Hyde Park Village Corporation	52,315	834	53,149	119,253	(23,085)	53,149	(582)	46,744		
111110	Hyde Park, Town Of	44,626	(685)	43,940	103,486	(19,692)	43,940	(1,310)	40,322		
121140	Irasburg School District	9,908	(1,810)	8,099	17,950	(4,372)	8,099	2,419	12,928		
111140	Irasburg, Town Of	10,226	826	11,052	22,159	(4,512)	11,052	-	9,512		
111121	Isle LaMotte, Town Of	2,678	(387)	2,291	7,214	(1,182)	2,291	(315)	2,000		
111160	Jamaica, Town Of	23,346	(1,054)	22,292	57,559	(10,302)	22,292	(1,845)	19,530		
111170	Jay	14,073	4,536	18,609	-	(6,210)	18,609	-	40,184		
121170	Jay/Westfield School District	12,883	29	12,912	31,727	(5,685)	12,912	(1,249)	10,431		
121190	Jericho School District	-	(10,249)	(10,249)	53,079	-	(10,249)	(20,327)	(22,503)		
111190	Jericho, Town Of	74,097	6,339	80,436	146,906	(32,697)	80,436	-	82,224		
121210	Johnson School District	36,426	2,845	39,271	72,023	(16,074)	39,271	-	40,887		
111220	Johnson Village Corporation	41,840	(1,677)	40,163	111,663	(18,463)	40,163	(7,780)	30,754		
111210	Johnson, Town Of	54,107	(851)	53,256	126,185	(23,876)	53,256	(1,980)	48,591		
112240	Killington, Town Of	85,661	(113)	85,549	199,153	(37,800)	85,549	(3,201)	76,378		
111230	Kirby, Town Of	5,321	(320)	5,001	13,666	(2,348)	5,001	(185)	3,747		
130180	Lake Region Uh #24 School Dist	41,684	(7,116)	34,567	94,851	(18,394)	34,567	6,226	38,503		
130320	Lakeview Uhs #43	6,496	(1,800)	4,696	19,895	(2,866)	4,696	(1,049)	3,595		
160150	Lamoille County Planning Comm	28,286	619	28,905	68,421	(12,482)	28,905	(2,206)	23,053		
140180	Lamoille South SU Sch Dist	197,405	35,976	233,381	192,826	(87,109)	233,381	728	397,789		
172810	Lamoille Superior Court	3,924	(750)	3,174	8,651	(1,732)	3,174	791	3,779		
182350	Lawrence Memorial Library	8,904	634	9,537	20,500	(3,929)	9,537	(247)	7,407		
121250	Leicester School District	1,883	(78)	1,805	4,499	(831)	1,805	(78)	1,640		
130260	Leland & Gray Uh #34 Sch Dist	30,421	(4,624)	25,797	86,419	(13,424)	25,797	(5,931)	20,811		
111270	Lincoln, Town Of	22,277	(33)	22,244	47,985	(9,830)	22,244	367	22,476		
111280	Londonderry, Town Of	23,123	(519)	22,604	53,644	(10,204)	22,604	(391)	20,748		
121290	Lowell School District	15,603	(1,964)	13,638	38,841	(6,885)	13,638	(206)	12,912		
111290	Lowell, Town Of	12,693	1,462	14,155	19,512	(5,601)	14,155	112	19,249		
121300	Ludlow Town School District	37,888	(2,238)	35,650	100,392	(16,719)	35,650	(5,972)	28,218		
111310	Ludlow Village Corporation	116,895	1,154	118,049	252,808	(51,583)	118,049	518	116,993		
111300	Ludlow, Town Of	246,862	(7,044)	239,818	575,831	(108,933)	239,818	(6,353)	222,052		
121320	Lunenburg School District	26,245	(1,042)	25,204	66,078	(11,581)	25,204	(3,035)	21,401		
111320	Lunenburg, Town Of	12,325	349	12,674	30,367	(5,439)	12,674	(1,201)	9,651		
121330	Lyndon Town School District	25,853	(10,123)	15,730	55,835	(11,408)	15,730	10,417	26,028		
111330	Lyndon, Town Of	79,223	(1,586)	77,637	177,950	(34,959)	77,637	1,329	74,066		
111340	Lyndonville-Village Corp	20,449	(2,254)	18,194	53,202	(9,023)	18,194	(2,025)	16,061		
111365	Manchester Police Non-Union	31,602	1,115	32,718	78,466	(13,945)	32,718	(3,098)	23,944		
111360	Manchester Police Union	81,779	(3,685)	78,094	186,663	(36,087)	78,094	1,606	75,296		
121360	Manchester School District	97,075	(4,370)	92,705	240,484	(42,836)	92,705	(8,234)	80,608		
111370	Manchester Village Corporation	13,247	(4)	13,243	34,154	(5,846)	13,243	(1,720)	9,668		
111380	Marlboro, Town Of	14,019	(660)	13,359	33,171	(6,186)	13,359	(372)	12,411		
111390	Marshfield, Town Of	30,481	(1,884)	28,596	80,694	(13,450)	28,596	(5,241)	23,294		
111410	Mendon, Town Of	8,193	(1,409)	6,785	24,739	(3,616)	6,785	(2,183)	4,891		
121390	Mettawee Community School	19,893	6,413	26,306	-	(8,778)	26,306	-	56,804		
111420	Middlebury, Town Of	313,276	(2,426)	310,850	770,700	(138,240)	310,850	(30,010)	257,276		
121430	Middlesex School District	28,565	51	28,616	64,102	(12,605)	28,616	(70)	26,691		

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

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Employer Number	Employer Name	Ending Net Position	Total	Total Deferrals	Schedule D	Total
121070	Hinesburg School District	(341,013)	0	155,053	155,053	-
111070	Hinesburg, Town Of	(440,944)	0	219,174	219,174	-
111090	Hubbardton, Town Of	(69,409)	0	33,142	33,142	-
121100	Huntington School District	(44,150)	0	19,302	19,302	-
111100	Huntington, Town Of	(138,583)	0	63,263	63,263	-
111120	Hyde Park Village Corporation	(195,479)	0	99,804	99,804	-
111110	Hyde Park, Town Of	(166,746)	0	82,459	82,459	-
121140	Irasburg School District	(37,024)	0	15,215	15,215	-
111140	Irasburg, Town Of	(38,210)	0	21,664	21,664	-
111121	Isle LaMotte, Town Of	(10,008)	0	3,969	3,969	-
111160	Jamaica, Town Of	(87,234)	0	40,769	40,769	-
111170	Jay	(52,584)	0	40,184	40,184	-
121170	Jay/Westfield School District	(48,137)	0	24,023	24,023	-
121190	Jericho School District	-	-	(28,344)	(28,344)	-
111190	Jericho, Town Of	(276,869)	0	156,158	156,158	-
121210	Johnson School District	(136,108)	0	77,087	77,087	-
111220	Johnson Village Corporation	(156,337)	0	73,981	73,981	-
111210	Johnson, Town Of	(202,176)	0	99,835	99,835	-
112240	Killington, Town Of	(320,079)	0	160,937	160,937	-
111230	Kirby, Town Of	(19,881)	0	9,662	9,662	-
130180	Lake Region Uh #24 School Dist	(155,753)	0	63,211	63,211	-
130320	Lakeview Uhs #43	(24,272)	0	6,631	6,631	-
160150	Lamoille County Planning Comm	(105,691)	0	54,829	54,829	-
140180	Lamoille South SU Sch Dist	(737,614)	0	481,437	481,437	-
172810	Lamoille Superior Court	(14,663)	0	5,951	5,951	-
182350	Lawrence Memorial Library	(33,269)	0	18,570	18,570	-
121250	Leicester School District	(7,036)	0	3,313	3,313	-
130260	Leland & Gray Uh #34 Sch Dist	(113,672)	0	44,792	44,792	-
111270	Lincoln, Town Of	(83,241)	0	42,335	42,335	-
111280	Londonderry, Town Of	(86,402)	0	42,533	42,533	-
121290	Lowell School District	(58,301)	0	25,058	25,058	-
111290	Lowell, Town Of	(47,427)	0	28,468	28,468	-
121300	Ludlow Town School District	(141,569)	0	64,066	64,066	-
111310	Ludlow Village Corporation	(436,786)	0	224,727	224,727	-
111300	Ludlow, Town Of	(922,415)	0	446,296	446,296	-
121320	Lunenburg School District	(98,067)	0	46,570	46,570	-
111320	Lunenburg, Town Of	(46,053)	0	23,819	23,819	-
121330	Lyndon Town School District	(96,601)	0	28,868	28,868	-
111330	Lyndon, Town Of	(296,023)	0	146,443	146,443	-
111340	Lyndonville-Village Corp	(76,408)	0	32,265	32,265	-
111365	Manchester Police Non-Union	(118,084)	0	63,265	63,265	-
111360	Manchester Police Union	(305,572)	0	145,806	145,806	-
121360	Manchester School District	(362,727)	0	169,452	169,452	-
111370	Manchester Village Corporation	(49,500)	0	25,228	25,228	-
111380	Marlboro, Town Of	(52,384)	0	24,679	24,679	-
111390	Marshfield, Town Of	(113,893)	0	52,051	52,051	-
111410	Mendon, Town Of	(30,615)	0	11,828	11,828	-
121390	Mettawee Community School	(74,332)	0	56,804	56,804	-
111420	Middlebury, Town Of	(1,170,576)	0	579,307	579,307	-
121430	Middlesex School District	(106,734)	0	54,058	54,058	-

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

		Deferred Outflows of Resources							
Employer Number	Employer Name	Net Pension Liability	Employer Proportion	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows
111430	Middlesex, Town Of	96,019	0.07461%	1,973	15,420	-	31,134	-	48,527
111440	Middletown Springs	24,128	0.01875%	496	3,875	-	7,824	1,340	13,534
121440	Middletown Springs School Dist	53,257	0.04138%	1,094	8,553	-	17,269	941	27,856
130315	Mill River Union High Sch #40	205,744	0.15987%	4,227	33,042	-	66,712	-	103,981
121450	Milton School District	1,295,245	1.00644%	26,608	208,012	-	419,981	16,660	671,260
111450	Milton, Town Of	1,472,657	1.14429%	30,252	236,504	-	477,506	14,306	758,569
130060	Missisquoi Valley Uh #7 SD	571,597	0.44414%	11,742	91,797	-	185,339	-	288,878
111470	Monkton, Town Of	84,565	0.06571%	1,737	13,581	-	27,420	-	42,738
121480	Montgomery School District	84,943	0.06600%	1,745	13,642	-	27,543	179	43,108
111480	Montgomery, Town Of	62,690	0.04871%	1,288	10,068	-	20,327	230	31,912
111490	Montpelier City	3,880,423	3.01518%	79,715	623,184	-	1,258,220	58,378	2,019,497
121490	Montpelier School District	786,514	0.61114%	16,157	126,312	-	255,026	1,982	399,476
121500	Moretown School District	152,867	0.11878%	3,140	24,550	-	49,567	3,074	80,331
111500	Moretown, Town Of	103,771	0.08063%	2,132	16,665	-	33,647	921	53,366
111510	Morgan, Town Of	17,252	0.01341%	354	2,771	-	5,594	532	9,251
121520	Morristown School District	371,755	0.28886%	7,637	59,703	-	120,541	1,341	189,222
111520	Morristown, Town Of	1,214,196	0.94346%	24,943	194,996	-	393,701	8,178	621,818
111531	Morrisville Water & Light Dept	457,510	0.35550%	9,399	73,475	-	148,347	1,313	232,534
121530	Mountain Towns Reg Ed District	211,474	0.16432%	4,344	33,962	-	68,570	25,871	132,748
130080	Mt Anthony Union #14 Sch Dist	634,917	0.49335%	13,043	101,966	-	205,870	-	320,879
121540	Mt Holly School District	34,368	0.02670%	706	5,519	-	11,144	-	17,369
111540	Mt Holly, Town Of	57,793	0.04491%	1,187	9,281	-	18,739	123	29,331
121550	Mt Mansfield Modified Union SD	755,484	0.58703%	15,520	121,328	-	244,964	56,902	438,715
150060	N E Kingdom Waste Mgmt Dist	163,902	0.12736%	3,367	26,322	-	53,145	4,235	87,069
121560	Newark School District	-	0.00000%	-	-	-	-	273	273
111560	Newark, Town Of	47,014	0.03653%	966	7,550	-	15,244	170	23,931
111570	Newbury, Town Of	140,906	0.10949%	2,895	22,629	-	45,689	4,938	76,150
111590	Newfane	152,212	0.11827%	3,127	24,445	-	49,354	881	77,807
111620	Newport City	1,242,572	0.96551%	25,526	199,553	-	402,902	818	628,799
121620	Newport City School District	340,931	0.26491%	7,004	54,752	-	110,546	2,780	175,082
121630	Newport Town School District	123,641	0.09607%	2,540	19,856	-	40,090	10,197	72,684
111630	Newport, Town Of	103,443	0.08038%	2,125	16,613	-	33,541	1,747	54,026
121640	No Bennington School District	-	0.00000%	-	-	-	-	-	-
160000	North Branch Fire District	103,336	0.08029%	2,123	16,595	-	33,507	-	52,225
130160	North Country Uh #22 Sch Dist	1,243,706	0.96639%	25,549	199,735	-	403,269	17,346	645,900
121670	North Hero School District	20,151	0.01566%	414	3,236	-	6,534	-	10,184
111670	North Hero, Town Of	63,203	0.04911%	1,298	10,150	-	20,493	256	32,198
111675	North Troy Village	12,875	0.01000%	264	2,068	-	4,175	-	6,507
121650	Northfield School District	3,731	0.00290%	77	599	-	1,210	-	1,886
111660	Northfield Village Corporation	-	0.00000%	-	-	-	-	-	-
111650	Northfield, Town Of	601,074	0.46705%	12,348	96,531	-	194,897	5,203	308,978
150080	Norwich Fire District	43,680	0.03394%	897	7,015	-	14,163	3,726	25,802
121700	Norwich School District	151,943	0.11806%	3,121	24,402	-	49,267	-	76,790
111700	Norwich, Town Of	515,194	0.40032%	10,584	82,739	-	167,051	969	261,342
140210	Orange North SU	148,921	0.11571%	3,059	23,916	-	48,287	10,350	85,612
121720	Orange School District	68,251	0.05303%	1,402	10,961	-	22,130	2,304	36,797
140200	Orange Southwest SU Sch Dist	406,228	0.31565%	8,345	65,239	-	131,719	13,976	219,279
111720	Orange, Town Of	55,249	0.04293%	1,135	8,873	-	17,914	-	27,922
140235	Orleans Central SU	438,869	0.34101%	9,016	70,481	-	142,303	37,606	259,405
150050	Orleans County Sheriffs Dept	117,142	0.09102%	2,406	18,813	-	37,983	2,168	61,370

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

		Deferred Inflows of Resources					
Employer Number	Employer Name	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows
111430	Middlesex, Town Of	-	-	-	-	(3,357)	(3,357)
111440	Middletown Springs	-	-	-	-	(45)	(45)
121440	Middletown Springs School Dist	-	-	-	-	(2,693)	(2,693)
130315	Mill River Union High Sch #40	-	-	-	-	(49,338)	(49,338)
121450	Milton School District	-	-	-	-	-	-
111450	Milton, Town Of	-	-	-	-	(41,445)	(41,445)
130060	Missisquoi Valley Uh #7 SD	-	-	-	-	(31,194)	(31,194)
111470	Monkton, Town Of	-	-	-	-	(4,565)	(4,565)
121480	Montgomery School District	-	-	-	-	(878)	(878)
111480	Montgomery, Town Of	-	-	-	-	(1,547)	(1,547)
111490	Montpelier City	-	-	-	-	(71,309)	(71,309)
121490	Montpelier School District	-	-	-	-	(5,039)	(5,039)
121500	Moretown School District	-	-	-	-	(2,866)	(2,866)
111500	Moretown, Town Of	-	-	-	-	(1,324)	(1,324)
111510	Morgan, Town Of	-	-	-	-	(69)	(69)
121520	Morristown School District	-	-	-	-	(46,410)	(46,410)
111520	Morristown, Town Of	-	-	-	-	(13,226)	(13,226)
111531	Morrisville Water & Light Dept	-	-	-	-	(6,867)	(6,867)
121530	Mountain Towns Reg Ed District	-	-	-	-	(3,532)	(3,532)
130080	Mt Anthony Union #14 Sch Dist	-	-	-	-	(16,116)	(16,116)
121540	Mt Holly School District	-	-	-	-	(1,570)	(1,570)
111540	Mt Holly, Town Of	-	-	-	-	(2,526)	(2,526)
121550	Mt Mansfield Modified Union SD	-	-	-	-	(17,396)	(17,396)
150060	N E Kingdom Waste Mgmt Dist	-	-	-	-	(337)	(337)
121560	Newark School District	-	-	-	-	(4,212)	(4,212)
111560	Newark, Town Of	-	-	-	-	(893)	(893)
111570	Newbury, Town Of	-	-	-	-	(1,688)	(1,688)
111590	Newfane	-	-	-	-	(1,254)	(1,254)
111620	Newport City	-	-	-	-	(7,129)	(7,129)
121620	Newport City School District	-	-	-	-	-	-
121630	Newport Town School District	-	-	-	-	(2,890)	(2,890)
111630	Newport, Town Of	-	-	-	-	-	-
121640	No Bennington School District	-	-	-	-	(3,116)	(3,116)
160000	North Branch Fire District	-	-	-	-	(9,143)	(9,143)
130160	North Country Uh #22 Sch Dist	-	-	-	-	(9,602)	(9,602)
121670	North Hero School District	-	-	-	-	(3,044)	(3,044)
111670	North Hero, Town Of	-	-	-	-	(3,313)	(3,313)
111675	North Troy Village	-	-	-	-	(302)	(302)
121650	Northfield School District	-	-	-	-	(107,275)	(107,275)
111660	Northfield Village Corporation	-	-	-	-	(21,841)	(21,841)
111650	Northfield, Town Of	-	-	-	-	(10,159)	(10,159)
150080	Norwich Fire District	-	-	-	-	(79)	(79)
121700	Norwich School District	-	-	-	-	(7,393)	(7,393)
111700	Norwich, Town Of	-	-	-	-	(3,160)	(3,160)
140210	Orange North SU	-	-	-	-	-	-
121720	Orange School District	-	-	-	-	(8,298)	(8,298)
140200	Orange Southwest SU Sch Dist	-	-	-	-	(22,877)	(22,877)
111720	Orange, Town Of	-	-	-	-	(5,568)	(5,568)
140235	Orleans Central SU	-	-	-	-	(11,383)	(11,383)
150050	Orleans County Sheriffs Dept	-	-	-	-	(2,120)	(2,120)

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

Employer Number	Employer Name	Pension Expense Recognized			Beginning Net Position	2016 Contributions	2016 Expense	Change in Deferred Inflows	Change in Deferred Outflows
		Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total					
111430	Middlesex, Town Of	25,697	(1,323)	24,374	62,124	(1,339)	24,374	(1,329)	22,189
111440	Middletown Springs	6,457	468	6,926	14,559	(2,849)	6,926	(45)	5,538
121440	Middletown Springs School Dist	14,253	(552)	13,701	38,137	(6,289)	13,701	(2,693)	10,401
130315	Mill River Union High Sch #40	55,062	(17,110)	37,953	137,672	(24,298)	37,953	8,803	45,614
121450	Milton School District	346,641	5,598	352,238	747,588	(152,963)	352,238	-	348,381
111450	Milton, Town Of	394,121	(7,831)	386,290	978,129	(173,914)	386,290	(41,445)	323,598
130060	Missisquoi Valley Uh #7 SD	152,974	(10,794)	142,180	388,141	(67,503)	142,180	(15,545)	124,324
111470	Monkton, Town Of	22,632	(1,628)	21,004	55,482	(9,987)	21,004	(1,150)	19,217
121480	Montgomery School District	22,733	(203)	22,530	52,208	(10,031)	22,530	(470)	20,706
111480	Montgomery, Town Of	16,777	(409)	16,368	41,135	(7,403)	16,368	(1,547)	14,137
111490	Montpelier City	1,038,501	(10,856)	1,027,645	2,189,455	(458,261)	1,027,645	30,315	1,091,269
121490	Montpelier School District	210,491	(689)	209,802	480,171	(92,884)	209,802	(3,509)	192,934
121500	Moretown School District	40,911	582	41,493	94,229	(18,053)	41,493	(573)	35,771
111500	Moretown, Town Of	27,772	(166)	27,606	64,787	(12,255)	27,606	(1,038)	24,671
111510	Morgan, Town Of	4,617	243	4,860	10,368	(2,037)	4,860	4	4,058
121520	Morristown School District	99,491	(14,870)	84,621	330,124	(43,903)	84,621	(46,410)	47,323
111520	Morristown, Town Of	324,950	(1,531)	323,419	710,549	(143,391)	323,419	4,409	319,210
111531	Morrisville Water & Light Dept	122,441	(2,530)	119,911	271,033	(54,030)	119,911	2,968	117,628
121530	Mountain Towns Reg Ed District	56,596	11,569	68,165	134,860	(24,974)	68,165	(3,532)	36,956
130080	Mt Anthony Union #14 Sch Dist	169,920	(6,143)	163,777	394,638	(74,981)	163,777	(2,089)	153,571
121540	Mt Holly School District	9,198	(645)	8,552	22,124	(4,059)	8,552	(239)	7,990
111540	Mt Holly, Town Of	15,467	(910)	14,557	38,959	(6,825)	14,557	(1,548)	12,650
121550	Mt Mansfield Modified Union SD	202,187	10,269	212,456	322,436	(89,219)	212,456	8,698	301,113
150060	N E Kingdom Waste Mgmt Dist	43,864	1,243	45,107	96,888	(19,356)	45,107	169	41,095
121560	Newark School District	-	(1,646)	(1,646)	5,126	-	(1,646)	(1,216)	(2,264)
111560	Newark, Town Of	12,582	(256)	12,326	30,018	(5,552)	12,326	(755)	10,977
111570	Newbury, Town Of	37,710	946	38,656	72,981	(16,640)	38,656	700	45,209
111590	Newfane	40,736	19	40,755	94,085	(17,976)	40,755	(1,254)	36,601
111620	Newport City	332,544	(2,420)	330,124	742,473	(146,742)	330,124	2,693	314,025
121620	Newport City School District	91,242	969	92,211	202,477	(40,262)	92,211	-	86,505
121630	Newport Town School District	33,089	1,954	35,043	56,435	(14,601)	35,043	1,445	45,319
111630	Newport, Town Of	27,684	650	28,334	61,344	(12,216)	28,334	-	25,982
121640	No Bennington School District	-	(1,558)	(1,558)	-	-	(1,558)	1,558	-
160000	North Branch Fire District	27,655	(3,311)	24,344	74,976	(12,204)	24,344	(4,219)	20,439
130160	North Country Uh #22 Sch Dist	332,848	3,661	336,509	767,271	(146,876)	336,509	(9,602)	296,405
121670	North Hero School District	5,393	(1,436)	3,957	12,616	(2,380)	3,957	1,122	4,836
111670	North Hero, Town Of	16,915	(1,345)	15,570	41,007	(7,464)	15,570	(382)	14,472
111675	North Troy Village	3,446	(113)	3,333	8,168	(1,520)	3,333	(150)	3,044
121650	Northfield School District	998	(36,837)	(35,838)	216,343	(441)	(35,838)	(86,499)	(89,834)
111660	Northfield Village Corporation	-	(7,759)	(7,759)	-	-	(7,759)	7,759	-
111650	Northfield, Town Of	160,863	(1,497)	159,366	383,590	(70,984)	159,366	(10,159)	139,261
150080	Norwich Fire District	11,690	1,203	12,893	24,446	(5,158)	12,893	39	11,461
121700	Norwich School District	40,664	(2,466)	38,198	95,766	(17,944)	38,198	(267)	36,190
111700	Norwich, Town Of	137,879	(716)	137,163	315,943	(60,842)	137,163	(3,160)	126,090
140210	Orange North SU	39,855	3,576	43,431	75,470	(17,587)	43,431	-	47,607
121720	Orange School District	18,266	(1,614)	16,652	48,471	(8,060)	16,652	(1,603)	12,792
140200	Orange Southwest SU Sch Dist	108,717	(3,464)	105,253	289,400	(47,974)	105,253	(18,402)	77,952
111720	Orange, Town Of	14,786	(2,330)	12,456	35,302	(6,525)	12,456	1,060	12,956
140235	Orleans Central SU	117,453	14,758	132,211	259,426	(51,829)	132,211	3,794	95,267
150050	Orleans County Sheriffs Dept	31,350	(187)	31,164	65,157	(13,834)	31,164	909	33,746

