

Maine Public Employees Retirement System (A Component Unit of the State of Maine)

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

> Years Ended June 30, 2015 and 2014 With Independent Auditors' Report

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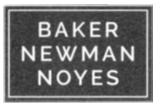
SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR STATE EMPLOYEE AND TEACHER, AND PLD CONSOLIDATED PLANS

Years Ended June 30, 2015 and 2014

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Independent Auditors' Report

The Board of Trustees Maine Public Employees Retirement System

We have audited the accompanying schedules of employer and non-employer entity allocations of the Maine Public Employees Retirement System State Employee and Teacher Plan and the schedule of employer allocations of the Maine Public Employees Retirement System PLD Consolidated Plan for the years ended June 30, 2015 and 2014 (collectively, the schedule of employer allocations), and the related notes to the schedules. We have also audited the total for all entities for each Plan of the columns titled *net pension liability, total deferred outflows of resources, total deferred inflows of resources*, and *total employer pension expense* (specified column totals) included in the accompanying schedules of pension amounts by employer of the Maine Public Employees Retirement System State Employee and Teacher Plan and the Maine Public Employees Retirement System State Employee and Teacher Plan and the Maine Public Employees Retirement System State Employee and Teacher Plan and the Maine Public Employees Retirement System State Employee and Teacher Plan and the Maine Public Employees Retirement System State Employee and Teacher Plan and the Maine Public Employees Retirement System State Employee and Teacher Plan and the Maine Public Employees Retirement System State Employee and Teacher Plan and the Maine Public Employees Retirement System State Employee and Teacher Plan and the Maine Public Employees Retirement System State Employee and Teacher Plan and the Maine Public Employees Retirement System State Employee and Teacher Plan and the Maine Public Employees Retirement System State Employee and for the year ended June 30, 2015 and net pension liability as of June 30, 2014, and the related notes to the schedules.

Management's Responsibility for the Schedules

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of employer allocations and specified column totals included in the schedule of employer allocations and specified column totals included in the schedule of employer allocations and specified column totals included in the schedule of employer allocations and specified column totals included in the schedule of employer allocations and specified column totals included in the schedule of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer.

The Board of Trustees Maine Public Employees Retirement System

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

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the total of all participating entities for the Maine Public Employees Retirement System State Employee and Teacher Plan and the Maine Public Employees Retirement System PLD Consolidated Plan as of and for the year ended June 30, 2015 and net pension liability for the year ended June 30, 2014, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Maine Public Employees Retirement System (MainePERS or the System) as of and for the years ended June 30, 2015 and 2014, and our reports thereon, dated October 30, 2015 and October 31, 2014, respectively, expressed an unmodified opinion on those financial statements.

Restriction on Use

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

Portland, Maine April 11, 2016

Bater Newman & Noyes

Limited Liability Company

PLD Consolidated Plan

Schedule of Employer Allocations For the Years Ended June 30, 2014 and 2015

Employer	Employer Code	FY14 Adjusted Contributions	Employer Allocation Percentage	FY15 Adjusted Contributions	Employer Allocation Percentage
City of Portland	2	\$ 3,723,460	10.740831%	\$ 4,353,625	10.650688%
Town of Millinocket	3	151,221	0.436218%	164,441	0.402288%
Cumberland County	5	1,006,674	2.903889%	1,223,853	2.994028%
Town of Camden	8	138,729	0.400183%	170,286	0.416587%
City of South Portland	9	919,737	2.653107%	1,061,076	2.595811%
Town of Houlton	10	108,595	0.313257%	116,983	0.286187%
Penobscot County	11	168,562	0.486240%	226,861	0.554992%
Kittery Water District	12	54,372	0.156843%	59,541	0.145661%
City of Ellsworth	13	60,384	0.174186%	152,604	0.373330%
Town of Kittery	14	346,566	0.999717%	416,802	1.019662%
Town of Bar Harbor	15	153,709	0.443395%	182,160	0.445635%
Town of Mount Desert	16	88,703	0.255876%	109,994	0.269089%
Town of Fort Fairfield	17	11,432	0.032977%	16,126	0.039451%
City of Rockland	18	334,669	0.965399%	377,793	0.924231%
Bath Water District	19	41,963	0.121048%	52,989	0.129632%
City of Bangor	20	782,914	2.258423%	807,093	1.974469%
Bangor Public Library	22	19,890	0.057375%	14,685	0.035925%
City of Augusta	23	914,892	2.639131%	1,088,567	2.663065%
City of Gardiner	24	225,008	0.649066%	256,142	0.626625%
Houlton Water District	26	79,159	0.228345%	97,287	0.238002%
City of Auburn	27	813,848	2.347656%	1,057,513	2.587095%
Town of York	28	359,045	1.035715%	433,079	1.059482%
Town of St. Agatha	30	9,572	0.027612%	11,309	0.027666%
Kennebec Water District	31	74,534	0.215004%	76,134	0.186254%
Livermore Falls Water District	32	16,536	0.047700%	20,395	0.049894%
City of Belfast	35	145,399	0.419423%	172,041	0.420880%
City of Calais	36	106,513	0.307251%	111,898	0.273747%
York County	37	369,708	1.066473%	427,858	1.046710%
Maine Maritime Academy	38	507,979	1.465335%	667,693	1.633441%
York Water District	39	80,377	0.231858%	102,291	0.250244%
Washington County	40	128,493	0.370656%	165,436	0.404722%
Portland Public Library	41	136,224	0.392957%	171,030	0.418407%
Town of Brunswick	42	356,074	1.027144%	450,506	1.102116%
Auburn Public Library	43	32,000	0.092308%	37,299	0.091248%
Town of Jay	45	73,970	0.213377%	79,328	0.194068%
Waldo County	46	190,887	0.550640%	225,712	0.552181%
Kennebec County	47	140,042	0.403970%	197,109	0.482207%
City of Lewiston	48	1,312,009	3.784670%	1,454,623	3.558583%
Maine Turnpike Authority	49	1,289,653	3.720181%	1,605,256	3.927091%
School Administrative District No. 31	50	11,435	0.032986%	12,679	0.031018%
Auburn Water and Sewer District	52	13,596	0.039220%	11,137	0.027246%
Town of East Millinocket	54	85,277	0.245993%	87,137	0.213172%
Maine Municipal Association	55	203,966	0.588368%	246,321	0.602599%
Hancock County	56	136,799	0.394615%	166,891	0.408281%
Oxford County	57	201,211	0.580421%	229,915	0.562463%
Falmouth Memorial Library	58	15,163	0.043740%	17,888	0.043761%
Bangor Water District	59	61,866	0.178461%	75,937	0.185772%
Rumford Fire and Police	60	110,895	0.319892%	130,070	0.318203%
Town of Orono	61	235,800	0.680197%	267,183	0.653635%
Kennebunk Light and Power Co.	62	51,657	0.149012%	63,077	0.154311%

PLD Consolidated Plan

Schedule of Employer Allocations For the Years Ended June 30, 2014 and 2015

Employer	Employer Code	FY14 Adjusted Contributions	Employer Allocation Percentage	FY15 Adjusted Contributions	Employer Allocation Percentage
City of Brewer	63	451,327	1.301915%	526,003	1.286811%
Rumford Water District	65	16,825	0.048534%	18,513	0.045290%
Waterville Fire and Police	66	151,882	0.438124%	155,114	0.379470%
Androscoggin County	67	361,008	1.041377%	365,143	0.893284%
Town of Baileyville	69	59,608	0.171947%	65,285	0.159713%
Westbrook Fire and Police	70	480,869	1.387133%	513,361	1.255884%
Brunswick Sewer District	70	68,340	0.197136%	83,341	0.203885%
City of Bath	72	475,274	1.370993%	496,072	1.213588%
Town of Lincoln	76	23,594	0.068060%	26,160	0.063998%
Old Town Water District	79	13,406	0.038671%	15,811	0.038680%
Town of Skowhegan	80	177,376	0.511665%	205,469	0.502658%
Town of Topsham	81	135,344	0.390418%	151,041	0.369506%
Town of Madawaska	82	126,639	0.365308%	151,872	0.371539%
City of Sanford	83	959,453	2.767674%	1,063,635	2.602072%
Town of Kennebunk	84	138,759	0.400269%	172,498	0.421998%
Town of Wilton	86	43,066	0.124230%	53,863	0.131770%
Town of Falmouth	87	287,138	0.828289%	332,447	0.813297%
Lubec Water District	88	2,100	0.006058%	4,849	0.011863%
Sanford Sewerage District	89	19,294	0.055656%	25,252	0.061776%
Town of Rumford	90	80,276	0.231567%	88,027	0.215349%
Maine Municipal Bond Bank	93	68,861	0.198639%	85,298	0.208673%
Lincoln County	95	62,733	0.180962%	76,792	0.187864%
Sagadahoc County	96	172,953	0.498907%	210,069	0.513912%
Town of Dexter	97	19,422	0.056025%	24,480	0.059888%
Town of Frenchville	98	7,152	0.020631%	8,788	0.021499%
Town of Farmington	100	86,445	0.249362%	104,818	0.256426%
Somerset County	101	167,562	0.483356%	197,872	0.484073%
Franklin County	102	116,183	0.335146%	158,577	0.387942%
Town of Lisbon	103	205,223	0.591994%	238,463	0.583375%
Maine Principals' Association	105	23,378	0.067437%	27,525	0.067337%
Aroostook County	106	242,336	0.699051%	297,549	0.727922%
Town of Wells	107	28,821	0.083138%	22,181	0.054263%
Town of Berwick	108	139,293	0.401810%	156,335	0.382457%
Town of Livermore Falls	109	19,728	0.056908%	26,600	0.065074%
Town of Pittsfield	110	9,043	0.026086%	11,077	0.027099%
City of Old Town	111	136,419	0.393519%	171,304	0.419077%
Town of Greenville	112	26,603	0.076740%	34,263	0.083821%
Town of Mechanic Falls	114	11,170	0.032221%	13,885	0.033968%
School Administrative District No. 54	115	117,941	0.340217%	146,964	0.359532%
Town of Yarmouth	116	166,463	0.480185%	200,573	0.490681%
Town of Searsport	117	12,176	0.035123%	16,089	0.039360%
Farmington Village Corp.	118	7,623	0.021990%	9,878	0.024165%
School Administrative District No. 9	119	29,499	0.085094%	34,818	0.085179%
Mt Desert Island Regional School Unit	120	16,366	0.047210%	20,180	0.049368%
Piscataquis County	121	100,385	0.289574%	124,129	0.303669%
City of Westbrook	122	159,271	0.459439%	227,440	0.556408%
Searsport Water District	124	6,458	0.018629%	8,031	0.019647%
Town of Norway	125	80,046	0.230904%	97,381	0.238232%
School Administrative District No. 67	126	45,103	0.130106%	46,501	0.113760%
Town of Paris	127	22,857	0.065934%	43,102	0.105445%

PLD Consolidated Plan Schedule of Employer Allocations

For the Years Ended June 30, 2014 and 2015

Employer School Administrative District No. 53 Town of Bucksport	Code	Contributions	Percentage	FY15 Adjusted Contributions	Allocation Percentage
Town of Bucksport	129	1,936	0.005585%	2,382	0.005827%
	129	56,280	0.162347%	70,911	0.173476%
		16,200	0.046731%	19,412	0.047489%
Fort Fairfield Utilities District	131 132	22,999	0.066344%	25,024	0.061219%
Belfast Water District	132	13,649	0.039372%	13,541	0.033127%
Town of Gorham			0.039372%	77,057	0.188512%
Lincoln Academy	134	59,980	0.030000%		0.032574%
Norway Water District	136	10,400		13,315	
Dover-Foxcroft Water District	137	9,206	0.026556%	9,645	0.023595%
York Sewer District	139	31,652	0.091305%	38,191	0.093430%
Town of Old Orchard Beach	140	308,665	0.890387%	353,460	0.864703%
Town of South Berwick	141	116,982	0.337451%	134,516	0.329079%
Town of Freeport	142	201,867	0.582313%	216,310	0.529180%
School Administrative District No. 41	143	79,552	0.229479%	99,540	0.243514%
Town of Winslow	144	-	0.00000%	-	0.00000%
Auburn Housing Authority	145	64,627	0.186425%	80,434	0.196773%
Town of Boothbay Harbor	146	35,140	0.101366%	34,727	0.084956%
Town of Scarborough	147	520,455	1.501324%	624,632	1.528097%
Town of Fryeburg	149	20,559	0.059305%	21,060	0.051521%
Town of Hermon	150	23,044	0.066474%	26,931	0.065884%
Town of Hampden	151	98,571	0.284342%	106,968	0.261686%
Sanford Housing Authority	152	19,445	0.056092%	27,136	0.066385%
Town of Vassalboro	153	19,783	0.057067%	26,644	0.065182%
Lewiston Housing Authority	154	103,643	0.298972%	126,616	0.309753%
City of Biddeford	158	940,313	2.712462%	1,089,053	2.664254%
Paris Utility District	159	15,893	0.045846%	19,910	0.048708%
City of Hallowell	160	15,502	0.044718%	19,633	0.048030%
Town of Rockport	161	15,766	0.045479%	18,784	0.045953%
Lewiston/Auburn Water Pollution Control Authority	163	31,230	0.090087%	37,951	0.092843%
Town of Thomaston	164	42,528	0.122678%	48,825	0.119445%
Pleasant Point Passamaquoddy	165	39,547	0.114079%	39,931	0.097687%
Town of Orland	166	1,223	0.003528%	3,144	0.007691%
Town of Dover Foxcroft	167	33,459	0.096517%	42,154	0.103125%
School Administrative District No. 29	168	20,629	0.059507%	21,414	0.052387%
Maine Housing Authority	169	492,519	1.420739%	482,813	1.181151%
Sanford Water District	170	65,731	0.189610%	78,202	0.191313%
South Berwick Water	171	13,092	0.037766%	12,996	0.031793%
Town of Glenburn	174	19,797	0.057107%	21,850	0.053454%
Town of Sabattus	175	29,888	0.086216%	35,699	0.087334%
Town of Brownville	177	12,395	0.035755%	14,964	0.036608%
Town of Winthrop	179	101,238	0.292035%	134,051	0.327942%
Town of Eliot	180	116,984	0.337456%	126,021	0.308297%
Town of Lebanon	181	7,364	0.021242%	11,061	0.027060%
Town of Van Buren	182	50,828	0.146620%	57,670	0.141084%
Hampden Water District	183	16,057	0.046319%	19,214	0.047005%
Town of Monson	184	2,882	0.008314%	3,541	0.008663%
Portland Housing Authority	185	161,529	0.465953%	189,496	0.463582%
Town of Milford	185	3,352	0.009669%	4,592	0.011234%
School Administrative District No. 60	180	48,251	0.139187%	55,928	0.136822%
	187	174,302	0.502798%	208,785	0.510771%
Town of Kennebunkport School Administrative District No. 49	189	174,302	0.044827%	19,610	0.047974%

PLD Consolidated Plan

Schedule of Employer Allocations For the Years Ended June 30, 2014 and 2015

Employer	Employer Code	FY14 Adjusted Contributions	Employer Allocation Percentage	FY15 Adjusted Contributions	Employer Allocation Percentage
Town of Damariscotta	191	18,664	0.053839%	24,714	0.060460%
City of Saco	192	269,729	0.778070%	350,311	0.856999%
Town of Otisfield	193	22,410	0.064645%	28,766	0.070373%
Town of Medway	194	27,054	0.078041%	31,580	0.077257%
Town of Waldoboro	195	91,861	0.264986%	104,667	0.256057%
School Administrative District No. 51	198	13,683	0.039470%	15,553	0.038049%
Town of Oxford	200	14,905	0.042996%	19,642	0.048052%
Kennebunk Sewer District	201	26,458	0.076322%	32,683	0.079958%
Town of Phippsburg	202	13,378	0.038591%	15,973	0.039076%
Gould Academy	205	11,142	0.032141%	15,350	0.037552%
South Portland Housing Authority	206	82,727	0.238637%	98,256	0.240373%
Berwick Sewer District	207	17,354	0.050060%	20,123	0.049229%
Caribou Police and Fire	208	48,089	0.138719%	57,900	0.141646%
Town of Orrington	209	23,220	0.066981%	26,899	0.065806%
Town of New Gloucester	210	41,705	0.120304%	47,202	0.115475%
Town of Richmond	213	31,758	0.091610%	38,863	0.095074%
Town of Linneus	214	850	0.002452%	1,045	0.002556%
Town of Hodgdon	215	5,095	0.014697%	6,138	0.015016%
Town of Cumberland	216	107,751	0.310823%	138,952	0.339932%
Town of Corinna	217	5,415	0.015620%	3,273	0.008007%
Lincoln Sanitary District	219	21,758	0.062764%	26,198	0.064091%
Kennebec Sanitary Treatment District	220	31,302	0.090295%	43,100	0.105440%
Gardiner Water District	221	12,226	0.035268%	16,429	0.040192%
Waterville Sewerage District	222	35,960	0.103732%	42,982	0.105151%
School Administrative District No. 13	223	30,279	0.087344%	36,346	0.088917%
Waldo County Technical Center	224	4,892	0.014112%	6,095	0.014911%
Maine County Commissioners' Association	225	3,383	0.009759%	4,446	0.010877%
Town of Mars Hill	227	9,877	0.028492%	13,865	0.033919%
Town of Lubec	228	4,557	0.013145%	4,927	0.012053%
Town of Washburn	230	10,333	0.029807%	12,999	0.031801%
Androscoggin Valley Council of Governments	231	66,467	0.191733%	77,337	0.189197%
Town of Durham	234	6,533	0.018845%	15,270	0.037356%
Town of China	235	18,196	0.052489%	16,075	0.039326%
Madawaska Water District	236	14,285	0.041207%	15,455	0.037809%
Penguis CAP Inc.	237	76,064	0.219417%	85,406	0.208937%
Milo Water District	238	6,474	0.018675%	6,918	0.016924%
Maine School Management Association	239	88,524	0.255360%	111,430	0.272602%
Town of Easton	240	43,853	0.126500%	57,307	0.140196%
Richmond Utilities District	242	2,770	0.007990%	2,803	0.006857%
Lisbon Water Department	243	12,737	0.036742%	17,923	0.043847%
Town of Limestone	245	10,502	0.030294%	18,754	0.045880%
Town of Bethel	246	33,983	0.098029%	40,682	0.099524%
Rumford Mexico Sewerage District	247	20,802	0.060006%	25,388	0.062109%
Brewer Housing Authority	248	39,533	0.114038%	51,774	0.126660%
Erskine Academy	249	20,729	0.059796%	25,866	0.063278%
Winter Harbor Utility District	250		0.000000%		0.000000%
Community School District No. 12	252	4,650	0.013414%	4,961	0.012137%
Town of North Berwick	252	36,549	0.105431%	40,784	0.099774%
Kennebunk, Kennebunkport and Wells Water District	255	153,050	0.441494%	187,305	0.458222%
Auburn Lewiston Airport	256	12,193	0.035172%	14,157	0.034634%

PLD Consolidated Plan

Schedule of Employer Allocations For the Years Ended June 30, 2014 and 2015

Employer	Employer Code	FY14 Adjusted Contributions	Employer Allocation Percentage	FY15 Adjusted Contributions	Employer Allocation Percentage
Town of Princeton	258	656	0.001892%	822	0.002011%
Town of Fairfield	260	67,661	0.195177%	81,058	0.198300%
Old Town Housing Authority	262	21,968	0.063370%	27,835	0.068095%
Towns of Mapleton, Castle Hill and Chapman	265	21,713	0.062634%	23,785	0.058188%
Wells Ogunquit CSD	266	78,110	0.225319%	90,008	0.220195%
Tri Community Sanitary Landfill	267	22,959	0.066228%	27,912	0.068284%
United Technologies Center, Region 4, S Penobscot	269	14,166	0.040864%	17,950	0.043913%
Town of Harpswell	270	6,923	0.019970%	8,530	0.020868%
Maine Veterans' Home	271	2,005,464	5.785036%	2,435,217	5.957504%
Brunswick Public Library	273	38,479	0.110998%	48,148	0.117789%
Eagle Lake Water and Sewer District	274	5,313	0.015326%	6,677	0.016335%
Fort Fairfield Housing Authority	275	14,104	0.040685%	15,078	0.036887%
Town of Lovell	276	9,990	0.028818%	10,827	0.026487%
Carrabasett Valley	277	22,266	0.064229%	28,270	0.069160%
Yarmouth Water District	278	23,995	0.069217%	31,654	0.077438%
Town of Harrison	280	18,989	0.054776%	21,752	0.053214%
Mechanic Falls Sanitary District	282	2,234	0.006444%	2,760	0.006752%
Mars Hill Utility District	283	9,621	0.027753%	10,810	0.026446%
Bangor Housing Authority	288	143,088	0.412757%	169,804	0.415408%
Maine Public Employees Retirement System	290	513,144	1.480234%	668,032	1.634270%
Lewiston/Auburn 911	291	52,280	0.150809%	56,779	0.138904%
Brunswick Fire and Police	292	440,619	1.271026%	480,866	1.176388%
Jackman Utility District	294	2,254	0.006502%	2,355	0.005761%
Town of Chesterville	295	(146)	-0.000421%	-	0.00000%
MADSEC	297	5,148	0.014850%	-	0.00000%
Boothbay Regional Water District	298	70,027	0.202002%	79,340	0.194097%
South Berwick Sewer District	299	18,255	0.052659%	23,060	0.056414%
Mount Desert Water District	300	15,955	0.046024%	19,407	0.047477%
Coastal Counties Workforce, Inc.	301	17,008	0.049062%	22,913	0.056054%
Lincoln County Sheriffs	302	111,719	0.322269%	117,750	0.288063%
Town of Ogunquit	303	167,399	0.482885%	198,422	0.485419%
Lincoln and Sagadahoc Multicounty Jail Authority	304	100,343	0.289453%	119,588	0.292560%
Veazie Fire and Police	305	25,007	0.072136%	34,648	0.084763%
Winterport Water and Sewer Districts	306	2,056	0.005931%	3,049	0.007459%
Topsham Sewer District	307	6,151	0.017743%	7,399	0.018101%
North Berwick Water District	308	8,006	0.023094%	12,236	0.029934%
Town of Windham	309	141,334	0.407697%	159,480	0.390151%
Biddeford Housing Authority	310	4,074	0.011752%	5,264	0.012878%
Greater August Utility District	311	121,170	0.349531%	153,502	0.375527%
Town of Grand Isle	312	5,259	0.015170%	4,952	0.012115%
Newport Water District	313	12,989	0.037469%	16,003	0.039150%
Town of Newport	314	46,887	0.135252%	58,574	0.143295%
Regional School Unit No. 1	315	57,123	0.164779%	49,823	0.121887%
Town of Monmouth	316	8,179	0.023593%	10,115	0.024745%
Cape Elizabeth Police	317	61,991	0.178822%	67,034	0.163992%
Thompson Free Library	318	3,295	0.009505%	5,380	0.013162%
Bowdoinham Water District	319	1,581	0.004561%	1,923	0.004704%
Regional School Unit No. 24	320	30,292	0.087381%	39	0.000095%
Regional School Unit No. 25	321	10,667	0.030770%	11,239	0.027495%
Regional School Unit No. 21	322	95,095	0.274315%	125,506	0.307037%