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

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Employer Number	Employer Name	Ending Net Position	Total	Total Deferrals	Schedule D	Total
111430	Middlesex, Town Of	(96,019)	0	45,170	45,170	-
111440	Middletown Springs	(24,128)	0	13,489	13,489	-
121440	Middletown Springs School Dist	(53,257)	0	25,163	25,163	-
130315	Mill River Union High Sch #40	(205,744)	0	54,643	54,643	-
121450	Milton School District	(1,295,245)	0	671,260	671,260	-
111450	Milton, Town Of	(1,472,657)	0	717,124	717,124	-
130060	Missisquoi Valley Uh #7 SD	(571,597)	0	257,684	257,684	-
111470	Monkton, Town Of	(84,565)	0	38,174	38,174	-
121480	Montgomery School District	(84,943)	0	42,231	42,231	-
111480	Montgomery, Town Of	(62,690)	0	30,365	30,365	-
111490	Montpelier City	(3,880,423)	0	1,948,188	1,948,188	-
121490	Montpelier School District	(786,514)	0	394,437	394,437	-
121500	Moretown School District	(152,867)	0	77,465	77,465	-
111500	Moretown, Town Of	(103,771)	0	52,042	52,042	-
111510	Morgan, Town Of	(17,252)	0	9,182	9,182	-
121520	Morristown School District	(371,755)	0	142,811	142,811	-
111520	Morristown, Town Of	(1,214,196)	0	608,592	608,592	-
111531	Morrisville Water & Light Dept	(457,510)	0	225,667	225,667	-
121530	Mountain Towns Reg Ed District	(211,474)	0	129,216	129,216	-
130080	Mt Anthony Union #14 Sch Dist	(634,917)	0	304,763	304,763	-
121540	Mt Holly School District	(34,368)	0	15,799	15,799	-
111540	Mt Holly, Town Of	(57,793)	0	26,805	26,805	-
121550	Mt Mansfield Modified Union SD	(755,484)	0	421,319	421,319	-
150060	N E Kingdom Waste Mgmt Dist	(163,902)	0	86,732	86,732	-
121560	Newark School District	-	-	(3,939)	(3,939)	-
111560	Newark, Town Of	(47,014)	0	23,038	23,038	-
111570	Newbury, Town Of	(140,906)	0	74,462	74,462	-
111590	Newfane	(152,212)	0	76,554	76,554	-
111620	Newport City	(1,242,572)	0	621,670	621,670	-
121620	Newport City School District	(340,931)	0	175,082	175,082	-
121630	Newport Town School District	(123,641)	0	69,794	69,794	-
111630	Newport, Town Of	(103,443)	0	54,026	54,026	-
121640	No Bennington School District	-	0	(3,116)	(3,116)	-
160000	North Branch Fire District	(103,336)	0	43,082	43,082	-
130160	North Country Uh #22 Sch Dist	(1,243,706)	0	636,298	636,298	-
121670	North Hero School District	(20,151)	0	7,140	7,140	-
111670	North Hero, Town Of	(63,203)	0	28,884	28,884	-
111675	North Troy Village	(12,875)	0	6,205	6,205	-
121650	Northfield School District	(3,731)	0	(105,390)	(105,390)	-
111660	Northfield Village Corporation	-	0	(21,841)	(21,841)	-
111650	Northfield, Town Of	(601,074)	0	298,818	298,818	-
150080	Norwich Fire District	(43,680)	0	25,723	25,723	-
121700	Norwich School District	(151,943)	0	69,397	69,397	-
111700	Norwich, Town Of	(515,194)	0	258,182	258,182	-
140210	Orange North SU	(148,921)	0	85,612	85,612	-
121720	Orange School District	(68,251)	0	28,499	28,499	-
140200	Orange Southwest SU Sch Dist	(406,228)	0	196,402	196,402	-
111720	Orange, Town Of	(55,249)	0	22,354	22,354	-
140235	Orleans Central SU	(438,869)	0	248,022	248,022	-
150050	Orleans County Sheriffs Dept	(117,142)	0	59,250	59,250	-

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

Employer Number	Employer Name	Net Pension Liability	Employer Proportion	Deferred Outflows of Resources			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits		
140240	Orleans Essex North SU SD	544,007	0.42271%	11,175	87,366	-	6,719	281,654
121730	Orleans Id School District	35,677	0.02772%	733	5,730	-	838	18,869
140250	Orleans Southwest School Dist	626,192	0.48657%	12,864	100,565	-	63,184	379,654
111740	Orwell, Town Of	48,536	0.03771%	997	7,795	-	924	25,454
130070	Otter Valley Union #8 Sch Dist	184,844	0.14363%	3,797	29,685	-	-	93,418
111750	Panton, Town Of	42,556	0.03307%	874	6,834	-	-	21,507
111780	Peru, Town Of	58,168	0.04520%	1,195	9,342	-	2,373	31,771
111790	Pittsfield, Town Of	37,455	0.02910%	769	6,015	-	533	19,463
121800	Pittsford School District	92,070	0.07154%	1,891	14,786	-	376	46,907
111800	Pittsford, Town Of	216,527	0.16825%	4,448	34,774	-	148	109,578
111820	Plainfield, Town Of	153,288	0.11911%	3,149	24,618	-	1,880	79,351
111840	Plymouth, Town Of	88,764	0.06897%	1,823	14,255	-	370	45,230
121850	Pomfret School District	-	0.00000%	-	-	-	-	-
111850	Pomfret, Town Of	57,528	0.04470%	1,182	9,239	-	2,997	32,071
111870	Poultney Village	60,302	0.04686%	1,239	9,684	-	661	31,137
111860	Poultney, Town Of	189,118	0.14695%	3,885	30,372	-	2,210	97,788
121880	Pownal School District	86,454	0.06718%	1,776	13,884	-	-	43,693
111880	Pownal, Town Of	139,465	0.10837%	2,865	22,398	-	1,150	71,634
121890	Proctor School District	247,686	0.19246%	5,088	39,778	-	-	125,177
121900	Prosper Valley School	20,547	0.01597%	422	3,300	-	5,318	15,702
182450	Putney Public Library	39,241	0.03049%	806	6,302	-	959	20,791
121910	Putney School District	102,954	0.08000%	2,115	16,534	-	4,266	56,297
111910	Putney, Town Of	102,824	0.07990%	2,112	16,513	-	986	52,951
121920	Randolph School District	39,689	0.03084%	815	6,374	-	-	20,058
121940	Reading School District	33,977	0.02640%	698	5,457	-	331	17,502
121950	Readsboro School District	43,922	0.03413%	902	7,054	-	4,263	26,460
111950	Readsboro, Town Of	99,808	0.07755%	2,050	16,029	-	286	50,728
121970	Richford School District	316,618	0.24602%	6,504	50,848	-	3,462	163,477
111970	Richford, Town Of	221,327	0.17198%	4,547	35,544	-	1,077	112,933
121990	Richmond School District	-	0.00000%	-	-	-	-	-
111990	Richmond, Town Of	456,034	0.35435%	9,368	73,238	-	5,568	236,043
122010	Ripton School District	42,108	0.03272%	865	6,762	-	142	21,422
122295	River Valley Technical Center	132,604	0.10304%	2,724	21,296	-	3,419	70,436
122020	Rochester School District	90,858	0.07060%	1,866	14,591	-	-	45,918
112020	Rochester, Town Of	62,466	0.04854%	1,283	10,032	-	306	31,875
122030	Rockingham School District	240,719	0.18704%	4,945	38,659	-	-	121,657
112030	Rockingham, Town Of	1,243,688	0.96638%	25,549	199,732	-	4,713	633,258
122040	Roxbury School District	13	0.00001%	0	2	-	810	816
112040	Roxbury, Town Of	42,511	0.03303%	873	6,827	-	-	21,485
122050	Royalton School District	176,883	0.13744%	3,634	28,407	-	-	89,395
112060	Rupert, Town Of	53,993	0.04195%	1,109	8,671	-	785	28,073
140260	Rutland Central SU Sch Dist	270,733	0.21037%	5,562	43,479	-	980	137,805
190010	Rutland Housing Authority	267,568	0.20791%	5,497	42,971	-	12,482	147,708
140270	Rutland NE School District	898,208	0.69793%	18,452	144,250	-	205	454,149
122075	Rutland Public Schools	794,752	0.61754%	16,326	127,635	-	24,745	426,403
160090	Rutland Regional Planning Comm	152,176	0.11824%	3,126	24,439	-	20,167	97,075
140430	Rutland South School District	421,659	0.32764%	8,662	67,717	-	49,307	262,409
140280	Rutland Southwest Union SD	85,344	0.06631%	1,753	13,706	-	-	43,132
122080	Rutland Town School District	207,890	0.16154%	4,271	33,386	-	-	105,065
140290	Rutland Windsor S. U.	-	0.00000%	-	-	-	-	-

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

		Deferred Inflows of Resources					
Employer Number	Employer Name	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows
140240	Orleans Essex North SU SD	-	-	-	-	(17,038)	(17,038)
121730	Orleans Id School District	-	-	-	-	(5,082)	(5,082)
140250	Orleans Southwest School Dist	-	-	-	-	-	-
111740	Orwell, Town Of	-	-	-	-	(4,527)	(4,527)
130070	Otter Valley Union #8 Sch Dist	-	-	-	-	(14,645)	(14,645)
111750	Panton, Town Of	-	-	-	-	(1,126)	(1,126)
111780	Peru, Town Of	-	-	-	-	(3,951)	(3,951)
111790	Pittsfield, Town Of	-	-	-	-	(765)	(765)
121800	Pittsford School District	-	-	-	-	(779)	(779)
111800	Pittsford, Town Of	-	-	-	-	(3,010)	(3,010)
111820	Plainfield, Town Of	-	-	-	-	(1,016)	(1,016)
111840	Plymouth, Town Of	-	-	-	-	(2,919)	(2,919)
121850	Pomfret School District	-	-	-	-	(13,235)	(13,235)
111850	Pomfret, Town Of	-	-	-	-	(4,035)	(4,035)
111870	Poultney Village	-	-	-	-	(6,082)	(6,082)
111860	Poultney, Town Of	-	-	-	-	(2,203)	(2,203)
121880	Pownal School District	-	-	-	-	(3,923)	(3,923)
111880	Pownal, Town Of	-	-	-	-	(5,367)	(5,367)
121890	Proctor School District	-	-	-	-	(5,070)	(5,070)
121900	Prosper Valley School	-	-	-	-	-	-
182450	Putney Public Library	-	-	-	-	(1,046)	(1,046)
121910	Putney School District	-	-	-	-	(104)	(104)
111910	Putney, Town Of	-	-	-	-	(1,767)	(1,767)
121920	Randolph School District	-	-	-	-	(14,405)	(14,405)
121940	Reading School District	-	-	-	-	(1,981)	(1,981)
121950	Readsboro School District	-	-	-	-	(876)	(876)
111950	Readsboro, Town Of	-	-	-	-	(3,761)	(3,761)
121970	Richford School District	-	-	-	-	(6,282)	(6,282)
111970	Richford, Town Of	-	-	-	-	(6,730)	(6,730)
121990	Richmond School District	-	-	-	-	(21,914)	(21,914)
111990	Richmond, Town Of	-	-	-	-	(632)	(632)
122010	Ripton School District	-	-	-	-	(1,105)	(1,105)
122295	River Valley Technical Center	-	-	-	-	(6,666)	(6,666)
122020	Rochester School District	-	-	-	-	(5,261)	(5,261)
112020	Rochester, Town Of	-	-	-	-	(1,662)	(1,662)
122030	Rockingham School District	-	-	-	-	(68,626)	(68,626)
112030	Rockingham, Town Of	-	-	-	-	(13,376)	(13,376)
122040	Roxbury School District	-	-	-	-	(5,744)	(5,744)
112040	Roxbury, Town Of	-	-	-	-	(1,082)	(1,082)
122050	Royalton School District	-	-	-	-	(11,667)	(11,667)
112060	Rupert, Town Of	-	-	-	-	(2,737)	(2,737)
140260	Rutland Central SU Sch Dist	-	-	-	-	(3,052)	(3,052)
190010	Rutland Housing Authority	-	-	-	-	(3,267)	(3,267)
140270	Rutland NE School District	-	-	-	-	(10,018)	(10,018)
122075	Rutland Public Schools	-	-	-	-	(2,195)	(2,195)
160090	Rutland Regional Planning Comm	-	-	-	-	-	-
140430	Rutland South School District	-	-	-	-	(15,305)	(15,305)
140280	Rutland Southwest Union SD	-	-	-	-	(13,518)	(13,518)
122080	Rutland Town School District	-	-	-	-	(15,192)	(15,192)
140290	Rutland Windsor S. U.	-	-	-	-	(11,402)	(11,402)

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

Employer Number	Employer Name	Pension Expense Recognized						Change in Deferred Inflows	Change in Deferred Outflows
		Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total	Beginning Net Position	2016 Contributions	2016 Expense		
140240	Orleans Essex North SU SD	145,590	(2,853)	142,737	365,325	(64,245)	142,737	(17,038)	117,228
121730	Orleans Id School District	9,548	(2,182)	7,366	22,476	(4,213)	7,366	1,826	8,223
140250	Orleans Southwest School Dist	167,585	21,477	189,062	327,869	(73,951)	189,062	-	183,212
111740	Orwell, Town Of	12,990	(1,114)	11,876	39,553	(5,732)	11,876	(4,527)	7,365
130070	Otter Valley Union #8 Sch Dist	49,469	(5,907)	43,562	125,896	(21,829)	43,562	(2,829)	40,043
111750	Panton, Town Of	11,389	(431)	10,958	26,822	(5,026)	10,958	(334)	10,136
111780	Peru, Town Of	15,567	(831)	14,736	39,757	(6,869)	14,736	(1,207)	11,751
111790	Pittsfield, Town Of	10,024	(160)	9,864	23,058	(4,423)	9,864	(20)	8,976
121800	Pittsford School District	24,640	(201)	24,440	56,034	(10,873)	24,440	(180)	22,650
111800	Pittsford, Town Of	57,948	(929)	57,019	135,812	(25,571)	57,019	(2,511)	51,779
111820	Plainfield, Town Of	41,024	119	41,143	88,947	(18,103)	41,143	508	40,794
111840	Plymouth, Town Of	23,756	(1,027)	22,729	57,468	(10,483)	22,729	(1,323)	20,373
121850	Pomfret School District	-	(4,472)	(4,472)	16,952	-	(4,472)	(5,293)	(7,187)
111850	Pomfret, Town Of	15,396	(639)	14,757	27,524	(6,794)	14,757	1,638	20,402
111870	Poultney Village	16,138	(1,819)	14,320	50,040	(7,121)	14,320	(5,977)	9,041
111860	Poultney, Town Of	50,613	371	50,984	116,419	(22,334)	50,984	(1,067)	45,117
121880	Pownal School District	23,137	(1,329)	21,809	58,151	(10,210)	21,809	(2,335)	19,039
111880	Pownal, Town Of	37,324	(1,643)	35,681	92,676	(16,470)	35,681	(3,233)	30,810
121890	Proctor School District	66,287	(1,721)	64,566	152,272	(29,251)	64,566	(523)	60,621
121900	Prosper Valley School	5,499	1,773	7,271	-	(2,427)	7,271	-	15,702
182450	Putney Public Library	10,502	(81)	10,421	25,204	(4,634)	10,421	(576)	8,827
121910	Putney School District	27,553	1,370	28,923	54,558	(12,158)	28,923	52	31,579
111910	Putney, Town Of	27,518	(468)	27,050	59,315	(12,143)	27,050	796	27,804
121920	Randolph School District	10,622	(5,057)	5,564	28,448	(4,687)	5,564	2,366	7,998
121940	Reading School District	9,093	(638)	8,455	19,589	(4,013)	8,455	748	9,197
121950	Readsboro School District	11,755	983	12,738	19,302	(5,187)	12,738	438	16,632
111950	Readsboro, Town Of	26,711	(1,284)	25,427	66,747	(11,787)	25,427	(2,628)	22,048
121970	Richford School District	84,735	(363)	84,372	201,617	(37,391)	84,372	(4,788)	72,807
111970	Richford, Town Of	59,233	(1,705)	57,528	147,338	(26,138)	57,528	(6,254)	48,853
121990	Richmond School District	-	(8,234)	(8,234)	36,721	-	(8,234)	(12,920)	(15,568)
111990	Richmond, Town Of	122,047	2,236	124,282	268,497	(53,856)	124,282	211	116,901
122010	Ripton School District	11,269	(466)	10,803	24,897	(4,973)	10,803	514	10,867
122295	River Valley Technical Center	35,488	(788)	34,700	94,867	(15,660)	34,700	(6,666)	25,363
122020	Rochester School District	24,316	(1,836)	22,480	58,965	(10,730)	22,480	(777)	20,920
112020	Rochester, Town Of	16,717	(505)	16,213	40,536	(7,377)	16,213	(1,188)	14,282
122030	Rockingham School District	64,423	(23,886)	40,537	180,294	(28,428)	40,537	3,096	45,220
112030	Rockingham, Town Of	332,843	(4,005)	328,837	734,126	(146,874)	328,837	5,576	322,022
122040	Roxbury School District	4	(1,510)	(1,506)	13,173	(2)	(1,506)	(5,669)	(5,983)
112040	Roxbury, Town Of	11,377	(374)	11,003	27,192	(5,020)	11,003	(619)	9,957
122050	Royalton School District	47,339	(3,944)	43,394	129,831	(20,889)	43,394	(9,805)	34,353
112060	Rupert, Town Of	14,450	(617)	13,833	38,680	(6,376)	13,833	(2,737)	10,594
140260	Rutland Central SU Sch Dist	72,455	(527)	71,928	168,134	(31,972)	71,928	(2,410)	65,054
190010	Rutland Housing Authority	71,608	4,924	76,531	167,848	(31,599)	76,531	(3,267)	58,053
140270	Rutland NE School District	240,384	(4,189)	236,195	548,513	(106,075)	236,195	(1,756)	221,331
122075	Rutland Public Schools	212,696	8,637	221,333	481,178	(93,857)	221,333	(2,195)	188,292
160090	Rutland Regional Planning Comm	40,726	7,110	47,836	61,798	(17,971)	47,836	-	60,513
140430	Rutland South School District	112,847	11,245	124,092	286,787	(49,796)	124,092	(14,505)	75,082
140280	Rutland Southwest Union SD	22,840	(4,953)	17,887	68,205	(10,079)	17,887	(4,886)	14,216
122080	Rutland Town School District	55,637	(5,664)	49,972	145,028	(24,551)	49,972	(6,139)	43,580
140290	Rutland Windsor S. U.	-	(5,701)	(5,701)	-	-	(5,701)	5,701	-

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

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Employer Number	Employer Name	Ending Net Position	Total	Total Deferrals	Schedule D	Total
140240	Orleans Essex North SU SD	(544,007)	0	264,616	264,616	-
121730	Orleans Id School District	(35,677)	0	13,787	13,787	-
140250	Orleans Southwest School Dist	(626,192)	0	379,654	379,654	-
111740	Orwell, Town Of	(48,536)	0	20,927	20,927	-
130070	Otter Valley Union #8 Sch Dist	(184,844)	0	78,773	78,773	-
111750	Panton, Town Of	(42,556)	0	20,381	20,381	-
111780	Peru, Town Of	(58,168)	0	27,820	27,820	-
111790	Pittsfield, Town Of	(37,455)	0	18,698	18,698	-
121800	Pittsford School District	(92,070)	0	46,128	46,128	-
111800	Pittsford, Town Of	(216,527)	0	106,568	106,568	-
111820	Plainfield, Town Of	(153,288)	0	78,335	78,335	-
111840	Plymouth, Town Of	(88,764)	0	42,311	42,311	-
121850	Pomfret School District	-	(0)	(13,235)	(13,235)	-
111850	Pomfret, Town Of	(57,528)	0	28,037	28,037	-
111870	Poultney Village	(60,302)	0	25,055	25,055	-
111860	Poultney, Town Of	(189,118)	0	95,585	95,585	-
121880	Pownal School District	(86,454)	0	39,769	39,769	-
111880	Pownal, Town Of	(139,465)	0	66,267	66,267	-
121890	Proctor School District	(247,686)	0	120,107	120,107	-
121900	Prosper Valley School	(20,547)	0	15,702	15,702	-
182450	Putney Public Library	(39,241)	0	19,746	19,746	-
121910	Putney School District	(102,954)	0	56,193	56,193	-
111910	Putney, Town Of	(102,824)	0	51,184	51,184	-
121920	Randolph School District	(39,689)	0	5,653	5,653	-
121940	Reading School District	(33,977)	0	15,521	15,521	-
121950	Readsboro School District	(43,922)	0	25,585	25,585	-
111950	Readsboro, Town Of	(99,808)	0	46,967	46,967	-
121970	Richford School District	(316,618)	0	157,195	157,195	-
111970	Richford, Town Of	(221,327)	0	106,203	106,203	-
121990	Richmond School District	-	0	(21,914)	(21,914)	-
111990	Richmond, Town Of	(456,034)	0	235,411	235,411	-
122010	Ripton School District	(42,108)	0	20,317	20,317	-
122295	River Valley Technical Center	(132,604)	0	63,769	63,769	-
122020	Rochester School District	(90,858)	0	40,657	40,657	-
112020	Rochester, Town Of	(62,466)	0	30,213	30,213	-
122030	Rockingham School District	(240,719)	0	53,031	53,031	-
112030	Rockingham, Town Of	(1,243,688)	0	619,882	619,882	-
122040	Roxbury School District	(13)	0	(4,928)	(4,928)	-
112040	Roxbury, Town Of	(42,511)	0	20,403	20,403	-
122050	Royalton School District	(176,883)	0	77,728	77,728	-
112060	Rupert, Town Of	(53,993)	0	25,336	25,336	-
140260	Rutland Central SU Sch Dist	(270,733)	0	134,753	134,753	-
190010	Rutland Housing Authority	(267,568)	0	144,441	144,441	-
140270	Rutland NE School District	(898,208)	0	444,131	444,131	-
122075	Rutland Public Schools	(794,752)	0	424,209	424,209	-
160090	Rutland Regional Planning Comm	(152,176)	0	97,075	97,075	-
140430	Rutland South School District	(421,659)	0	247,104	247,104	-
140280	Rutland Southwest Union SD	(85,344)	0	29,614	29,614	-
122080	Rutland Town School District	(207,890)	0	89,873	89,873	-
140290	Rutland Windsor S. U.	-	0	(11,402)	(11,402)	-

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

Employer Number	Employer Name	Net Pension Liability	Employer Proportion	Deferred Outflows of Resources			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits		
112080	Rutland, Town Of	246,625	0.19163%	5,066	39,607	-	79,968	131,922
112090	Ryegate, Town Of	91,177	0.07085%	1,873	14,643	-	29,564	46,080
160100	S Windsor Cnty Reg Plan & Dev	193,681	0.15049%	3,979	31,105	-	62,801	105,585
122150	Salisbury School District	45,871	0.03564%	942	7,367	-	14,874	23,183
112160	Sandgate, Town Of	21,326	0.01657%	438	3,425	-	6,915	10,887
112180	Searsburg, Town Of	-	0.00000%	-	-	-	-	-
122190	Shaftsbury School District	56,578	0.04396%	1,162	9,086	-	18,345	31,458
112190	Shaftsbury, Town Of	124,141	0.09646%	2,550	19,937	-	40,253	63,713
112200	Sharon, Town Of	112,888	0.08772%	2,319	18,130	-	36,604	62,126
122220	Shelburne School District	427,702	0.33233%	8,786	68,688	-	138,681	216,155
112220	Shelburne, Town Of	930,090	0.72270%	19,107	149,370	-	301,580	481,742
122230	Sheldon School District	149,803	0.11640%	3,077	24,058	-	48,573	76,988
112230	Sheldon, Town Of	142,507	0.11073%	2,927	22,886	-	46,208	74,144
122240	Sherburne School District	58,925	0.04579%	1,210	9,463	-	19,106	30,806
122250	Shoreham School District	47,604	0.03699%	978	7,645	-	15,435	24,953
112250	Shoreham, Town Of	53,752	0.04177%	1,104	8,632	-	17,429	27,390
122260	Shrewsbury School District	24,714	0.01920%	508	3,969	-	8,014	12,490
112260	Shrewsbury, Town Of	54,413	0.04228%	1,118	8,739	-	17,643	27,500
112270	South Burlington City	669,756	0.52042%	13,759	107,561	-	217,167	390,180
112280	South Hero, Town Of	72,661	0.05646%	1,493	11,669	-	23,560	40,453
122285	Southwest Vt Regional Tech SD	120,853	0.09391%	2,483	19,409	-	39,186	61,078
140300	Southwest Vt SU School Dist	1,392,547	1.08204%	28,607	223,639	-	451,531	703,777
122290	Springfield School District	1,966,290	1.52785%	40,393	315,780	-	637,566	999,469
112290	Springfield, Town Of	3,054,530	2.37344%	62,749	490,548	-	990,426	1,543,722
122110	St Albans Town School District	544,632	0.42319%	11,188	87,466	-	176,596	284,628
112110	St Albans, Town Of	389,875	0.30294%	8,009	62,613	-	126,416	202,137
112100	St Albans-City	1,931,081	1.50050%	39,670	310,126	-	626,149	1,004,863
112130	St Johnsbury	560,984	0.43590%	11,524	90,092	-	181,898	332,394
122130	St Johnsbury School District	720,002	0.55946%	14,791	115,630	-	233,459	375,733
122300	Stamford School District	11,181	0.00869%	230	1,796	-	3,625	5,672
112300	Stamford, Town Of	65,349	0.05078%	1,342	10,495	-	21,189	34,648
112310	Stannard, Town Of	19,148	0.01488%	393	3,075	-	6,209	9,677
121790	Stockbridge School District	22,348	0.01736%	459	3,589	-	7,246	12,516
112330	Stockbridge, Town Of	56,290	0.04374%	1,156	9,040	-	18,252	28,669
122340	Stowe School District	285,529	0.22186%	5,866	45,855	-	92,582	147,546
112340	Stowe, Town Of	1,737,171	1.34982%	35,686	278,984	-	563,274	881,585
122360	Strafford School District	68,902	0.05354%	1,415	11,066	-	22,341	34,822
112360	Strafford, Town Of	86,700	0.06737%	1,781	13,924	-	28,112	43,817
112370	Stratton, Town Of	89,946	0.06989%	1,848	14,445	-	29,165	47,249
122390	Sunderland School District	25,156	0.01955%	517	4,040	-	8,157	13,735
122400	Sutton School District	23,110	0.01796%	475	3,711	-	7,493	11,679
112400	Sutton, Town Of	33,199	0.02580%	682	5,332	-	10,765	16,778
122410	Swanton School District	461,608	0.35868%	9,483	74,133	-	149,676	233,291
112420	Swanton Village	1,160,132	0.90145%	23,832	186,314	-	376,171	586,317
112410	Swanton, Town Of	178,446	0.13866%	3,666	28,658	-	57,861	91,783
112430	Thetford, Town Of	174,916	0.13591%	3,593	28,091	-	56,716	92,171
122440	Tinmouth School District	37,553	0.02918%	771	6,031	-	12,177	23,155
112440	Tinmouth, Town Of	61,081	0.04746%	1,255	9,809	-	19,806	30,984
110360	Town & Village Of Bristol	411,291	0.31958%	8,449	66,052	-	133,360	207,861
112460	Townshend, Town Of	99,013	0.07694%	2,034	15,901	-	32,105	51,117

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

		Deferred Inflows of Resources					
Employer Number	Employer Name	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows
112080	Rutland, Town Of	-	-	-	-	-	-
112090	Ryegate, Town Of	-	-	-	-	(2,861)	(2,861)
160100	S Windsor Cnty Reg Plan & Dev	-	-	-	-	(2,278)	(2,278)
122150	Salisbury School District	-	-	-	-	(1,417)	(1,417)
112160	Sandgate, Town Of	-	-	-	-	(3,137)	(3,137)
112180	Searsburg, Town Of	-	-	-	-	(3,592)	(3,592)
122190	Shaftsbury School District	-	-	-	-	-	-
112190	Shaftsbury, Town Of	-	-	-	-	(7,111)	(7,111)
112200	Sharon, Town Of	-	-	-	-	(11,452)	(11,452)
122220	Shelburne School District	-	-	-	-	(58,198)	(58,198)
112220	Shelburne, Town Of	-	-	-	-	-	-
122230	Sheldon School District	-	-	-	-	(3,956)	(3,956)
112230	Sheldon, Town Of	-	-	-	-	(466)	(466)
122240	Sherburne School District	-	-	-	-	(2,460)	(2,460)
122250	Shoreham School District	-	-	-	-	-	-
112250	Shoreham, Town Of	-	-	-	-	(1,620)	(1,620)
122260	Shrewsbury School District	-	-	-	-	(2,466)	(2,466)
112260	Shrewsbury, Town Of	-	-	-	-	(2,341)	(2,341)
112270	South Burlington City	-	-	-	-	(12,602)	(12,602)
112280	South Hero, Town Of	-	-	-	-	(3,842)	(3,842)
122285	Southwest Vt Regional Tech SD	-	-	-	-	(4,034)	(4,034)
140300	Southwest Vt SU School Dist	-	-	-	-	(13,170)	(13,170)
122290	Springfield School District	-	-	-	-	(28,904)	(28,904)
112290	Springfield, Town Of	-	-	-	-	(58,152)	(58,152)
122110	St Albans Town School District	-	-	-	-	(18,601)	(18,601)
112110	St Albans, Town Of	-	-	-	-	(7,416)	(7,416)
112100	St Albans-City	-	-	-	-	(1,326)	(1,326)
112130	St Johnsbury	-	-	-	-	-	-
122130	St Johnsbury School District	-	-	-	-	(8,140)	(8,140)
122300	Stamford School District	-	-	-	-	(97)	(97)
112300	Stamford, Town Of	-	-	-	-	(1,133)	(1,133)
112310	Stannard, Town Of	-	-	-	-	(835)	(835)
121790	Stockbridge School District	-	-	-	-	(2,109)	(2,109)
112330	Stockbridge, Town Of	-	-	-	-	(2,158)	(2,158)
122340	Stowe School District	-	-	-	-	(32,955)	(32,955)
112340	Stowe, Town Of	-	-	-	-	(16,941)	(16,941)
122360	Strafford School District	-	-	-	-	(6,220)	(6,220)
112360	Strafford, Town Of	-	-	-	-	(3,426)	(3,426)
112370	Stratton, Town Of	-	-	-	-	(2,282)	(2,282)
122390	Sunderland School District	-	-	-	-	(3,685)	(3,685)
122400	Sutton School District	-	-	-	-	(7,401)	(7,401)
112400	Sutton, Town Of	-	-	-	-	(2,888)	(2,888)
122410	Swanton School District	-	-	-	-	(22,994)	(22,994)
112420	Swanton Village	-	-	-	-	(27,486)	(27,486)
112410	Swanton, Town Of	-	-	-	-	(3,133)	(3,133)
112430	Thetford, Town Of	-	-	-	-	(8,417)	(8,417)
122440	Tinmouth School District	-	-	-	-	(2,121)	(2,121)
112440	Tinmouth, Town Of	-	-	-	-	(2,190)	(2,190)
110360	Town & Village Of Bristol	-	-	-	-	(14,276)	(14,276)
112460	Townshend, Town Of	-	-	-	-	(609)	(609)

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

Employer Number	Employer Name	Pension Expense Recognized					Beginning Net Position	2016 Contributions	2016 Expense	Change in Deferred Inflows	Change in Deferred Outflows
		Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total	2016	2016					
112080	Rutland, Town Of	66,003	3,041	69,044	142,425	(29,125)	69,044	-	64,281		
112090	Ryegate, Town Of	24,401	(1,028)	23,373	56,796	(10,768)	23,373	(225)	22,001		
160100	S Windsor Cnty Reg Plan & Dev	51,834	1,428	53,262	100,532	(22,873)	53,262	1,139	61,620		
122150	Salisbury School District	12,276	(586)	11,690	28,304	(5,417)	11,690	111	11,183		
112160	Sandgate, Town Of	5,707	(991)	4,716	18,596	(2,519)	4,716	(2,307)	2,840		
112180	Searsburg, Town Of	-	(1,213)	(1,213)	7,386	-	(1,213)	(3,042)	(3,131)		
122190	Shaftsbury School District	15,142	1,017	16,159	28,673	(6,682)	16,159	-	18,427		
112190	Shaftsbury, Town Of	33,223	(2,129)	31,095	89,672	(14,661)	31,095	(6,363)	24,398		
112200	Sharon, Town Of	30,212	(2,948)	27,263	82,715	(13,332)	27,263	(4,052)	20,294		
122220	Shelburne School District	114,464	(20,332)	94,132	355,923	(50,510)	94,132	(37,103)	65,261		
112220	Shelburne, Town Of	248,916	3,931	252,846	537,005	(109,840)	252,846	-	250,079		
122230	Sheldon School District	40,091	(956)	39,135	98,004	(17,691)	39,135	(3,378)	33,733		
112230	Sheldon, Town Of	38,138	550	38,688	80,455	(16,829)	38,688	158	40,035		
122240	Sherburne School District	15,770	(678)	15,092	32,924	(6,959)	15,092	1,020	16,848		
122250	Shoreham School District	12,740	386	13,126	28,138	(5,622)	13,126	-	11,961		
112250	Shoreham, Town Of	14,385	(428)	13,958	33,943	(6,348)	13,958	(464)	12,663		
122260	Shrewsbury School District	6,614	(988)	5,627	15,364	(2,919)	5,627	666	5,977		
112260	Shrewsbury, Town Of	14,562	(852)	13,711	34,952	(6,426)	13,711	(505)	12,682		
112270	South Burlington City	179,244	10,930	190,174	314,202	(79,095)	190,174	6,301	238,174		
112280	South Hero, Town Of	19,446	447	19,893	52,420	(8,581)	19,893	(3,842)	12,771		
122285	Southwest Vt Regional Tech SD	32,343	(1,898)	30,445	72,595	(14,272)	30,445	1,784	30,301		
140300	Southwest Vt SU School Dist	372,681	(4,831)	367,850	845,174	(164,454)	367,850	(1,485)	345,462		
122290	Springfield School District	526,230	(7,854)	518,375	1,164,650	(232,210)	518,375	9,764	505,711		
112290	Springfield, Town Of	817,471	(22,629)	794,842	1,856,656	(360,727)	794,842	7,173	756,586		
122110	St Albans Town School District	145,757	(2,472)	143,285	369,318	(64,319)	143,285	(18,601)	114,948		
112110	St Albans, Town Of	104,341	(117)	104,224	250,722	(46,043)	104,224	(7,416)	88,388		
112100	St Albans-City	516,807	8,976	525,783	1,101,261	(228,052)	525,783	663	531,426		
112130	St Johnsbury	150,134	19,014	169,148	303,298	(66,250)	169,148	-	154,789		
122130	St Johnsbury School District	192,691	(119)	192,572	419,854	(85,029)	192,572	4,070	188,535		
122300	Stamford School District	2,992	(34)	2,959	6,803	(1,320)	2,959	(20)	2,760		
112300	Stamford, Town Of	17,489	295	17,784	41,771	(7,717)	17,784	(1,133)	14,645		
112310	Stannard, Town Of	5,125	(294)	4,831	12,457	(2,261)	4,831	(274)	4,396		
121790	Stockbridge School District	5,981	(501)	5,480	15,418	(2,639)	5,480	(261)	4,351		
112330	Stockbridge, Town Of	15,065	(734)	14,331	37,495	(6,648)	14,331	(1,367)	12,479		
122340	Stowe School District	76,415	(10,041)	66,374	245,423	(33,720)	66,374	(31,722)	39,174		
112340	Stowe, Town Of	464,911	(3,827)	461,084	1,065,864	(205,152)	461,084	(8,873)	424,248		
122360	Strafford School District	18,440	(2,164)	16,276	45,776	(8,137)	16,276	(428)	15,416		
112360	Strafford, Town Of	23,203	(1,300)	21,903	56,362	(10,239)	21,903	(1,248)	19,922		
112370	Stratton, Town Of	24,072	(123)	23,949	50,297	(10,622)	23,949	761	25,561		
122390	Sunderland School District	6,732	(848)	5,884	23,598	(2,971)	5,884	(3,685)	2,329		
122400	Sutton School District	6,185	(3,178)	3,007	20,458	(2,729)	3,007	(632)	3,006		
112400	Sutton, Town Of	8,885	(1,021)	7,864	22,038	(3,921)	7,864	(218)	7,435		
122410	Swanton School District	123,538	(7,883)	115,655	293,348	(54,514)	115,655	(1,806)	108,925		
112420	Swanton Village	310,481	(9,941)	300,540	729,855	(137,007)	300,540	(10,148)	276,892		
112410	Swanton, Town Of	47,757	(245)	47,512	112,540	(21,074)	47,512	(2,206)	41,673		
112430	Thetford, Town Of	46,812	(1,019)	45,793	103,409	(20,657)	45,793	2,806	43,565		
122440	Tinmouth School District	10,050	842	10,892	15,006	(4,435)	10,892	707	15,383		
112440	Tinmouth, Town Of	16,347	(723)	15,624	41,233	(7,213)	15,624	(1,913)	13,351		
110360	Town & Village Of Bristol	110,072	(5,320)	104,752	261,155	(48,572)	104,752	(3,189)	97,144		
112460	Townshend, Town Of	26,498	264	26,762	60,723	(11,693)	26,762	(609)	23,829		

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

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Employer Number	Employer Name	Ending Net Position	Total	Total Deferrals	Schedule D	Total
112080	Rutland, Town Of	(246,625)	0	131,922	131,922	-
112090	Ryegate, Town Of	(91,177)	0	43,219	43,219	-
160100	S Windsor Cnty Reg Plan & Dev	(193,681)	0	103,307	103,307	-
122150	Salisbury School District	(45,871)	0	21,766	21,766	-
112160	Sandgate, Town Of	(21,326)	0	7,749	7,749	-
112180	Searsburg, Town Of	-	0	(3,592)	(3,592)	-
122190	Shaftsbury School District	(56,578)	0	31,458	31,458	-
112190	Shaftsbury, Town Of	(124,141)	0	56,602	56,602	-
112200	Sharon, Town Of	(112,888)	0	50,673	50,673	-
122220	Shelburne School District	(427,702)	0	157,957	157,957	-
112220	Shelburne, Town Of	(930,090)	0	481,742	481,742	-
122230	Sheldon School District	(149,803)	0	73,032	73,032	-
112230	Sheldon, Town Of	(142,507)	0	73,678	73,678	-
122240	Sherburne School District	(58,925)	0	28,346	28,346	-
122250	Shoreham School District	(47,604)	0	24,953	24,953	-
112250	Shoreham, Town Of	(53,752)	0	25,770	25,770	-
122260	Shrewsbury School District	(24,714)	0	10,024	10,024	-
112260	Shrewsbury, Town Of	(54,413)	0	25,159	25,159	-
112270	South Burlington City	(669,756)	0	377,578	377,578	-
112280	South Hero, Town Of	(72,661)	0	36,611	36,611	-
122285	Southwest Vt Regional Tech SD	(120,853)	0	57,044	57,044	-
140300	Southwest Vt SU School Dist	(1,392,547)	0	690,607	690,607	-
122290	Springfield School District	(1,966,290)	0	970,565	970,565	-
112290	Springfield, Town Of	(3,054,530)	0	1,485,570	1,485,570	-
122110	St Albans Town School District	(544,632)	0	266,027	266,027	-
112110	St Albans, Town Of	(389,875)	0	194,721	194,721	-
112100	St Albans-City	(1,931,081)	0	1,003,537	1,003,537	-
112130	St Johnsbury	(560,984)	0	332,394	332,394	-
122130	St Johnsbury School District	(720,002)	0	367,594	367,594	-
122300	Stamford School District	(11,181)	0	5,576	5,576	-
112300	Stamford, Town Of	(65,349)	0	33,515	33,515	-
112310	Stannard, Town Of	(19,148)	0	8,842	8,842	-
121790	Stockbridge School District	(22,348)	0	10,407	10,407	-
112330	Stockbridge, Town Of	(56,290)	0	26,511	26,511	-
122340	Stowe School District	(285,529)	0	114,590	114,590	-
112340	Stowe, Town Of	(1,737,171)	0	864,644	864,644	-
122360	Strafford School District	(68,902)	0	28,602	28,602	-
112360	Strafford, Town Of	(86,700)	0	40,392	40,392	-
112370	Stratton, Town Of	(89,946)	0	44,967	44,967	-
122390	Sunderland School District	(25,156)	0	10,051	10,051	-
122400	Sutton School District	(23,110)	0	4,279	4,279	-
112400	Sutton, Town Of	(33,199)	0	13,890	13,890	-
122410	Swanton School District	(461,608)	0	210,297	210,297	-
112420	Swanton Village	(1,160,132)	0	558,831	558,831	-
112410	Swanton, Town Of	(178,446)	0	88,650	88,650	-
112430	Thetford, Town Of	(174,916)	0	83,755	83,755	-
122440	Tinmouth School District	(37,553)	0	21,034	21,034	-
112440	Tinmouth, Town Of	(61,081)	0	28,793	28,793	-
110360	Town & Village Of Bristol	(411,291)	0	193,586	193,586	-
112460	Townshend, Town Of	(99,013)	0	50,508	50,508	-