PLD Consolidated Plan

Schedule of Employer Allocations For the Years Ended June 30, 2014 and 2015

	Employer	FY14 Adjusted	Employer Allocation	FY15 Adjusted	Employer Allocation
Employer	Code	Contributions	Percentage	Contributions	Percentage
Regional School Unit No. 2	323	17,824	0.051416%	23,021	0.056318%
Regional School Unit No. 4	324	22,494	0.064887%	22,604	0.055298%
Regional School Unit No. 5	325	4,939	0.014247%	4,577	0.011197%
Regional School Unit No. 10	326	107,805	0.310978%	136,499	0.333931%
Regional School Unit No. 16	327	3,387	0.009770%	1,927	0.004714%
Regional School Unit No. 20	328	6,227	0.017963%	3,460	0.008465%
Regional School Unit No. 23	329	134,104	0.386841%	69,084	0.169007%
Regional School Unit No. 26	330	21,371	0.061648%	32,967	0.080650%
Regional School Unit No. 34	331	3,935	0.011351%	3,819	0.009343%
Regional School Unit No. 39	332	2,518	0.007264%	3,032	0.007417%
Town of West Bath	333	5,513	0.015903%	9,321	0.022803%
Gorham Fire and Police	334	211,952	0.611405%	209,290	0.512006%
Washburn Water and Sewer District	335	1,470	0.004240%	1,857	0.004543%
Town of Poland	336	38,466	0.110960%	42,726	0.104525%
Winthrop Utilities District	337	13,188	0.038043%	19,883	0.048642%
Town of Holden	338	14,431	0.041628%	16,880	0.041295%
Town of Levant	339	8,818	0.025437%	11,301	0.027647%
Regional School Unit No. 73	340	42,709	0.123200%	50,272	0.122985%
Town of Union	342	10,432	0.030093%	11,812	0.028897%
Midcoast Council of Governments	343	6,305	0.018188%	13,251	0.032417%
Town of Buckfield	344	3,143	0.009066%	2,354	0.005759%
Cornville Regional Charter School	345	22,094	0.063733%	32,698	0.079992%
Maine Academy of Natural Sciences	346	21,552	0.062170%	36,149	0.088435%
Good Will Home Association	347	71,491	0.206226%	90,051	0.220300%
Baxter Academy of Technologies and Sciences	348	33,303	0.096067%	82,115	0.200886%
Wells Fire and Police	349	115,232	0.332402%	135,328	0.331066%
Augusta Housing Authority	351	4,066	0.011729%	18,515	0.045295%
Maine School of Science & Mathematics	352	-	0.00000%	25,818	0.063161%
Town of Hancock	353	-	0.00000%	326	0.000798%
Town of Dayton	355	-	0.00000%	144	0.000352%
Town of Waterboro	356	-	0.00000%	10,911	0.026693%
Town of Wiscasset	417	26,336	0.075970%	35,912	0.087855%
Total for All Employers		\$ 34,666,406	100.00000%	\$ 40,876,465	100.00000%

			Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
EmployerChy of Portland	Employer Code P002	Net Pension Liability June 30, 2014 5. 16 528 117	Net Pension Liability June 30, 2016 5 33 980 669	Difference Between Expected and Actual Experience 5 1 372 013	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
City of Portland Town of Millinocket	P0002 P0003	\$ 16,528,117 671,257	\$ 33,980,669 1,283,487	\$ 1,372,013 51,823	\$ 10,487,680 396,131	\$ 3,002,983 113,426	\$ - -	\$ 14,862,676 561,380	\$ 4,364,245 164,842	\$ 13,054,940 493,100	\$ -	\$ 504.248 123.754	\$ 17,923,433 781,696	\$ 9,180,149 346,744	\$ (244,299) (50,271)	\$ 8,935,850 296,473
Cumberland County Town of Camden	P0005 P0008	4,468,538 615,806	9,552,348 1,329,107	385,688 53,665	2,948,205	844,172 117.458	381,155	4.559.220	1,226,838	3,669,890	-		4,896,728	2,580,642	149,324	2,729,966
City of South Portland	P0009	4,082,632	8,281,849	334,390	2.556.082	731,894	89,541	670,875 3,622,366	170,701 1,063,664	510.626 3.181.781	-	313,168	681.327 4,558,613	359.068 2.237.407	37,592 (140,622)	396,660 2,096,785
Town of Houlton Penobscat County	P0010 P0011	482,044	913.070 1 770 684	36,867 71,493	281,807 546,498	80,691		399,365	117,268	350,790	-	73,581	541,639	246,673	(27,441)	219,232
Kittery Water District	P0011	241,352	464,727	18,764	143,432	156,481 41,069	168,991	943,463 203,265	227,415 59,686	680,274 178,542	-	128,170	907,689 366,398	478,365 125,550	57,464 (60,293)	535,829 65,257
City of Ellsworth Town of Kittery	P0013 P0014	268,039 1,538,376	1,191,097	48.092	367,616	105,261	445,072	966,041	152,976	457,604	-	14,793	625,373	321,784	144,156	465,940
Town of Bar Harbor	P0014 P0015	1,538,376 682,301	3.253.198 1.421.784	131.352 57.407	1,004,056 438,815	287,496 125,648	99.659 5.006	1,522,563 626,876	417,819 182,604	1,249,838 546,231	-	34,263	1.667.657 763.098	878.878 384.106	39,785 (16,605)	918.663 367.501
Town of Mount Desert Town of Fort Fairfield	P0016	393,745	858,520	34,664	264,971	75,870	54,659	430,164	110.262	329,832	-		440,094	231,936	21,718	253,654
Town of Fort Fairfield City of Rockland	P0017 P0018	50,745 1.485.567	125,867 2,948,729	5,082 119,059	38,847 910,086	11,123 260,589	14,469	69,521 1,289,734	16,166 378,715	48.356 1.132.864	-	6.015 172,347	70,537 1,683,926	34.004 796.622	1.714 (73.209)	35.718 723 413
Bath Water District	P0019	186,270	413,587	16,699	127,648	36,550	22,961	203,858	53,118	158,895	-		212,013	111.734	7,952	119,686
City of Bangor Bangor Public Library	P0020 P0022	3,475,288 88,289	6,299,478 114,618	254,349 4,628	1.944.250 35,375	556,705 10,129	-	2,755,304 50,132	809,062 14,721	2,420,180 44,035	-	1,178,504 53,097	4.407.746 111.853	1,701,855 30,965	(476,527) (18,651)	1,225,328
City of Augusta	P0023	4,061,126	8,496,421	343,054	2,622,307	750,856	53,491	3,769,708	1,091,222	3,264,217	-	67,999	4,423,438	2,295,376	(18,651) (22,999)	2,272,377
City of Gardiner Houlton Water District	P0024 P0026	998,790 351,380	1,999,226 759,338	80,721 30,659	617.035 234.359	176.678 67.105	48 892	874,434 381,015	256,767 97,524	768,077 291,727		142,746	1,167,590	540,107	(64,621)	475,486
City of Auburn	P0020	3.612.601	8,254,041	333,267	2.547,500	729,437	48,892 535,128	4,145,332	1,060,093	3.171.098	-	146.972	389,251 4.378,163	205,141 2,229,896	20,239 224,576	225,380 2 454 472
Town of York Town of St. Agatha	P0028 P0030	1,593,770 42,490	3,380,242 88,267	136,481 3,564	1,043.267 27.243	298,723 7 800	53,118	1,531,589 38,727	434,135	1,298,646	-	67,389	1,800,170	913,200	(18,705)	894,495
Kennebec Water District	P0031	330,851	594,237	23,993	183,403	52,515	120 20,853	280,764	11,336 76,320	33,911 228,299	-	3.818 64.254	49,065 368,873	23,846 160 539	(1.940) (11.469)	21,906 149,070
Livermore Falls Water District City of Belfast	P0032 P0035	73,401 645,413	159,185 1.342.804	6.427 54.217	49,130 414 438	14,068 118,668	11.051	80,676	20,445	61,157	-		81,602	43,005	4,581	47.586
City of Calais	P0036	472,801	873,381	35,264	269,557	77,184	3,256 17,073	590,579 399,078	172,461 112,171	515,888 335,542	-	2.637 74.878	690,986 522,591	362,769 235,951	(1.311) (17.126)	361,458 218,825
York County Maine Maritime Academy	P0037 P0038	1.641.101 2.254.875	3.339.494	134.837	1,030,690	295,122		1,460,649	428,902	1,282,991		115,998	1,827,891	902,190	(52,547)	849,643
York Water District	P0038	2,254,875	5.211,440 798,395	210,419 32,236	1,608,441 246,414	460,552 70,557	507,790 59,851	2,787,202 409.058	669.322 102.540	2,002,168	-		2,671,490 409,274	1,407,911 215,693	187,090 22,434	1,595,001 238,127
Washington County	P0040	570,370	1,291,252	52,136	398,528	114,112	99,697	664,473	165,840	496,083	-		661,923	348,842	36,121	384,963
Portland Public Library Town of Brunswick	P0041 P0042	604,687 1,580,581	1.334,914 3,516,265	53,899 141,974	412,003 1,085,248	117.971 310.744	87,740 340,494	671,613 1.878,460	171,447 451,605	512,857 1,350,904	-		684,304 1.802.509	360.637 949.947	33,318 139,706	393,955 1.089.653
Auburn Public Library	P0043	142,045	291,124	11,755	89,851	25,728	-	127,334	37,390	111,846	-	3,472	152,708	78,649	(1,576)	77,073
Town of Jay Waldo County	P0045 P0046	328.347 847.331	619.168 1.761.715	25,000 71,131	191.098 543.730	54,718 155,689	-	270,816 776,506	79.522 226.263	237,876 676 828		60,981	378,379 903,091	167.273 475,941	(23,796) 987	143.477 476.928
Kennebec County	P0047	621,634	1,538,466	62,117	474,827	135,959	232,559	905,462	197,590	591,058	-		788,648	415,629	85,901	501,530
City of Lewiston Maine Turnpike Authority	P0048 P0049	5,823,895 5,724,658	11,353,542 12,529,254	458.414 505.885	3,504,119 3,866,987	1,003,350	498.373	4,965,883 5,978,496	1,458,171 1,609,172	4,361,886 4,813,579	-	630,331	6.450.388	3.067.250 3.384.877	(240,078)	2,827,172
School Administrative District No. 31	P0050	50,759	98,962	3,996	30,543	8,746	480,373	43,285	12,710	38,020	-	6,326	6.422.751 57,056	3,384,877	162.043 (2,509)	3.546.920 24.227
Auburn Water and Sewer District Town of East Millinocket	P0052 P0054	60.352 378.537	86,927 680 118	3,510 27,461	26,829	7,682	28 589	38,021 326,063	11,164 87,350	33,397	-	35,167	79,728	23,484	(13,092)	10,392
Maine Municipal Association	P0055	905,388	1.922.572	77,626	593,376	169,904	20,009	932,596	246,922	261,292 738,628		73,352	421,994 985,550	183,739 519,398	(10,703) 39,000	173,036 558,398
Hancock County Oxford County	P0056 P0057	607.238 893.159	1.302,607	52,595 72 456	402,032 553,855	115,116	70.974 25.701	640,717 810,600	167,298	500,445	-		667,743	351,909	29,350	381,259
Falmouth Memorial Library	P0058	67,308	139,618	5,637	43,091	12,339	4,610	65,677	230,476 17,932	689,431 53,639	-	40.135	960,042 71.571	484,803 37 719	(1,971) 2,186	482,832 39.905
Bangor Water District Rumford Fire and Police	P0059 P0060	274,618 492 254	592,699 1 015 216	23,930 40,991	182,929	52.379 89.718	24,767	284,005	76,122	227,707	-		303,829	160,122	9,185	169,307
Town of Orono	P0060	1,046,695	2,085,401	84,201	313,333 643,631	184,294	15,000	444.042 927.126	130,387 267,835	390,033 801,185	-	130,163 59,364	650,583 1,128,384	274,268 563,388	(65,269) (13,964)	208,999 549 424
Kennebunk Light and Power Co. City of Brewer	P0062 P0063	229,301 2 003 402	492.324 4 105 528	19,878 165,766	151,949	43.508 362.819	42,467	257,802	63,231	189,145	-		252,376	133,005	18,864	151,869
Rumford Water District	P0065	74,685	4,103,528	5,834	1,267,116 44,597	12,770	4.359	1,795,701 67,560	527,286 18,558	1,577,291 55,513	-	77,448 7,250	2,182,025 81.321	1,109,141 39,036	(36.397) (354)	1.072.744
Waterville Fire and Police Androscoggin County	P0066 P0067	674,190 1.602,483	1,210,687	48,883	373,662 879,612	106,992 251,863		529,537	155,492	465,131		214,746	835,369	327,078	(86,498)	240,580
Town of Baileyville	P0067 P0069	264,594	2,849,993	20.574	8/9,612	251,863 45.031	-	1.246,547 222,874	366.034 65.444	1.094.931 195.766		403.440 67.534	1.864,405 328,744	769,948 137,662	(148,849) (29,619)	621.099 108.043
Westrbrook Fire and Police Brunswick Sewer District	P0070 P0072	2,134,537 303,355	4,006,856 650,488	161,782 26,264	1,236,663 200,765	354.099 57.486		1,752,544	514,613	1,539,383	-	358,781	2,412,777	1.082.484	(133,723)	948,761
City of Bath	P0072 P0073	2,109,700	3,871,912	156,333	1,195,014	57,486 342,174	43,854	328,369 1,693,521	83,544 497,282	249,909 1.487.540	-	654,500	333,453 2,639,322	175,735 1.046.029	18.890 (271.732)	194,625 774,297
Town of Lincoln Old Town Water District	P0076 P0079	104,732 59,507	204,184 123,407	8.244	63,019	18,044		89,307	26,224	78,445		17,648	122,317	55,162	(7,475)	47.687
Town of Skowhegan	P0080	787,356	1,603,714	64,752	38,088 494,965	10,906 141,725	3,612 31,384	57,589 732,826	15,850 205,970	47.411 616.127		20,130	63,261 842,227	33,339 433,257	1.704 8.328	35,043 441 585
Town of Topsham Town of Madawaska	P0081 P0082	600,780 562,140	1,178,697	47,599	363,851	104,183		515,633	151,409	452,917		97,840	702,166	318,489	(42,078)	276,411
City of Sanford	P0082 P0083	4,258,929	8,301,825	47,861 335,197	365,853 2,562,247	104,756 733,659	13,926	532,396 3,631,103	152,242 1,066,230	455,409 3,189,455		10,535 601,113	618,186 4,856,798	320,241 2,242,804	(1.578) (245.545)	318,663 1,997,259
Town of Kennebunk Town of Wilton	P0084	615,939	1,346,371	54,361	415,539	118,983	53,747	642,630	172,919	517,259	-		690,178	363,734	17,697	381,431
Town of Viliton	P0086 P0087	191,167 1,274,581	420,408 2,594,797	16,975 104,768	129,753 800,850	37,153 229,311	16,851 55,764	200,732 1,190,693	53,994 333,258	161,516 996,888	-	8,488 33,506	223,998 1 363 652	113,577	1,035	114,612 715,783
Lubec Water District	P0088	9,322	37,849	1,528	11,681	3,345	12,974	29,528	4,861	14,541		2,127	21,529	10.225	3,232	13,457
Sanford Sewerage District Town of Rumford	P0089 P0090	85.644 356.338	197,094 687.064	7,958 27,741	60,831 212,053	17,418	15.065 11.847	101.272 312.359	25,313 88,242	75,721 263,961	-	36,247	101,034	53,247 185,616	5,094	58,341 178,905
Maine Municipal Bond Bank	P0093	305,668	665,764	26,881	205,479	58,836	49,358	340,554	85,506	255,779		30,247	388,450	179,862	(6,/11) 20,406	178,905 200,268
Lincoln County Sacadahoc County	P0095 P0096	278,466 767 724	599,374 1,639,619	24,201 66,202	184,989 506.047	52,969 144,899	47,508 45,433	309.667	76.979	230,272	-		307,251	161,926	20,702	182,628
Town of Dexter	P0096 P0097	86,212	1,639,619	66,202	506,047 58,971	144,899 16,886	45,433 29,606	762,581 113,178	210,582 24,540	629,920 73,407	-	-	840,502 97,947	442,956 51,619	15,809 13,210	458,765 64,829
Town of Frenchville	P0098	31,747	68,592	2.769	21,170	6,062	3,324	33,325	8,809	26,352			35,161	18,531	1,284	19,815
Town of Farmington Somerset County	P0100 P0101	383,721 743,794	818,119 1,544,419	33,033 62,358	252,501 476,664	72,300 136,485	15.787 42.331	373,621 717,838	105,074 198,355	314,311 593,346	-	18,500	437,885 791,701	221.021 417.237	(4,645) 19,656	216,376 436,893
Franklin County	P0102	515,727	1,237,716	49,975	382,005	109,381	169,656	711,017	158,964	475,515			634,479	417,237 334,379	19,656 64,167	436,893 398,546
Town of Lisbon Maine Principals' Association	P0103 P0105	910,967 103,773	1.861.239 214.836	75,150 8,674	574.446 66.306	164.484 18.986	26,463	840,543 93,966	239.045 27.592	715,064		19,263 11,820	973,372 121,950	502.828 58.040	5,314	508,142
Aroostook County	P0106	1,075,708	2.322.411	93.770	716,781	205,239	156,848	1,172,638	298,275	892,240			121,950 1,190,515	58,040 627,417	(6,045) 65,803	51,995 693,220
Town of Wells	P0107	127,934	173,124	6,990	53,433	15.300		75,723	22.235	66,512	-	66,934	155,681	46,771	(22,851)	23,920

				Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense			
Employer	Employer Code	Net Pension Liability June 30, 2014	Net Pension Liability June 30, 2016	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Town of Berwick Town of Livermore Falls	P0108 P0109	618,310 87,571	1.220,216 207.616	49.268 8.383	376,604 64,078	107,835 18,348	29.501	533,707 120,310	156,716 26,665	468.791 79.763		60.850	686,357 106,428	329.651 56.089	(24,197) 11,542	305,454 67,631
Town of Pittsfield	P0110	40,141	86,458	3,491	26,684	7.641	4,305	42.121	11,104	33,216	-		44,320	23,357	1,705	25,062
City of Old Town Town of Greenville	P0111 P0112	605,552 118,088	1,337,051 267,428	53,985 10,798	412.663 82.538	118.160 23.633	87,185 15,826	671.993 132.795	171,722 34,347	513,678 102,743		6.311	685.400 143.401	361,216 72,248	32,997 1 904	394,213 74 152
Town of Mechanic Falls	P0114	49,582	108,374	4,376	33,448	9,577	19,507	66,908	13,919	41,635			55,554	29,278	9.015	38,293
School Administrative District No. 54 Town of Yarmouth	P0115 P0116	523,530 738,914	1,147,075	46,315 63,209	354,029 483,171	101,371 138,348	52,744 23,458	554,459 708,186	147.322 201.062	440.692 601.446		32,601	588.014 835,109	309,891 422,933	18.255 (9.739)	328,146 413,194
Town of Searsport	P0117	54,048	125,577	5,070	38,758	11,098	10,701	65,627	16,128	48,245			64,373	33,925	3,672	37,597
Farmington Village Corp. School Administrative District No. 9	P0118 P0119	33,838 130,944	77,098 271,761	3,113 10,973	23,795 83,875	6,813 24,016	7,206 8,873	40,927 127,737	9,902 34,903	29.620 104.407			39,522 139,310	20,828 73,418	2.730 4.187	23,558 77,605
Mt Desert Island Regional School Unit	P0120	72.647	157.507	6.359	48,612	13,919 85,620	6,153	75.043	20,229	60.512	-		80,741	42,552 261,741	2.146	44,698
Piscataguis County City of Westbrook	P0121 P0122	445,600 706,990	968,846 1,775,201	39,119 71,676	299.021 547.892	85,620 156,880	80,430 263,969	504,190 1,040,417	124,432 227,995	372.218 682.009			496,650 910,004	261,741 479,584	34,935 158,803	296.676 638.387
Searsport Water District	P0124	28,667	62,683	2,531	19.346	5,540	9,675	37.092	8.051	24.082	-		32,133	16,934	4,408	21,342
Town of Norway School Administrative District No. 67	P0125 P0126	355,318 200,209	760,071 362,948	30,689 14,655	234,586 112,019	67.170 32.075	58,128 18,969	390,573 177,718	97,618 46,615	292,009 139,440		36,532	389,627 222,587	205.338 98.053	25.723 (2.986)	231.061 95.067
Town of Paris	P0127	101,460	336,419	13,583	103,831	29,730	156,929	304.073	43,207	129,247			172,454	90,886	63,478	154,364
School Administrative District No. 53 Town of Bucksport	P0129 P0130	8,594 249,821	18.591 553.469	751 22,347	5,738 170,821	1,643 48,912	891 24,873	9,023 266,953	2,388 71,084	7,142 212,636		6,990	9,530 290,710	5,022 149,524	340 4.351	5,362 153.875
Fort Fairfield Utilities District	P0131	71,910	151,512	6,117	46,762	13,390	5,686	71,955	19,459	58,209	-		77,668	40,932	2,438	43,370
Belfast Water District Town of Gorham	P0132 P0133	102.091 60.586	195.317 105.691	7,886 4,267	60.282 32.620	17,261 9,340	6.767	92.196 46.227	25,085 13,574	75,038 40,605		11.453 17.909	111,576 72,088	52,766 28,553	(592) (6.713)	52,174 21.840
Lincoln Academy	P0134	266,247	601,441	24,284	185,627	53,151	87.646	350,708	77,245	231,066			308,311	162,484	37,569	200.053
Norway Water District Dover-Foxcroft Water District	P0136 P0137	46,164 40,865	103.926 75.279	4,196 3,039	32.075 23.234	9,184 6,653	9,344 7,891	54,799 40,817	13,348 9,668	39.927 28.922		6.618	53.275 45.208	28,076 20,338	3,629 1,679	31,705 22,017
York Sewer District Town of Old Orchard Beach	P0139 P0140	140,501 1,370,138	298,085 2,758,806	12,035 111,391	92,000 851,469	26,343 243,805	18,984	149,362 1,206,665	38,284 354,322	114,520 1,059,899	-	127 889	152,804 1,542,110	80.530 745,314	8,460 (56,595)	88,990 688,719
Town of South Berwick	P0141	519,274	1.049,916	42,392	324,042	92,784		459,218	134,844	403,364	-	83,740	621,948	283.643	(39,595)	244,048
Town of Freeport School Administrative District No. 41	P0142 P0143	896.070 353.125	1.688.331 776,923	68,169 31,369	521.081 239.787	149,203 68,659	50.366	738,453 390,181	216.838 99,783	648.635 298.484	-	194,537	1,060,010 398,267	456.116 209.892	(78,834) 19,331	377.282 229.223
Town of Winslow	P0144											988	988		(494)	(494)
Auburn Housing Authority Town of Boothbay Harbor	P0145 P0146	286.873 155.983	627,798 271.049	25,348 10,944	193.761 83.656	55,481 23,954	41,696	316,286 118,554	80,630 34,812	241,192 104,134		75.728	321,822 214,674	169,605 73,226	16,488 (31,970)	186,093 41,256
Town of Scarborough	P0147	2,310,255	4.875.343	196,848	1,504,710	430.850	92,912	2,225,320	626,156	1,873,045			2,499,201	1,317,113	32,657	1,349,770
Town of Freeburg Town of Hermon	P0149 P0150	91,259 102,291	164,376 210,201	6.637 8.487	50,732 64 876	14,526 18,576	5.845 6.319	77,740 98,258	21.111 26.997	63.152 80.756		17,396 1.319	101,659	44,407 56 788	(3,009)	41,398
Town of Hampden	P0151	437,549	834,901	33,710	257,681	73,783		365,174	107.229	320,759	-	97,706	525,694	225,555	(41,084)	184.471
Sanford Housing Authority Town of Vassalboro	P0152 P0153	86.315 87.815	211.799 207.961	8.551 8.397	65,369 64,184	18.717 18.378	23.825 32.086	116,462 123.045	27.202 26.709	81.370 79.896			108,572 106,605	57,219 56,182	7,908 12,853	65,127 69.035
Lewiston Housing Authority	P0154	460,062	988,257	39,902	305.012	87,335	41,345	473,594	126,925	379.675		229.519	506,600	266,985	15,864	282,849
City of Biddeford Paris Utility District	P0158 P0159	4.173,968 70,548	8,500,214 155,401	343.207 6.275	2.623,478 47,963	751.192 13.733	6,396	3,717,877 74,367	1.091.709 19,959	3.265.674 59.703	-	229,519 10,643	4.586,902 90,305	2,296,401 41,983	(103,636) (3,314)	2.192.765 38.669
City of Hallowell Town of Rockport	P0160 P0161	68,813	153,238	6.187	47,295 45,250	13,542	14,525	81,549 70,877	19,681	58,872 56,327			78,553 75,157	41,399	5,905	47,304
Lewiston/Auburn Water Pollution Control Authority	P0161	138,627	296,213	11,960	45,250 91,422	26,177	23,730	153.289	38,044	113,801			151,845	39,609	10,600	42,689
Town of Thomaston Pleasant Point Passamaguoddy	P0164 P0165	188,778 175,546	381,085 311,667	15.387 12.584	117,617 96,192	33.678 27.543	23,143 29,832	189,825 166,151	48,944 40,028	146,408 119,738		7,225	202,577 196,401	102,953 84,199	8.856 2.453	111,809 86,652
Town of Orland	P0166	5,429	24,538	991	7,573	2,168	9,679	20,411	3,151	9,428		36.635	12,579	6,629	3,269	9,898
Town of Dover-Foxcroft School Administrative District No. 29	P0167 P0168	148,521 91,570	329,017 167,139	13,285 6,749	101,547	29,076 14,771	23,610	167.518 73.105	42,257 21,466	126.404 64.213	-	27.587	168,661 113,266	88.886 45.154	9.079 (11.275)	97,965 33,879
Maine Housing Authority	P0169	2,186,250	3,768,423	152,155	1,163,074	333,028		1,648,257	483,991	1,447,781		1,006,369	2,938,141	1.018,070	(416,970)	601,100
Sanford Water District South Berwick Water	P0170 P0171	291,774 58 115	610.378 101.435	24,645 4,095	188.385 31.306	53,941 8,964	16,211	283,182 44,365	78,393 13,028	234,500 38,970		20,494	312,893 72,492	164,898 27,404	6.980 (7,509)	171,878 19,895
Town of Glenburn	P0174	87,877	170,543	6,886	52,636	15,071	48,164	122,757	21,903	65,521	-	8,164	95,588	46,074	21,224	67,298
Town of Sabattus Town of Brownville	P0175 P0177	132.670 55.020	278.636 116.797	11,250 4,716	85.997 36.048	24,624 10,322	18,795 4,923	140,666 56,009	35,786 15,001	107,048 44,872			142,834 59,873	75.275 31.554	8,757 2.050	84,032 33,604
Town of Winthrop	P0179	449,387	1,046,288	42,245	322,923	92,464	90,601	548,233	134,378	401,971	-		536,349	282,664	31,085	313,749
Town of Eliot Town of Lebanon	P0180 P0181	519,281 32,687	983,611 86,334	39,715 3,486	303.579 26,646	86,925 7,630	13,003	430,219 50,765	126,328 11,088	377,891 33,169		95.517 9.551	599,736 53,808	265,730 23,324	(37.689) (510)	228,041 22,814
Town of Van Buren	P0182 P0183	225,621 71,276	450,124 149,968	18,174 6.055	138,925 46,286	39,779 13,253	26,618 1,533	223,496 67,127	57.811 19.261	172,932 57,616	-	12.372 8.601	243,115 85,478	121.604 40.516	8,823 (3,910)	130.427 36.606
Hampden Water District Town of Monson	P0184	12,794	27,639	1,116	8,530	2,443	1.571	13,660	3,550	10,618			14,168	7,466	633	8,099
Portland Housing Authority Town of Milford	P0185 P0186	717.014 14.879	1,479,043 35,842	59,718 1,447	456,487 11,062	130.708 3.167	11.631 3,497	658,544 19,173	189,958 4,603	568.229 13.770	-	5,299 955	763,486 19,328	399,575 9,683	3,038 659	402,613 10,342
School Administrative District No. 60	P0187	214,183	436,526	17,625	134,728	38,577	23,656	214,586	56,064	167,707		5,286	229,057	117,931	9,715	127,646
Town of Kennebunkport School Administrative District No. 49	P0188 P0189	773,711 68,980	1,629,598 153,059	65.797 6.180	502,954 47,240	144.013 13.526	17.818 7.034	730,582 73,980	209.294 19.658	626.071 58.804		62.087 2.087	897.452 80.549	440.250 41.350	(26,413) 1,179	413,837 42,529
Town of Damariscotta	P0191	82,848	192,896	7.789	59,535	17.047	21,187	105,558	24,774	74,108			98,882	52,112	7,973	60,085
City of Saco Town of Otisfield	P0192 P0193	1,197,303 99,476	2,734,227 224,523	110,398 9.065	843,883 69,296	241,633 19,842	176,401 23,614	1,372,315 121,817	351,165 28,836	1,050,455 86,259		26,027	1.427.647 115.095	738.673 60.657	44,174 9,494	782,847
Town of Medway	P0194	120,090	246,486	9,952	76,075	21,783	5,909	113,719	31,657	94,696		1,752	128,105	66,590	2,173	68,763
Town of Waldoboro School Administrative District No. 51	P0195 P0198	407,764 60,737	816,941 121,394	32,985 4,901	252,138 37,467	72,196 10,728		357,319 53,096	104,922 15,591	313,859 46,638		70,447 5,228	489,228 67,457	220,704 32,796	(32.555) (2,183)	188,149 30,613
Town of Oxford	P0200	66,163	153,308	6,190	47,317	13,548	23,979	91,034	19,690	58,899			78,589	41,417	9,984	51,401
Kennebunk Sewer District Town of Phippsburg	P0201 P0202	117.445 59.384	255.103 124.671	10,300 5.034	78,734 38,478	22,544 11,018	8,127 1,084	119,705 55,614	32,764 16.012	98,008 47,897		4,277 2,049	135,049 65,958	68,918 33,681	366 (762)	69,284 32,919
Gould Academy	P0205	49,459	119,808	4,837	36,977	10,588	17,928	70,330	15,387	46,029		2,049	61,416	32,367	6.853	39,220
South Portland Housing Authority Berwick Sever District	P0206 P0207	367.217 77.033	766,902 157,064	30,965 6,341	236,694 48,476	67.774 13.880	16,305 3,791	351,738 72,488	98,496 20,172	294,634 60,342		1,857	393.130 82.371	207.185 42.432	6,890 1,151	214,075 43,583
Caribou Police and Fire	P0208	213,462	451.917	18,247	139,478	39,937	6,542	204,204	58,041	173.620		9,845	241,506	122,088	(3,104)	118,984
Town of Orrington	P0209	103.071	209,952	8,477	64,799	18,554		91,830	26,965	80,661		4,177	111.803	56,721	(1,819)	54,902

		Deferred Outflows of Resources				Deferred inflows of Resources					Pension Expense					
Employer	Employer Code	Net Pension Liability June 30, 2014	Net Pension Liability June 30, 2015	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Town of New Gloucester Town of Richmond	P0210 P0213	185,125 140,971	368.419 303,330	14,875 12,247	113,708 93,619	32,558 26,806	7,741	161.141 140.413	47.317 38.958	141.542 116.536		21,498 6,673	210,357 162,167	99,531 81,948	(8,347) (999)	91,184 80,949
Town of Linneus	P0214	3,773	8,155	329	2,517	721	351	3,918	1,047	3,133	-		4,180	2.204	130	2,334
Town of Hodgdon Town of Cumberland	P0215 P0216	22.616 478.298	47,908 1.084,542	1,935 43,790	14,786 334,729	4,234 95,845	1.391 65.056	22.346 539.420	6,153 139,291	18,406 416,667		52,413	24,559 608,371	12,943 292,998	539 (5.394)	13,482 287.604
Town of Corinna	P0217	24,036	25,546	1,031	7,884	2,258	2,301	13,474	3,281	9,815		17.014	30,110	6,902	(4,543)	2,359
Lincoln Sanitary District Kennebec Sanitary Treatment District	P0219 P0220	96,582 138,947	204,480 336,403	8,256 13,583	63,110 103.826	18,071 29,729	11.963 33.847	101,420 180,985	26,262 43,205	78,559 129,241		3,557	104.821 176.003	55.242 90.881	5.333 9.234	60,575 100,115
Gardiner Water District	P0221	54,271	128,231	5,177	39,577	11,332	15,848	71,934	16,469	49,264	-	-	65,733	34,643	5,986	40,629
Waterville Sewerage District	P0222 P0223	159,624 134,406	335,481 283 687	13,545 11 454	103.542 87.556	29,648 25,070	30,519 9,301	177,254 133,381	43.087 36.435	128,888	-		171.975 145 423	90,634 76,640	14,460 3,837	105,094 80,477
School Administrative District No. 13 Waldo County Technical Center	P0223 P0224	21,716	47.573	1.921	14,683	4,204	2.615	23,423	6,110	18,277			24,387	12,852	971	13,823
Maine County Commissioners' Association Town of Mars Hill	P0225 P0227	15.017 43.844	34,703 108,217	1,401 4,369	10,711 33,400	3,067 9,564	16.092 12.128	31,271 59.461	4,457 13,899	13.332 41.575	-	2 839	17,789 58,313	9,376 29,236	7.601 2.537	16,977 31 773
Town of Lubec	P0227 P0228	20,228	38,455	1,553	11.869	3,398	2,405	19,225	4,939	14,773	-	2,639	22,153	10,388	357	10,745
Town of Washburn	P0230 P0231	45,867 295,041	101,460 603,627	4,097 24,372	31,314 186,301	8,966 53,344	50,398	94,775 264,017	13,031 77,526	38,980 231 906		13.522	52.011 322.954	27,410	24,375 (6.301)	51,785 156,773
Androscoggin Valley Council of Governments Town of Durham	P0234	28,999	119,183	4,812	36,784	10.533	43.819	95,948	15,307	45,788			61,095	32,198	14,918	47,116
Town of China Madawaska Water District	P0235 P0236	80.771 63.410	125,468 120,628	5.066 4.871	38,724 37,230	11,088 10,660	4.007	54,878 56,768	16,114 15,493	48,203 46,344		32,260 7 594	96.577 69.431	33,896 32,588	(11,328) (625)	22,568 31,963
Penguis CAP Inc.	P0237	337,641	666,607	26,915	205,739	58,910	12,859	304,423	85,614	256,102		23,422	365,138	180,090	(1,182)	178,908
Milo Water District Maine School Management Association	P0238 P0239	28.737 392.951	53,995 869,728	2,180 35,117	16,665 268,430	4,772 76,861	4.573 38.534	28,190 418,942	6.935 111,702	20,744 334 139		3.913 18.904	31,592 464 745	14,587 234,964	939 2.694	15,526 237,658
Town of Easton	P0240	194,660	447,291	18,060	138.050	39,529	50,280	245,919	57,447	171,844	-		229,291	120,839	19,679	140,518
Richmond Utilities District	P0242 P0243	12,295 56,539	21,877 139,892	883 5,649	6.752 43 176	1.933 12.363	15.879	9,568 77,067	2.810 17.967	8.405 53.745	•	10.012 4,549	21,227 76,261	5.910 37 793	(4.603) 2,907	1,307 40,700
Lisbon Water Department Town of Limestone	P0245	46,617	146,379	5,910	45,178	12,936	34,834	98,858	18,800	56,236	-	7,029	82,065	39,545	7,979	47,524
Town of Bethel Rumford Mexico Sewerage District	P0246 P0247	150,848 92,338	317,528 198,157	12.821 8.001	98,001 61,158	28.061 17,512	15.613 11.457	154,496 98,128	40.781 25.450	121,991 76.130	-	-	162,772 101,580	85,783 53,534	6.994 4.786	92,777 58.320
Brewer Housing Authority	P0247	175.483	404,105	16,316	124,721	35,712	38,605	215,354	51,900	155,251	-		207,151	109,172	14,276	123,448
Erskine Academy Winter Harbor Utility District	P0249 P0250	92.015	201,886	8,151	62,310	17,841	13,091	101,393	25,929	77,562	-	4,441	103,491 4,441	54,542	5.087 (2,220)	59.629 (2.220)
Community School District No. 12	P0252	20.642	38,723	1,563	11,951	3,422	94	17,030	4,973	14,877	-	2,854	22,704	10,461	(935)	9,526
Town of North Berwick Kennebunk, Kennebunkport and Wells Water District	P0254 P0255	162,238 679 376	318.326 1,461.942	12,853 59,028	98.247 451.209	28,131 129,197	81.563	139.231 720.997	40.884 187,762	122,296 561,659		35,775	198.955 749.421	85.997 394.955	(16.037) 33.377	69.960 428.332
Auburn Lewiston Airport	P0256	54,123	110,499	4,461	34,104	9,765	11,908	60,238	14,192	42,452	-	1,202	57,846	29.852	5,464	35.316
Town of Princeton Town of Fairfield	P0258 P0260	2.911 300.341	6,416 632,670	259 25,545	1.980 195.265	567 55,911	469 6,979	3.275 283.700	824 81,256	2.465 243.064	~	43,745	3,289 368,065	1.733 170.921	185 (20,054)	1,918 150,867
Old Town Housing Authority	P0262	97,514	217,255	8,772	67,053	19,200	28,935	123,960	27,903	83,467			111,370	58,693	12,533	71,226
Towns of Mapleton, Castle Hill and Chapman Wells Counquit CSD	P0265 P0266	96.382 346.724	185.647 702.525	7,496 28,365	57.297 216.825	16,406 62,084	6.609 16.941	87.808 324.215	23,843 90,227	71.324 269.901	-	9.937 11.452	105,104 371,580	50,155 189,793	(157) 4.088	49,998 193,881
Tri Community Sanitary Landfill	P0266 P0267	101.912	217,858	8,796	67,239	19,253	9,553	104,841	27,980	83,699			111,679	58,856	3,835	62.691
United Technologies Center, Region 4, S Penobscot Town of Haroswell	P0269 P0270	62.882 30.730	140,103 66,579	5,657 2,688	43.241 20.549	12.381 5.884	6.814 2.008	68.093 31.129	17,994 8 551	53,826 25,579	-	5,031 6,523	76.851 40.653	37.849 17 987	(356) (2.646)	37,493 15,341
Maine Veterans' Home	P0270	8,902,081	19,007,220	767,441	5,866,325	1,679,730	903,414	9,216,910	2,441,158	7,302,331	-	0,525	9,743,489	5,134,951	372,186	5,507,137
Brunswick Public Library Eagle Lake Water and Sewer District	P0273 P0274	170,805 23 584	375,802 52,116	15.173 2.104	115.986 16.085	33.211 4.606	26.856 4.567	191,226 27,362	48,265 6 693	144,378 20.023	-	-	192.643 26.716	101.526 14.080	10,596 1.867	112,122 15.947
Fort Fairfield Housing Authority	P0275	62,607	117,687	4,752	36,322	10,400	7,346	58,820	15,115	45,214		8,488	68,817	31,794	748	32,542
Town of Lovell Carrabasett Valley	P0276 P0277	44,345 98,836	84,506 220,653	3,412 8,909	26,082 68 102	7,468 19,500	1,859 32,377	38.821 128.888	10,853 28,339	32,466 84 772		5,209	48.528 113 111	22,830 59 612	(876) 14 176	21,954 73,788
Yarmouth Water District	P0278	106,512	247,063	9,975	76,253	21.834	33,543	141,605	31,731	94,918	-		126,649	66,746	13,511	80,257
Town of Harrison Mechanic Falls Sanitary District	P0280 P0282	84,290 9.916	169.778 21.542	6.855 870	52.400 6.649	15,004 1,904	3,796 688	78,055	21.805 2.767	65.226 8.276		3,491 8,332	90.522 19.375	45.866 5.820	598 (3.954)	46.464 1.866
Mars Hill Utility District	P0283	42,707	84,375	3,407	26,041	7,457	3,397	40,302	10,837	32,416	-	2,921	46,174	22,795	656	23,451
Bangor Housing Authority Maine Public Employees Retirement System	P0288 P0290	635,155 2,277,804	1.325.346 5.214.066	53,513 210,532	409.050 1.609.248	117,125 460,778	104,592 532,677	684,280 2,813,235	170,218	509,181 2.003.184		-	679,399 2,672,840	358.052 1.408.621	50,243 204,762	408.295 1.613.382
Lewiston/Auburn 911	P0291	232,067	443,169	17,893	136,778	39,164	46.097	239,932	56,918	170,260		26,607	253,785	119,726	13,823	133,549
Brunswick Fire and Police Jackman Utility District	P0292 P0294	1.955,870 10.005	3.753.227 18,380	151,541 742	1,158,383 5,673	331.685 1.624	1 936	1,641,609 9,975	482.039 2.361	1,441,942 7.061		413,706 1.656	2.337.687 11.078	1,013,965 4,965	(174,618) 401	839.347 5.366
Town of Chesterville	P0295	(648)			-	-	941	941	-	-		8,719	8,719	-	(4,045)	(4,045)
MADSEC Boothbay Regional Water District	P0297 P0298	22,851 310,843	619,260	25,003	- 191,126	54,726		270 855	- 79 534	- 237 912		36.242 94.977	36,242 412,423	167 298	(12,590) (45,043)	(12,590) 122,255
South Berwick Sewer District	P0299	81,032	179,987	7,267	55,551	15,906	8.392	87,116	23,116	69,148	-	1,951	94,215	48,625	1,677	50,302
Mount Desert Water District Coastal Counties Workforce, Inc.	P0300 P0301	70,822 75,497	151.474 178.838	6.116 7.221	46,750 55,196	13.386 15.805	4,758 18,488	71,010 96,710	19.454 22.969	58,194 68,708	-		77,648 91,677	40,922 48,315	1,715 6.495	42,637 54,610
Lincoln County Sheriffs	P0302	495,911	919,055	37,108	283,654	81,220		401,982	118,037	353,090	-	105,246	576,373	248,291	(40,620)	207.671
Town of Ogunguit Lincoln and Sagadahoc Multicounty Jail Authority	P0303 P0304	743,069 445,414	1.548.713 933.403	62,531 37,687	477,990 288.082	136,865 82,488	5.662 6.943	683.048 415.200	198,906 119,880	594,996 358,601		121.847 19.026	915,749 497,507	418,398 252,166	(60,280) (7,948)	358.118 244.218
Veazie Fire and Police	P0305	111.004	270,434	10,919	83,466	23,899	45,583	163,867	34,733	103,898			138,631	73,061	17,871	90,932
Winterport Water and Sewer Districts Topsham Sewer District	P0306 P0307	9,127 27,303	23,798 57,751	961 2,332	7,345 17,824	2,103 5,104	6.108 3,298	16,517 28,558	3,056 7,417	9,142 22,187			12,198 29.604	6.428 15.602	2.465 1.470	8.893 17.072
North Berwick Water District	P0308	35,537	95,503	3,856	29,476	8,440	20,838	62,610	12,266	36,692		-	48,958	25,801	7,795	33,596
Town of Windham Biddefed Housing Authority	P0309 P0310	627,369 18,084	1,244,764 41,087	50.259 1.659	384,180 12.681	110,004 3.631	4.261	544,443 22,232	159,869 5,277	478.223 15.785		79,695	717,787 21.062	336,283 11.099	(34,312) 1.677	301,971 12,776
Biddeford Housing Authority Greater August Utility District	P0311	537,862	1,198,107	48,375	369,780	105,881	134,244	658,280	153,877	460,298			614,175	323.679	56,475	380,154
Town of Grand Isle	P0312 P0313	23,344 57,658	38,653 124,907	1,561 5,043	11,930 38,551	3,416 11,038	384 5,647	17,291 60,279	4,964 16,042	14,850 47,987		6,828	26,642 64,029	10.442 33.745	(2,115) 2.097	8.327 35.842
Newport Water District Town of Newport	P0314	208,127	457.178	18,459	141,102	40,402	5,647 36,821	236,784	58,717	175,642			234,359	123,511	15,242	138,753
Regional School Unit No. 1 Town of Monmouth	P0315 P0316	253,564 36,305	388,876 78,948	15,701 3,187	120.022 24.366	34,366 6.977	2,575	170,089 37,105	49,945 10,140	149.402 30.331	-	122,711 12,230	322,058 52,701	105.059 21.329	(45,692) (5,319)	59.367 16.010
Cape Elizabeth Police	P0317	275,173	523,211	21,125	161,482	46,238		228,845	67,198	201,011		66,404	334,613	141,350	(28,099)	113,251
Thompson Free Library	P0318	14.626	41.993	1,695	12,961	3,711	12,562	30,929	5,393	16,133		*	21.526	11.345	4.885	16.230