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

Employer Number	Employer Name	Net Pension Liability	Employer Proportion	Deferred Outflows of Resources			Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits			
150030	Tri-Town Water District	55,597	0.04320%	1,142	8,929	-	18,027	1,279	29,377
122470	Troy School District	149,665	0.11629%	3,075	24,036	-	48,529	1,325	76,963
112470	Troy, Town Of	81,210	0.06310%	1,668	13,042	-	26,332	32	41,075
122480	Tunbridge School District	53,453	0.04153%	1,098	8,584	-	17,332	21	27,036
112480	Tunbridge, Town Of	75,312	0.05852%	1,547	12,095	-	24,420	962	39,024
130250	Twinfield #33 School District	341,160	0.26509%	7,008	54,789	-	110,620	2,138	174,556
140305	Two Rivers Supervisory Union	331,912	0.25790%	6,818	53,304	-	107,622	45,259	213,003
122490	Underhill Center School Dist	-	0.00000%	-	-	-	-	-	-
122491	Underhill Id School District	-	0.00000%	-	-	-	-	-	-
112490	Underhill, Town Of	239,575	0.18616%	4,922	38,475	-	77,682	2,452	123,531
130140	Union #20 School District	-	0.00000%	-	-	-	-	-	-
130150	Union #21 School District	438,505	0.34073%	9,008	70,423	-	142,185	234	221,850
130200	Union #27 School District	221,003	0.17172%	4,540	35,492	-	71,660	-	111,692
130270	Union #35 School District	251,538	0.19545%	5,167	40,396	-	81,561	4,265	131,390
130290	Union #37 School District	27,159	0.02110%	558	4,362	-	8,806	2,600	16,326
130310	Union #39 School District	108,848	0.08458%	2,236	17,481	-	35,294	-	55,010
130010	Union High #2 School District	107,392	0.08345%	2,206	17,247	-	34,822	-	54,275
122500	Vergennes Town School District	107,632	0.08363%	2,211	17,285	-	34,900	-	54,396
130040	Vergennes Uh #5 School Dist	221,684	0.17225%	4,554	35,602	-	71,880	2,623	114,659
112500	Vergennes, Town Of	374,181	0.29075%	7,687	60,092	-	121,328	-	189,107
150040	Vergennes/Panton Water Dist	92,188	0.07163%	1,894	14,805	-	29,892	-	46,591
160140	Vermont League Of Cities & To.	1,414,756	1.09930%	29,063	227,205	-	458,732	34,573	749,573
122510	Vernon School District	71,321	0.05542%	1,465	11,454	-	23,126	5,803	41,848
112520	Vershire, Town Of	52,968	0.04116%	1,088	8,506	-	17,175	13	26,782
111345	Village Of Lyndonville Ele Dep	337,670	0.26238%	6,937	54,229	-	109,489	8,063	178,717
122540	Waitsfield School District	78,881	0.06129%	1,620	12,668	-	25,577	3,886	43,751
112540	Waitsfield, Town Of	154,190	0.11981%	3,167	24,762	-	49,996	-	77,926
112550	Walden, Town Of	55,780	0.04334%	1,146	8,958	-	18,086	-	28,190
122560	Wallingford School District	95,772	0.07442%	1,967	15,381	-	31,054	514	48,916
112560	Wallingford, Town Of	62,360	0.04845%	1,281	10,015	-	20,220	-	31,516
112580	Wardsboro, Town Of	61,817	0.04803%	1,270	9,928	-	20,044	-	31,241
122590	Warren School District	68,098	0.05291%	1,399	10,936	-	22,081	667	35,083
112590	Warren, Town Of	258,814	0.20110%	5,317	41,565	-	83,920	409	131,210
140315	Washington Central SU	365,870	0.28429%	7,516	58,758	-	118,633	23,585	208,491
172820	Washington County	25,702	0.01997%	528	4,128	-	8,334	490	13,479
140320	Washington Northeast S. U.	114,137	0.08869%	2,345	18,330	-	37,009	7,797	65,481
140330	Washington South SU SD	453,957	0.35274%	9,326	72,904	-	147,195	81,178	310,603
122600	Washington Village School	68,923	0.05355%	1,416	11,069	-	22,348	1,506	36,339
140340	Washington West SU School Dist	173,737	0.13500%	3,569	27,902	-	56,334	948	88,752
112600	Washington, Town Of	38,241	0.02971%	786	6,141	-	12,400	68	19,394
122610	Waterbury School District	556,683	0.43256%	11,436	89,402	-	180,504	22,620	303,961
112620	Waterbury Village	151,170	0.11746%	3,105	24,277	-	49,017	11,628	88,027
112610	Waterbury, Town Of	324,419	0.25208%	6,664	52,101	-	105,192	-	163,957
122630	Waterford School District	101,700	0.07902%	2,089	16,333	-	32,976	1,217	52,615
182490	Weathersfield Proctor Library	11,468	0.00891%	236	1,842	-	3,719	2,015	7,811
122650	Weathersfield School District	105,705	0.08213%	2,171	16,976	-	34,274	1,545	54,967
112650	Weathersfield, Town Of	334,153	0.25965%	6,864	53,664	-	108,349	9,936	178,813
112670	Wells River Village	24,686	0.01918%	507	3,965	-	8,004	1,456	13,932
122660	Wells School District	64,568	0.05017%	1,326	10,369	-	20,936	404	33,036
112765	West Haven, Town Of	24,899	0.01935%	511	3,999	-	8,073	554	13,138

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

		Deferred Inflows of Resources					
Employer Number	Employer Name	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows
150030	Tri-Town Water District	-	-	-	-	(3,021)	(3,021)
122470	Troy School District	-	-	-	-	(922)	(922)
112470	Troy, Town Of	-	-	-	-	(1,093)	(1,093)
122480	Tunbridge School District	-	-	-	-	(5,298)	(5,298)
112480	Tunbridge, Town Of	-	-	-	-	(3,500)	(3,500)
130250	Twinfield #33 School District	-	-	-	-	(9,511)	(9,511)
140305	Two Rivers Supervisory Union	-	-	-	-	-	-
122490	Underhill Center School Dist	-	-	-	-	(11,566)	(11,566)
122491	Underhill Id School District	-	-	-	-	(13,064)	(13,064)
112490	Underhill, Town Of	-	-	-	-	(9,784)	(9,784)
130140	Union #20 School District	-	-	-	-	(29,494)	(29,494)
130150	Union #21 School District	-	-	-	-	(13,452)	(13,452)
130200	Union #27 School District	-	-	-	-	(37,739)	(37,739)
130270	Union #35 School District	-	-	-	-	(11,979)	(11,979)
130290	Union #37 School District	-	-	-	-	(454)	(454)
130310	Union #39 School District	-	-	-	-	(4,375)	(4,375)
130010	Union High #2 School District	-	-	-	-	(17,169)	(17,169)
122500	Vergennes Town School District	-	-	-	-	(20,388)	(20,388)
130040	Vergennes Uh #5 School Dist	-	-	-	-	(38,532)	(38,532)
112500	Vergennes, Town Of	-	-	-	-	(6,711)	(6,711)
150040	Vergennes/Panton Water Dist	-	-	-	-	(3,190)	(3,190)
160140	Vermont League Of Cities & To.	-	-	-	-	-	-
122510	Vernon School District	-	-	-	-	-	-
112520	Vershire, Town Of	-	-	-	-	(1,917)	(1,917)
111345	Village Of Lyndonville Ele Dep	-	-	-	-	(3,299)	(3,299)
122540	Waitsfield School District	-	-	-	-	(2,460)	(2,460)
112540	Waitsfield, Town Of	-	-	-	-	(4,753)	(4,753)
112550	Walden, Town Of	-	-	-	-	(2,640)	(2,640)
122560	Wallingford School District	-	-	-	-	(4,395)	(4,395)
112560	Wallingford, Town Of	-	-	-	-	(5,133)	(5,133)
112580	Wardsboro, Town Of	-	-	-	-	(3,099)	(3,099)
122590	Warren School District	-	-	-	-	(2,460)	(2,460)
112590	Warren, Town Of	-	-	-	-	(6,440)	(6,440)
140315	Washington Central SU	-	-	-	-	(1,364)	(1,364)
172820	Washington County	-	-	-	-	(950)	(950)
140320	Washington Northeast S. U.	-	-	-	-	(7,839)	(7,839)
140330	Washington South SU SD	-	-	-	-	(681)	(681)
122600	Washington Village School	-	-	-	-	(18)	(18)
140340	Washington West SU School Dist	-	-	-	-	(2,592)	(2,592)
112600	Washington, Town Of	-	-	-	-	(1,605)	(1,605)
122610	Waterbury School District	-	-	-	-	-	-
112620	Waterbury Village	-	-	-	-	(8,224)	(8,224)
112610	Waterbury, Town Of	-	-	-	-	(4,644)	(4,644)
122630	Waterford School District	-	-	-	-	(5,590)	(5,590)
182490	Weathersfield Proctor Library	-	-	-	-	-	-
122650	Weathersfield School District	-	-	-	-	(11,227)	(11,227)
112650	Weathersfield, Town Of	-	-	-	-	(4,657)	(4,657)
112670	Wells River Village	-	-	-	-	(404)	(404)
122660	Wells School District	-	-	-	-	(3,542)	(3,542)
112765	West Haven, Town Of	-	-	-	-	(1,690)	(1,690)

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

Employer Number	Employer Name	Pension Expense Recognized					Beginning Net Position	2016 Contributions	Expense	Change in Deferred Inflows	Change in Deferred Outflows
		Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			Total					
150030	Tri-Town Water District	14,879	(619)	14,260	30,346	(6,566)	14,260	1,045	16,512		
122470	Troy School District	40,054	323	40,377	89,210	(17,675)	40,377	307	37,446		
112470	Troy, Town Of	21,734	(394)	21,340	48,575	(9,591)	21,340	404	20,481		
122480	Tunbridge School District	14,305	(2,494)	11,811	34,068	(6,313)	11,811	1,322	12,564		
112480	Tunbridge, Town Of	20,155	(685)	19,470	51,668	(8,894)	19,470	(2,608)	15,676		
130250	Twinfield #33 School District	91,303	(2,418)	88,885	226,387	(40,289)	88,885	(9,511)	75,688		
140305	Two Rivers Supervisory Union	88,828	19,731	108,559	181,160	(39,197)	108,559	-	81,390		
122490	Underhill Center School Dist	-	(4,057)	-	18,635	-	-	(4,057)	(6,678)		
122491	Underhill Id School District	-	(4,619)	-	25,955	-	-	(4,619)	(10,332)		
112490	Underhill, Town Of	64,117	(2,618)	61,499	163,745	(28,293)	61,499	(8,216)	50,841		
130140	Union #20 School District	-	(14,747)	-	-	-	-	(14,747)	-		
130150	Union #21 School District	117,355	(5,025)	112,330	285,227	(51,786)	112,330	(7,881)	100,614		
130200	Union #27 School District	59,146	(13,463)	45,683	134,442	(26,099)	45,683	12,283	54,695		
130270	Union #35 School District	67,318	(1,861)	65,458	171,153	(29,706)	65,458	(7,798)	52,431		
130290	Union #37 School District	7,269	640	7,908	10,319	(3,207)	7,908	227	11,913		
130310	Union #39 School District	29,130	(1,481)	27,649	73,088	(12,854)	27,649	(3,060)	24,024		
130010	Union High #2 School District	28,741	(6,563)	22,178	67,957	(12,683)	22,178	4,475	25,464		
122500	Vergennes Town School District	28,805	(6,895)	21,910	99,429	(12,711)	21,910	(13,239)	12,243		
130040	Vergennes Uh #5 School Dist	59,328	(11,533)	47,796	200,407	(26,180)	47,796	(26,101)	25,761		
112500	Vergennes, Town Of	100,140	(2,341)	97,800	237,504	(44,189)	97,800	(5,349)	88,416		
150040	Vergennes/Panton Water Dist	24,672	(1,153)	23,519	60,846	(10,887)	23,519	(2,085)	20,795		
160140	Vermont League Of Cities & To.	378,625	12,126	390,751	838,683	(167,077)	390,751	-	352,398		
122510	Vernon School District	19,087	2,409	21,497	41,773	(8,423)	21,497	-	16,474		
112520	Vershire, Town Of	14,176	(693)	13,482	35,357	(6,255)	13,482	(1,391)	11,775		
111345	Village Of Lyndonville Ele Dep	90,369	1,356	91,726	206,701	(39,877)	91,726	(1,214)	80,335		
122540	Waitsfield School District	21,111	623	21,734	52,948	(9,316)	21,734	(2,460)	15,975		
112540	Waitsfield, Town Of	41,265	(1,770)	39,495	99,824	(18,209)	39,495	(2,525)	35,605		
112550	Walden, Town Of	14,928	(959)	13,969	36,400	(6,587)	13,969	(760)	12,759		
122560	Wallingford School District	25,631	(1,208)	24,423	58,728	(11,310)	24,423	684	23,247		
112560	Wallingford, Town Of	16,689	(2,082)	14,607	41,151	(7,364)	14,607	(104)	14,070		
112580	Wardsboro, Town Of	16,544	(1,062)	15,481	40,689	(7,300)	15,481	(1,044)	13,991		
122590	Warren School District	18,225	(590)	17,635	46,489	(8,042)	17,635	(2,460)	14,477		
112590	Warren, Town Of	69,265	(2,203)	67,063	167,278	(30,565)	67,063	(4,709)	59,747		
140315	Washington Central SU	97,916	7,180	105,096	189,852	(43,208)	105,096	682	113,448		
172820	Washington County	6,878	(72)	6,807	16,659	(3,035)	6,807	(411)	5,682		
140320	Washington Northeast S. U.	30,546	(690)	29,856	50,326	(13,479)	29,856	3,289	44,145		
140330	Washington South SU SD	121,490	27,418	148,909	92,181	(53,610)	148,909	227	266,250		
122600	Washington Village School	18,446	711	19,156	40,783	(8,140)	19,156	6	17,117		
140340	Washington West SU School Dist	46,496	(415)	46,081	110,076	(20,518)	46,081	(2,592)	40,688		
112600	Washington, Town Of	10,234	(702)	9,532	23,990	(4,516)	9,532	102	9,134		
122610	Waterbury School District	148,983	8,131	157,114	297,295	(65,742)	157,114	-	168,016		
112620	Waterbury Village	40,457	1,500	41,957	109,595	(17,853)	41,957	(8,224)	25,695		
112610	Waterbury, Town Of	86,823	(1,549)	85,274	204,428	(38,312)	85,274	(4,260)	77,289		
122630	Waterford School District	27,218	(1,938)	25,280	67,200	(12,010)	25,280	(1,272)	22,503		
182490	Weathersfield Proctor Library	3,069	672	3,741	6,710	(1,354)	3,741	-	2,371		
122650	Weathersfield School District	28,289	(3,143)	25,146	89,308	(12,483)	25,146	(11,227)	14,960		
112650	Weathersfield, Town Of	89,428	1,895	91,323	179,057	(39,462)	91,323	1,552	101,683		
112670	Wells River Village	6,607	419	7,026	15,724	(2,915)	7,026	(404)	5,256		
122660	Wells School District	17,280	(979)	16,302	42,980	(7,625)	16,302	(1,296)	14,208		
112765	West Haven, Town Of	6,664	(286)	6,377	16,148	(2,940)	6,377	(147)	5,460		

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

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Employer Number	Employer Name	Ending Net Position	Total	Total Deferrals	Schedule D	Total
150030	Tri-Town Water District	(55,597)	0	26,356	26,356	-
122470	Troy School District	(149,665)	0	76,041	76,041	-
112470	Troy, Town Of	(81,210)	0	39,981	39,981	-
122480	Tunbridge School District	(53,453)	0	21,738	21,738	-
112480	Tunbridge, Town Of	(75,312)	0	35,524	35,524	-
130250	Twinfield #33 School District	(341,160)	0	165,045	165,045	-
140305	Two Rivers Supervisory Union	(331,912)	0	213,003	213,003	-
122490	Underhill Center School Dist	-	0	(11,566)	(11,566)	-
122491	Underhill Id School District	-	-	(13,064)	(13,064)	-
112490	Underhill, Town Of	(239,575)	0	113,747	113,747	-
130140	Union #20 School District	-	0	(29,494)	(29,494)	-
130150	Union #21 School District	(438,505)	0	208,397	208,397	-
130200	Union #27 School District	(221,003)	0	73,953	73,953	-
130270	Union #35 School District	(251,538)	0	119,410	119,410	-
130290	Union #37 School District	(27,159)	0	15,872	15,872	-
130310	Union #39 School District	(108,848)	0	50,635	50,635	-
130010	Union High #2 School District	(107,392)	0	37,105	37,105	-
122500	Vergennes Town School District	(107,632)	0	34,008	34,008	-
130040	Vergennes Uh #5 School Dist	(221,684)	0	76,127	76,127	-
112500	Vergennes, Town Of	(374,181)	0	182,396	182,396	-
150040	Vergennes/Panton Water Dist	(92,188)	0	43,401	43,401	-
160140	Vermont League Of Cities & To.	(1,414,756)	0	749,573	749,573	-
122510	Vernon School District	(71,321)	0	41,848	41,848	-
112520	Vershire, Town Of	(52,968)	0	24,865	24,865	-
111345	Village Of Lyndonville Ele Dep	(337,670)	0	175,419	175,419	-
122540	Waitsfield School District	(78,881)	0	41,291	41,291	-
112540	Waitsfield, Town Of	(154,190)	0	73,173	73,173	-
112550	Walden, Town Of	(55,780)	0	25,550	25,550	-
122560	Wallingford School District	(95,772)	0	44,521	44,521	-
112560	Wallingford, Town Of	(62,360)	0	26,383	26,383	-
112580	Wardsboro, Town Of	(61,817)	0	28,142	28,142	-
122590	Warren School District	(68,098)	0	32,623	32,623	-
112590	Warren, Town Of	(258,814)	0	124,771	124,771	-
140315	Washington Central SU	(365,870)	0	207,127	207,127	-
172820	Washington County	(25,702)	0	12,529	12,529	-
140320	Washington Northeast S. U.	(114,137)	0	57,642	57,642	-
140330	Washington South SU SD	(453,957)	0	309,922	309,922	-
122600	Washington Village School	(68,923)	0	36,321	36,321	-
140340	Washington West SU School Dist	(173,737)	0	86,160	86,160	-
112600	Washington, Town Of	(38,241)	0	17,789	17,789	-
122610	Waterbury School District	(556,683)	0	303,961	303,961	-
112620	Waterbury Village	(151,170)	0	79,803	79,803	-
112610	Waterbury, Town Of	(324,419)	0	159,314	159,314	-
122630	Waterford School District	(101,700)	0	47,024	47,024	-
182490	Weathersfield Proctor Library	(11,468)	0	7,811	7,811	-
122650	Weathersfield School District	(105,705)	0	43,740	43,740	-
112650	Weathersfield, Town Of	(334,153)	0	174,157	174,157	-
112670	Wells River Village	(24,686)	0	13,528	13,528	-
122660	Wells School District	(64,568)	0	29,494	29,494	-
112765	West Haven, Town Of	(24,899)	0	11,448	11,448	-