					Defer	red Outflows of F	Resources			Defe	rred inflows of Re		Pension Expense			
Employer Bowdonham Water District	Employer Code	Net Pension Liability June 30, 2014	Net Pension Liability June 30, 2016	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Bowdoinham Water District	P0319	7,019	15,008	606	4,632	1,326	649	7,213	1,928	5,766			7.694	4,054	260	4,314
Regional School Unit No. 24	P0320	134,463	303	12	94	27	3,535	3,668	39	116	-	195.077	195,232	82	(63,258)	
Regional School Unit No. 25	P0321	47.349	87,722	3,542	27,074	7,752	-	38,368	11,266	33,702		8,727	53,695	23.699	(3.215)	20.484
Regional School Unit No. 21	P0322	422,119	979,591	39,552	302,338	86,570	133,763	562,223	125,812	376.346			502,158	264.644	53.906	318.550
Regional School Unit No. 2	P0323	79,120	179,681	7,255	55,456	15,879	10,955	89,545	23,077	69,031		498	92,606	48,542	3,259	51,801
Regional School Unit No. 4	P0324	99,849	176,426	7,123	54,452	15,591		77,166	22,659	67,780		25,827	116,266	47,663	(9,484)	38,179
Regional School Unit No. 5	P0325	21,923	35,724	1,443	11,026	3,157	5,969	21,595	4,588	13,724		6,817	25,129	9,651	684	10,335
Regional School Unit No. 10	P0326	478,537	1,065,396	43,017	328,820	94,153	91,699	557,689	136,832	409.312			546,144	287,825	36,444	324,269
Regional School Unit No. 16	P0327	15,034	15,040	607	4,642	1.329	900	7,478	1,932	5,778		11,299	19,009	4,064	(3,329)	735
Regional School Unit No. 20	P0328	27,642	27,007	1,091	8,335	2,387	2,617	14,430	3,469	10.375		21,228	35.072	7.296	(5,790)	
Regional School Unit No. 23	P0329	595,275	539,211	21,771	166,420	47,652	82,631	318,474	69,253	207,158		486.841	763,252	145.672	(121,399)	
Regional School Unit No. 26	P0330	94,865	257,311	10,389	79,416	22,739	42,468	155,012	33,047	98.856		56,769	188,672	69,515	(14,435)	55.080
Regional School Unit No. 34	P0331	17,467	29,809	1,203	9,200	2.634	251	13,288	3.828	11,452		4,488	19.768	8,054	(1,395)	
Regional School Unit No. 39	P0332	11,178	23,664	955	7,303	2.091	1,595	11,944	3.039	9.092			12,131	6.394	721	7,115
Town of West Bath	P0333	24,472	72,752	2.937	22,454	6,429	16,950	48,770	9.344	27,950			37,294	19,655	5.846	25,501
Gorham Fire and Police	P0334	940,837	1,633,538	65,956	504,170	144,361		714,487	209.800	627.584		292,162	1.129.546	441.313	(110.312)	
Washburn Water and Sewer District	P0335	6.525	14,494	585	4,473	1,281	1.034	7,373	1.862	5,569			7,431	3,916	393	4.309
Town of Poland	P0336	170,747	333,484	13,465	102.925	29,471	5.317	151,178	42.830	128,120		14,382	185,332	90,093	(2,403)	87.690
Winthrop Utilities District	P0337	58,541	155,191	6,266	47,898	13,715	25,644	93,523	19.932	59,622			79,554	41.926	8 749	50,675
Town of Holden	P0338	64,058	131,750	5.319	40.663	11.643		57.625	16.921	50.617		3,719	71,257	35,594	(1.841)	33,753
Town of Levant	P0339	39,143	88.207	3.561	27,224	7,795	7,502	46,082	11,329	33,888			45,217	23.830	2.857	26 687
Regional School Unit No. 73	P0340	189,582	392,380	15.843	121,103	34.676		171,622	50,395	150,747		14.688	215,830	106,004	(7,579)	98,425
Town of Union	P0342	46,307	92,195	3,723	28,455	8,148	11,737	52,063	11,841	35,420		2,672	49,933	24.907	4.903	29,810
Midcoast Council of Governments	P0343	27,988	103,425	4,176	31,921	9,140	59,834	105,071	13,283	39,735			53.018	27.941	24.533	52,474
Town of Buckfield	P0344	13,951	18,374	742	5,671	1,624	6,122	14,159	2.360	7.059		7,391	16.810	4.964	582	5,546
Cornville Regional Charter School	P0345	98,073	255,212	10,305	78,768	22,554	134,568	246,195	32,778	98,049			130,827	68,947	61.024	129.971
Maine Academy of Natural Sciences	P0346	95,668	282,149	11,392	87,082	24,934	154,524	277,932	36.237	108.398			144,635	76.224	67.251	143.475
Good Will Home Association	P0347	317,343	702,860	28,379	216,928	62.114	349,310	656,731	90,271	270,030			360,301	189.883	168.848	358,731
Baxter Academy of Technologies and Sciences	P0348	147.829	640,920	25,878	197,811	56,640	382,329	662,658	82,315	246,233			328,548	173,149	151.607	324,756
Wells Fire and Police	P0349	511,504	1,056,255	42,647	325,999	93,345	512,330	974,321	135,658	405,799		2,986	544,443	285.356	254.321	539.677
Augusta Housing Authority	P0351	18,049	144,512	5.835	44,602	12,771	93,094	156,302	18,560	55,519		· .	74,079	39,040	33,929	72,969
Maine School of Science & Mathematics	P0352		201,513	8,137	62,194	17,808	141,160	229,299	25,881	77,419			103,300	54,440	46,891	101,331
Town of Hancock	P0353		2,546	103	786	225	1,783	2.897	327	978			1.305	687	593	1,280
Town of Dayton	P0355		1,123	45	347	99	787	1.278	144	431			575	304	261	565
Town of Waterboro	P0356		85,163	3,439	26,284	7,526	59,657	96,906	10,938	32,719			43,657	23,007	19,818	42,825
Town of Wiscasset	P0417	116,904	280,298	11,317	86,510	24,771	32,009	154,607	36,000	107,687	-		143,687	75,725	11,352	87,077
City of Presque Isle*	P0004	-	-		-				-						38,563	38,563
Knox County *	P0033				-			-	-							-
Town of Cape Elizabeth*	P0085								-						110	110
Town of Fort Kent*	P0091		-					-						-	24	24
Town of Milo*	P0104			-		-										-
Cranberry Isles*	P0148		-	-		-		-						-		
Town of New Canada*	P0172	-		-	-									-	-	
Community School District No. 903*	P0204	-			-			-			-				36	36
Western Maine Community Action*	P0241			-		-					-				2,076	2,076
Total for All Employers	for former and the Physical State	\$ 153,881,174	\$ 319,046,701	\$ 12,881,919	\$ 98,469,504	\$ 28,195,198	\$ 12,158,846	\$ 151,705,467	\$ 40,976,179	\$ 122,573,678	\$-	\$ 12,158,846	\$ 175,708,703	\$ 86,193,009	\$.	\$ 86,193,008

*Non-Consolidated Employers Participating in Disability and Survivor Benefit Components of the Plan.

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

Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Liability @ +1%	2017		2018	2019	2020	2021	Thereafter
City of Portland	P0002	\$ 67 699 559	\$ 2.013.078	\$ (1.716.021)	\$	(1.716.021)	\$ (2.250,635)	\$ 2,621,920	\$.	\$.
Town of Millinocket	P0003	2,557,086	76,036	(105,800)	*	(105,800)	(107.749)	99.033	• ·	a -
Cumberland County	P0005	19,031,106	565,899	(263,955)		(263,955)	(546,650)	737,051		
Town of Camden	P0008	2,647,975	78,739	(19,912)		(19,912)	(73,183)	102,553		
City of South Portland	P0009	16,499,897	490,632	(500,210)		(500,210)	(574,847)	639,021		
Town of Houlton	P0010	1,819,106	54,092	(66,945)		(66,945)	(78,838)	70,452		
Penobscot County	P0011	3,527,726	104,899	(19,145)		(19,145)	(62,560)	136,624	-	-
Kittery Water District City of Ellsworth	P0012 P0013	925,873 2,373,018	27,531 70,563	(80.400) 88.471		(80,400) 88,471	(38,192)	35,858	-	-
Tawn of Kittery	P0013	6,481,334	192,726	(100.963)		(100,963)	71,821 (194,180)	91,904 251,014	-	-
Town of Bar Harbor	P0015	2 832 614	84 229	(78.119)		(78,119)	(194,180) (89,690)	109.704		-
Town of Mount Desert	P0016	1,710,425	50,860	(15.426)		(15,426)	(45,323)	66,243		
Town of Fort Fairfield	P0017	250,765	7,457	(3,732)		(3,732)	(3,265)	9,712		
City of Rockland	P0018	5,874,741	174,688	(200,785)		(200,785)	(220,144)	227,521	-	
Bath Water District	P0019	823,987	24,502	(9,943)		(9,943)	(20,181)	31,912		-
City of Bangor Bangor Public Library	P0020	12,550,427	373,193	(761,091)		(761,091)	(616,321)	486,062		-
City of Augusta	P0022	228,352	6,790	(23,610)		(23,610)	(23,344)	8,844	-	-
City of Adquata	P0023 P0024	16,927,388 3,983,051	503,344 118,438	(390,593) (151,117)		(390,593) (151,117)	(528,121) (145,181)	655,577 154,259	-	-
Houlton Water District	P0024	1,512,825	44,985	(12,614)		(12,614)	(41,598)	58,590		
City of Auburn	P0027	16.444.495	488 985	(258 853)		(258.853)	(352,000)	636.875	-	
Town of York	P0028	6,734,444	200.252	(164,950)		(164.950)	(199,497)	260,817		
Town of St. Agatha	P0030	175,855	5.229	(5,759)		(5,759)	(5,632)	6,811		
Kennebec Water District	P0031	1,183,897	35,204	(37,178)		(37,178)	(59,602)	45,851	-	
Livermore Falls Water District	P0032	317,144	9,430	(2,307)		(2.307)	(8,595)	12,283		
City of Belfast	P0035	2,675,263	79.550	(59,408)		(59.408)	(85,199)	103,610		-
City of Calais York County	P0036 P0037	1.740.033 6.653.261	51,741 197,838	(54,912)		(54,912)	(81.079)	67.389		
Maine Maritime Academy	P0037 P0038	10.382.732	308,735	(197,803) (38,382)		(197.803) (38.382)	(229,307) (209,635)	257.673 402.110		-
York Water District	P0038	1.590.640	47 298	(12,107)		(12,107)	(37,605)	402,110 61,604	-	-
Washington County	P0040	2 572 557	76 496	(19,744)		(19,744)	(57 593)	99.632		
Portland Public Library	P0041	2.659,544	79,083	(24,438)		(24,438)	(66.817)	103.001		
Town of Brunswick	P0042	7,005,441	208,310	(12,635)		(12,635)	(170,091)	271.312	-	
Auburn Public Library	P0043	580,005	17,247	(14,170)		(14,170)	(19,497)	22,463		-
Town of Jay	P0045	1,233,565	36,681	(50,584)		(50,584)	(54,171)	47,774		
Waldo County Kennebec County	P0046	3,509,859	104.367	(75,232)		(75,232)	(112,054)	135,932		-
City of Lewiston	P0047 P0048	3,065,079 22,619,618	91,142 672,605	19.339		19,339	(40,573)	118,707	-	-
Maine Turnpike Authority	P0048	22,019,018	742,256	(731,284) (380,029)		(731,284) (380,029)	(897,969) (650,944)	876,030 966,747		-
School Administrative District No. 31	P0050	197.161	5.863	(6,791)		(6,791)	(7,825)	7.636	-	-
Auburn Water and Sewer District	P0052	173,185	5.150	(16.954)		(16,954)	(14,506)	6,707		-
Town of East Millinocket	P0054	1,354,997	40,291	(40.128)		(40.128)	(68.153)	52,477	-	
Maine Municipal Association	P0055	3,830,333	113,897	(44,181)		(44,181)	(112,936)	148,344		
Hancock County	P0056	2,595,179	77.169	(27,007)		(27.007)	(73,520)	100,508		
Oxford County	P0057	3,575,215	106.311	(79,610)		(79,610)	(128,688)	138,464	-	-
Falmouth Memorial Library Bangor Water District	P0058 P0059	278,160	8.271	(3,856)		(3,856)	(8,956)	10,773	-	-
Rumford Fire and Police	P0059 P0060	1,180,833	35,113 60,143	(16,459) (109,191)		(16,459) (109,191)	(32,639)	45,732	-	-
Town of Orono	P0061	4,154,736	123,543	(104,188)		(104.188)	(66,492) (153,789)	78,333 160,908	-	-
Kennebunk Light and Power Co.	P0062	980,856	29 166	(2,436)		(2.436)	(27.687)	37.987	-	
City of Brewer	P0063	8,179,428	243,219	(214,022)		(214.022)	(275.059)	316,779		
Rumford Water District	P0065	287,879	8,560	(6,605)		(6,605)	(11,702)	11,149		
Waterville Fire and Police	P0066	2,412,046	71,723	(138,878)		(138,878)	(121,491)	93,416	-	
Androscoggin County	P0067	5,678,031	168,839	(272,152)		(272,152)	(293,456)	219,903		-
Town of Baileyville	P0069	1,015,193	30,187	(51,665)		(51,665)	(41,857)	39,317		-
Westrbrook Fire and Police Brunswick Sewer District	P0070 P0072	7.982.845	237,374	(307.078)		(307.078)	(355,244)	309,166	-	-
City of Bath	P0072 P0073	1,295,966 7,713,997	38,536 229,379	(9,253) (439,248)		(9,253) (439,248)	(36,770) (366,059)	50,191 298,754		-
Town of Lincoln	P0076	406.794	12,096	(16,309)		(16,309)	(16,146)	15,755		
Old Town Water District	P0079	245,864	7.311	(3.635)		(3.635)	(7.924)	9.522		-
Town of Skowhegan	P0080	3,195,073	95,007	(61,691)		(61,691)	(109.759)	123.741		
Town of Topsham	P0081	2,348,711	69,840	(93,082)		(93,082)	(91,331)	90,963		
Town of Madawaska	P0082	2,361,634	70,224	(52,863)		(52,863)	(71,527)	91,463	-	
City of Sanford	P0083	16,539,695	491,816	(604,720)		(604,720)	(656,816)	640,562	-	-
Town of Kennebunk Town of Wilton	P0084	2,682,369	79,762	(40,552)		(40,552)	(70,326)	103.885		-
Town of Falmouth	P0086 P0087	837.577 5.169.605	24,906	(17,154)		(17,154)	(21,397)	32,438		-
Lubec Water District	P0087 P0088	5,169,605	153.721 2.242	(97,636) 1,593		(97.636) 1.593	(177,902) 1.893	200,212	-	-
Sanford Sewerage District	P0089	392.670	11.676	(3.433)		(3.433)	(8,106)	15,208		
Town of Rumford	P0090	1,368,835	40,703	(36,437)		(36,437)	(56,230)	53.013		-
Maine Municipal Bond Bank	P0093	1,326,400	39,441	(8,398)		(8,398)	(35,305)	51,370		
Lincoln County	P0095	1,194,130	35,508	(5,230)		(5,230)	(33,372)	46,247	-	-
Sagadahoc County	P0096	3,266,607	97,134	(55,128)		(55,128)	(94,178)	126,512		-
Town of Dexter	P0097	380,669	11,319	4,944		4,944	(9,400)	14,743		
Town of Frenchville	P0098	136,655	4.064	(1.684)		(1,684)	(3,760)	5,292		-
Town of Farmington	P0100	1,629,935	48.467	(40.041)		(40.041)	(47,307)	63,125		-
Somerset County	P0101	3,076,940	91,494	(47,162)		(47,162)	(98,705)	119,166		-
Franklin County	P0102	2,465,897	73,325	10,618		10,618	(40,199)	95,501		-
Town of Lisbon Maine Principals' Association	P0103 P0105	3,708,139	110,263	(75,212)		(75,212)	(126,018)	143,612		-
Aroostook County	P0105 P0106	428.018 4.626.931	12,727 137,584	(15.341) (34.675)		(15,341) (34,675)	(13,879) (127,722)	16,577 179,195		
Town of Wells	P0108	344,915	137,584	(34,675)		(34,675)	(32,635)	179,195		
							, 52, 666)	10,000		

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

nployer	Employer Code	Net Pension Liability @ -1%	Net Pension Liability @ +1%	2017	2018	2019	2020	2021	Thereafte
wn of Berwick	P0108	2.431.033	72.288	(76,989)	(76.989)	(92.825)	94 151		
wn of Livermore Falls	P0109	413.633	12.300	2.560	2.560	(7.258)	16.020		
wn of Pittsfield	P0110	172.251	5,122	(2.035)	(2,035)	(4.801)	6.671		
ty of Old Town	P0111	2,663,802	79,209	(24,850)	(24.850)	(66.874)	103.166		
wn of Greenville	P0112	532,796	15,843	(9,665)	(9,665)	(11,909)	20.635		
wn of Mechanic Falls	P0114	215,913	6,420	4,327	4,327	(5,663)	8.362		
shool Administrative District No. 54	P0115	2,285,313	67,955	(31,373)	(31,373)	(59,318)	88,507	-	-
wn of Yarmouth	P0116	3,118,943	92,743	(77,470)	(77,470)	(92,775)	120,793		
wn of Searsport	P0117	250,186	7,439	(1,762)	(1,762)	(4,912)	9,689	-	-
irmington Village Corp.	P0118	153,601	4,567	(605)	(605)	(3,334)	5,949	-	-
hool Administrative District No. 9	P0119	541,428	16,100	(7.571)	(7,571)	(17,399)	20,969	-	-
Desert Island Regional School Unit	P0120	313,801	9,331	(4,668)	(4,668)	(8,513)	12,153	-	-
scataquis County	P0121	1,930,228	57,396	(7,731)	(7,731)	(51,755)	74,755	-	
ty of Westbrook	P0122	3,536,727	105,166	17,635	17,635	(41.829)	136,973	-	
arsport Water District	P0124	124,883	3,713	1,696	1,696	(3,270)	4,837	-	-
wn of Norway	P0125	1,514,287	45,028	(7,161)	(7,161)	(43,381)	58,646	-	-
hool Administrative District No. 67	P0126	723,099	21,502	(18,688)	(18,688)	(35,499)	28,005	-	-
wn of Paris	P0127	670,246	19,930	48,922	48,922	7,817	25,958		-
hool Administrative District No. 53	P0129	37,038	1,101	(464)	(464)	(1,015)	1,434		-
wn of Bucksport	P0130	1,102,675	32,789	(19,595)	(19,595)	(27,273)	42,705		
rt Fairfield Utilities District	P0131	301,857	8,976	(4.117)	(4,117)	(9,171)	11,691		-
Ifast Water District	P0132	389,130	11,571	(9.041)	(9,041)	(16,368)	15,071		-
wn of Gorham	P0133	210,567	6,261	(11,286)	(11,286)	(11,443)	8,155		
ncoln Academy	P0134	1,198,249	35,631	11,548	11,548	(27,107)	46,407		
orway Water District	P0136	207,052	6,157	(867)	(867)	(4,760)	8,019		
over-Foxcroft Water District	P0137	149,978	4,460	(1,577)	(1,577)	(7.043)	5,808		-
rk Sewer District	P0139	593,874	17,659	(4,436)	(4,436)	(17,571)	23,000		-
wn of Old Orchard Beach	P0140	5,496,360	163,437	(175,953)	(175,953)	(196,405)	212,867		
wn of South Berwick	P0141	2,091,743	62,199	(85,019)	(85,019)	(73,701)	81.011	-	-
wn of Freeport	P0142	3,363,656	100,020	(151,879)	(151,879)	(148,069)	130,270	-	-
hool Administrative District No. 41	P0143	1,547,862	46,026	(14,283)	(14,283)	(39,466)	59,947	-	-
wn of Winslow	P0144			(494)	(494)			-	-
burn Housing Authority	P0145	1,250,759	37,192	(10,673)	(10,673)	(32,631)	48,440	-	
wn of Boothbay Harbor	P0146	540,011	16,057	(43,697)	(43.697)	(29,642)	20,914		
wn of Scarborough	P0147	9,713,128	288,824	(178,366)	(178.366)	(293,328)	376,177		
wn of Fryeburg	P0149	327,486	9.738	(10,120)	(10,120)	(16.361)	12.683	-	
wn of Hermon	P0150	418,782	12,453	(6,543)	(6,543)	(13.947)	16,219	-	
wn of Hampden	P0151	1.663.369	49,461	(77,207)	(77.207)	(70.526)	64 420		
Inford Housing Authority	P0152	421.967	12 547	(1.256)	(1.256)	(5.941)	16.342		
wn of Vassalboro	P0153	414.320	12.320	3,855	3,855	(7.317)	16 046		
wiston Housing Authority	P0154	1.968.900	58 546	(26,894)	(26,894)	(55,471)	76,253		
ty of Biddeford	P0158	16,934,945	503,569	(471,394)	(471,394)	(582,109)	655,869		
ris Utility District	P0159	309.605	9 206	(10.037)	(10.037)	(7.854)	11,991		
y of Hallowell	P0160	305,296	9,078	(724)	(724)	(7.380)	11,824		
wn of Rockport	P0161	292,094	8,686	(3.262)	(3.262)	(9.068)	11.312	-	
wiston/Auburn Water Pollution Control Authority	P0163	590.143	17.548	(2.216)	(2.216)	(16.981)	22.856	-	
wn of Thomaston	P0164	759,235	22,576	(7,631)	(7.631)	(26.895)	29,404	-	
asant Point Passamaguoddy	P0165	620,933	18,464	(11,031)	(11,031)	(32,239)	24.048	-	
wn of Orland	P0166	48.887	1.454	2.208	2.208	1.524	1.893	-	
wn of Dover-Eoxcroft	P0167	655 499	19.492	(5.156)	(5.156)	(16,218)	25,387	-	
hool Administrative District No. 29	P0168	332,990	9,902	(18,507)	(18,507)	(16,044)	23,387 12,896	-	-
ine Housing Authority	P0169	7.507.816	223.248	(580.009)	(580.009)	(420,633)		-	-
nford Water District	P0170	1,216,053	36.160	(19,427)	(19.427)	(420,633)	290,768	-	
uth Berwick Water	P0170	202.088	6.009	(19,427)			47,096	-	
wh of Glenburn	P0174	339.773	10,103		(12,492)	(10,968)	7.827	-	
whor Glenburn	P0174 P0175	339,773 555,126	10,103	13,845	13,845	(13,680)	13,159		
whor sabattus	P0175 P0177	555,126 232,693	16,507	(3,298)	(3,298)	(17.071)	21,499		
which browning	P0177 P0179	232,693 2,084,516	6,919 61,984	(3.003)	(3,003)	(6,870)	9.012		
vn of Eliot	P0180	1,959,645	58.271	(14.182)	(14,182)	(40,481)	80.731	-	
vn of Lebanon	P0180			(80,243)	(80.243)	(84,926)	75.895	-	
which Lebanon	P0181	172,003	5.115	(4,246)	(4.246)	(1,214)	6,661	-	
mpden Water District	P0182 P0183	896,780	26,666	(10,651)	(10,651)	(33,047)	34,731	-	
vn of Monson		298,780	8,884	(10,398)	(10,398)	(9,125)	11,571	-	
tland Housing Authority	P0184	55,065	1,637	(563)	(563)	(1,516)	2,133		
nand Housing Authority	P0185	2,946,692	87,621	(61,130)	(61,130)	(96,804)	114,122	-	
	P0186	71,407	2,123	(891)	(891)	(1,137)	2,766		
nool Administrative District No. 60 vn. of Kennebunkoort	P0187	869,689	25,861	(9.171)	(9,171)	(29,812)	33,682	-	
	P0188	3,246,642	96,540	(96,918)	(96,918)	(98,773)	125,738		
nool Administrative District No. 49 yn of Damariscotta	P0189	304,940	9.068	(5,444)	(5,444)	(7.490)	11,810		
	P0191	384,305	11,427	(374)	(374)	(7,463)	14,884		
of Saco	P0192	5,447,390	161,981	(74,706)	(74,706)	(116,892)	210,971		
wn of Otisfield	P0193	447,316	13,301	(221)	(221)	(10,160)	17,324		
vn of Medway	P0194	491,073	14,602	(8,491)	(8,491)	(16,422)	19,019		
wn of Waldoboro	P0195	1,627,589	48,397	(67,899)	(67,899)	(59,146)	63,035		
hool Administrative District No. 51	P0198	241,853	7,192	(7,435)	(7,435)	(8,858)	9,367		
wn of Oxford	P0200	305,436	9.082	3.350	3.350	(6.085)	11.829		
nnebunk Sewer District	P0201	508.241	15,113	(10,671)	(10,671)	(13,683)	19.684		
wn of Phiposburg	P0202	248,381	7.386	(6.157)	(6.157)	(7 650)	9,004		
uld Academy	P0202	238 694	7.098	1,669	1,669	(3,667)	9,619		
uth Portland Housing Authority	P0205	1,527,896	45,433	(26,290)					
nwick Sewer District	P0206 P0207	1,527,896			(26,290)	(47,985)	59,174		
rwick Sewer District	P0207 P0208	312,917 900,352	9.305 26.772	(5.645) (22.657)	(5.645) (22,657)	(10.711)	12,119 34,870		
						(26.858)			