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

Employer Number	Employer Name	Net Pension Liability	Employer Proportion	Deferred Outflows of Resources			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits		
122770	West Rutland School District	197,813	0.15371%	4,064	31,768	-	64,141	99,972
122770	West Rutland, Town Of	91,735	0.07128%	1,884	14,732	-	29,745	55,283
122780	West Windsor School District	31,055	0.02413%	638	4,987	-	10,070	16,115
122780	West Windsor, Town Of	98,693	0.07669%	2,027	15,850	-	32,001	51,981
122700	Westfield, Town Of	24,502	0.01904%	503	3,935	-	7,945	12,406
122710	Westford School District	152,846	0.11877%	3,140	24,547	-	49,560	79,694
122730	Westminster School District	155,939	0.12117%	3,203	25,043	-	50,563	78,810
122730	Westminster, Town Of	219,948	0.17090%	4,518	35,323	-	71,318	111,159
122760	Weston, Town Of	63,357	0.04923%	1,302	10,175	-	20,544	32,030
122790	Weybridge School District	20,230	0.01572%	416	3,249	-	6,559	10,664
112790	Weybridge, Town Of	26,956	0.02095%	554	4,329	-	8,740	13,763
140220	White River Valley SU	430,068	0.33417%	8,835	69,068	-	139,449	258,198
122810	Whiting School District	8,173	0.00635%	168	1,313	-	2,650	4,131
122820	Whitingham School District	50,922	0.03957%	1,046	8,178	-	16,511	26,061
122825	Whitingham Wilmington Jnt SD	230,978	0.17948%	4,745	37,094	-	74,894	130,778
112820	Whitingham, Town Of	225,753	0.17542%	4,638	36,255	-	73,200	115,492
122835	Williamstown Elementary School	131,811	0.10242%	2,708	21,168	-	42,739	70,976
122830	Williamstown High School	170,030	0.13212%	3,493	27,306	-	55,132	86,250
112830	Williamstown, Town Of	200,305	0.15564%	4,115	32,168	-	64,949	102,799
122840	Williston School District	500,922	0.38923%	10,290	80,447	-	162,423	253,160
112840	Williston, Town Of	1,619,667	1.25852%	33,272	260,114	-	525,174	849,982
122850	Wilmington School District	78,328	0.06086%	1,609	12,579	-	25,398	40,119
112850	Wilmington, Town Of	612,611	0.47601%	12,585	98,383	-	198,638	309,618
140350	Windham Central S U	594,828	0.46220%	12,219	95,527	-	192,872	353,033
140360	Windham NE School District	1,266,021	0.98373%	26,008	203,319	-	410,505	796,152
160130	Windham Reg Planning/Dev Comm	94,846	0.07370%	1,948	15,232	-	30,754	47,934
140370	Windham SE SU School District	258,079	0.20053%	5,302	41,447	-	83,682	151,489
140380	Windham SW SU School District	282,287	0.21934%	5,799	45,334	-	91,531	154,137
112860	Windham, Town Of	40,889	0.03177%	840	6,567	-	13,258	20,853
112870	Windsor	137,857	0.10712%	2,832	22,139	-	44,700	105,350
140390	Windsor Central SU School Dist	193,780	0.15057%	3,981	31,120	-	62,833	97,934
172900	Windsor County Clerks Office	20,375	0.01583%	419	3,272	-	6,607	10,590
122870	Windsor School District	131,791	0.10240%	2,707	21,165	-	42,733	69,154
140410	Windsor Southeast SU Sch Dist	289,480	0.22493%	5,947	46,490	-	93,863	174,172
140420	Windsor SW School District	-	0.00000%	-	-	-	-	-
112880	Winhall, Town Of	469,453	0.36478%	9,644	75,393	-	152,219	241,887
112890	Winooski Police Dept	1,090,462	0.84732%	22,401	175,125	-	353,580	557,648
122890	Winooski School District	1,101,832	0.85615%	22,635	176,951	-	357,267	572,189
160135	Winooski Valley Park District	25,606	0.01990%	526	4,112	-	8,303	13,447
122900	Wolcott School District	35,172	0.02733%	723	5,648	-	11,404	18,848
112900	Wolcott, Town Of	77,199	0.05999%	1,586	12,398	-	25,032	39,015
112910	Woodbury, Town Of	42,652	0.03314%	876	6,850	-	13,830	21,556
122920	Woodford School District	6,945	0.00540%	143	1,115	-	2,252	3,510
122930	Woodstock Town School District	99,177	0.07706%	2,037	15,927	-	32,158	56,277
130030	Woodstock Uh #4 School Dist	650,122	0.50516%	13,355	104,408	-	210,801	332,254
112930	Woodstock, Town Of	954,829	0.74193%	19,615	153,343	-	309,602	491,504
112950	Worcester	65,930	0.05123%	1,354	10,588	-	21,378	33,320
Total		128,696,167	100.00000%	2,643,779	20,668,210	-	41,729,491	68,398,644

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

		Deferred Inflows of Resources					
Employer Number	Employer Name	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows
122770	West Rutland School District	-	-	-	-	(14,800)	(14,800)
112770	West Rutland, Town Of	-	-	-	-	(1,412)	(1,412)
122780	West Windsor School District	-	-	-	-	(1,420)	(1,420)
112780	West Windsor, Town Of	-	-	-	-	(1,407)	(1,407)
112700	Westfield, Town Of	-	-	-	-	(254)	(254)
122710	Westford School District	-	-	-	-	(9,993)	(9,993)
122730	Westminster School District	-	-	-	-	(15,558)	(15,558)
112730	Westminster, Town Of	-	-	-	-	(9,247)	(9,247)
112760	Weston, Town Of	-	-	-	-	(1,732)	(1,732)
122790	Weybridge School District	-	-	-	-	(1,106)	(1,106)
112790	Weybridge, Town Of	-	-	-	-	(2,103)	(2,103)
140220	White River Valley SU	-	-	-	-	(6,485)	(6,485)
122810	Whiting School District	-	-	-	-	(335)	(335)
122820	Whitingham School District	-	-	-	-	(15,106)	(15,106)
122825	Whitingham Wilmington Jnt SD	-	-	-	-	(6,471)	(6,471)
112820	Whitingham, Town Of	-	-	-	-	(11,218)	(11,218)
122835	Williamstown Elementary School	-	-	-	-	(11,430)	(11,430)
122830	Williamstown High School	-	-	-	-	(2,651)	(2,651)
112830	Williamstown, Town Of	-	-	-	-	(5,457)	(5,457)
122840	Williston School District	-	-	-	-	(100,092)	(100,092)
112840	Williston, Town Of	-	-	-	-	-	-
122850	Wilmington School District	-	-	-	-	(4,522)	(4,522)
112850	Wilmington, Town Of	-	-	-	-	(6,508)	(6,508)
140350	Windham Central S U	-	-	-	-	(2,247)	(2,247)
140360	Windham NE School District	-	-	-	-	(3,046)	(3,046)
160130	Windham Reg Planning/Dev Comm	-	-	-	-	(6,036)	(6,036)
140370	Windham SE SU School District	-	-	-	-	-	-
140380	Windham SW SU School District	-	-	-	-	-	-
112860	Windham, Town Of	-	-	-	-	(2,721)	(2,721)
112870	Windsor	-	-	-	-	-	-
140390	Windsor Central SU School Dist	-	-	-	-	(8,212)	(8,212)
172900	Windsor County Clerks Office	-	-	-	-	(793)	(793)
122870	Windsor School District	-	-	-	-	(3,685)	(3,685)
140410	Windsor Southeast SU Sch Dist	-	-	-	-	-	-
140420	Windsor SW School District	-	-	-	-	(30,013)	(30,013)
112880	Winhall, Town Of	-	-	-	-	(10,654)	(10,654)
112890	Winooski Police Dept	-	-	-	-	(63,941)	(63,941)
122890	Winooski School District	-	-	-	-	(1,308)	(1,308)
160135	Winooski Valley Park District	-	-	-	-	(649)	(649)
122900	Wolcott School District	-	-	-	-	(7,769)	(7,769)
112900	Wolcott, Town Of	-	-	-	-	(4,335)	(4,335)
112910	Woodbury, Town Of	-	-	-	-	(799)	(799)
122920	Woodford School District	-	-	-	-	(1,007)	(1,007)
122930	Woodstock Town School District	-	-	-	-	(8,940)	(8,940)
130030	Woodstock Uh #4 School Dist	-	-	-	-	(14,259)	(14,259)
112930	Woodstock, Town Of	-	-	-	-	(5,804)	(5,804)
112950	Worcester	-	-	-	-	(634)	(634)
Total		-	-	-	-	(3,357,166)	(3,357,166)

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

Employer Number	Employer Name	Pension Expense Recognized		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			Beginning Net Position	2016 Contributions	Expense	Change in Deferred Inflows	Change in Deferred Outflows
		Proportionate Share of Pension Plan Expense	Total	2016	2016	2016					
122770	West Rutland School District	52,940	(5,278)	47,662	132,706	(23,361)	47,662	(2,905)	43,711		
122770	West Rutland, Town Of	24,551	2,568	27,119	35,204	(10,834)	27,119	471	39,775		
122780	West Windsor School District	8,311	(263)	8,048	18,838	(3,668)	8,048	338	7,499		
112780	West Windsor, Town Of	26,413	321	26,734	55,494	(11,655)	26,734	469	27,650		
112700	Westfield, Town Of	6,557	(111)	6,446	14,790	(2,894)	6,446	54	6,105		
122710	Westford School District	40,906	(2,438)	38,468	114,694	(18,050)	38,468	(9,993)	27,729		
122730	Westminster School District	41,733	(5,215)	36,518	106,764	(18,416)	36,518	(2,474)	33,547		
112730	Westminster, Town Of	58,864	(3,379)	55,485	141,885	(25,975)	55,485	(2,454)	51,006		
112760	Weston, Town Of	16,956	(572)	16,384	39,243	(7,482)	16,384	(165)	15,378		
122790	Weybridge School District	5,414	(226)	5,188	14,616	(2,389)	5,188	(1,066)	3,880		
112790	Weybridge, Town Of	7,214	(631)	6,583	18,598	(3,183)	6,583	(710)	5,668		
140220	White River Valley SU	115,097	10,373	125,470	246,524	(50,789)	125,470	3,243	105,621		
122810	Whiting School District	2,187	(124)	2,063	5,256	(965)	2,063	(83)	1,902		
122820	Whitingham School District	13,628	(4,873)	8,755	63,195	(6,014)	8,755	(13,796)	(1,219)		
122825	Whitingham Wilmington Jnt SD	61,816	2,699	64,514	108,274	(27,277)	64,514	2,157	83,310		
112820	Whitingham, Town Of	60,417	(3,489)	56,928	158,202	(26,660)	56,928	(9,273)	46,557		
122835	Williamstown Elementary School	35,276	(1,989)	33,287	73,981	(15,566)	33,287	3,810	36,299		
122830	Williamstown High School	45,504	(897)	44,607	106,334	(20,080)	44,607	(1,576)	40,745		
112830	Williamstown, Town Of	53,607	(1,530)	52,077	129,380	(23,655)	52,077	(3,354)	45,858		
122840	Williston School District	134,060	(34,941)	99,119	476,743	(59,157)	99,119	(66,826)	51,043		
112840	Williston, Town Of	433,464	13,296	446,761	962,949	(191,276)	446,761	-	401,234		
122850	Wilmington School District	20,963	(1,241)	19,722	54,163	(9,250)	19,722	(2,663)	16,357		
112850	Wilmington, Town Of	163,950	(2,164)	161,787	379,287	(72,347)	161,787	(4,916)	148,800		
140350	Windham Central S U	159,191	16,348	175,539	258,634	(70,247)	175,539	1,124	229,778		
140360	Windham NE School District	338,820	50,584	389,403	650,495	(149,512)	389,403	1,523	374,112		
160130	Windham Reg Planning/Dev Comm	25,383	(2,148)	23,235	61,107	(11,201)	23,235	(322)	22,028		
140370	Windham SE SU School District	69,069	7,298	76,367	131,802	(30,478)	76,367	-	80,388		
140380	Windham SW SU School District	75,547	4,078	79,625	151,890	(33,337)	79,625	-	84,109		
112860	Windham, Town Of	10,943	(937)	10,006	29,506	(4,829)	10,006	(1,887)	8,093		
112870	Windsor	36,894	11,893	48,787	-	(16,280)	48,787	-	105,350		
140390	Windsor Central SU School Dist	51,860	(3,389)	48,471	121,867	(22,885)	48,471	58	46,268		
172900	Windsor County Clerks Office	5,453	(118)	5,335	14,007	(2,406)	5,335	(773)	4,213		
122870	Windsor School District	35,271	(692)	34,579	73,050	(15,564)	34,579	1,541	38,184		
140410	Windsor Southeast SU Sch Dist	77,472	10,375	87,847	154,641	(34,186)	87,847	-	81,178		
140420	Windsor SW School District	-	(15,006)	(15,006)	-	-	(15,006)	15,006	-		
112880	Winhall, Town Of	125,638	(1,776)	123,861	273,716	(55,440)	123,861	3,551	123,764		
112890	Winooski Police Dept	291,836	(22,788)	269,048	750,487	(128,779)	269,048	(31,048)	230,754		
122890	Winooski School District	294,879	5,253	300,132	663,083	(130,122)	300,132	(1,308)	270,047		
160135	Winooski Valley Park District	6,853	(132)	6,721	14,168	(3,024)	6,721	301	7,441		
122900	Wolcott School District	9,413	(2,229)	7,184	18,631	(4,154)	7,184	2,590	10,921		
112900	Wolcott, Town Of	20,660	(1,578)	19,082	48,394	(9,117)	19,082	341	18,498		
112910	Woodbury, Town Of	11,415	(321)	11,093	26,630	(5,037)	11,093	(300)	10,266		
122920	Woodford School District	1,859	(437)	1,422	4,392	(820)	1,422	303	1,648		
122930	Woodstock Town School District	26,542	(964)	25,579	79,616	(11,712)	25,579	(8,623)	14,318		
130030	Woodstock Uh #4 School Dist	173,989	(4,591)	169,398	407,624	(76,777)	169,398	(4,644)	154,520		
112930	Woodstock, Town Of	255,537	80	255,617	561,968	(112,761)	255,617	2,902	247,104		
112950	Worcester	17,645	(213)	17,432	40,938	(7,786)	17,432	(618)	15,964		
Total		34,442,393	(0)	34,442,393	77,095,810	(15,198,462)	34,442,393	(1,193,769)	33,550,194		

Vermont Municipal Employees' Retirement System

Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2016

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Employer Number	Employer Name	Ending Net Position	Total	Total Deferrals	Schedule D	Total
122770	West Rutland School District	(197,813)	0	85,172	85,172	-
112770	West Rutland, Town Of	(91,735)	0	53,871	53,871	-
122780	West Windsor School District	(31,055)	0	14,695	14,695	-
112780	West Windsor, Town Of	(98,693)	0	50,574	50,574	-
112700	Westfield, Town Of	(24,502)	0	12,152	12,152	-
122710	Westford School District	(152,846)	0	69,701	69,701	-
122730	Westminster School District	(155,939)	0	63,251	63,251	-
112730	Westminster, Town Of	(219,948)	0	101,912	101,912	-
112760	Weston, Town Of	(63,357)	0	30,298	30,298	-
122790	Weybridge School District	(20,230)	0	9,559	9,559	-
112790	Weybridge, Town Of	(26,956)	0	11,660	11,660	-
140220	White River Valley SU	(430,068)	0	251,713	251,713	-
122810	Whiting School District	(8,173)	0	3,796	3,796	-
122820	Whitingham School District	(50,922)	0	10,955	10,955	-
122825	Whitingham Wilmington Jnt SD	(230,978)	0	124,308	124,308	-
112820	Whitingham, Town Of	(225,753)	0	104,274	104,274	-
122835	Williamstown Elementary School	(131,811)	0	59,546	59,546	-
122830	Williamstown High School	(170,030)	0	83,599	83,599	-
112830	Williamstown, Town Of	(200,305)	0	97,343	97,343	-
122840	Williston School District	(500,922)	0	153,068	153,068	-
112840	Williston, Town Of	(1,619,667)	0	849,982	849,982	-
122850	Wilmington School District	(78,328)	0	35,597	35,597	-
112850	Wilmington, Town Of	(612,611)	0	303,110	303,110	-
140350	Windham Central S U	(594,828)	0	350,786	350,786	-
140360	Windham NE School District	(1,266,021)	0	793,106	793,106	-
160130	Windham Reg Planning/Dev Comm	(94,846)	0	41,898	41,898	-
140370	Windham SE SU School District	(258,079)	0	151,489	151,489	-
140380	Windham SW SU School District	(282,287)	0	154,137	154,137	-
112860	Windham, Town Of	(40,889)	0	18,133	18,133	-
112870	Windsor	(137,857)	0	105,350	105,350	-
140390	Windsor Central SU School Dist	(193,780)	0	89,722	89,722	-
172900	Windsor County Clerks Office	(20,375)	0	9,797	9,797	-
122870	Windsor School District	(131,791)	0	65,469	65,469	-
140410	Windsor Southeast SU Sch Dist	(289,480)	0	174,172	174,172	-
140420	Windsor SW School District	-	(0)	(30,013)	(30,013)	-
112880	Winhall, Town Of	(469,453)	0	231,233	231,233	-
112890	Winooski Police Dept	(1,090,462)	0	493,707	493,707	-
122890	Winooski School District	(1,101,832)	0	570,882	570,882	-
160135	Winooski Valley Park District	(25,606)	0	12,799	12,799	-
122900	Wolcott School District	(35,172)	0	11,079	11,079	-
112900	Wolcott, Town Of	(77,199)	0	34,681	34,681	-
112910	Woodbury, Town Of	(42,652)	0	20,758	20,758	-
122920	Woodford School District	(6,945)	0	2,503	2,503	-
122930	Woodstock Town School District	(99,177)	0	47,337	47,337	-
130030	Woodstock Uh #4 School Dist	(650,122)	0	317,996	317,996	-
112930	Woodstock, Town Of	(954,829)	0	485,700	485,700	-
112950	Worcester	(65,930)	0	32,686	32,686	-
Total		(128,696,167)	(0)	65,041,478	65,041,478	-

Vermont Municipal Employees' Retirement System

Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2016

Employer Number	Employer Name	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
120015	Addison Central SD	2,351	2,351	4,227	2,020	-	-
140040	Addison NW SU School District	74,663	74,663	97,031	23,325	-	-
140050	Addison Rutland SU School Dist	28,523	28,523	41,940	12,475	-	-
110020	Albany	4,906	4,906	7,182	2,325	-	-
120020	Albany School District	1,867	1,867	5,902	1,917	-	-
110050	Alburg Village Corporation	3,080	3,080	4,262	1,268	-	-
110040	Alburg, Town Of	6,800	6,800	10,255	3,386	-	-
110060	Andover, Town Of	8,110	8,110	12,350	3,995	-	-
120070	Arlington School District	58,595	58,595	77,181	23,848	-	-
110070	Arlington, Town Of	11,233	11,233	16,056	4,829	-	-
110080	Athens	3,950	3,950	5,731	1,886	-	-
120120	Barnard School District	3,554	3,554	5,883	1,797	-	-
110120	Barnard, Town Of	11,046	11,046	16,670	5,340	-	-
110130	Barnet, Town Of	15,478	15,478	22,266	6,983	-	-
110140	Barre City	380,507	380,507	526,070	155,948	-	-
120150	Barre Town School District	91,004	91,004	126,025	37,889	-	-
110150	Barre, Town Of	193,014	193,014	277,875	81,263	-	-
120301	Barstow School District	7,690	7,690	11,045	3,400	-	-
120160	Barton School District	5,161	5,161	13,131	4,083	-	-
110170	Barton Village Corporation	29,329	29,329	41,015	14,207	-	-
110160	Barton, Town Of	5,817	5,817	9,357	3,191	-	-
172800	Bennington County Court	5,953	5,953	8,525	2,585	-	-
140060	Bennington Rutland SU SD	32,518	32,518	42,978	12,737	-	-
120200	Bennington School District	33,583	33,583	46,964	14,135	-	-
110200	Bennington, Town Of	326,466	326,466	465,423	143,646	-	-
110210	Benson, Town Of	7,351	7,351	11,066	3,742	-	-
120220	Berkshire School District	13,973	13,973	19,314	5,700	-	-
110230	Berlin, Town Of	55,854	55,854	76,562	21,946	-	-
120240	Bethel School District	13,285	13,285	19,596	6,209	-	-
120260	Bolton School District	(2,640)	(2,640)	(3,468)	-	-	-
110260	Bolton, Town Of	8,571	8,571	12,628	3,801	-	-
120290	Braintree School District	(1,113)	(1,113)	(215)	421	-	-
110290	Braintree, Town Of	9,836	9,836	14,199	4,447	-	-
150070	Brandon Fire Dist 1	2,141	2,141	3,115	959	-	-
182300	Brandon Free Library	3,197	3,197	4,731	1,532	-	-
120300	Brandon Town School District	9,357	9,357	14,777	4,744	-	-
110300	Brandon, Town Of	59,054	59,054	85,632	25,706	-	-
120310	Brattleboro School District	47,325	47,325	67,212	20,135	-	-
130050	Brattleboro Uh #6 Sch District	79,724	79,724	115,413	36,841	-	-
110315	Brattleboro, Town Of	337,749	337,749	470,058	142,897	-	-
120320	Bridgewater School District	(2,510)	(2,510)	(2,118)	-	-	-
110320	Bridgewater, Town Of	8,889	8,889	12,983	4,103	-	-
120330	Bridport School District	6,605	6,605	9,798	2,933	-	-
110330	Bridport, Town Of	7,402	7,402	10,422	3,369	-	-
120340	Brighton School District	20,983	20,983	28,702	8,049	-	-
110340	Brighton, Town Of	14,152	14,152	20,467	6,376	-	-