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

mployer	Employer Code	Net Pension Liability @ -1%	Net Pension Liability @ +1%	2017	2018	2019	2020	2021	Thereaft
own of New Gloucester	P0210	734.000	21.826	(25.186)	(25.186)	(27.270)	28.427		
own of Richmond	P0213	604,324	17,970	(14,123)	(14,123)	(16,911)	23,405		
own of Linneus	P0214	16.247	483	(222)	(222)	(447)	629	-	
own of Hodgdon	P0215	95,447	2,838	(1.534)	(1,534)	(2.841)	3,697		
own of Cumberland	P0216	2,160,729	64,250	(52.315)	(52.315)	(48.004)	83,682		
own of Corinna	P0217	50.895	1,513	(5,647)	(5,647)	(7.313)	1.971		
ncoln Sanitary District	P0219	407,385	12,114	(3.514)	(3.514)	(12 150)	15 778		
ennebec Sanitary Treatment District	P0220	670.214	19 929	(5.321)	(5,321)	(10,334)	25.957		
ardiner Water District	P0221	255.475	7,597	439	439	(4.572)	9.894	-	
aterville Sewerage District	P0222	668 377	19.875	(53)	(53)	(20,500)	25,885	-	
chool Administrative District No. 13	P0223	565.188	16.806	(8,437)	(8,437)	(17,057)	25,665	-	
/aldo County Technical Center	P0223	94 780	2.818					-	
and county recrimical center aine County Commissioners' Association				(1,086)	(1,086)	(2.462)	3.671	-	
	P0225	69.138	2,056	6,100	6,100	(1,397)	2.678	-	
wn of Mars Hill	P0227	215,601	6.411	(2,146)	(2,146)	(2.911)	8,350	-	
wn of Lubec	P0228	76,613	2,278	(1,306)	(1.306)	(3,285)	2,967	-	
wh of Washburn	P0230	202,138	6,011	19,985	19,985	(5.033)	7.829	-	
droscoggin Valley Council of Governments	P0231	1,202,603	35,760	(32,417)	(32,417)	(40,676)	46,575	-	
wn of Durham	P0234	237,448	7,061	9,762	9,762	6.132	9.196	-	
wn of China	P0235	249.970	7,433	(16,756)	(16,756)	(17.868)	9.681		
adawaska Water District	P0236	240.327	7.146	(5.844)	(5.844)	(10.282)	9.308		
nauis CAP Inc.	P0237	1.328.078	39,491	(30,754)	(30,754)	(50,641)	51,435	-	
lo Water District	P0238	107,575	3,199	(1,397)	(1.397)	(4.774)	4.166		
aine School Management Association	P0239	1.732.755	51.524	(34,935)	(34,935)	(43,041)	67,107		
wn of Easton	P0240	891,136	26 498	328	(34,933) 328	(18,538)	34,513	-	
chmond Utilities District	P0240	43 586	26,496						
bon Water Department	P0242 P0243	278,707	8,287	(5,548) (3,146)	(5,548) (3,146)	(2,250) (3,696)	1.688 10.794		
wn of Limestone	P0245	278,707	8,287					-	
wh of Limestone				1,646	1,646	2.205	11,294		
	P0246	632,610	18,811	(6,744)	(6,744)	(19,289)	24,500	-	
Imford Mexico Sewerage District	P0247	394,787	11,739	(3,787)	(3,787)	(11,166)	15,290		
ewer Housing Authority	P0248	805,096	23,940	(3.207)	(3.207)	(16,563)	31,180	-	
skine Academy	P0249	402,217	11,960	(3,648)	(3,648)	(10,379)	15,577	-	
inter Harbor Utility District	P0250			(2,220)	(2,220)			-	
mmunity School District No. 12	P0252	77,147	2,294	(2.610)	(2.610)	(3,439)	2.988	-	
wn of North Berwick	P0254	634,199	18.858	(29,808)	(29,808)	(24.669)	24,562		
nnebunk, Kennebunkport and Wells Water District	P0255	2,912,622	86,608	(29.874)	(29.874)	(81.478)	112.802		
burn Lewiston Airport	P0256	220.146	6.546	684	683	(7,501)	8.526		
wn of Princeton	P0258	12,783	380	(93)	(93)	(323)	495		
wn of Fairfield	P0260	1.260.465	37.481	(47,427)	(47,427)	(38,327)	48,816	-	
d Town Housing Authority	P0262	432.836	12.871	3,134	3,134	(10,440)	16.763	-	
whis of Mapleton, Castle Hill and Chapman	P0265	432,030 369 864	10.998						
ells Ogunguit CSD				(8,189)	(8,189)	(15,241)	14,324	-	
	P0266	1,399,638	41,619	(26,306)	(26,306)	(48.959)	54,206	-	
Community Sanitary Landfill	P0267	434,037	12,906	(5,591)	(5,591)	(12,467)	16,810	-	
ited Technologies Center, Region 4, S Penobscot	P0269	279,127	8,300	(6,418)	(6,418)	(6,732)	10,810		
wn of Harpswell	P0270	132,644	3,944	(5,526)	(5,526)	(3,609)	5,137	-	
aine Veterans' Home	P0271	37,868,013	1,126,023	(450,153)	(450,153)	(1.092,855)	1.466.581		
unswick Public Library	P0273	748,709	22,263	(5,663)	(5,663)	(19.089)	28,997	-	
gle Lake Water and Sewer District	P0274	103,831	3,087	(389)	(389)	(2.598)	4.021		
rt Fairfield Housing Authority	P0275	234,467	6.972	(4.342)	(4.342)	(10.391)	9.081		
wn of Lovel	P0276	168.361	5.006	(4,531)	(4,531)	(7,166)	6,520	-	
rrabasett Valley	P0277	439,606	13.072	4.628	4.628	(10,505)	17.025		
rmouth Water District	P0278	492,223	14 636	2.821	2,821	(9,750)	19,063	-	
wn of Harrison	P0280	338.247	10.058					-	
chanic Falls Sanitary District	P0280 P0282	338,247	10,058	(6,748)	(6,748)	(12.073)	13,100		
rs Hill Utility District				(4.886)	(4.886)	(1,155)	1,662	-	
ngor Housing Authority	P0283	168,100	4,999	(2,993)	(2,993)	(6,396)	6,510	-	
	P0288	2,640,481	78.516	(7,098)	(7,098)	(83,187)	102,263	-	
ine Public Employees Retirement System	P0290	10,387,979	308,888	(20,812)	(20,812)	(220,289)	402.314	-	
wiston/Auburn 911	P0291	882,923	26,254	(5,351)	(5,351)	(37,345)	34,195	-	
unswick Fire and Police	P0292	7,477,540	222.348	(337,000)	(337,000)	(311,672)	289,596		
ckman Utility District	P0294	36,619	1,089	(394)	(394)	(1,733)	1,418		
wn of Chesterville	P0295			(4.046)	(4,046)	314			
ADSEC	P0297			(12,590)	(12,590)	(11.063)		-	
othbay Regional Water District	P0298	1,233,750	36,686	(71,834)	(71.834)	(45.681)	47,782		
uth Berwick Sewer District	P0299	358,587	10,663	(6,110)	(6.110)	(8,768)	13.888		
ount Desert Water District	P0300	301.781	8.974	(4.837)	(4,837)	(8.651)	11,688		
astal Counties Workforce, Inc.	P0301	356,299	10,595	(1,242)	(1,242)	(6.283)	13.799		
coln County Sheriffs	P0302	1.831.031	54,447	(80,383)	(80,383)	(84,537)	70,914	-	
wh of Oaunauit	P0302	3.085.496			(80,383) (127,285)	(84,537) (97,628)			
coln and Sagadahoc Multicounty Jail Authority	P0303		91,749	(127,285)			119,497	-	
te Fire and Police		1,859,615	55,297	(48,333)	(48,333)	(57,663)	72.021	-	
	P0305	538,784	16,021	6,170	6,170	(7.970)	20,866		
nterport Water and Sewer Districts	P0306	47,412	1,410	1,436	1,436	(391)	1,836		
osham Sewer District	P0307	115,056	3,421	(1.029)	(1,029)	(3,445)	4,456	-	
rth Berwick Water District	P0308	190,271	5,658	3,662	3,662	(1,041)	7,369		
wn of Windham	P0309	2,479,938	73,742	(88,167)	(88,167)	(93,055)	96.045		
deford Housing Authority	P0310	81,857	2.434	(100)	(100)	(1,801)	3,170		
eater August Utility District	P0311	2,386,983	70,978	4,640	4,640	(57,620)	92,445		
wn of Grand Isle	P0312	2,366,963	2,290	(3,787)	(3,787)				
whor Grand Isle woort Water District						(4,760)	2.982		
	P0313	248.851	7,400	(3,307)	(3,307)	(6,774)	9,638	-	
wn of Newport	P0314	910,834	27.084	(4,732)	(4,732)	(23,385)	35,275	-	
gional School Unit No. 1	P0315	774,757	23,038	(62,516)	(62,516)	(56,941)	30,005	-	
wn of Monmouth	P0316	157,288	4.677	(8,736)	(8,736)	(4.215)	6,092		
ipe Elizabeth Police	P0317	1.042.391	30,996	(50.735)	(50,735)	(44,668)	40,371		
tompson Free Library	P0318	83.662	2.488	3,068					

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

Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Liability @ +1%	2017	2018	2019	2020	2021	Thereafter
Bowdoinham Water District	P0319	29,900	889	(390)	(390)	(858)	1,158		
Regional School Unit No. 24	P0320	604	18	(63,271)	(63,271)	(65,045)	23	-	
Regional School Unit No. 25	P0321	174,768	5,197	(7.010)	(7.010)	(8,076)	6,769	-	
Regional School Unit No. 21	P0322	1,951,636	58,033	11,524	11,524	(38,568)	75,584	-	
Regional School Unit No. 2	P0323	357.977	10.645	(4.515)	(4,515)	(7,894)	13.864		
Regional School Unit No. 4	P0324	351.494	10.452	(17,117)	(17.117)	(18,481)	13.613		
Regional School Unit No. 5	P0325	71,172	2.116	(862)	(862)	(4,567)	2,756	-	
Regional School Unit No. 10	P0326	2.122.584	63.116	(9.650)	(9,650)	(51,360)	82,205	-	
Regional School Unit No. 16	P0327	29,964	891	(3.979)	(3.979)	(4,732)	1.160		-
Regional School Unit No. 20	P0328	53.807	1,600	(6,958)	(6,958)	(8,811)	2.084	-	
Regional School Unit No. 23	P0329	1.074.269	31,944	(144,727)	(144,727)	(196,928)	41,605		
Regional School Unit No. 26	P0330	512.640	15.244	(25,567)	(25,567)	(2.378)	19.854	-	
Regional School Unit No. 34	P0331	59.387	1.766	(2.685)	(2.685)	(3.411)	2.300	-	
Regional School Unit No. 39	P0332	47,145	1,402	(303)	(303)	(1,407)	1.826	-	
Town of West Bath	P0333	144,944	4.310	2.699	2.699	465	5.614		
Sorham Fire and Police	P0334	3,254,492	96.774	(181.043)	(181.043)	(179.016)	126.042		
Vashburn Water and Sewer District	P0335	28.877	859	(235)	(235)	(705)	1.118		
own of Poland	P0336	664.398	19,756	(16,831)	(16.831)	(26,223)	25,731		
Vinthrop Utilities District	P0337	309.186	9,194	2.035	2.035	(2.076)	11,974		
own of Holden	P0338	262,486	7,805	(7,541)	(7,541)	(8,714)	10,166		
own of Levant	P0339	175,734	5,226	(959)	(959)	(4,022)	6.806		
legional School Unit No. 73	P0340	781,736	23,245	(24,556)	(24,556)	(25,373)	30,276		
Town of Union	P0342	183,680	5,462	915	915	(6.815)	7.114		
fidcoast Council of Governments	P0343	206.054	6,127	20.059	20,059	3,954	7,980		
own of Buckfield	P0344	36.606	1.089	(213)	(213)	(3,645)	1,418		
Conville Regional Charter School	P0345	508,458	15,119	49.981	49,981	(4,287)	19,692		
Maine Academy of Natural Sciences	P0346	562,124	16,715	55.044	55,044	1,437	21,770		-
Sood Will Home Association	P0346 P0347	1.400.305	41.639	138,439	138,439	(34,678)	54,232		
Bood Will Home Association Baxter Academy of Technologies and Sciences	P0348	1.276.903	37,969	123.877	123.877	36,904	49,453		
Saxter Academy or Lechnologies and Sciences Vells Fire and Police	P0349	2,104,373	62,575	208.623	208.623	(68,866)	81,500		
Augusta Housing Authority	P0351	287,911	8,561	27.676	27.676	15,719	11,150		
Augusta Housing Authority Aaine School of Science & Mathematics	P0351	401.474	11,938	38,173	38.173	34.104	15,549		
	P0352 P0353	5.072	151	482	482	430	196		•
Town of Hancock	P0355	2.237	67	213	213	190	87	-	
Town of Dayton				16,133	16.133	14.414	6.571		
own of Waterboro	P0356	169.670	5,045			(9.157)	21.628		
own of Wiscasset	P0417	558,438	16,605	(775)	(775)	1411411	21,628		
City of Presque Isle*	P0004			•				•	
(nox County *	P0033				-				
own of Cape Elizabeth*	P0085							-	-
"own of Fort Kent"	P0091					-		-	
own of Milo*	P0104					-	-	-	
Cranberry Isles*	P0148					-		-	-
Town of New Canada*	P0172								-
Community School District No. 903*	P0204							-	
Western Maine Community Action*	P0241	*		-		-			

Sensitivity

*Non-Consolidated Employers Participating in Disability and Survivor Benefit Components of the Plan.

State Employee and Teacher Plan - State Employee Portion⁽¹⁾ Schedule of Employer and Non-Employer Entity Allocations For the Years Ended June 30, 2014 and June 30, 2015

Employer	Employer Code	F١	/14 Allocation Basis	Employer Allocation Percentage	F١	15 Allocation Basis	Employer Allocation Percentage
State of Maine	S00ME	\$	109,288,653	92.671571%	\$	116,158,174	92.638549%
Maine Dairy & Nutrition Council	S00150	\$	41,766	0.035416%	\$	45,996	0.036683%
Maine Potato Board	S00151	\$	142,852	0.121132%	\$	153,601	0.122500%
Maine Developmental Disabilities Council	S00155	\$	30,458	0.025827%	\$	34,505	0.027518%
Maine Community College System	SMCCS	\$	7,805,041	6.618303%	\$	8,326,844	6.640831%
Northern NE Passenger Rail Authority	S0154	\$	85,284	0.072317%	\$	89,704	0.071541%
MECDHH/Gov. Baxter School for the Deaf	S0560	\$	537,099	0.455434%	\$	579,769	0.462378%
Total for All Employers		\$	117,931,153	100.000000%	\$	125,388,593	100.000000%

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

					Defe	erred Outflows of Re	Changes in Proportion and			Def Net	erred Inflows of Res	ources Changes in Proportion and			Pension Expense Net Amortization	
					Net Difference		Differences			Difference		Differences			of Deferred	
					Between Projected and		Between Employer			Between Projected and		Between Employer			Amounts from Changes in	Total Employer Pension Expense
				Difference	Actual		Contributions		Differences	Actual		Contributions			Proportion and	Excluding That
		Net Pension	Net Pension	Between Expected and	Investment Earnings on		and Proportionate	Total Deferred	Between Expected and	Investment Earnings on		and Proportionate	Total Deferred	Proportionate Share	Differences Between	Attributable to Employer-Paid
	Employer	Liability June 30,	Liability June 30,	Actual	Pension Plan	Changes of	Share of	Outflows of	Actual	Pension Plan	Changes of	Share of	Inflows of	of Allocable Plan	Employer	Member
Employer	Code	2014	2015	Experience	Investments	Assumptions	Contributions	Resources	Experience	Investments	Assumptions	Contributions	Resources	Pension Expense	Contributions	Contributions
State of Maine	SCOME	\$ 836,094,875	\$ 948,685,395	S -	\$ 131,341,513	\$ 17,307,596	\$ 1,152,559	\$ 149.801.668	\$ 25.525,838	\$161,371,199	\$.	\$ 2,797,989	\$ 189,695,026	\$ 122,485,722	\$ (42,458,188)	\$ 80.027,534
Maine Dairy & Nutrition Council	S00150	319,528	375,660	-	52,009	6.854	9,713	68,576	10,108	63,900		1,929	75,937	48,502	(12,584)	35,918
Maine Potato Board	S00151															
		1,092,869	1.254,488		173,679	22,886	11,347	207.912	33,755	213,388		6,522	253,665	161,968	(52,631)	109,337
Maine Developmental Disabilities Council	S00151	1,092,869 233,015	1.254.488 281.804		39,015	5,141	12,741	207.912 56,897	7,582	47,935	:	1,427	56,944	36,384	(6,695)	29,689
				:			12.741 1,792.148		7,582 1,829,830	47,935 11,567,957		1.427 236,308	56,944 13,634,095	36,384 8,780,437	(6.695) (1,368.528)	29,689 7,411,909
Maine Developmental Disabilities Council	S00155	233,015	281,804	-	39,015	5,141 1,240,702 13,366	12,741 1,792,148 5,578	56.897 12,448,118 120,374	7,582 1,829,830 19,713	47,935 11,567,957 124,621	-	1,427 236,308 8,279	56,944 13,634,095 152,613	36,384 8,780,437 94,591	(6,695) (1,368,528) (30,448)	29,689 7,411,909 64,143
Maine Developmental Disabilities Council Maine Community College System	S00155 S0999X	233,015 59,711,184	281,804 68,006,887	-	39,015 9,415,268	5,141 1,240,702	12.741 1,792.148	56,897 12,448,118	7,582 1,829,830	47,935 11,567,957	-	1.427 236,308	56,944 13,634,095	36,384 8,780,437	(6.695) (1,368.528)	29,689 7,411,909

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

Maine Public Employees Retirement System Schedule of Persion Amounts. State Employees and Teacher Plan. State Employee Porthon¹¹ As of and for the Fiscal Year Ended Unite 30, 2015 with keir Persion Lakeline as of June 30, 2014.