Vermont Municipal Employees' Retirement System

Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2016

Employer Number	Employer Name	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
120370	Brookfield School District	(64)	(64)	845	383	-	-
110370	Brookfield, Town Of	7,803	7,803	10,816	3,094	-	-
120390	Brownington SD	2,223	2,223	5,218	1,629	-	-
110390	Brownington, Town Of	7,813	7,813	10,333	2,600	-	-
120410	Burke School District	113	113	9,275	2,869	-	-
120430	Cabot School District	23,763	23,763	34,098	10,251	-	-
110430	Cabot, Town Of	15,034	15,034	19,526	5,839	-	-
110450	Calais	16,125	16,125	23,399	6,904	-	-
140070	Caledonia Central School Dist	30,223	30,223	39,691	9,827	-	-
140080	Caledonia North SU School Dist	79,504	79,504	91,772	27,650	-	-
110480	Canaan, Town Of	10,155	10,155	13,787	3,795	-	-
181100	Castleton Free Library	584	584	1,038	410	-	-
110490	Castleton, Town Of	56,879	56,879	79,801	23,632	-	-
120490	Castleton/Hubbardton Sch Dist	36,412	36,412	54,301	16,989	-	-
120500	Cavendish School District	11,680	11,680	17,663	5,406	-	-
110500	Cavendish, Town Of	33,289	33,289	46,308	13,473	-	-
130090	Champlain Valley Uh #15 SD	65,685	65,685	111,278	45,910	-	-
150010	Champlain Water District	120,021	120,021	164,031	48,348	-	-
120510	Charleston School District	4,235	4,235	6,904	2,541	-	-
110510	Charleston, Town Of	12,957	12,957	16,887	4,759	-	-
120520	Charlotte School District	24,289	24,289	37,295	14,550	-	-
110520	Charlotte, Town Of	22,949	22,949	31,571	9,217	-	-
110540	Chester, Town Of	84,310	84,310	120,138	35,580	-	-
130220	Chester-Andover Union #29 SD	32,761	32,761	46,652	12,406	-	-
160040	Chittenden Cnty Reg Plan Comm	97,340	97,340	103,378	32,425	-	-
140100	Chittenden East SD #12	253,265	253,265	333,289	100,801	-	-
140110	Chittenden South School Dist	534,294	534,294	709,304	179,758	-	-
110550	Chittenden, Town Of	5,173	5,173	8,837	2,679	-	-
112070	City of Rutland	327,793	327,793	404,372	86,975	-	-
120560	Clarendon School District	5,622	5,622	9,901	4,225	-	-
110560	Clarendon, Town Of	12,730	12,730	18,265	5,803	-	-
120570	Colchester School District	246,486	246,486	355,610	112,048	-	-
110570	Colchester, Town Of	441,792	441,792	563,488	162,293	-	-
110580	Concord, Town Of	13,865	13,865	19,159	5,808	-	-
110590	Corinth, Town Of	7,417	7,417	11,295	3,662	-	-
110600	Cornwall, Town Of	5,299	5,299	7,989	2,587	-	-
120610	Coventry School District	8,684	8,684	13,076	3,956	-	-
110610	Coventry, Town Of	5,882	5,882	7,986	2,093	-	-
120640	Danville School District	25,182	25,182	38,175	12,328	-	-
181120	Deborah Rawson Library	2,791	2,791	4,000	1,218	-	-
110660	Derby Center Village	5,076	5,076	8,025	2,355	-	-
110670	Derby Line Village Corporation	9,442	9,442	13,207	3,993	-	-
120650	Derby School District	38,876	38,876	57,725	18,693	-	-
110650	Derby, Town Of	16,724	16,724	26,374	8,449	-	-
120680	Dorset School District	22,149	22,149	31,793	9,796	-	-
110680	Dorset, Town Of	549	549	562	160	-	-

Vermont Municipal Employees' Retirement System

Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2016

Employer Number	Employer Name	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
181150	Dover Free Library	2,053	2,053	3,034	946	-	-
120690	Dover School District	9,635	9,635	13,417	3,968	-	-
110690	Dover, Town Of	92,107	92,107	118,060	33,717	-	-
120700	Dummerston School District	9,992	9,992	14,735	4,819	-	-
110700	Dummerston, Town Of	7,232	7,232	11,241	3,689	-	-
110710	Duxbury, Town Of	7,176	7,176	10,036	3,366	-	-
110740	East Montpelier, Town Of	22,525	22,525	31,291	9,122	-	-
110750	Eden, Town Of	9,524	9,524	13,656	4,159	-	-
120760	Elmore School District	(1,453)	(1,453)	(1,418)	-	-	-
110760	Elmore, Town Of	4,102	4,102	6,200	2,022	-	-
120770	Enosburg School District	94,654	94,654	135,605	41,470	-	-
140120	Essex Caledonia SU School Dist	12,681	12,681	18,335	5,680	-	-
172805	Essex County Court	2,224	2,224	3,138	931	-	-
150045	Essex County Sheriffs Dept	4,410	4,410	6,025	1,565	-	-
110790	Essex, Town Of	345,516	345,516	475,804	139,903	-	-
120830	Fair Haven School District	32,912	32,912	48,143	15,213	-	-
130100	Fair Haven Uh #16 School Dist	30,880	30,880	47,476	16,278	-	-
110830	Fair Haven, Town Of	54,065	54,065	77,723	24,233	-	-
120810	Fairfax School District	58,494	58,494	87,267	29,666	-	-
110810	Fairfax, Town Of	28,008	28,008	39,159	11,258	-	-
110820	Fairfield	16,004	16,004	20,020	4,110	-	-
120820	Fairfield School District	14,626	14,626	22,224	6,927	-	-
120850	Fayston School District	6,117	6,117	10,333	3,544	-	-
110850	Fayston, Town Of	13,421	13,421	19,625	6,145	-	-
120860	Ferrisburg School District	2,397	2,397	6,610	3,603	-	-
110860	Ferrisburg, Town Of	22,796	22,796	31,469	9,489	-	-
120870	Fletcher School District	7,836	7,836	10,921	3,142	-	-
110870	Fletcher, Town Of	10,512	10,512	14,701	4,687	-	-
140440	Franklin Central SU	47,300	47,300	71,063	21,214	-	-
140130	Franklin NE SU School Dist	24,629	24,629	37,967	11,695	-	-
140140	Franklin NW School District	72,122	72,122	96,241	24,626	-	-
120880	Franklin School District	13,811	13,811	17,974	4,202	-	-
140150	Franklin West SU School Dist	50,009	50,009	68,146	18,424	-	-
120890	Georgia School District	53,382	53,382	75,233	22,545	-	-
110890	Georgia, Town Of	33,339	33,339	46,797	14,017	-	-
120900	Glover School District	4,171	4,171	9,234	2,900	-	-
110900	Glover, Town Of	9,122	9,122	13,596	4,188	-	-
182200	Goodrich Memorial Library	3,213	3,213	4,717	1,468	-	-
120920	Grafton School District	1,882	1,882	3,178	1,771	-	-
110920	Grafton, Town Of	12,818	12,818	18,826	5,885	-	-
140160	Grand Isle SU School District	15,599	15,599	23,334	7,512	-	-
110940	Grand Isle, Town Of	12,408	12,408	17,915	5,384	-	-
110960	Greensboro, Town Of	15,167	15,167	20,566	6,532	-	-
110970	Groton, Town Of	5,338	5,338	8,069	2,662	-	-
120990	Guilford School District	12,376	12,376	18,634	6,133	-	-
110990	Guilford, Town Of	23,998	23,998	33,506	10,051	-	-

Vermont Municipal Employees' Retirement System

Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2016

Employer Number	Employer Name	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
121000	Halifax School District	3,597	3,597	5,168	1,465	-	-
111000	Halifax, Town Of	9,444	9,444	14,329	4,590	-	-
111030	Hardwick Electric	34,461	34,461	50,372	16,331	-	-
121020	Hardwick School District	4,731	4,731	10,353	4,518	-	-
111020	Hardwick, Town Of	74,695	74,695	107,556	34,249	-	-
111040	Hartford, Town Of	339,787	339,787	478,630	143,907	-	-
121050	Hartland School District	24,450	24,450	34,654	11,402	-	-
111050	Hartland, Town Of	36,038	36,038	51,385	16,207	-	-
130130	Harwood Uh #19 School District	60,221	60,221	89,763	27,974	-	-
130190	Hazen Uh #26 School District	20,684	20,684	29,836	9,011	-	-
121060	Highgate School District	21,750	21,750	32,671	10,452	-	-
111060	Highgate, Town Of	14,164	14,164	20,121	5,634	-	-
121070	Hinesburg School District	38,551	38,551	58,874	19,078	-	-
111070	Hinesburg, Town Of	57,181	57,181	80,144	24,669	-	-
111090	Hubbardton, Town Of	8,691	8,691	11,877	3,883	-	-
121100	Huntington School District	4,365	4,365	8,102	2,470	-	-
111100	Huntington, Town Of	16,111	16,111	23,289	7,753	-	-
111120	Hyde Park Village Corporation	26,557	26,557	35,753	10,936	-	-
111110	Hyde Park, Town Of	21,257	21,257	30,616	9,329	-	-
121140	Irasburg School District	3,062	3,062	7,019	2,071	-	-
111140	Irasburg, Town Of	5,854	5,854	7,818	2,138	-	-
111121	Isle Lamotte, Town Of	930	930	1,549	560	-	-
111160	Jamaica, Town Of	10,425	10,425	15,040	4,880	-	-
111170	Jay	11,456	11,456	14,331	2,942	-	-
121170	Jay/Westfield School District	6,364	6,364	8,602	2,693	-	-
121190	Jericho School District	(10,249)	(10,249)	(7,847)	-	-	-
111190	Jericho, Town Of	42,773	42,773	55,123	15,490	-	-
121210	Johnson School District	20,756	20,756	27,960	7,615	-	-
111220	Johnson Village Corporation	18,896	18,896	27,443	8,746	-	-
111210	Johnson, Town Of	25,754	25,754	37,017	11,311	-	-
112240	Killington, Town Of	42,007	42,007	59,017	17,907	-	-
111230	Kirby, Town Of	2,297	2,297	3,957	1,112	-	-
130180	Lake Region Uh #24 School Dist	13,379	13,379	27,739	8,714	-	-
130320	Lakeview Uhs #43	1,394	1,394	2,485	1,358	-	-
160150	Lamoille County Planning Comm	14,527	14,527	19,861	5,913	-	-
140180	Lamoille South SU Sch Dist	133,040	133,040	174,092	41,266	-	-
172810	Lamoille Superior Court	1,179	1,179	2,772	820	-	-
182350	Lawrence Memorial Library	5,012	5,012	6,686	1,861	-	-
121250	Leicester School District	848	848	1,224	394	-	-
130260	Leland & Gray Uh #34 Sch Dist	10,334	10,334	17,765	6,359	-	-
111270	Lincoln, Town Of	10,920	10,920	15,838	4,657	-	-
111280	Londonderry, Town Of	10,851	10,851	15,998	4,834	-	-
121290	Lowell School District	5,708	5,708	10,381	3,262	-	-
111290	Lowell, Town Of	7,703	7,703	10,408	2,653	-	-
121300	Ludlow Town School District	16,392	16,392	23,363	7,920	-	-
111310	Ludlow Village Corporation	58,631	58,631	83,028	24,436	-	-

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Employer Number	Employer Name	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
111300	Ludlow, Town Of	114,338	114,338	166,015	51,605	-	-
121320	Lunenburg School District	11,863	11,863	17,357	5,486	-	-
111320	Lunenburg, Town Of	6,410	6,410	8,424	2,576	-	-
121330	Lyndon Town School District	2,589	2,589	18,286	5,404	-	-
111330	Lyndon, Town Of	37,368	37,368	55,146	16,561	-	-
111340	Lyndonville-Village Corp	7,800	7,800	12,390	4,275	-	-
111365	Manchester Police Non-Union	16,654	16,654	23,350	6,606	-	-
111360	Manchester Police Union	36,526	36,526	55,659	17,095	-	-
121360	Manchester School District	43,361	43,361	62,436	20,293	-	-
111370	Manchester Village Corporation	6,509	6,509	9,440	2,769	-	-
111380	Marlboro, Town Of	6,233	6,233	9,282	2,931	-	-
111390	Marshfield, Town Of	13,103	13,103	19,474	6,372	-	-
111410	Mendon, Town Of	2,620	2,620	4,875	1,713	-	-
121390	Mettawee Community School	16,194	16,194	20,258	4,159	-	-
111420	Middlebury, Town Of	151,612	151,612	210,595	65,488	-	-
121430	Middlesex School District	14,097	14,097	19,894	5,971	-	-
111430	Middlesex, Town Of	11,312	11,312	17,174	5,372	-	-
111440	Middletown Springs	3,644	3,644	4,852	1,350	-	-
121440	Middletown Springs School Dist	6,457	6,457	9,271	2,979	-	-
130315	Mill River Union High Sch #40	9,965	9,965	23,203	11,510	-	-
121450	Milton School District	176,041	176,041	246,716	72,463	-	-
111450	Milton, Town Of	185,958	185,958	262,821	82,388	-	-
130060	Missisquoi Valley Uh #7 SD	64,423	64,423	96,859	31,978	-	-
111470	Monkton, Town Of	9,500	9,500	14,443	4,731	-	-
121480	Montgomery School District	10,975	10,975	15,529	4,752	-	-
111480	Montgomery, Town Of	7,840	7,840	11,178	3,507	-	-
111490	Montpelier City	499,774	499,774	731,549	217,091	-	-
121490	Montpelier School District	102,809	102,809	144,817	44,002	-	-
121500	Moretown School District	20,697	20,697	27,518	8,552	-	-
111500	Moretown, Town Of	13,490	13,490	19,258	5,805	-	-
111510	Morgan, Town Of	2,513	2,513	3,191	965	-	-
121520	Morristown School District	34,049	34,049	53,915	20,798	-	-
111520	Morristown, Town Of	158,247	158,247	224,170	67,928	-	-
111531	Morrisville Water & Light Dept	57,674	57,674	84,723	25,596	-	-
121530	Mountain Towns Reg Ed District	39,397	39,397	38,590	11,831	-	-
130080	Mt Anthony Union #14 Sch Dist	77,407	77,407	114,429	35,521	-	-
121540	Mt Holly School District	3,877	3,877	6,122	1,923	-	-
111540	Mt Holly, Town Of	6,695	6,695	10,181	3,233	-	-
121550	Mt Mansfield Modified Union SD	109,685	109,685	159,684	42,266	-	-
150060	N E Kingdom Waste Mgmt Dist	22,811	22,811	31,940	9,170	-	-
121560	Newark School District	(1,646)	(1,646)	(647)	-	-	-
111560	Newark, Town Of	5,930	5,930	8,547	2,630	-	-
111570	Newbury, Town Of	19,488	19,488	27,604	7,883	-	-
111590	Newfane	20,049	20,049	27,941	8,516	-	-
111620	Newport City	161,091	161,091	229,971	69,516	-	-
121620	Newport City School District	45,833	45,833	64,343	19,073	-	-

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Employer Number	Employer Name	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
121630	Newport Town School District	18,224	18,224	26,428	6,917	-	-
111630	Newport, Town Of	14,262	14,262	19,715	5,787	-	-
121640	No Bennington School District	(1,558)	(1,558)	-	-	-	-
160000	North Branch Fire District	10,287	10,287	16,727	5,781	-	-
130160	North Country Uh #22 Sch Dist	167,322	167,322	232,075	69,579	-	-
121670	North Hero School District	1,216	1,216	3,581	1,127	-	-
111670	North Hero, Town Of	6,972	6,972	11,404	3,536	-	-
111675	North Troy Village	1,581	1,581	2,321	720	-	-
121650	Northfield School District	(36,346)	(36,346)	(32,907)	209	-	-
111660	Northfield Village Corporation	(7,759)	(7,759)	(6,323)	-	-	-
111650	Northfield, Town Of	77,599	77,599	109,993	33,627	-	-
150080	Norwich Fire District	6,951	6,951	9,378	2,444	-	-
121700	Norwich School District	17,529	17,529	25,839	8,500	-	-
111700	Norwich, Town Of	67,079	67,079	95,201	28,823	-	-
140210	Orange North SU	23,172	23,172	30,936	8,331	-	-
121720	Orange School District	7,367	7,367	9,946	3,818	-	-
140200	Orange Southwest SU Sch Dist	49,992	49,992	73,692	22,727	-	-
111720	Orange, Town Of	4,940	4,940	9,383	3,091	-	-
140235	Orleans Central SU	72,509	72,509	78,451	24,553	-	-
150050	Orleans County Sheriffs Dept	15,228	15,228	22,240	6,554	-	-
140240	Orleans Essex North SU SD	68,733	68,733	96,715	30,435	-	-
121730	Orleans Id School District	2,513	2,513	6,766	1,996	-	-
140250	Orleans Southwest School Dist	103,878	103,878	136,865	35,033	-	-
111740	Orwell, Town Of	5,273	5,273	7,665	2,715	-	-
130070	Otter Valley Union #8 Sch Dist	18,417	18,417	31,598	10,341	-	-
111750	Panton, Town Of	5,169	5,169	7,662	2,381	-	-
111780	Peru, Town Of	6,824	6,824	10,918	3,254	-	-
111790	Pittsfield, Town Of	4,769	4,769	7,065	2,095	-	-
121800	Pittsford School District	11,915	11,915	17,148	5,151	-	-
111800	Pittsford, Town Of	27,564	27,564	39,327	12,114	-	-
111820	Plainfield, Town Of	20,290	20,290	29,178	8,576	-	-
111840	Plymouth, Town Of	10,654	10,654	16,038	4,966	-	-
121850	Pomfret School District	(4,472)	(4,472)	(4,291)	-	-	-
111850	Pomfret, Town Of	6,931	6,931	10,956	3,218	-	-
111870	Poultney Village	6,117	6,117	9,448	3,374	-	-
111860	Poultney, Town Of	25,257	25,257	34,491	10,580	-	-
121880	Pownal School District	10,048	10,048	14,837	4,837	-	-
111880	Pownal, Town Of	16,709	16,709	25,045	7,802	-	-
121890	Proctor School District	30,872	30,872	44,506	13,857	-	-
121900	Prosper Valley School	4,476	4,476	5,600	1,150	-	-
182450	Putney Public Library	5,083	5,083	7,385	2,195	-	-
121910	Putney School District	14,918	14,918	20,598	5,760	-	-
111910	Putney, Town Of	13,063	13,063	19,306	5,752	-	-
121920	Randolph School District	165	165	3,102	2,220	-	-
121940	Reading School District	3,833	3,833	5,955	1,901	-	-
121950	Readsboro School District	6,763	6,763	9,602	2,457	-	-

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111950	Readsboro, Town Of	11,850	11,850	17,684	5,584	-	-
121970	Richford School District	41,301	41,301	56,879	17,713	-	-
111970	Richford, Town Of	27,420	27,420	38,981	12,382	-	-
121990	Richmond School District	(8,234)	(8,234)	(5,447)	-	-	-
111990	Richmond, Town Of	62,246	62,246	85,406	25,513	-	-
122010	Ripton School District	5,075	5,075	7,812	2,356	-	-
122295	River Valley Technical Center	16,661	16,661	23,028	7,419	-	-
122020	Rochester School District	10,120	10,120	15,334	5,083	-	-
112020	Rochester, Town Of	7,715	7,715	11,288	3,495	-	-
122030	Rockingham School District	7,791	7,791	23,982	13,467	-	-
112030	Rockingham, Town Of	159,653	159,653	230,997	69,578	-	-
122040	Roxbury School District	(1,508)	(1,508)	(1,912)	1	-	-
112040	Roxbury, Town Of	5,220	5,220	7,585	2,378	-	-
122050	Royalton School District	19,332	19,332	29,168	9,896	-	-
112060	Rupert, Town Of	6,488	6,488	9,339	3,021	-	-
140260	Rutland Central SU Sch Dist	35,099	35,099	49,409	15,146	-	-
190010	Rutland Housing Authority	40,133	40,133	49,206	14,969	-	-
140270	Rutland NE School District	114,007	114,007	165,866	50,251	-	-
122075	Rutland Public Schools	113,220	113,220	153,306	44,463	-	-
160090	Rutland Regional Planning Comm	27,135	27,135	34,292	8,514	-	-
140430	Rutland South School District	66,732	66,732	90,050	23,590	-	-
140280	Rutland Southwest Union SD	6,278	6,278	12,284	4,775	-	-
122080	Rutland Town School District	21,692	21,692	34,859	11,630	-	-
140290	Rutland Windsor S. U.	(5,701)	(5,701)	-	-	-	-
112080	Rutland, Town Of	35,494	35,494	47,135	13,797	-	-
112090	Ryegate, Town Of	10,970	10,970	16,179	5,101	-	-
160100	S Windsor Cnty Reg Plan & Dev	26,915	26,915	38,642	10,836	-	-
122150	Salisbury School District	5,450	5,450	8,300	2,566	-	-
112160	Sandgate, Town Of	1,815	1,815	2,926	1,193	-	-
112180	Searsburg, Town Of	(1,213)	(1,213)	(1,166)	-	-	-
122190	Shaftsbury School District	8,462	8,462	11,368	3,165	-	-
112190	Shaftsbury, Town Of	14,207	14,207	21,243	6,945	-	-
112200	Sharon, Town Of	11,907	11,907	20,545	6,316	-	-
122220	Shelburne School District	35,949	35,949	62,130	23,928	-	-
112220	Shelburne, Town Of	126,322	126,322	177,063	52,034	-	-
122230	Sheldon School District	18,756	18,756	27,139	8,381	-	-
112230	Sheldon, Town Of	19,303	19,303	27,100	7,973	-	-
122240	Sherburne School District	7,077	7,077	10,897	3,297	-	-
122250	Shoreham School District	6,651	6,651	8,989	2,663	-	-
112250	Shoreham, Town Of	6,646	6,646	9,472	3,007	-	-
122260	Shrewsbury School District	2,265	2,265	4,113	1,383	-	-
112260	Shrewsbury, Town Of	6,309	6,309	9,498	3,044	-	-
112270	South Burlington City	99,064	99,064	141,980	37,470	-	-
112280	South Hero, Town Of	10,008	10,008	12,529	4,065	-	-
122285	Southwest Vt Regional Tech SD	14,005	14,005	22,273	6,761	-	-
140300	Southwest Vt SU School Dist	178,416	178,416	255,868	77,906	-	-