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

Employer	Employer Code	Net Pension Liability @ -1%	Net P Liabili	vet Pension iability @ +1%	FY2017		FY2018		FY2019	19	FY202(120	FY2021		Ę	hereafter
State of Maine	SOOME	\$ 1.407.492.722	ŝ	561,375,458	49	(20.207,673)	*9	(31,566,038)	\$	(20.955.020)	ŝ	32,835,377	¢	'	\$,
Maine Dairy & Nutrition Council	S00150	557.339		222.293		(3.773)		(8.292)		(8,298)		13,002				•
Maine Potato Board	S00151	1,861,189		742.331		(23,208)		(38.253)		(27.710)		43.420				
Maine Developmental Disabilities Council	S00155	418,091		166,755		(87)		(3.490)		(6,225)		9,754				•
Maine Community College System	X6660S	100,896,672		40.242.422		226,514		(2,264,139)		(1.502,169)		2,353,817		'		•
Northern NE Passenger Rail Authority	S00154	1,086,950		433.528		(13,264)		(28.149)		(16,183)		25,357				,
MECDHH/Gov. Baxter School for the Deaf	S00560	7,025.085		2.801,940		(44.015)		(137,817)		(104,591)		163.888		٢		•
Total for All Employers		\$ 1,519,338,048	\$	605,984,727	s	(20,065,506)	\$	(34.046.178)	s	(22,620,196)	\$	35,444,615	s		s	

(1) The total person liability and pension related numbers for the State Employee and Tabolier Plan a advantagity determined separation for the State Employee Portical and the Teacher Portion of the Plan. See accompanying notes

Maine Public Employees Retirement System State Employee and Teacher Plan - Teacher Portion⁽¹⁾ Schedule of Employer and Non-Employer Entity Allocations For the Years Ended June 30, 2014 and June 30, 2015

State of Maine S00ME \$ 142,075,042 95,069591% \$ 147,047,684 95,03038% Isle Au Haut School Department T0802 51 0.00000% - 0.00000% CSD No. 17 Mossabec T0917 1,6579 0.011094% 12.886 0.00000% CSD No. 17 Mossabec T0917 1,535 0.011027% 32.0 0.00000% CSD No. 17 Mossabec T0919 12.485 0.00000% - 0.00000% CSD No. 17 Mossabec T0919 12.485 0.00000% - 0.00000% Foxcerdh Academy TAFCS - 0.00000% - 0.00000% Foxdedmy TAGEO - 0.00000% - 0.00000% Lec Academy TALEE - 0.00000% - 0.00000% Lincol Academy TALE - 0.00000% - 0.00000% Lincol Academy TALIN - 0.00000% - 0.00000% Lincol Academy TALE - 0.000000% - 0.00000%	Employer	Employer Code	FY14 Allocation Basis ⁽²⁾	Employer Allocation Percentage	FY15 Allocation Basis ⁽²⁾	Employer Allocation Percentage
Isle Au Hau School Department T0802 51 0.000034% - 0.000000% Monhegan Plantation School Department T0813 16.579 0.011027% 32 0.00001% CSD No. 13 Dear Isle - Stomington T0917 1.535 0.001027% 32 0.000001% CSD No. 19 Hwell - Ogunguit T0918 24.705 0.008334% 11.959 0.008007% CSD No. 19 Hwell - Ogunguit T0919 12.485 0.000007% - 0.000007% Foxcrd Academy TAFCX - 0.000007% - 0.000007% Foxcrd Academy TAFCX - 0.000007% - 0.000007% Gauld Academy TAFC - 0.000007% - 0.000007% Lincoln Academy TALE - 0.000007% - 0.000007% Lincoln Academy TATHO - 0.000007% - 0.000007% Acton School Department TCATH 7.287 0.008614% 19.316 0.125855% Augusta School Department TCAUG 15.33	State of Maine	S00ME	\$ 142,075,042	95,069591%	\$ 147.047.664	95.036038%
Montegan Plantation School Department T0804 - 0.00000% - 0.00000% CSD No. 13 Dee Isle - Stonington T0913 16.579 0.011094% 12.858 0.000021% CSD No. 17 Mossabec T0917 1.535 0.01107% 3.2 0.000021% CSD No. 16 Wells - Ogunquit T0918 24.475 0.016331% 14.999 0.00000% Foxcont Academy TAFCX - 0.000000% - 0.00000% Foxcont Academy TAFCX - 0.00000% - 0.00000% George Stevens Academy TAGEO - 0.00000% - 0.00000% Lec Academy TALIN - 0.00000% - 0.00000% Lincola Academy TALIN - 0.00000% - 0.00000% Maine Central Institute TATHO - 0.00000% - 0.00000% Action School Department TCACIT 12.873 0.00817% Altions - 0.00000% Action School Department TCACH 12.873					÷ · · · , o · · , oo ·	
CSD No. 13 Deer Isls - Stonington T0913 16,579 0.01104/% 12,858 0.008310% CSD No. 17 Mossabec T0917 1.535 0.01627% 32 0.00021% CSD No. 19 Five Town CSD T0919 12.455 0.016351% 17.509 0.011316% CSD No. 19 Five Town CSD T0919 12.455 0.000000% - 0.000000% Foxcrid Academy TAFRX - 0.000000% - 0.000000% George Stevens Academy TAFRY - 0.000000% - 0.000000% George Stevens Academy TAGEO - 0.000000% - 0.000000% George Stevens Academy TALEE - 0.000000% - 0.000000% Lincoln Academy TALN - 0.000000% - 0.000000% Lincoln Academy TAMCI - 0.000000% - 0.000000% Actor School Department TCACT 12,873 0.008614% 13,906 0.0008614% Actor School Department TCACH 12,873			-		-	
CSD No. 17 Mossbec T0917 1.535 0.001027% 3.2 0.000021% CSD No. 18 Wells - Ogunquit T0918 24,705 0.016531% 17.509 0.010316% CSD No. 18 Wells - Ogunquit T0919 12.445 0.00354% 14.959 0.00000% Foxcroft Academy TAFCX - 0.00000% - 0.000000% Fryeburg Academy TAFCX - 0.00000% - 0.000000% George Stevens Academy TAGEO - 0.00000% - 0.000000% Lee Academy TALEE - 0.000000% - 0.000000% Lee Academy TALIN - 0.000000% - 0.000000% Maine Central Institute TATHO - 0.000000% - 0.000000% Actors School Department TCACT 12.873 0.000814% 13.906 0.000887% Actors School Department TCALIB 156.643 0.104878% 194.316 0.12555% Auburn School Department TCALB 138.85	. .		16 579		12 858	
CSD No. 18 Weils - Ogunguit T0918 24,705 0.016531% 17,509 0.011316% CSD No. 19 Five Town CSD T0919 12,485 0.00000% - 0.00000% Foxent Academy TAFCX - 0.00000% - 0.00000% Freeburg Academy TAFEY - 0.00000% - 0.00000% Gauld Academy TAFEY - 0.00000% - 0.00000% Gauld Academy TAGEO - 0.00000% - 0.00000% Gauld Academy TALEE - 0.00000% - 0.00000% Lincoln Academy TAHN - 0.00000% - 0.00000% Vashington Academy TAWS - 0.00000% - 0.00000% Acton School Department TCACT 12,873 0.008614% 13.906 0.00891% Auburn School Department TCAUB 156,643 0.104818% 194.316 0.125685% Augusta School Department TCBU 58,308 0.018266% 21,487	C C					
CSD No. 19 Five Town CSD T0919 12.485 0.08354% 14.959 0.00000% Frskine Academy TAFRX - 0.00000% - 0.00000% Fryeburg Academy TAFRY - 0.00000% - 0.00000% George Stevens Academy TAGCU - 0.00000% - 0.00000% George Stevens Academy TALED - 0.00000% - 0.00000% Lee Academy TALEN - 0.00000% - 0.00000% Lee Academy TALIN - 0.00000% - 0.00000% Maine Central Institute TAMCI - 0.00000% - 0.00000% Acton School Department TCACT 12.873 0.008614% 13.906 0.008897% Athens School Department TCAUB 156.643 0.104872% 9.146 0.0059911% Augusta School Department TCBUD 134.764 0.093604% 169.568 0.108397% Biddeford School Department TCBUN 58.980 0.033467%						
Erskine Academy TAFRS - 0.00000% - 0.00000% Foxcroft Academy TAFRY - 0.00000% - 0.00000% Gould Academy TAGED - 0.00000% - 0.00000% Gould Academy TAGED - 0.00000% - 0.00000% Lee Academy TALE - 0.00000% - 0.00000% Lincoln Academy TALIN - 0.00000% - 0.00000% Vashington Academy TAHO - 0.00000% - 0.00000% Vashington Academy TAHO - 0.00000% - 0.00000% Acton School Department TCACT 12.873 0.008472% 9.146 0.006981% Auburn School Department TCAHB 156.643 0.104872% 9.1668 0.105851% Augusta School Department TCBHD 134.764 0.090177% 129.653 0.038574% Biddeford School Department TCBRU 58.960 0.039467% 59.783 0.03	0					
Forcord Academy TAFOX - 0.000000% - 0.000000% Fryaburg Academy TAFCC - 0.000000% - 0.000000% Gould Academy TAGCD - 0.000000% - 0.000000% Lincoln Academy TALIN - 0.000000% - 0.000000% Lincoln Academy TALIN - 0.000000% - 0.000000% Maine Central Institute TAMCI - 0.000000% - 0.000000% Acton School Department TCACT 12.873 0.000007% - 0.000007% Acton School Department TCAUB 156.643 0.048872% 9.146 0.005911% Auburs School Department TCAUB 156.643 0.048874% 169.568 0.119671% Brager School Department TCCBAN 139.88 0.034671% 159.83 0.038874% Brunswick School Department TCCBAN 139.88 0.034674% 169.568 0.119671% Brunswick School Department TCCAS 206			-		-	
Freeburg Academy TARPY - 0.00000% - 0.00000% George Stevens Academy TAGEO - 0.00000% - 0.00000% Lee Academy TALEE - 0.00000% - 0.00000% Lincin Academy TALIE - 0.00000% - 0.00000% Maine Central Institute TAMCI - 0.00000% - 0.00000% Maine Central Institute TAMCI - 0.00000% - 0.00000% Vashington Academy TATHO - 0.000000% - 0.00000% Acton School Department TCACT 12.873 0.00817% 149.316 0.1286854 Auburn School Department TCAUB 156.643 0.104818% 194.316 0.1286854 Augusta School Department TCAUG 161.393 0.019264% 169.568 0.083914% Braver School Department TCCAU 24.308 0.018264% 21.477 0.03807% Calse School Department TCCAL 24.138 0.016264%<			_		-	
George Stevens Ácademy TAGEO - 0.00000% - 0.00000% Gould Academy TAGOU - 0.000000% - 0.000000% Linech Academy TALIN - 0.000000% - 0.000000% Maine Central Institute TAMCI - 0.000000% - 0.000000% Maine Central Institute TAMCI - 0.000000% - 0.000000% Vacton School Department TCACT 12.873 0.000007% - 0.000007% Athens School Department TCAUB 156.643 0.104872% 9.146 0.055911% Augusta School Department TCAUB 156.643 0.104878% 194.316 0.15558% Augusta School Department TCBID 134.764 0.09317% 129.653 0.033947% Brower School Department TCCRU 58.980 0.033467% 59.783 0.03867% Calais School Department TCCAL 24,138 0.016266% 21.487 0.03407% Caswell School Department TCCAL	-		-		-	
Goud Academy TAGOU - 0.00000% - 0.00000% Lee Academy TALLE - 0.00000% - 0.00000% Maine Central Institute TANCI - 0.00000% - 0.00000% Maine Central Institute TANCI - 0.00000% - 0.00000% Mashington Academy TAHO - 0.00000% - 0.00000% Attems School Department TCACT 12.873 0.00814% 13.906 0.008987% Auburn School Department TCAUB 156.643 0.104818% 194.316 0.125585% Augusta School Department TCAUB 134.764 0.009177% 129.653 0.03374% Brewer School Department TCCBR 24.308 0.016266% 21.487 0.013887% Casswell School Department TCCAL 24.138 0.01812% 21.273 0.013847% Brunswick School Department TCCAL 24.138 0.016266% 21.487 0.03837% Casswell School Department TCCCHR <			-		-	
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Lisbon School Department TCLIS 48,196 0.032250% 44,963 0.029059% Long Island School Department TCLON 278 0.000186% 924 0.000597% Madawaska School Department TCMAD 24,106 0.016131% 25,997 0.016802%	•					
Long Island School Department TCLON 278 0.000186% 924 0.000597% Madawaska School Department TCMAD 24,106 0.016131% 25,997 0.016802%						
Madawaska School Department TCMAD 24,106 0.016131% 25,997 0.016802%	•					
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State Employee and Teacher Plan - Teacher Portion⁽¹⁾ Schedule of Employer and Non-Employer Entity Allocations For the Years Ended June 30, 2014 and June 30, 2015

Employer	Employer Code	FY14 Allocation Basis ⁽²⁾	Employer Allocation Percentage	FY15 Allocation Basis ⁽²⁾	Employer Allocation Percentage
Medway School Department	TCMED		0.00000%	5,589	0.003612%
Millinocket School Department	TCMIL	26,399	0.017665%	37,236	0.024065%
Maine School of Science and Mathematics	TCMSM	-	0.000000%	-	0.000000%
Otis School Department	TCOTI	3,292	0.002203%	2,488	0.001608%
Portland School Department	TCPOR	586,952	0.392759%	524,224	0.338803%
Saco School Department	TCSAC	-	0.000000%	52,735	0.034082%
Sanford School Department	TCSAC	169,837	0.113647%	162,938	0.105306%
Scarborough School Department	TCSCA	52,331	0.035017%	64,828	0.041898%
South Portland School Department	TCSPO	102,247	0.068419%	147,215	0.095144%
Veazie School Department	TCVEA	2,506	0.001677%	2,480	0.001603%
Westbrook School Department	TCWES	129,297	0.086519%	152,899	0.098818%
Westblock School Department	TCWIN	123,237	0.000000%	13,876	0.008968%
Wiscasset School Department	TCWIS	-	0.000000%	20,665	0.013356%
Yarmouth School Department	TCYAR	8,024	0.005369%	9,107	0.005886%
York School Department	TCYOR	34,492	0.023080%	21,131	0.013657%
RSU No. 79 - MSAD 1 Presque Isle	TD001	49,614	0.033199%	58,561	0.037848%
RSU No. 3 - MSAD 3 Unity	TD003	99,809	0.066787%	93,274	0.060282%
MSAD 4 Guilford	TD004	33,541	0.022444%	33,499	0.021650%
RSU No. 6 - MSAD 6 Bar Mills	TD004	61,775	0.041337%	61,293	0.039613%
MSAD 7 North Haven	TD007	01,775	0.000000%	-	0.000000%
MSAD 7 North Naven MSAD 8 Vinalhaven	TD008	1,013	0.000678%	4,942	0.003194%
RSU No. 9 - MSAD 9 Farmington	TD009	138,503	0.092679%	135,114	0.087323%
RSU No. 11 - MSAD 11 Gardiner	TD011	61,254	0.040988%	85,832	0.055473%
MSAD 12 Jackman	TD012	6,301	0.004216%	4,746	0.003067%
MSAD 12 Sackhair MSAD 13 Bingham	TD013	14,736	0.009861%	15,223	0.009839%
RSU No. 15 - MSAD 15 Gray	TD015	71,686	0.047969%	57,607	0.037231%
RSU No. 17 - MSAD 17 South Paris	TD017	71,574	0.047894%	72,166	0.046640%
MSAD 20 Fort Fairfield	TD020	16,142	0.010801%	11,952	0.007725%
RSU No. 22 - MSAD 22 Hampden	TD022	38,460	0.025736%	48,881	0.031592%
MSAD 23 Carmel	TD023	30,177	0.020193%	31,315	0.020239%
MSAD 24 Van Buren	TD024	19,969	0.013362%	15,079	0.009745%
MSAD 27 Fort Kent	TD027	-	0.000000%	56,255	0.036357%
MSAD 28 Camden	TD028	20,818	0.013930%	18,715	0.012095%
RSU No. 29 - MSAD 29 Houlton	TD029	54,441	0.036429%	57,253	0.037002%
MSAD 32 Ashland	TD032	-	0.000000%	-	0.00000%
MSAD 33 Saint Agatha	TD033	7,925	0.005303%	6,139	0.003968%
RSU No. 35 - MSAD 35 Eliot	TD035	16,866	0.011286%	17,717	0.011450%
MSAD 37 Harrington	TD037	25,148	0.016828%	26,396	0.017060%
RSU No. 40 - MSAD 40 Waldoboro	TD040	100,320	0.067129%	91,643	0.059228%
MSAD 42 Mars Hill	TD042	15,101	0.010105%	14,877	0.009615%
RSU No. 44 - MSAD 44 Bethel	TD044	28,984	0.019395%	59,958	0.038751%
MSAD 45 Washburn	TD045	11,555	0.007732%	13,867	0.008962%
RSU No. 49 - MSAD 49 Fairfield	TD049	91,960	0.061535%	96,385	0.062293%
RSU No. 51 - MSAD 51 Cumberland Center	TD051	39,850	0.026666%	37,406	0.024175%
RSU No. 52 - MSAD 52 Turner	TD052	30,161	0.020182%	33,130	0.021412%
MSAD 53 Pittsfield	TD053	50,244	0.033621%	54,877	0.035467%
RSU No. 54 - MSAD 54 Skowhegan	TD054	159,222	0.106543%	156,900	0.101404%
RSU No. 55 - MSAD 55 Cornish	TD055	103,601	0.069325%	113,512	0.073362%
RSU No. 57 - MSAD 57 Waterboro	TD057	54,927	0.036754%	56,413	0.036459%
MSAD 58 Kingfield	TD058	26,160	0.017505%	31,010	0.020042%
<u> </u>					

State Employee and Teacher Plan - Teacher Portion⁽¹⁾ Schedule of Employer and Non-Employer Entity Allocations For the Years Ended June 30, 2014 and June 30, 2015

Employer	Employer Code	FY14 Allocation Basis ⁽²⁾	Employer Allocation Percentage	FY15 Allocation Basis ⁽²⁾	Employer Allocation Percentage
MSAD 59 Madison	TD059	38,940	0.026057%	34,495	0.022294%
RSU No. 60 - MSAD 60 North Berwick	TD060	74,508	0.049857%	98,826	0.063871%
RSU No. 61 - MSAD 61 Bridgton	TD061	87,242	0.058378%	85,007	0.054940%
RSU No. 64 - MSAD 64 East Corinth	TD064	53,521	0.035814%	46,892	0.030306%
MSAD 65 Matinicus	TD065	-	0.000000%		0.000000%
RSU No. 67 - MSAD 67 Lincoln	TD067	16,991	0.011370%	32,548	0.021036%
MSAD 68 Dover-Foxcroft	TD068	43,926	0.029393%	40,564	0.026216%
RSU No. 72 - MSAD 72 Fryeburg	TD072	29,845	0.019971%	18,903	0.012217%
MSAD 74 North Anson	TD074	46,674	0.031232%	56,499	0.036515%
RSU No. 75 - MSAD 75 Topsham	TD075	94,635	0.063325%	97,996	0.063334%
Pleasant Point School	TIE001	44,914	0.030054%	40,429	0.026129%
Indian Township	TIE002	54,177	0.036253%	60,142	0.038869%
Indian Island	TIE003	17,945	0.012008%	24,945	0.016122%
Maine Indian Education	TIE004	9,814	0.006567%	10,202	0.006593%
Region No. 2 Southern Aroostook County	TR002	5,014	0.000000%	10,202	0.000000%
Region No. 3 Northern Penobscot County	TR002	-	0.000000%	-	0.000000%
Region No. 4 Southern Penobscot County	TR003	- 11,142	0.007456%	- 11,229	0.007257%
0		104	0.0007438%	,	
Region No. 7 Waldo County Vocational School	TR007 TR008	1,425	0.000954%	3,577 230	0.002312%
Region No. 8 Knox County Vocational School					0.000149%
Region No. 9 School of Applied Technology	TR009	1,671	0.001118%	3,204	0.002071%
Region No. 10 Cumberland Sagadahoc County	TR010	3,354	0.002244%	2,864	0.001851%
Oxford Hill Technical School 11	TR011	330	0.000221%	-	0.000000%
Regional School Unit No. 1	TS001	62,154	0.041590%	74,414	0.048093%
Regional School Unit No. 2	TS002	82,081	0.054925%	59,710	0.038590%
Regional School Unit No. 4	TS004	39,004	0.026100%	39,302	0.025401%
Regional School Unit No. 5	TS005	16,596	0.011105%	14,843	0.009593%
Regional School Unit No. 10	TS010	170,993	0.114420%	164,257	0.106158%
Regional School Unit No. 12	TS012	138,278	0.092529%	148,953	0.096267%
Regional School Unit No. 13	TS013	101,521	0.067933%	90,672	0.058601%
Regional School Unit No. 14	TS014	80,740	0.054027%	81,178	0.052465%
Regional School Unit No. 16	TS016	55,703	0.037274%	68,502	0.044272%
Regional School Unit No. 18	TS018	64,517	0.043172%	59,239	0.038286%
Regional School Unit No. 19	TS019	119,496	0.079961%	124,016	0.080151%
Regional School Unit No. 20	TS020	153,017	0.102391%	142,993	0.092416%
Regional School Unit No. 21	TS021	65,162	0.043603%	67,199	0.043430%
Regional School Unit No. 23	TS023	38,843	0.025992%	28,268	0.018269%
Regional School Unit No. 24	TS024	157,493	0.105387%	90,643	0.058582%
Regional School Unit No. 25	TS025	47,502	0.031786%	43,151	0.027888%
Regional School Unit No. 26	TS026	8,978	0.006008%	10,908	0.007050%
Regional School Unit No. 34	TS034	40,926	0.027386%	44,973	0.029066%
Regional School Unit No. 38	TS038	51,878	0.034714%	52,251	0.033770%
Regional School Unit No. 39	TS039	64,641	0.043255%	59,233	0.038282%
Regional School Unit No. 50	TS050	44,516	0.029788%	44,544	0.028789%
Regional School Unit No. 73	TS073	90,042	0.060252%	76,371	0.049358%
Regional School Unit No. 78	TS078	13,866	0.009278%	12,268	0.007929%
School Agent - Carrabassett Valley	TSA001	-	0.00000%	-	0.00000%
School Agent - Coplin Plantation	TSA002	-	0.00000%	-	0.00000%
School Agent - Pleasant Ridge Plantation	TSA003	-	0.00000%	-	0.00000%
AOS No. 43 Central Office	TT043	-	0.00000%	-	0.00000%
AOS No. 43 Howland	TT0431	39,459	0.026404%	39,380	0.025451%