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122290	Springfield School District	250,892	250,892	358,776	110,005	-	-
112290	Springfield, Town Of	379,320	379,320	556,043	170,886	-	-
122110	St Albans Town School District	69,196	69,196	97,165	30,470	-	-
112110	St Albans, Town Of	51,187	51,187	70,535	21,812	-	-
112100	St Albans-City	263,089	263,089	369,323	108,035	-	-
112130	St Johnsbury	92,835	92,835	115,340	31,384	-	-
122130	St Johnsbury School District	94,627	94,627	138,059	40,281	-	-
122300	Stamford School District	1,438	1,438	2,075	626	-	-
112300	Stamford, Town Of	8,895	8,895	12,070	3,656	-	-
112310	Stannard, Town Of	2,226	2,226	3,319	1,071	-	-
121790	Stockbridge School District	2,440	2,440	4,277	1,250	-	-
112330	Stockbridge, Town Of	6,674	6,674	10,014	3,149	-	-
122340	Stowe School District	27,532	27,532	43,553	15,974	-	-
112340	Stowe, Town Of	224,769	224,769	317,919	97,186	-	-
122360	Strafford School District	6,903	6,903	10,942	3,855	-	-
112360	Strafford, Town Of	10,109	10,109	15,323	4,850	-	-
112370	Stratton, Town Of	11,713	11,713	16,509	5,032	-	-
122390	Sunderland School District	2,462	2,462	3,719	1,407	-	-
122400	Sutton School District	(137)	(137)	3,260	1,293	-	-
112400	Sutton, Town Of	3,348	3,348	5,337	1,857	-	-
122410	Swanton School District	52,860	52,860	78,752	25,825	-	-
112420	Swanton Village	142,722	142,722	208,483	64,904	-	-
112410	Swanton, Town Of	23,237	23,237	32,193	9,983	-	-
112430	Thetford, Town Of	21,998	21,998	29,972	9,786	-	-
122440	Tinmouth School District	5,783	5,783	7,366	2,101	-	-
112440	Tinmouth, Town Of	7,315	7,315	10,747	3,417	-	-
110360	Town & Village Of Bristol	48,803	48,803	72,971	23,010	-	-
112460	Townshend, Town Of	13,293	13,293	18,383	5,539	-	-
150030	Tri-Town Water District	6,697	6,697	9,852	3,110	-	-
122470	Troy School District	20,017	20,017	27,634	8,373	-	-
112470	Troy, Town Of	10,293	10,293	14,852	4,543	-	-
122480	Tunbridge School District	4,540	4,540	9,668	2,990	-	-
112480	Tunbridge, Town Of	9,225	9,225	12,861	4,213	-	-
130250	Twinfield #33 School District	42,475	42,475	61,008	19,086	-	-
140305	Two Rivers Supervisory Union	63,408	63,408	67,619	18,569	-	-
122490	Underhill Center School Dist	(4,057)	(4,057)	(3,452)	-	-	-
122491	Underhill Id School District	(4,619)	(4,619)	(3,826)	-	-	-
112490	Underhill, Town Of	28,908	28,908	42,528	13,403	-	-
130140	Union #20 School District	(14,747)	(14,747)	-	-	-	-
130150	Union #21 School District	52,678	52,678	78,508	24,532	-	-
130200	Union #27 School District	15,619	15,619	30,352	12,364	-	-
130270	Union #35 School District	31,240	31,240	42,858	14,072	-	-
130290	Union #37 School District	4,214	4,214	5,925	1,519	-	-
130310	Union #39 School District	12,842	12,842	18,861	6,090	-	-
130010	Union High #2 School District	7,569	7,569	15,958	6,008	-	-
122500	Vergennes Town School District	7,269	7,269	13,449	6,022	-	-

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130040	Vergennes Uh #5 School Dist	17,639	17,639	28,447	12,402	-	-
112500	Vergennes, Town Of	46,898	46,898	67,666	20,934	-	-
150040	Vergennes/Panton Water Dist	10,978	10,978	16,287	5,157	-	-
160140	Vermont League Of Cities & To.	198,296	198,296	273,832	79,149	-	-
122510	Vernon School District	11,794	11,794	14,269	3,990	-	-
112520	Vershire, Town Of	6,277	6,277	9,348	2,963	-	-
111345	Village Of Lyndonville Ele Dep	45,791	45,791	64,946	18,891	-	-
122540	Waitsfield School District	11,003	11,003	14,871	4,413	-	-
112540	Waitsfield, Town Of	18,520	18,520	27,506	8,626	-	-
112550	Walden, Town Of	6,381	6,381	9,667	3,121	-	-
122560	Wallingford School District	11,395	11,395	16,373	5,358	-	-
112560	Wallingford, Town Of	6,124	6,124	10,646	3,489	-	-
112580	Wardsboro, Town Of	7,072	7,072	10,540	3,458	-	-
122590	Warren School District	8,371	8,371	12,071	3,810	-	-
112590	Warren, Town Of	31,855	31,855	46,581	14,479	-	-
140315	Washington Central SU	55,325	55,325	76,009	20,469	-	-
172820	Washington County	3,310	3,310	4,471	1,438	-	-
140320	Washington Northeast S. U.	14,329	14,329	22,598	6,385	-	-
140330	Washington South SU SD	87,155	87,155	110,215	25,397	-	-
122600	Washington Village School	9,780	9,780	12,905	3,856	-	-
140340	Washington West SU School Dist	22,447	22,447	31,546	9,720	-	-
112600	Washington, Town Of	4,330	4,330	6,990	2,139	-	-
122610	Waterbury School District	81,386	81,386	110,045	31,144	-	-
112620	Waterbury Village	21,393	21,393	28,560	8,457	-	-
112610	Waterbury, Town Of	41,142	41,142	58,880	18,150	-	-
122630	Waterford School District	11,445	11,445	18,444	5,690	-	-
182490	Weathersfield Proctor Library	2,181	2,181	2,808	642	-	-
122650	Weathersfield School District	10,767	10,767	16,292	5,914	-	-
112650	Weathersfield, Town Of	45,867	45,867	63,728	18,694	-	-
112670	Wells River Village	3,668	3,668	4,812	1,381	-	-
122660	Wells School District	7,518	7,518	10,846	3,612	-	-
112765	West Haven, Town Of	2,990	2,990	4,074	1,393	-	-
122770	West Rutland School District	20,753	20,753	32,600	11,067	-	-
112770	West Rutland, Town Of	14,639	14,639	19,460	5,132	-	-
122780	West Windsor School District	3,823	3,823	5,311	1,737	-	-
112780	West Windsor, Town Of	13,309	13,309	18,436	5,521	-	-
112700	Westfield, Town Of	3,113	3,113	4,555	1,371	-	-
122710	Westford School District	17,675	17,675	25,799	8,551	-	-
122730	Westminster School District	15,305	15,305	23,917	8,724	-	-
112730	Westminster, Town Of	25,565	25,565	38,477	12,305	-	-
112760	Weston, Town Of	7,765	7,765	11,224	3,545	-	-
122790	Weybridge School District	2,436	2,436	3,555	1,132	-	-
112790	Weybridge, Town Of	2,916	2,916	4,320	1,508	-	-
140220	White River Valley SU	66,966	66,966	93,720	24,060	-	-
122810	Whiting School District	952	952	1,435	457	-	-
122820	Whitingham School District	1,828	1,828	4,450	2,849	-	-

Vermont Municipal Employees' Retirement System

Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2016

Employer Number	Employer Name	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
122825	Whitingham Wilmington Jnt SD	33,093	33,093	45,199	12,922	-	-
112820	Whitingham, Town Of	26,218	26,218	39,208	12,630	-	-
122835	Williamstown Elementary School	15,356	15,356	21,458	7,374	-	-
122830	Williamstown High School	21,477	21,477	31,131	9,512	-	-
112830	Williamstown, Town Of	24,828	24,828	36,480	11,206	-	-
122840	Williston School District	30,976	30,976	63,091	28,024	-	-
112840	Williston, Town Of	226,430	226,430	306,509	90,613	-	-
122850	Wilmington School District	9,066	9,066	13,082	4,382	-	-
112850	Wilmington, Town Of	78,451	78,451	111,936	34,273	-	-
140350	Windham Central S U	94,622	94,622	128,264	33,278	-	-
140360	Windham NE School District	217,181	217,181	287,916	70,828	-	-
160130	Windham Reg Planning/Dev Comm	10,333	10,333	15,926	5,306	-	-
140370	Windham SE SU School District	41,259	41,259	54,532	14,438	-	-
140380	Windham SW SU School District	41,225	41,225	55,896	15,793	-	-
112860	Windham, Town Of	4,444	4,444	6,957	2,288	-	-
112870	Windsor	30,034	30,034	37,570	7,712	-	-
140390	Windsor Central SU School Dist	22,110	22,110	34,661	10,841	-	-
172900	Windsor County Clerks Office	2,563	2,563	3,531	1,140	-	-
122870	Windsor School District	16,651	16,651	24,795	7,373	-	-
140410	Windsor Southeast SU Sch Dist	48,468	48,468	61,041	16,195	-	-
140420	Windsor SW School District	(15,006)	(15,006)	-	-	-	-
112880	Winhall, Town Of	59,999	59,999	84,971	26,264	-	-
112890	Winooski Police Dept	120,708	120,708	191,286	61,006	-	-
122890	Winooski School District	150,245	150,245	208,749	61,642	-	-
160135	Winooski Valley Park District	3,238	3,238	4,891	1,433	-	-
122900	Wolcott School District	2,399	2,399	4,313	1,968	-	-
112900	Wolcott, Town Of	8,581	8,581	13,200	4,319	-	-
112910	Woodbury, Town Of	5,291	5,291	7,789	2,386	-	-
122920	Woodford School District	477	477	1,160	389	-	-
122930	Woodstock Town School District	12,087	12,087	17,615	5,548	-	-
130030	Woodstock Uh #4 School Dist	80,959	80,959	119,706	36,371	-	-
112930	Woodstock, Town Of	125,727	125,727	180,828	53,418	-	-
112950	Worcester	8,463	8,463	12,071	3,688	-	-
Total		16,935,283	16,935,283	23,970,970	7,199,942	-	-

All amounts are determined without rounding. Rounded amounts are displayed

Vermont Municipal Employees' Retirement System
Schedule E - Contribution History for Fiscal Years 2014-2016

Employer Number	Employer Name	FY2016	FY2015	FY2014
120015	Addison Central SD	4,263.65	6,863.25	5,992.18
140040	Addison NW SU School District	49,236.64	23,538.90	16,127.44
140050	Addison Rutland SU School Dist	26,334.23	24,050.34	22,238.46
110020	Albany	4,908.61	5,161.58	4,513.22
120020	Albany School District	4,046.87	3,754.01	7,519.70
110050	Alburg Village Corporation	2,676.61	2,568.43	1,909.60
110040	Alburg, Town Of	7,147.90	7,527.12	7,125.93
110060	Andover, Town Of	8,434.13	8,920.03	8,259.52
120070	Arlington School District	50,340.54	55,022.56	31,883.53
110070	Arlington, Town Of	10,193.44	9,453.27	8,224.39
110080	Athens	3,981.21	4,124.85	3,730.32
120120	Barnard School District	3,792.54	3,615.93	4,044.92
110120	Barnard, Town Of	11,272.59	11,837.54	10,740.71
110130	Barnet, Town Of	14,740.41	14,492.22	12,771.84
110140	Barre City	329,193.40	286,143.65	244,677.48
120150	Barre Town School District	79,980.51	73,668.89	60,013.91
110150	Barre, Town Of	171,539.86	155,845.96	133,487.66
120301	Barstow School District	7,177.44	5,963.96	6,433.61
120160	Barton School District	8,619.44	8,168.92	14,013.68
110170	Barton Village Corporation	29,989.71	31,833.88	28,399.56
110160	Barton, Town Of	6,735.32	6,844.47	7,780.32
172800	Bennington County Court	5,457.72	5,129.24	4,472.51
140060	Bennington Rutland SU SD	26,885.91	25,020.08	16,914.64
120200	Bennington School District	29,837.07	27,523.19	22,973.56
110200	Bennington, Town Of	303,225.05	291,117.94	252,673.09
110210	Benson, Town Of	7,899.90	7,716.83	8,389.67
120220	Berkshire School District	12,032.28	11,442.59	8,425.97
110230	Berlin, Town Of	46,325.71	41,920.80	30,030.82
120240	Bethel School District	13,106.13	13,101.90	12,043.52
120260	Bolton School District	-	4,335.62	2,397.51
110260	Bolton, Town Of	8,024.23	7,008.79	7,103.46
120290	Braintree School District	888.32	1,003.79	4,027.66
110290	Braintree, Town Of	9,387.48	8,883.93	8,315.27
150070	Brandon Fire Dist 1	2,024.63	1,894.62	1,772.32
182300	Brandon Free Library	3,233.31	3,339.39	3,055.00
120300	Brandon Town School District	10,014.53	10,060.01	10,484.36
110300	Brandon, Town Of	54,263.63	47,773.08	46,083.80
120310	Brattleboro School District	42,504.15	41,093.70	32,796.22
130050	Brattleboro Uh #6 Sch District	77,767.41	77,361.35	70,117.93
110315	Brattleboro, Town Of	301,643.32	276,152.97	235,866.80
120320	Bridgewater School District	-	3,087.00	2,758.87
110320	Bridgewater, Town Of	8,661.36	8,590.99	7,809.16

Vermont Municipal Employees' Retirement System
Schedule E - Contribution History for Fiscal Years 2014-2016

Employer Number	Employer Name	FY2016	FY2015	FY2014
120330	Bridport School District	6,190.94	5,690.64	5,375.48
110330	Bridport, Town Of	7,111.83	7,112.49	6,207.83
120340	Brighton School District	16,990.85	12,947.07	11,237.55
110340	Brighton, Town Of	13,459.07	13,250.93	11,627.21
120370	Brookfield School District	809.26	859.77	2,166.18
110370	Brookfield, Town Of	6,530.68	5,666.84	4,453.65
120390	Brownington SD	3,438.50	3,323.46	5,291.79
110390	Brownington, Town Of	5,488.54	3,368.38	2,307.73
120410	Burke School District	6,057.12	5,484.75	15,749.28
120430	Cabot School District	21,638.88	21,278.99	17,084.70
110430	Cabot, Town Of	12,325.41	11,471.44	7,538.73
110450	Calais	14,572.75	12,846.76	11,946.40
140070	Caledonia Central School Dist	20,743.83	11,900.77	7,947.50
140080	Caledonia North SU School Dist	58,366.11	54,767.28	21,780.30
110480	Canaan, Town Of	8,011.48	7,179.31	4,425.86
181100	Castleton Free Library	866.07	1,200.16	1,130.26
110490	Castleton, Town Of	49,885.59	48,514.08	36,205.55
120490	Castleton/Hubbardton Sch Dist	35,862.65	33,439.46	33,898.23
120500	Cavendish School District	11,412.13	10,807.70	10,578.92
110500	Cavendish, Town Of	28,440.81	24,543.27	20,561.91
130090	Champlain Valley Uh #15 SD	96,913.14	142,845.14	122,119.23
150010	Champlain Water District	102,058.61	92,028.33	71,112.33
120510	Charleston School District	5,364.59	5,453.74	6,832.37
110510	Charleston, Town Of	10,044.88	8,079.63	5,552.57
120520	Charlotte School District	30,713.80	41,234.98	34,751.59
110520	Charlotte, Town Of	19,456.03	17,506.54	13,470.18
110540	Chester, Town Of	75,105.58	67,900.95	58,853.72
130220	Chester-Andover Union #29 SD	26,187.27	19,271.37	17,006.82
160040	Chittenden Cnty Reg Plan Comm	68,446.27	70,228.32	16,089.28
140100	Chittenden East SD #12	212,781.27	189,667.50	143,852.81
140110	Chittenden South School Dist	379,453.83	209,810.36	178,656.27
110550	Chittenden, Town Of	5,654.73	5,632.51	6,140.44
112070	City of Rutland	183,596.33	39,212.51	755.34
120560	Clarendon School District	8,918.93	8,253.86	13,979.12
110560	Clarendon, Town Of	12,249.82	11,716.12	10,962.65
120570	Colchester School District	236,523.35	226,652.92	210,447.51
110570	Colchester, Town Of	342,585.65	313,173.38	173,260.97
110580	Concord, Town Of	12,259.53	11,821.93	9,109.76
110590	Corinth, Town Of	7,730.30	8,392.93	7,504.87
110600	Cornwall, Town Of	5,460.07	5,621.21	5,331.21
120610	Coventry School District	8,351.78	8,431.11	7,303.89
110610	Coventry, Town Of	4,419.04	3,718.08	2,095.03

Vermont Municipal Employees' Retirement System
Schedule E - Contribution History for Fiscal Years 2014-2016

Employer Number	Employer Name	FY2016	FY2015	FY2014
120640	Danville School District	26,022.54	25,950.13	25,883.43
181120	Deborah Rawson Library	2,570.46	2,380.99	2,141.00
110660	Derby Center Village	4,972.01	4,699.77	4,646.43
110670	Derby Line Village Corporation	8,428.93	7,771.25	6,563.25
120650	Derby School District	39,460.31	38,790.81	38,340.76
110650	Derby, Town Of	17,835.20	17,385.04	18,799.32
120680	Dorset School District	20,678.49	19,741.07	17,468.07
110680	Dorset, Town Of	338.26	-	115.88
181150	Dover Free Library	1,997.92	1,917.92	1,826.00
120690	Dover School District	8,375.58	7,557.74	6,186.46
110690	Dover, Town Of	71,174.45	62,527.91	36,569.07
120700	Dummerston School District	10,173.42	10,617.49	9,671.15
110700	Dummerston, Town Of	7,787.95	7,261.99	8,453.38
110710	Duxbury, Town Of	7,104.75	7,016.60	6,584.74
110740	East Montpelier, Town Of	19,255.11	18,104.56	13,313.83
110750	Eden, Town Of	8,779.97	8,076.58	7,354.66
120760	Elmore School District	-	1,684.33	1,633.60
110760	Elmore, Town Of	4,267.73	4,496.96	4,186.87
120770	Enosburg School District	87,539.34	83,172.54	72,690.29
140120	Essex Caledonia SU School Dist	11,990.22	11,222.85	10,486.91
172805	Essex County Court	1,964.38	1,786.50	1,503.84
150045	Essex County Sheriffs Dept	3,303.98	1,951.75	1,897.31
110790	Essex, Town Of	295,323.90	253,517.41	214,134.76
120830	Fair Haven School District	32,113.53	31,136.82	29,328.28
130100	Fair Haven Uh #16 School Dist	34,361.15	36,605.82	36,992.02
110830	Fair Haven, Town Of	51,154.19	50,875.44	43,518.94
120810	Fairfax School District	62,622.45	69,007.79	62,828.14
110810	Fairfax, Town Of	23,764.36	19,780.61	17,186.47
110820	Fairfield	8,675.35	-	-
120820	Fairfield School District	14,621.32	13,235.97	14,351.71
120850	Fayston School District	7,480.14	7,940.19	9,062.86
110850	Fayston, Town Of	12,971.46	12,981.76	11,474.35
120860	Ferrisburg School District	7,605.94	13,483.34	13,094.23
110860	Ferrisburg, Town Of	20,030.67	19,857.59	14,426.69
120870	Fletcher School District	6,632.70	5,606.65	4,729.60
110870	Fletcher, Town Of	9,893.59	9,805.55	8,326.95
140440	Franklin Central SU	44,780.22	40,419.95	39,988.08
140130	Franklin NE SU School Dist	24,686.71	23,401.55	23,913.41
140140	Franklin NW School District	51,983.32	34,308.80	23,869.58
120880	Franklin School District	8,869.29	3,089.41	2,811.97
140150	Franklin West SU School Dist	38,892.40	28,992.99	22,826.11
120890	Georgia School District	47,591.03	44,450.45	36,727.34

Vermont Municipal Employees' Retirement System
Schedule E - Contribution History for Fiscal Years 2014-2016

Employer Number	Employer Name	FY2016	FY2015	FY2014
110890	Georgia, Town Of	29,589.40	27,332.08	22,718.16
120900	Glover School District	6,122.41	5,871.39	9,089.24
110900	Glover, Town Of	8,840.17	8,188.31	8,145.80
182200	Goodrich Memorial Library	3,097.84	2,990.85	2,774.76
120920	Grafton School District	3,737.87	3,570.88	6,555.66
110920	Grafton, Town Of	12,422.82	12,190.35	11,150.21
140160	Grand Isle SU School District	15,858.19	14,579.44	15,878.99
110940	Grand Isle, Town Of	11,365.83	9,346.68	9,864.91
110960	Greensboro, Town Of	13,789.02	13,570.04	10,799.10
110970	Groton, Town Of	5,620.05	5,817.60	5,660.15
120990	Guilford School District	12,946.61	14,104.39	12,614.12
110990	Guilford, Town Of	21,217.38	19,311.33	16,257.17
121000	Halifax School District	3,091.95	2,130.47	2,502.22
111000	Halifax, Town Of	9,688.91	9,925.52	9,419.02
111030	Hardwick Electric	34,473.81	34,556.30	32,392.68
121020	Hardwick School District	9,537.66	7,707.83	17,523.08
111020	Hardwick, Town Of	72,295.97	72,601.70	63,951.46
111040	Hartford, Town Of	303,774.80	284,275.36	235,713.98
121050	Hartland School District	24,068.68	23,430.81	22,245.09
111050	Hartland, Town Of	34,211.80	33,781.66	29,384.05
130130	Harwood Uh #19 School District	59,051.54	59,039.76	53,719.80
130190	Hazen Uh #26 School District	19,021.30	15,620.70	16,646.69
121060	Highgate School District	22,063.76	23,029.39	20,868.93
111060	Highgate, Town Of	11,892.61	9,448.14	8,567.66
121070	Hinesburg School District	40,272.12	48,345.05	37,302.68
111070	Hinesburg, Town Of	52,073.56	56,074.36	39,004.94
111090	Hubbardton, Town Of	8,196.85	8,398.40	6,802.07
121100	Huntington School District	5,213.98	4,999.96	6,409.59
111100	Huntington, Town Of	16,366.06	18,247.37	14,991.08
111120	Hyde Park Village Corporation	23,085.21	21,622.12	16,669.01
111110	Hyde Park, Town Of	19,692.01	18,763.31	16,392.16
121140	Irasburg School District	4,372.32	3,254.64	6,763.55
111140	Irasburg, Town Of	4,512.49	4,017.75	2,284.34
111121	Isle Lamotte, Town Of	1,181.87	1,307.93	1,466.36
111160	Jamaica, Town Of	10,301.93	10,436.18	9,424.92
111170	Jay	6,209.89	-	-
121170	Jay/Westfield School District	5,684.76	5,752.50	4,207.17
121190	Jericho School District	-	9,623.84	12,550.47
111190	Jericho, Town Of	32,697.07	26,635.92	16,954.92
121210	Johnson School District	16,073.77	13,058.78	8,829.35
111220	Johnson Village Corporation	18,462.76	20,245.90	15,910.03
111210	Johnson, Town Of	23,876.06	22,879.00	19,849.66

Vermont Municipal Employees' Retirement System
Schedule E - Contribution History for Fiscal Years 2014-2016

Employer Number	Employer Name	FY2016	FY2015	FY2014
112240	Killington, Town Of	37,799.96	36,109.01	29,453.26
111230	Kirby, Town Of	2,347.91	2,477.88	2,257.00
130180	Lake Region Uh #24 School Dist	18,393.80	17,197.74	26,092.89
130320	Lakeview Uhs #43	2,866.37	3,607.20	4,744.70
160150	Lamoille County Planning Comm	12,481.66	12,405.59	8,454.91
140180	Lamoille South SU Sch Dist	87,109.08	34,961.85	29,872.80
172810	Lamoille Superior Court	1,731.63	1,568.54	2,615.86
182350	Lawrence Memorial Library	3,928.88	3,716.96	2,033.63
121250	Leicester School District	830.87	815.78	760.31
130260	Leland & Gray Uh #34 Sch Dist	13,424.15	15,668.91	16,699.08
111270	Lincoln, Town Of	9,830.41	8,700.35	7,975.49
111280	Londonderry, Town Of	10,203.69	9,726.41	8,767.41
121290	Lowell School District	6,885.04	7,042.44	8,359.14
111290	Lowell, Town Of	5,600.93	3,537.83	2,751.20
121300	Ludlow Town School District	16,718.70	18,202.37	15,590.82
111310	Ludlow Village Corporation	51,582.55	45,837.45	39,575.98
111300	Ludlow, Town Of	108,933.26	104,405.75	95,655.28
121320	Lunenburg School District	11,581.28	11,980.88	10,270.88
111320	Lunenburg, Town Of	5,438.70	5,506.01	3,501.95
121330	Lyndon Town School District	11,408.20	10,123.60	25,864.80
111330	Lyndon, Town Of	34,958.98	32,264.66	30,179.37
111340	Lyndonville-Village Corp	9,023.46	9,646.18	10,206.95
111365	Manchester Police Non-Union	13,945.21	14,226.84	8,637.81
111360	Manchester Police Union	36,086.77	33,844.41	34,253.44
121360	Manchester School District	42,836.46	43,602.96	39,074.39
111370	Manchester Village Corporation	5,845.73	6,192.57	4,289.83
111380	Marlboro, Town Of	6,186.28	6,014.38	5,819.18
111390	Marshfield, Town Of	13,450.26	14,630.83	12,713.24
111410	Mendon, Town Of	3,615.55	4,485.46	4,658.44
121390	Mettawee Community School	8,778.28	-	-
111420	Middlebury, Town Of	138,239.92	139,737.95	107,605.34
121430	Middlesex School District	12,604.88	11,622.51	9,858.99
111430	Middlesex, Town Of	11,339.45	11,263.95	10,759.34
111440	Middletown Springs	2,849.44	2,639.67	1,483.94
121440	Middletown Springs School Dist	6,289.45	6,914.76	5,376.99
130315	Mill River Union High Sch #40	24,297.53	24,961.74	45,720.96
121450	Milton School District	152,962.81	135,547.45	113,951.95
111450	Milton, Town Of	173,914.46	177,347.61	142,521.47
130060	Missisquoi Valley Uh #7 SD	67,503.13	70,374.99	67,257.86
111470	Monkton, Town Of	9,986.81	10,059.60	10,154.62
121480	Montgomery School District	10,031.37	9,466.00	8,145.76
111480	Montgomery, Town Of	7,403.38	7,458.26	6,230.08

Vermont Municipal Employees' Retirement System
Schedule E - Contribution History for Fiscal Years 2014-2016

Employer Number	Employer Name	FY2016	FY2015	FY2014
111490	Montpelier City	458,261.22	396,976.89	390,471.05
121490	Montpelier School District	92,883.88	87,061.22	73,746.50
121500	Moretown School District	18,052.92	17,085.00	13,061.04
111500	Moretown, Town Of	12,254.88	11,746.74	9,749.55
111510	Morgan, Town Of	2,037.43	1,879.88	1,205.24
121520	Morristown School District	43,902.65	59,855.74	50,417.45
111520	Morristown, Town Of	143,391.25	128,831.80	116,982.09
111531	Morrisville Water & Light Dept	54,029.98	49,141.75	47,057.97
121530	Mountain Towns Reg Ed District	24,974.22	24,451.92	-
130080	Mt Anthony Union #14 Sch Dist	74,980.90	71,553.06	68,112.35
121540	Mt Holly School District	4,058.68	4,011.29	4,141.58
111540	Mt Holly, Town Of	6,825.12	7,063.75	6,537.35
121550	Mt Mansfield Modified Union SD	89,219.45	58,461.89	-
150060	N E Kingdom Waste Mgmt Dist	19,356.13	17,567.00	13,391.41
121560	Newark School District	-	929.36	2,298.14
111560	Newark, Town Of	5,552.16	5,442.70	4,658.40
111570	Newbury, Town Of	16,640.43	13,232.45	12,507.06
111590	Newfane	17,975.59	17,058.92	13,929.22
111620	Newport City	146,742.43	134,620.07	119,977.95
121620	Newport City School District	40,262.43	36,711.66	30,367.92
121630	Newport Town School District	14,601.44	10,232.40	9,784.44
111630	Newport, Town Of	12,216.22	11,122.42	8,642.14
121640	No Bennington School District	-	-	2,568.64
160000	North Branch Fire District	12,203.57	13,594.06	14,004.90
130160	North Country Uh #22 Sch Dist	146,876.30	139,116.28	108,291.76
121670	North Hero School District	2,379.73	2,287.37	4,198.58
111670	North Hero, Town Of	7,463.97	7,435.07	7,858.46
111675	North Troy Village	1,520.48	1,480.98	1,349.19
121650	Northfield School District	440.60	39,225.86	43,475.20
111660	Northfield Village Corporation	-	-	12,549.88
111650	Northfield, Town Of	70,984.19	69,549.94	56,664.65
150080	Norwich Fire District	5,158.40	4,432.30	2,270.41
121700	Norwich School District	17,943.81	17,363.60	17,781.65
111700	Norwich, Town Of	60,842.18	57,284.61	48,648.34
140210	Orange North SU	17,586.88	13,683.73	9,165.03
121720	Orange School District	8,060.18	8,788.47	8,343.34
140200	Orange Southwest SU Sch Dist	47,973.83	52,471.95	40,016.52
111720	Orange, Town Of	6,524.67	6,400.73	8,791.96
140235	Orleans Central SU	51,828.56	47,037.26	16,746.50
150050	Orleans County Sheriffs Dept	13,833.97	11,813.83	11,632.32
140240	Orleans Essex North SU SD	64,244.91	66,238.22	52,263.67
121730	Orleans Id School District	4,213.30	4,075.15	6,845.20

Vermont Municipal Employees' Retirement System
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140250	Orleans Southwest School Dist	73,950.62	59,446.88	27,374.28
111740	Orwell, Town Of	5,731.94	7,171.56	5,511.91
130070	Otter Valley Union #8 Sch Dist	21,829.22	22,826.65	25,714.75
111750	Panton, Town Of	5,025.68	4,863.13	4,568.39
111780	Peru, Town Of	6,869.41	7,208.38	6,424.23
111790	Pittsfield, Town Of	4,423.32	4,180.77	3,713.30
121800	Pittsford School District	10,873.02	10,159.61	8,851.55
111800	Pittsford, Town Of	25,570.91	24,624.42	21,225.06
111820	Plainfield, Town Of	18,102.71	16,127.17	14,344.97
111840	Plymouth, Town Of	10,482.66	10,419.72	9,625.82
121850	Pomfret School District	-	3,073.58	5,916.18
111850	Pomfret, Town Of	6,793.81	4,990.55	6,957.61
111870	Poultney Village	7,121.42	9,072.97	7,494.17
111860	Poultney, Town Of	22,333.98	21,108.26	16,761.91
121880	Pownal School District	10,209.83	10,543.51	9,721.34
111880	Pownal, Town Of	16,470.17	16,803.36	14,985.19
121890	Proctor School District	29,250.63	27,608.99	25,580.70
121900	Prosper Valley School	2,426.51	-	-
182450	Putney Public Library	4,634.24	4,569.76	3,667.27
121910	Putney School District	12,158.40	9,892.14	7,941.30
111910	Putney, Town Of	12,143.02	10,754.66	10,541.78
121920	Randolph School District	4,687.11	5,158.05	11,519.45
121940	Reading School District	4,012.56	3,551.74	4,265.24
121950	Readsboro School District	5,187.03	3,499.67	3,064.59
111950	Readsboro, Town Of	11,786.91	12,102.19	10,861.41
121970	Richford School District	37,391.17	36,555.82	29,139.98
111970	Richford, Town Of	26,137.73	26,714.28	22,244.17
121990	Richmond School District	-	6,658.07	10,566.53
111990	Richmond, Town Of	53,855.70	48,681.95	39,225.53
122010	Ripton School District	4,972.73	4,514.14	4,720.44
122295	River Valley Technical Center	15,659.97	17,200.65	12,427.99
122020	Rochester School District	10,729.92	10,691.11	11,095.26
112020	Rochester, Town Of	7,376.92	7,349.76	6,407.89
122030	Rockingham School District	28,427.90	32,689.68	58,283.74
112030	Rockingham, Town Of	146,874.14	133,106.60	123,412.90
122040	Roxbury School District	1.58	2,388.51	1,414.05
112040	Roxbury, Town Of	5,020.41	4,930.23	4,438.49
122050	Royalton School District	20,889.16	23,539.99	21,038.09
112060	Rupert, Town Of	6,376.39	7,013.12	5,543.04
140260	Rutland Central SU Sch Dist	31,972.35	30,484.83	25,629.04
190010	Rutland Housing Authority	31,598.59	30,433.06	16,240.12
140270	Rutland NE School District	106,074.53	99,452.56	89,834.55

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122075	Rutland Public Schools	93,856.83	87,243.93	59,704.34
160090	Rutland Regional Planning Comm	17,971.32	11,204.80	4,937.57
140430	Rutland South School District	49,796.16	51,998.18	18,623.91
140280	Rutland Southwest Union SD	10,078.77	12,366.49	14,685.78
122080	Rutland Town School District	24,550.89	26,295.39	27,019.79
140290	Rutland Windsor S. U.	-	-	9,397.71
112080	Rutland, Town Of	29,125.34	25,823.55	18,441.81
112090	Ryegate, Town Of	10,767.60	10,297.78	10,003.21
160100	S Windsor Cnty Reg Plan & Dev	22,872.88	18,227.85	16,989.78
122150	Salisbury School District	5,417.17	5,131.82	5,172.66
112160	Sandgate, Town Of	2,518.54	3,371.69	3,140.19
112180	Searsburg, Town Of	-	1,339.16	1,392.36
122190	Shaftsbury School District	6,681.56	5,198.76	4,029.63
112190	Shaftsbury, Town Of	14,660.57	16,258.66	13,850.35
112200	Sharon, Town Of	13,331.61	14,997.34	14,221.59
122220	Shelburne School District	50,509.72	64,533.42	65,144.52
112220	Shelburne, Town Of	109,839.61	97,365.97	81,956.25
122230	Sheldon School District	17,691.04	17,769.41	14,890.30
112230	Sheldon, Town Of	16,829.44	14,587.56	12,781.23
122240	Sherburne School District	6,958.84	5,969.56	6,791.13
122250	Shoreham School District	5,621.78	5,101.72	3,836.73
112250	Shoreham, Town Of	6,347.91	6,154.36	5,565.49
122260	Shrewsbury School District	2,918.63	2,785.71	3,872.14
112260	Shrewsbury, Town Of	6,425.99	6,337.31	6,275.51
112270	South Burlington City	79,095.24	56,968.98	51,740.49
112280	South Hero, Town Of	8,580.98	9,504.48	5,324.69
122285	Southwest Vt Regional Tech SD	14,272.23	13,162.44	14,377.32
140300	Southwest Vt SU School Dist	164,453.84	153,241.18	136,882.66
122290	Springfield School District	232,210.37	211,166.27	197,077.73
112290	Springfield, Town Of	360,726.80	336,636.09	319,675.77
122110	St Albans Town School District	64,318.66	66,962.26	51,431.20
112110	St Albans, Town Of	46,042.56	45,459.22	35,170.35
112100	St Albans-City	228,052.31	199,673.05	169,923.47
112130	St Johnsbury	66,249.82	54,991.85	23,890.55
122130	St Johnsbury School District	85,029.18	76,125.04	68,377.52
122300	Stamford School District	1,320.44	1,233.46	1,090.08
112300	Stamford, Town Of	7,717.46	7,573.57	5,404.74
112310	Stannard, Town Of	2,261.30	2,258.58	2,185.87
121790	Stockbridge School District	2,639.19	2,795.48	2,760.11
112330	Stockbridge, Town Of	6,647.65	6,798.38	6,154.60
122340	Stowe School District	33,719.73	44,498.43	37,149.92
112340	Stowe, Town Of	205,152.34	193,255.02	166,204.67

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122360	Strafford School District	8,137.08	8,299.80	9,579.27
112360	Strafford, Town Of	10,238.90	10,219.08	9,861.36
112370	Stratton, Town Of	10,622.19	9,119.52	8,856.56
122390	Sunderland School District	2,970.76	4,278.70	3,057.68
122400	Sutton School District	2,729.15	3,709.38	6,850.65
112400	Sutton, Town Of	3,920.66	3,995.76	4,583.05
122410	Swanton School District	54,513.96	53,187.91	54,494.63
112420	Swanton Village	137,006.57	132,332.23	121,650.91
112410	Swanton, Town Of	21,073.72	20,405.02	16,578.55
112430	Thetford, Town Of	20,656.79	18,749.42	18,000.31
122440	Tinmouth School District	4,434.86	2,720.86	2,699.92
112440	Tinmouth, Town Of	7,213.46	7,476.03	6,511.41
110360	Town & Village Of Bristol	48,571.69	47,350.85	45,868.05
112460	Townshend, Town Of	11,692.95	11,009.90	8,691.29
150030	Tri-Town Water District	6,565.75	5,502.06	6,413.16
122470	Troy School District	17,674.77	16,174.88	13,452.46
112470	Troy, Town Of	9,590.58	8,807.34	8,218.66
122480	Tunbridge School District	6,312.54	6,177.06	8,930.62
112480	Tunbridge, Town Of	8,893.98	9,368.10	7,610.67
130250	Twinfield #33 School District	40,289.47	41,047.00	34,033.29
140305	Two Rivers Supervisory Union	39,197.38	32,846.67	-
122490	Underhill Center School Dist	-	3,378.84	5,136.36
122491	Underhill Id School District	-	4,706.00	5,491.02
112490	Underhill, Town Of	28,292.82	29,689.19	25,040.40
130140	Union #20 School District	-	-	24,310.90
130150	Union #21 School District	51,785.58	51,715.43	47,346.34
130200	Union #27 School District	26,099.48	24,376.05	42,240.35
130270	Union #35 School District	29,705.60	31,032.34	24,816.93
130290	Union #37 School District	3,207.41	1,870.91	1,965.24
130310	Union #39 School District	12,854.46	13,251.88	11,939.65
130010	Union High #2 School District	12,682.51	12,321.56	20,405.04
122500	Vergennes Town School District	12,710.91	18,027.69	18,490.49
130040	Vergennes Uh #5 School Dist	26,179.87	36,336.42	34,046.96
112500	Vergennes, Town Of	44,189.19	43,062.60	37,665.14
150040	Vergennes/Panton Water Dist	10,886.96	11,032.15	10,037.39
160140	Vermont League Of Cities & To.	167,076.55	152,064.20	113,035.13
122510	Vernon School District	8,422.75	7,574.07	2,791.08
112520	Vershire, Town Of	6,255.27	6,410.65	5,786.91
111345	Village Of Lyndonville Ele Dep	39,877.39	37,477.57	29,001.02
122540	Waitsfield School District	9,315.52	9,600.23	5,902.61
112540	Waitsfield, Town Of	18,209.12	18,099.46	16,685.21
112550	Walden, Town Of	6,587.32	6,599.73	6,528.77

Vermont Municipal Employees' Retirement System
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122560	Wallingford School District	11,310.23	10,648.12	10,765.56
112560	Wallingford, Town Of	7,364.41	7,461.24	8,922.49
112580	Wardsboro, Town Of	7,300.28	7,377.45	7,201.83
122590	Warren School District	8,042.07	8,429.05	6,866.93
112590	Warren, Town Of	30,564.86	30,329.76	26,777.28
140315	Washington Central SU	43,207.65	34,422.65	24,824.53
172820	Washington County	3,035.24	3,020.52	2,407.50
140320	Washington Northeast S. U.	13,479.12	9,124.81	13,210.25
140330	Washington South SU SD	53,610.31	16,713.69	11,821.08
122600	Washington Village School	8,139.51	7,394.48	5,298.21
140340	Washington West SU School Dist	20,517.54	19,958.21	16,400.93
112600	Washington, Town Of	4,516.09	4,349.63	4,636.90
122610	Waterbury School District	65,741.91	53,903.46	41,519.49
112620	Waterbury Village	17,852.54	19,870.94	10,191.30
112610	Waterbury, Town Of	38,312.45	37,065.51	31,985.00
122630	Waterford School District	12,010.32	12,184.25	12,182.89
182490	Weathersfield Proctor Library	1,354.33	1,216.67	-
122650	Weathersfield School District	12,483.25	16,192.76	12,930.71
112650	Weathersfield, Town Of	39,462.06	32,465.40	29,709.76
112670	Wells River Village	2,915.32	2,850.95	1,548.34
122660	Wells School District	7,625.23	7,792.87	7,262.87
112765	West Haven, Town Of	2,940.46	2,927.93	2,679.05
122770	West Rutland School District	23,360.87	24,061.27	25,906.57
112770	West Rutland, Town Of	10,833.50	6,382.98	5,918.88
122780	West Windsor School District	3,667.50	3,415.57	3,294.89
112780	West Windsor, Town Of	11,655.16	10,061.87	8,954.07
112700	Westfield, Town Of	2,893.54	2,681.67	2,459.62
122710	Westford School District	18,050.49	20,795.49	16,410.58
122730	Westminster School District	18,415.76	19,357.77	21,929.68
112730	Westminster, Town Of	25,974.91	25,725.65	25,218.66
112760	Weston, Town Of	7,482.23	7,115.36	6,732.60
122790	Weybridge School District	2,389.04	2,650.15	2,061.29
112790	Weybridge, Town Of	3,183.38	3,372.09	3,340.82
140220	White River Valley SU	50,789.16	44,697.94	24,379.29
122810	Whiting School District	965.24	952.96	936.11
122820	Whitingham School District	6,013.71	11,458.09	10,099.21
122825	Whitingham Wilmington Jnt SD	27,277.45	19,631.52	19,471.78
112820	Whitingham, Town Of	26,660.49	28,684.05	24,950.59
122835	Williamstown Elementary School	15,566.30	13,413.70	15,834.67
122830	Williamstown High School	20,079.84	19,279.72	16,976.37
112830	Williamstown, Town Of	23,655.20	23,458.29	20,458.75
122840	Williston School District	59,156.77	86,439.80	89,707.28

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112840	Williston, Town Of	191,275.69	174,595.18	129,895.27
122850	Wilmington School District	9,250.23	9,820.53	8,742.77
112850	Wilmington, Town Of	72,346.69	68,769.72	59,686.85
140350	Windham Central S U	70,246.56	46,893.70	36,643.76
140360	Windham NE School District	149,511.67	117,943.24	44,908.47
160130	Windham Reg Planning/Dev Comm	11,200.91	11,079.43	11,994.63
140370	Windham SE SU School District	30,478.00	23,897.38	14,024.69
140380	Windham SW SU School District	33,336.91	27,539.58	21,045.38
112860	Windham, Town Of	4,828.78	5,349.79	4,950.96
140420	Windsor SW School District	16,280.28	-	24,738.24
140390	Windsor Central SU School Dist	22,884.55	22,096.12	23,166.70
172900	Windsor County Clerks Office	2,406.25	2,539.74	1,947.92
122870	Windsor School District	15,563.90	13,244.93	13,891.84
140410	Windsor Southeast SU Sch Dist	34,186.39	28,038.44	11,599.45
140420	Windsor SW School District	-	-	24,738.24
112880	Winhall, Town Of	55,440.32	49,628.37	47,194.58
112890	Winooski Police Dept	128,778.90	136,073.14	131,415.55
122890	Winooski School District	130,121.66	120,225.68	94,015.25
160135	Winooski Valley Park District	3,024.01	2,568.88	2,699.96
122900	Wolcott School District	4,153.64	3,378.01	7,055.65
112900	Wolcott, Town Of	9,116.87	8,774.54	9,593.24
112910	Woodbury, Town Of	5,037.02	4,828.39	4,419.91
122920	Woodford School District	820.16	796.39	1,344.55
122930	Woodstock Town School District	11,712.33	14,435.35	9,266.58
130030	Woodstock Uh #4 School Dist	76,776.55	73,907.56	66,770.48
112930	Woodstock, Town Of	112,761.19	101,892.15	89,806.01
112950	Worcester	7,786.05	7,422.63	6,382.36
Total		15,198,461.67	13,978,480.03	11,964,537.77