State Employee and Teacher Plan - Teacher Portion⁽¹⁾ Schedule of Employer and Non-Employer Entity Allocations For the Years Ended June 30, 2014 and June 30, 2015

Employer	Employer Code	FY14 Allocation Basis ⁽²⁾	Employer Allocation Percentage	FY15 Allocation Basis ⁽²⁾	Employer Allocation Percentage
AOS No. 43 Milo	TT0432	33,045	0.022112%	39,654	0.025628%
AOS No. 47 Central Office	TT0432	-	0.000000%	-	0.000000%
AOS No. 47 Orrington	TT0471	_	0.000000%	229	0.000148%
AOS No. 47 Dedham	TT0472	_	0.000000%	-	0.000000%
AOS No. 48 Central Office	TT048	_	0.000000%	-	0.000000%
Regional School Unit No. 70 / MSAD 70	TT0481	29,266	0.019583%	37,127	0.023995%
Regional School Unit No. 84 / MSAD 14	TT0482	5,039	0.003372%	11,667	0.007540%
AOS No. 66 East Millinocket	TT0661	11,111	0.007435%	-	0.000000%
AOS No. 66 Medway	TT0662	6,507	0.004354%	-	0.000000%
AOS No. 77 Central Office	TT077	-	0.000000%	-	0.000000%
AOS No. 77 Lubec	TT0771	14,480	0.009689%	14,767	0.009544%
AOS No. 77 Charlotte	TT0772	939	0.000628%	1,490	0.000963%
AOS No. 77 Eastport	TT0773	13,819	0.009247%	14,201	0.009178%
AOS No. 77 Pembroke	TT0774	9,860	0.006598%	6,900	0.004459%
AOS No. 77 Perry	TT0775	5,836	0.003905%	5,961	0.003853%
AOS No. 77 Alexander	TT0776	5,570	0.003727%	4,464	0.002885%
AOS No. 77 Calais	TT0777	-	0.000000%	-	0.00000%
AOS No. 77 Robbinston	TT0778	422	0.000282%	1,777	0.001148%
AOS No. 81 Central Office	TT081	890	0.000596%	-	0.00000%
AOS No. 81 Holden	TT0811	28,024	0.018752%	27,213	0.017588%
AOS No. 81 CSD 8	TT0812	2,141	0.001433%	2,889	0.001867%
AOS No. 90 Central Office	TT090	-	0.00000%	-	0.00000%
AOS No. 90 Lee	TT0901	14,565	0.009746%	14,878	0.009616%
AOS No. 90 East Range	TT0902	158	0.000106%	1,368	0.000884%
AOS No. 90 Baileyville	TT0903	11,870	0.007943%	17,990	0.011627%
AOS No. 90 Princeton	TT0904	7,906	0.005290%	7,814	0.005050%
AOS No. 91 Central Office	TT091	-	0.000000%	-	0.00000%
AOS No. 91 Mount Desert Island High School	TT0911	15,165	0.010148%	16,410	0.010606%
AOS No. 91 Bar Harbor	TT0912	9,669	0.006470%	11,697	0.007560%
AOS No. 91 Cranberry Isle	TT0913	235	0.000157%	-	0.00000%
AOS No. 91 Frenchboro	TT0914	1,263	0.000845%	1,336	0.000863%
AOS No. 91 Mt Desert	TT0915	4,183	0.002799%	5,957	0.003850%
AOS No. 91 Southwest Harbor	TT0916	6,685	0.004473%	6,494	0.004197%
AOS No. 91 Tremont	TT0917	7,004	0.004687%	8,021	0.005184%
AOS No. 91 Swans Island	TT0918	2,632	0.001761%	1,169	0.000756%
AOS No. 91 Trenton	TT0919	8,109	0.005426%	9,491	0.006134%
AOS No. 92 Central Office	TT092	-	0.00000%	-	0.00000%
AOS No. 92 Waterville	TT0921	102,918	0.068868%	110,339	0.071311%
AOS No. 92 Vassalboro	TT0922	21,974	0.014704%	19,253	0.012443%
AOS No. 92 Winslow	TT0923	57,691	0.038604%	60,079	0.038829%
AOS No. 93 Central Office	TT093	4,668	0.003124%	9,068	0.005861%
AOS No. 93 Great Salt Bay	TT0931	10,248	0.006857%	8,915	0.005762%
AOS No. 93 Nobleboro	TT0932	5,558	0.003719%	4,524	0.002924%
AOS No. 93 Bristol	TT0933	3,993	0.002672%	2,752	0.001779%
AOS No. 93 South Bristol	TT0934	1,006	0.000673%	985	0.000637%
AOS No. 93 Jefferson	TT0935	10,273	0.006874%	12,961	0.008377%
AOS No. 94 Central Office	TT094	-	0.00000%	-	0.00000%
AOS No. 94 MSAD 46	TT0941	86,484	0.057871%	73,138	0.047269%
AOS No. 94 Harmony	TT0942	8,150	0.005454%	6,133	0.003964%
AOS No. 95 Central Office	TT095	-	0.000000%	-	0.00000%

State Employee and Teacher Plan - Teacher Portion⁽¹⁾ Schedule of Employer and Non-Employer Entity Allocations For the Years Ended June 30, 2014 and June 30, 2015

Employer	Employer Code	FY14 Allocation Basis ⁽²⁾	Employer Allocation Percentage	FY15 Allocation Basis ⁽²⁾	Employer Allocation Percentage
AOS No. 95 Fort Kent	TT0951	67,294	0.045030%	-	0.00000%
AOS No. 95 Allagash	TT0952	-	0.000000%	-	0.00000%
AOS No. 96 Central Office	TT096	-	0.000000%	-	0.00000%
AOS No. 96 East Machias	TT096A	11,360	0.007602%	11,187	0.007230%
AOS No. 96 Jonesboro	TT096B	4,307	0.002882%	2,683	0.001734%
AOS No. 96 Machias	TT096C	17,561	0.011751%	21,723	0.014039%
AOS No. 96 Marshfield	TT096D	-	0.000000%	-	0.00000%
AOS No. 96 Northfield	TT096E	-	0.000000%	240	0.000155%
AOS No. 96 Rogue Bluffs	TT096F	-	0.000000%	-	0.00000%
AOS No. 96 Wesley	TT096G	787	0.000527%	375	0.000242%
AOS No. 96 Cutler	TT096I	3,940	0.002636%	4,026	0.002602%
AOS No. 96 Machiasport	TT096J	7,869	0.005266%	6,067	0.003921%
AOS No. 96 Whiting	TT096K	3,026	0.002025%	2,801	0.001810%
AOS No. 97 Central Office	TT097	-	0.000000%	-	0.00000%
AOS No. 97 Fayette	TT0971	4,349	0.002910%	-	0.00000%
AOS No. 97 Winthrop	TT0972	16,835	0.011265%	9	0.000006%
AOS No. 98 Central Office	TT098	-	0.000000%	-	0.00000%
AOS No. 98 Boothbay Harbor	TT0981	22,270	0.014902%	21,287	0.013758%
AOS No. 98 Edgecomb	TT0982	8,199	0.005486%	3,582	0.002315%
AOS No. 98 Southport	TT0983	-	0.000000%	-	0.00000%
AOS No. 98 Georgetown	TT0984	2,027	0.001356%	2,146	0.001387%
Union 60 Greenville	TU0601	6,873	0.004599%	7,597	0.004910%
Union 69 Appleton	TU0691	7,203	0.004820%	6,058	0.003915%
Union 69 Hope	TU0692	5,499	0.003680%	7,300	0.004718%
Union 76 Brooklin	TU0761	2,950	0.001974%	2,635	0.001703%
Union 76 Sedgewick	TU0762	7,689	0.005145%	8,201	0.005300%
Union 90 Greenbush	TU0903	9,050	0.006056%	6,995	0.004521%
Union 90 Milford	TU0905	20,495	0.013714%	23,298	0.015057%
Union 92 Surry	TU0924	3,208	0.002147%	2,043	0.001320%
Union 93 Blue Hill	TU0931	17,041	0.011403%	5,252	0.003394%
Union 93 Brooksville	TU0932	681	0.000456%	726	0.000469%
Union 93 Castine	TU0933	1,598	0.001069%	1,516	0.000980%
Union 93 Penobscot	TU0934	4,158	0.002782%	3,354	0.002168%
Union 103 Beals	TU1031	4,204	0.002813%	4,921	0.003180%
Union 103 Jonesport	TU1032	9,933	0.006647%	9,989	0.006456%
Union 106 Calais	TU1062	-	0.000000%	-	0.00000%
Union 108 Vanceboro	TU1081	-	0.000000%	-	0.00000%
Union 122 New Sweden	TU1221	3,043	0.002036%	2,778	0.001795%
Union 122 Westmanland	TU1223	-	0.00000%	-	0.00000%
Union 122 Woodland	TU1224	3,639	0.002435%	4,158	0.002687%
Total for All Employers		\$ 149,443,197	100.00000%	\$ 154,728,317	100.000000%

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

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

Maine Public Employees Retirement System Schedule of Pension Amounts - State Employee and Teacher Plan - Teacher Portion⁽¹⁾

As of and for the Fiscal Year Ended June 3), 2015 with Net Pension	Liability as of June 30, 2014
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						Defe	rred Outflows of	Resources		Deferred Inflows of Resources				Pension Expense			
International Proprint BC AC BC AC BC AC BC AC BC AC BC BC BC BC BC <th>Employer</th> <th></th> <th>Liability June 30,</th> <th>Liability June 30,</th> <th>Between Expected and Actual</th> <th>Between Projected and Actual Investment Earnings on Pension Plan</th> <th></th> <th>Proportion and Differences Between Employer Contributions and Proportionate Share</th> <th>Outflows of</th> <th>Between Expected and Actual</th> <th>Between Projected and Actual Investment Earnings on Pension Plan</th> <th></th> <th>Proportion and Differences Between Employer Contributions and Proportionate Share of</th> <th>Inflows of</th> <th>Share of Plan Pension</th> <th>Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of</th> <th>Pension</th>	Employer		Liability June 30,	Liability June 30,	Between Expected and Actual	Between Projected and Actual Investment Earnings on Pension Plan		Proportion and Differences Between Employer Contributions and Proportionate Share	Outflows of	Between Expected and Actual	Between Projected and Actual Investment Earnings on Pension Plan		Proportion and Differences Between Employer Contributions and Proportionate Share of	Inflows of	Share of Plan Pension	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Pension
	State of Maine			\$ 1,283,098,732	\$-	\$ 271,503,152	\$ 35,353,975		\$ 307,702,730		\$ 329,522,627	\$-			\$ 173,069,643		\$ 58,341,460
			367										334	334			
		T0913	119,852	112,195		23,740	3.092	28,317	55,149	780		-		57,270	15,133	91,354	106,487
Bal 1 And Lab Tring Math							8	3,809		1 000				14,727	38		
				130,529	-	27,620	3,596			906	33,522	-	379	34,807	17.606	168.949	186,555
						-											
					-							-					
Industant PAG - - -	George Stevens Academy	TAGEO			-		-			-		-				63,526	63,526
Line Andone Line A Line A <thline a<="" th=""> <thlinea< th=""> Line A</thlinea<></thline>			-	-				-	0.836				79,540	79,540		(79,541)	(79,541)
Interfaction 1100 - - - 0.72				-			-			-		-	-		-		112,801
		TAMCI	-	-		-	-		23,579		-		-	-	-	97,312	97,312
Achi Balangane Cale 1 Sole 1 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td>-</td><td></td><td></td></th<>							-						-	-	-		
Alphane Cond 152.50 </td <td>Acton School Department</td> <td>TCACT</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td>53,999</td> <td>70,365</td>	Acton School Department	TCACT										-				53,999	70,365
Adda Strangenerie Cools (1967) (1967) (1978) (1978) (1978)					-							-					
Internet National Problem 1000 91.500 1000 200.500 10000 1000 10000			1,166,713	1,494,270	-	316,187	41,172	171,701	529,060	10,375	383,756	-	4,339	398,470	201,553	389,797	591,350
inverter 1984 1974					-							-					
benchesting lenstment 1500 4.851 1100 1.050 <td></td>																	
circle fixed beam TCG 1.4 <th1.4< th=""> 1.4 <th1.4< th=""></th1.4<></th1.4<>					-				266,050	3,621		-		147,257		530,424	600,786
Case Flags Note Reserver CTCS 3.3.9 (17.2) (17.2) (17.2) <				185,628		39.279	5.114			1,289	47.672				25.038		
chemismin TCO-F 1.00 1.00 1.00	Cape Elizabeth School Department	TCCEL		127,262		26,929	3,506	164.257	194,692	883	32,684				17,166	429,186	446,352
bach schwartner TGAI J. 200 91 9.00	Chebeague Island School Department		13 208	- 25 297		- 7 499	. 076			-	-		-	0.437	4 772		
Beach Shore Destinant T.C.L. 1.132 4.257 4.257 1.257 <th1.257< th=""> 1.257 1.257<</th1.257<>	Dayton School Department	TCDAY	-		-	7,045		24,227	32,190	240			97	8,879	4,491	29,716	34,207
International scale Field 16.4 2.256 2.256 2.256 17.00 10.210 7.4 7.214 3.20 14.20 3.20 14.20 3.20 14.20 3.20 14.20 3.20 14.20 3.20 14.20 3.20 14.20 3.20 14.20 3.20 14.20 3.20 14.20 3.20 14.20 3.20 14.20 1.20 14.20 1.20 14.20 1.20 14.20 1.20 <td></td> <td>TCEAS</td> <td>2,960</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>36,635</td> <td>36,635</td> <td></td> <td></td> <td>18,289</td>		TCEAS	2,960							-			36,635	36,635			18,289
chart Acconferrier C1018 11.08 4.448 0.09 12.28 4.300 12.28 4.300 12.28 4.300 12.28 4.300 12.28 4.300 12.28 4.300 12.28 4.300 12.28 4.300 12.28 4.300 12.28 4.300 12.28		TCELL								1,344 741							
faced Control	Eustis School Department				-		1,214					-					
chelement Chele 64.94 86.94 61.93.83 7.3.27 7.9.2 7.9.27 7.9.2 7.9.20<			43,537		-							-					
Interset factor (bearmer) TUNN I. 32, 709 11.352 19.20 30.40 52.05 13.35 19.81 19.73 14.34 7.258 40.98 7.258 <	Glenburn School Department	TCGLE		86,624		18.330	2,387	57,425	78,142	602	22,247	-	252	23,101	11,684	127,346	139,030
International Dispanse TCHR 112.256 121.108 4.4400 50.807 0.903 1.474 5.447 - 2.168 50.103 3.21.02 1.21.02 2.21.01 2.0			448,218		-												
Internet Sound Determent TCH DAte Sound Determent DATE Sound Determent <thdate determent<="" sound="" th=""> DATE SOUND Determ</thdate>		TCHER	192,299	212,198		44,901	5.847	48,610	99,358	1,474	54,497	-	24,165	80,136	28,622	172,089	200,711
james isono basement TCLAM TCLAM </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>6.387</td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td>26,488</td>								6.387				-					26,488
Learner TCLEW 3.39-310 5.278.050 110.208 1.237.05 1.40.742 1.471.00 1.137.00 <th< td=""><td></td><td>TCLAM</td><td>204,809</td><td>240,362 24,127</td><td>-</td><td>50,860</td><td>6,623</td><td>59,322</td><td>23.325</td><td>1.669</td><td>61.729 6.197</td><td></td><td>12,812</td><td>/6,210 6,435</td><td>32,421 3,254</td><td>225,957 21.960</td><td>258.378</td></th<>		TCLAM	204,809	240,362 24,127	-	50,860	6,623	59,322	23.325	1.669	61.729 6.197		12,812	/6,210 6,435	32,421 3,254	225,957 21.960	258.378
Lake School Deartment FCLIG 3.44.468 322.31 -1.01 10.20 9.22.85 10.77 - 2.24.86 10.56 52.167 2.20.86 10.77 - 2.24.86 10.77 7.00<	Lewiston School Department	TCLEW			-							-			711,760		1,841,556
Land Isobe Schwart TGL (N) 2.009 5.000 - 7.30 5.04 1.000 7.300 5.040 1.000 7.300 5.040 1.000 7.300 5.040 1.0000 1.000 1.000																	
Maine Scalardine Association TCME A 61 / 10 / 10 / 10 / 10 / 10 / 10 / 10 /	Long Island School Department	TCLON	2,009	8.060	-	1,706	222	5,373	7,301	56	2.070	-	7,336	9,462	1.087	(297)	790
Methew School Deartment TCMED -<	Madawaska School Department	TCMAD										-					
Mene School of Science & Mehrenulos TCMSM TCM 2.1.6.7 1.6.87 1.8.87 1.8.87 1.6.87 1.6.87 1.8.87 1.8.87 1.8.87 1.8.87 1.8.87 1.8.87 1.8.87 1.8.87 1.8.87 1.8.87 1.8.87 1.8.87 1.8.87 1.8.87 1.8.87 1.8.87 1.8.87 1.8.8		TCMED		48,766		10,319	1.343	35,486	47,148	338	12,524		141	13,003	6,578	34,947	41,525
Other School Deartment TCOTI 22.800 21.710 4.594 5.000 5.010 5.777 5.5.08 11.740 S57 61.550 61.550 11.740 S57 61.550 61.550 11.740 S57 61.550 61.550 11.740 S57 61.550 61.500 61.550 61.500 61.550 61.500 61.550 61.500 61.550 61.500 61.550 61.500 61.550 61.5			190,840	324,906		68,750	8,953	80,195	157,898	2,256	83,442				43.825		
Professional School Deartment TCP Crip (R 42.809 4.97, 21.20 697, 200, 200, 200, 200, 200, 200, 200, 20			23,800	21,710		4,594	598	5,010	10.202	151	5.576				2,928		
Sandors School Deachtment TGSA1 S27,763 J 1,27,753 J 1,27,755 J 10,863 B0,75 Zeh,873 Zeh,773 Zeh,773 <thzeh,773< th=""> Zeh,773 Zeh</thzeh,773<>	Portland School Department		4,243,093		-												
Sachtorod Deastment TGS/A 179.209 195.672 119.866 127.314 3027 145.275 - 43.965 109.187 70.300 080.844 773.145 Souch Portland-School Deastment TCVEA 18.117 21.6425 - 45.80 597 19.783 22.4960 151 5.565 - 73.04 64.96 29.19 65.71 55.658 - 73.04 64.96 29.19 65.71 55.658 - 73.04 64.96 29.19 65.71 55.658 - 73.04 64.97 29.19 65.71 55.658 - 73.04 64.97 73.93 76.67 75.83.85 67.111 75.92 89.161 13.157 173.04 15.03 32.288 10.132 15.152 20.400 - 53.33 23.288 10.132 15.152 20.400 - 53.33 23.491 13.132 15.152 23.491 13.132 16.551 23.491 13.132 16.551 23.491 13.132 16.551			1.227.763		-												
Vexase School Deastment TCVEA 1117 121432 4800 597 19783 24 960 151 55.88 700 6.499 2.919 567.77 563.388 Wettrook School Deastment TCVIK - 1121.072 25.520 3.336 68.105 117.061 840 3.065 - 3.51 3.22.86 16.332 155.17 177.199 575.348 177.17 179.495 10.052 3.316 68.105 117.061 840 3.005 - 3.51 3.22.86 16.332 155.17 177.49 Variance School Deastment TCVRA 98.003 19.4866 - 3.016 5.01 116.42 100.35 12.02 15.530 36.491 10.719 38.49 3.91.491 19.91.291 19.91.291 19.91.291 19.91.291 19.91.291 19.91.291 19.91.291 19.91.291 19.91.291 19.91.291 19.91.291 19.91.291 19.91.291 19.91.291 19.91.291 19.91.291 19.91.291 19.91.291 19.91.291 <td< td=""><td>Scarborough School Department</td><td>TCSCA</td><td>378,299</td><td>565,672</td><td>-</td><td>119,696</td><td>15,587</td><td>246,128</td><td>381,411</td><td>3,927</td><td>145,275</td><td></td><td>46,985</td><td>196,187</td><td>76,300</td><td>696,844</td><td>773,144</td></td<>	Scarborough School Department	TCSCA	378,299	565,672	-	119,696	15,587	246,128	381,411	3,927	145,275		46,985	196,187	76,300	696,844	773,144
Weaktook School Department TCWEs 934 (691 1.334 (80) - 228.308 36.761 224.805 77.868 32.285 - 351 37.285 16.332 165.32 15.382 77.1489 Winknow School Deartment TCWIN - 16.332 - 331.65 4.966 131.13 174.337 1.25 40.030 - 52.4 40.664 24.323 168.30 193.1823 Yamach School Deartment TCVAR 28.940 18.486 - 18.16 5.18 110.137 120.361 522 20.490 - 14.808 146.018 2.407 38.161 2.407.02 1.381.168 1.392.163 1.392.163 1.418.018 2.407.01 14.808 1.808.01 2.407.01 14.808 1.808.01 2.407.01 14.808 2.807.01 14.808.01 2.407.01 14.808.01 2.407.01 14.808.01 2.407.01 14.90.24 2.907.01 14.90.24 1.90.70 1.90.70 1.90.70 1.90.70 1.90.70 1.90.70 1.90.70																	
Wiscasset School Department TCVIS - 180,2 - 88,0 174,37 1,213 174,37 1,215 46,009 - 524 46,069 2,223 168,165 2,189 11,312 174,377 12,317 12,307 46,309 - 553 36,491 10,179 381,104 193,123 12,02 47,353 - 148,048 168,157 12,03 168,045 148,048 168,057 12,03 133,132 - 148,048 168,057 12,03 133,521 RSU 87. MSAD 87 Junhy TD003 721,520 81,873 - 17,216 22,426 28,936 26,561 209,016 - 166,831 320,590 19,879 19,84 229,201 -<	Westbrook School Department	TOWES		1,334,160		282,308	36,761	254,600	573,669	9,263	342,636		15,262	367,161	179,957	535,386	715,343
Yarmonth School Department TCYAR 58.003 79.48 101.357 120.361 552 20.49 - 15.30 36.49 10.719 381.04 391.023 York School Department TCYOR 249.340 194.385 510.093 39.016 508.1 16.862 16.259 12.30 37.452 16.804 16.804 16.815 223.007 3.548 131.22 - 16.804 120.001 109.79 199.48 322.50 199.48 322.50 199.48 322.50 199.48 322.50 199.48 322.50 199.48 322.50 199.48 322.50 199.48 322.50 199.48 322.50 199.48 322.50 199.48 322.50 199.48 322.50 199.48 322.50 199.48 320.57 320.50 199.77 2.55 198.49 320.57 42.09 15.83 320.57 320.57 320.50 199.77 2.56 5.66 5.17 320.57 320.57 320.57 320.57 320.57 320.57 320.57 320.57 320.57 320.57 320.57 320.57 320.57 320.			-	121,079	-		3,336										
York School Department TCYOR 249 340 184 386 - 30.016 5.081 116.462 120 47.33 - 146.048 126.051 24.671 370.807 356.851 RSU #70-MSAD #1 Pressue TD003 721.520 138.78 - 172.216 224.26 56.834 225.007 35.48 - 16.259 15.983 320.50 109.779 119.485 228.275 RSU #0-MSAD #6 Brmils TD004 424.249 292.391 - 66.851 8.054 259.097 37.183 177.340 77.139 635.670 707.681 RSU #0-MSAD #6 Brmils TD006 446.576 38.48 11.188 14.737 169.344 2297.29 3.71 17.740 7.7.139 635.670 707.641 34.060 RSU #0-MSAD #6 Brminston TD006 7.325 43.042 91.755 40.629 3.060 1.017 4.552 2.5670 50.61 50.51 2.5169 51.023 52.167 51.023 52.167 51.020 55.01	Yarmouth School Department	TCYAR		79,468	-	16,815	2,189	101,357	120,361	552	20,409	-	15,530	36,491	10,719	381,104	391,823
RSU 97 MSAD 93 72,152 913,878 - 72,216 92,2426 96,364 225,006 5,651 20,016 - 106,831 320,500 109,779 119,468 223,227 RSU 96 MSAD 96 Jam Mils TD006 446,576 533,84 229,230 3,13 3,732 - 58,069 15,956 39,472 435,077 707,418 303,075 707,418 303,075 707,418 303,075 707,418 303,075 707,418 303,075 707,418 303,075 707,418 303,075 707,418 303,075 707,418 303,075 707,418 72,139 635,075 72,139 635,075 72,139 635,075 72,139 635,075 72,139 73,076	York School Department	TCYOR			-					1.280							
MAG. 014 Guillord TD004 222,469 292,01 61.615 8.054 28.702 99.679 2.029 75.086 58.809 135.906 39.427 43.8527 77.818 MSA.D.# Bar Minhswen TD007 - - - 81.86 55.752 42.072 92.733 137.352 52.275 17.3 45.827 77.818 MSA.D.# Varinhawen TD007 -					-					3,548		-	16,259		109.779	269,596 119,468	229.247
MSAD 87 North Haven TD007 · <td>MSAD #4 Guilford</td> <td>TD004</td> <td>242,469</td> <td>292,301</td> <td></td> <td>61,851</td> <td>8,054</td> <td>28,792</td> <td>98,697</td> <td>2.029</td> <td>75,068</td> <td>-</td> <td>58,809</td> <td>135,906</td> <td>39,427</td> <td>43,582</td> <td>83,009</td>	MSAD #4 Guilford	TD004	242,469	292,301		61,851	8,054	28,792	98,697	2.029	75,068	-	58,809	135,906	39,427	43,582	83,009
MSAD #8 Vinalhavem TD008 7.325 41.123 - 9.125 11.188 35.752 46.065 300 11.074 - 45.92 35.076 56.17 51.627 51.627 51.627 51.627 51.627 51.627 51.627 51.028 <			446.576	534.822		113,168	14,737		297,289 8 182	3,713	137,352	-	36,275	177,340	72,139		
RSU #11. MSAD #11 Gardiner TD011 442.006 749.61 - 158.478 20.637 246.975 426.090 5.20 92.44 - 2.175 199.719 101.022 410.971 511.993 MSAD #12 Jackman TD013 46.531 132.838 28.108 3.660 10.191 41.959 222 34.115 6.414 41.451 17.918 28.739 47.633 RSU #17. MSAD #15 Grav TD015 518.223 50.062 106.933 13.850 12.3034 243.247 3.489 12.9093 106.951 29.533 67.801 333.376 401.177 RSU #17. MSAD #15 Grav TD015 517.233 50.062 133.243 17.351 17.176 28.7761 4.371 161.177 161.177 164.943 17.352 49.695 72.33 2.6765 45.419 72.928 14.068 57.485 71.564 77.036 2.6761 10.9541 1.2.99 13.743 55.065 50.6957 33.376 2.6761 47.912 10.9511 1.3.294<	MSAD #8 Vinalhaven	TD008			-			35,752	46,065							51,627	57,444
MSAD #12 Jackman TD012 45.547 41.409		TD009			-							-					
MSAD #13 Buncham TD013 106 (531 112 (283 - 28 (06 3.660 10.191 41.959 922 34.15 - 6.414 41.451 17.918 28.701 34.36 401.177 RSU #15 MSAD #15 Gravh TD015 518.223 502.862 106.983 13.363 123.034 24.247 3.489 129.093 - 106.951 239.365 401.177 14.147 180.235 84.308 523.521 609.457					-				426,090								
RSU #17. MSAD #17 South Paris TD017 517 413 620.6965 - 133.243 17.351 137.167 287.761 4.371 161.17 - 14.147 180.235 84.936 523.521 6004.571 MSAD #20 Fort Fainfield TD020 116.686 104.977 - 22.669 2.873 23.013 47.955 72.3 67.06 - 54.91 72.92 84.046 57.820 57.820 77.529 23.013 47.955 72.3 67.06 - 12.39 113.741 57.532 452.065 509.597 MSAD #27 South Pairie TD023 216.151 27.3250 - 57.820 7.529 22.381 87.730 1.997 70.175 - 7.657 71.972 36.657 71.502 150.540 150.540 150.540 150.540 150.540 150.540 150.540 160.552 17.77 1.971 7.175 - 7.657 197.29 36.657 150.540 150.540 150.540 150.540 150.540 150.542	MSAD #13 Bingham	TD013	106,531	132,838		28,108	3,660	10,191	41,959	922	34,115		6,414	41,451	17,918	28,719	46,637
MSA.D #20 Fort Fairfield TD020 116.666 104.927 22.069 2.873 23.013 47.955 72 26.766 -45.419 72.928 14.068 57.480 71.556 Resionel School Unit No.22 TD022 276.034 426.529 90.253 17.753 174.030 276.036 2.961 1.09541 1.239 13.749 57.520 500.597 MSA.D #23 vernel TD023 216.151 273.250 57.820 75.29 22.381 87.70 70.75 7.657 79.729 36.657 71.500 150.430 160.57 71.500 157.40 10.9541 1.37.50 17.501 150.400 160.337 18.07 70.175 7.657 79.729 36.657 71.500 153.54 MSA.D #27 vert wert TD027 40.962 103.966 13.525 357.182 474.573 3.408 16.062 1.425 130.895 60.210 277.434 240.856 249.24 133.218 67.164 247.457 3.456 257.452 1.133 14.95					-							-					
Regional School Unit No 22 TD022 278.034 405.659 99.0253 11.753 174.030 276.036 2.961 10.951 - 12.39 11.3741 57.532 492.065 509.597 MSAD #23 Carmel TD023 218.151 273.250 57.820 75.29 22.81 87.730 1.897 70.175 7.657 79.729 36.057 30.839 - 40.378 75.080 17.747 35.601 35.40 42.443.51 11.599 - 7.647 71.500 17.747 35.601 35.548 MSAD #27 Fort Kert TD027 - 40.0862 - 10.386 15.525 357.162 474.573 3.408 12.662 - 1.425 130.895 66.210 277.470 343.601 MSAD #27 Fort Kert TD027 - 40.082 - 10.396 13.525 357.162 474.573 3.408 12.602 - 1.425 10.305 66.210 277.470 343.601 MSAD #27 Fort Kert TD029 1				104,297	-	22,069	2,873	23,013	47,955	723	26,786		45,419	72,928	14,068	57,488	71,556
MSAD #24 Van Buren TD024 144,354 131,569 - 27,740 3.625 15,727 47,192 913 33,789 - 40,376 75,080 17,747 35,001 53,548 MSAD #27 Fort Kent TD027 400,862 103,866 13,525 357,182 47,4573 3,408 126,062 1,425 130,895 66,210 277,470 343,680 MSAD #27 Fort Kent TD027 40,962 103,866 13,525 357,182 474,573 3,408 126,062 1,425 130,895 66,210 277,470 343,680 MSAD #27 Fort Kent TD027 3454 4,500 59,198 96,252 1,133 41,938 18,502 61,573 22,026 168,422 206,308 RSU #29 - MSAD #29 Houlton TD029 39,533 499,571 10,705 71,059 190,533 3,489 128,299 1,450 133,218 67,384 197,892 265,282 NSAD #27 Maint TD023 15,702 13,765 71,059 190,533 </td <td>Regional School Unit No. 22</td> <td>TD022</td> <td>278,034</td> <td>426,529</td> <td></td> <td>90,253</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>57,532</td> <td></td> <td>509,597</td>	Regional School Unit No. 22	TD022	278,034	426,529		90,253									57,532		509,597
MSA.D #27 - Fort Kent TD027 408.082 103.866 13.525 357.182 474.573 3.408 126.062 1.425 130.895 66.210 277.470 343.680 MSA.D #27 Constraint TD029 150.490 163.297 34.564 45.00 59.198 98.252 1.133 41.938 - 18.502 61.73 2.206 168.342 208.368 RSU #27 - MSA.D #29 Houlton TD029 39.553 499.571 10.579 17.055 71.059 190.533 3.499 128.299 - 1.450 133.218 67.394 197.699 265.22 - - 64.957 64.957 MSA.D #27.948.343 TD032 - - - - 64.957 64.957		TD023 TD024			-							-			36,857 17,747	71,502 35.801	108,359 53,548
RSU #29-MSAD #29 Houlton TD029 39.553 499.571 105.709 13.765 71.059 190.533 3.469 128.299 14.50 133.218 67.364 197.898 265.262 MSAD #23.49Mahd TD032 64.957 64.957	MSAD #27 Fort Kent	TD027		490,862	-	103,866	13,525	357,182	474,573	3,408	126.062	-	1,425	130,895	66.210	277,470	343,680
MSAD #32 Ashland TD032					-							-					
MSAD#33 St. Agatha TD033 57 290 53.573 - 11.336 1.476 14.851 27.663 372 13.759 - 13.272 27.403 7.226 43.780 51.006	MSAD #32 Ashland	TD032			-			16,562	16,562		-				-	64,957	64,957
	MSAD #33 St. Agatha	TD033	57.290	53,573		11,336	1.476	14.851	27.663	372	13.759		13.272	27.403	7.226	43.780	51.006

					Defe	rred Outflows of	Resources			Deferre	d Inflows of Reso	urces			Pension Expense	
Employer	Employer Code	Net Pension Liability June 30, 2014	Net Pension Liability June 30, 2018	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
RSU #35 - MSAD #35 Eliot MSAD 37 Harrington	TD035 TD037	121,926 181,798	154,589 230,330		32.711 48.738	4,260	125,778 32 788	162,749 87,873	1.073 1.599	39,701 59,153	-	449 21.098	41.223 81.850	20,852 31,068	463.168 87.210	484.020 118.278
RSU #40 - MSAD #40 Waldoboro	TD040	725,215	799,648		169,205	22,033	83,353	274,591	5,551	205,363		168,247	379,161	107,860	185.887	293,747
MSAD #42 Mars Hill RSU #44 - MSAD #44 Bethel	TD042 TD044	109.167 209.530	129.814 523.184		27,469 110,706	3.577 14.415	21,904 229,405	52,950 354,526	901 3.632	33.338 134.363	-	5,191	39.430	17,510	67.001	84,511
MSAD #45 Washburn	TD045	83,531	120,998	-	25,603	3,334	229,405	57,639	3,632 840	134,363	-	14,963 5.014	152,958 36,928	70.569 16.321	209.654 62.439	280,223 78,760
RSU #49 - MSAD #49 Fairfield RSU #51 - MSAD #51 Cumberland Center	TD049 TD051	664,781 288,081	841,029	-	177,961	23,174	106,086	307,221	5,840	215,991	-	29,623	251,454	113,441	317,887	431,328
RSU #52 - MSAD #51 Cumbenand Center RSU #52 - MSAD #52 Turner	TD051	218.032	326.391 289.087		69.064 61.171	8,993 7,966	142,903 114,687	220,960 183,824	2.266 2.008	83.823 74.242		25,419 2,853	111,508 79,103	44.025 38.993	549,557 405,154	593.582 444.147
MSAD #53 Pittsfield	TD053	363,218	478,846	-	101,324	13,194	53,663	168,181	3,325	122,976	-	1.391	127,692	64,589	105,564	170,153
RSU #54 - MSAD #54 Skowhegan RSU #55 - MSAD #55 Cornish	TD054 TD055	1,151,016 748,939	1,369,074 990,474		289,695 209,584	37,723 27,291	121,494 189,922	448,912 426,797	9,506 6,878	351,602 254,372	-	72.306 2.876	433,414 264,126	184,666 133,599	368,178 263,734	552,844 397,333
RSU #57 - MSAD #57 Waterboro	TD057	397,064	492,240		104,158	13,563	143,846	261,567	3,417	126,416	-	6,972	136,805	66,395	263,734 545,684	397,333
MSAD #58 Kingfield MSAD #59 Madison	TD058 TD059	189.112 281.502	270.591 300.995		57,257 63.690	7,455 8,293	61,098 37,564	125.810	1,879	69.493		17,103	88.475	36,498	129,318	165,816
RSU #60 - MSAD #60 North Berwick	TD060	538,620	862,334	-	182,470	23,761	289,484	109.547 495.715	2,090 5,987	77.301 221.463		44.684 99.368	124.075 326.818	40,599 116,315	100,849 547.084	141,448
RSU #61 - MSAD #61 Bridgton	TD061	630,675	741,755	-	156,955	20,438	104,052	281,445	5,150	190,496		127,775	323,421	100.051	296,230	396,281
RSU #64 - MSAD #64 East Corinth MSAD #65 Matinicus	TD064 TD065	386,909	409,167		86,580	11.274	40,658 531	138,512 531	2.840	105,081		64,600	172,521	55,190	114,567 532	169,757 532
RSU #67 - MSAD #67 Lincoln	TD067	122,834	284,011		60,097	7.825	164,696	232,618	1,972	72,939		825	75,736	38,309	225.824	264,133
MSAD 68 Dover-Foxcroft RSU #72 - MSAD #72 Freeburg	TD068 TD072	317,541 215,753	353,947 164,944		74.895 34.902	9.752 4.545	23,532 42,419	108,179 81,866	2.457 1.145	90,900 42,361		40.786 78.018	134,143	47.742	54,196	101,938
MSAD 74 North Anson	TD074	337,409	492,996		104,318	13,584	42.419 86.414	204,316	3,423	42,361	-	78,018	121,524 155,184	22.248 66.497	124,559 111,534	146,807 178,031
RSU #75 - MSAD #75 Topsham Pleasant Point School	TD075 TIE001	684.119 324.682	855,084 352,772		180.935	23,560	146,621	351,116	5,936	219,601		116,788	342,325	115,337	427,943	543.280
Indian Township	TIE002	391,652	524,777	-	74.646 111.043	9,720 14,460	82.622 73.755	166,988 199,258	2,449 3,644	90,599 134,772	-	39,584 1,523	132,632 139,939	47,583 70,784	67.515 57.778	115,098 128,562
Indian Island	TIE003 TIE004	129,726	217,666		46,058	5,998	51,585	103,641	1,512	55,900	-	46,207	103,619	29,360	9,044	38,404
Maine Indian Education Region #2 Southern Arcostook County	TR002	70,945	89,013	-	18,835	2,452	13,284	34,571	618	22,860	-	258	23,736	12,006	9,519	21,525
Region #3 Northern Penobscot County	TR003					-		-			-		-			-
Region #4 United Technologies Center Region #7 Waldo County	TR004 TR007	80,549 756	97,978 31,215		20,732 6,605	2,699 860	22.027	23,431 29,492	680 217	25,162 8,017	-	7,291	33,133 10,201	13,216	(11,596)	1.620
Mid-Coast School of Technology - Region 8	TR008	10,306	2,012		426	56		482	14	517	-	8,520	9,051	4.210 271	7,366 (4,675)	11,576 (4,404)
Region #9 School of Applied Technology Region #10 Cumberland Sagadahoc County	TR009 TR010	12.078 24.243	27,961 24,991	-	5,917 5,288	771 688	9,363 2,131	16,051 8,107	194 174	7,180	-	1,420	8,794	3.771	1.099	4,870
Oxford Hill Technical School #11	TR011	2.388				-	2,131	1,171	-	6.418		3,934 2,174	10,526	3,371	(1,207)	2,164
Regional School Unit #1 K I.D.S. RSU #2	TS001 TS002	449,309	649.312		137,394	17,891	178,295	333,580	4,508	166,755		13,157	184.420	87,582	442,831	530,413
RSU #4	TS002 TS004	593,371 281,966	521.011 342.943		110.246 72,567	14,355 9,450	196,832 73,784	321.433 155.801	3,618 2,381	133.804 88.074		161,992 7,863	299,414 98,318	70.276 46.258	414,387 261 835	484,663 308.093
RSU #5 RSU #10	TS005	119,971	129,517		27.406	3,568	107,374	138,348	899	33,263		48,708	82,870	17,470	384.818	402,288
RSU #10 RSU #12	TS010 TS012	1,236,114 999,618	1,433,258 1,299,718	:	303,277 275,020	39.492 35.812	139,411 237,217	482,180 548,049	9,951 9,024	368,087 333,790		157,504 3,773	535,542 346,587	193,324 175,311	348,159 287,499	541,483 462,810
RSU #13	TS013	733,901	791,183		167,414	21,800	133.026	322,240	5,493	203,190	-	93,978	302,661	106,718	372.721	479.439
RSU #14 RSU #16	TS014 TS016	583,670 402,682	708,339 597,724		149.884 126.478	19,518 16,470	172,931 178,044	342,333 320,992	4,918 4,149	181,914 153,506	-	25,060 1.735	211.892	95,544	647,038	742,582
RSU #18	TS018	466,400	516,906		109,377	14,242	123.080	246,699	3,589	132,751		50,923	159,390 187,263	80,624 69,722	351,111 460,745	431,735 530,467
RSU #19 RSU #20	TS019 TS020	863,843 1,106,161	1.082.133	-	228,979 264.018	29,816 34,380	200.134 163.721	458,929 462,119	7,513	277,911	-	3,142	288,566	145,963	435,525	581,488
RSU #21	TS021	471,056	586,356		124.073	16,156	139,901	462,119 280,130	4.071	320,438 150,586	-	101.620 82,580	430,721 237,237	168,298 79.090	491,312 462,166	659,610 541,256
RSU #23 RSU #24	TS023	280,799 1,138,527	246,653	-	52,192	6,796	170.481	229,469	1,713	63.345	-	120,484	185,542	33,270	296.454	329,724
RSU #25	TS024 TS025	343,394	790,926 376,521	-	167,360 79,672	21,793 10,374	198,812 62,155	387,965 152,201	5.491 2.614	203,124	-	462,123 39,389	670,738 138,701	106,683 50,787	106.940 178.073	213,623 228,860
RSU #26	T\$026	64,906	95,183		20,141	2,622	59,750	82,513	661	24,445	-	31,496	56,602	12,839	170,965	183,804
RSU #34 RSU #38	TS034 TS038	295.859 375.026	392.425 455.935		83,037 96,476	10,812 12,562	97,923 67,806	191,772 176,844	2.725 3.166	100.782 117.092	-	34,405 75,125	137,912 195,383	52,932 61,498	249,257 173,277	302,189 234,775
RSU #39	T\$039	467,297	516,852		109,366	14,241	75,388	198,995	3,589	132,736		82,330	218,655	69,715	214,402	284,117
RSU #50 RSU #73	TS050 TS073	321,809 650,920	388,685 666,391		82,246 141,008	10,709 18,362	32,211 73,254	125,166 232,624	2.698 4.627	99,821 171,141		39.010 175.416	141,529 351,184	52,428 89,886	74,940 146 357	127,368
Regional School Unit #78	T\$078	100,233	107,051		22,652	2,949	14,466	40,067	743	27,493		13.564	41,800	14,439	45,765	236,243 60,204
School Agent - Carrabassett Valley School Agent - Coolin Plantation	TSA001 TSA002		-		-	-	17	- 17						-	-	-
School Agent - Pleasant Ridge Plantation	TSA003		-	:		-	54	54							71 231	71
AOS #43 Central Office AOS #43 Howland	TT043 TT0431	285 250	343 619		72 710	-	2.165	2,165			-		•		8,894	8,894
AOS #43 Milo	TT0431	285,250	343,619		72,710	9,468 9,534	34.647 85.451	116,825 168,200	2,386 2,402	88.247 88.861		10,360 1.005	100,993 92,268	46.349 46.671	81,288 145,179	127,637 191,850
AOS #47 Central Office	TT047					-	738	738	-		-				4,430	4,430
AOS #47 Orrington AOS #47 Dedham	TT0471 TT0472		1,998		423	55	16,382 8,833	16,860 8,833	14	513		589	1,116	270	61,427 36,210	61,697 36,210
AOS #48 Central Office	TT048					-			-		-				-	-
RSU #70 RSU #84	TT0481 TT0482	211,561 36,429	323,961 101,799		68,550 21,541	8,927 2,805	78,108 47,321	155,585	2.249 706	83,199 26,143	-	941 20.756	86,389	43.697	105.207	148,904
AOS #66 East Millinocket	TT0661	80.323		-	21,541	2,005	13,805	13,805	706	20,143		20,756 90,590	47,605 90,590	13,731	17,799 (40,263)	31,530 (40,263)
AOS #66 Medway	TT0662 TT077	47,038				-	8.854	8,854	-	-	-	42,775	42.775		(12,534)	(12,534)
AOS #77 Central Office AOS #77 Lubec	TT077 TT0771	104.673	128.855	-	27,266	3,551	1,514 4,864	1,514 35,681	895	33,092	-	10.637	44.624	17,381	7.089 2.179	7,089 19,560
AOS #77 Charlotte	TT0772	6,784	13,002	-	2,751	358	5,183	8,292	90	3,339	-	4,595	8,024	1,754	3,805	5,559
AOS #77 Eastport AOS #77 Pembroke	TT0773 TT0774	99,898 71,280	123,914 60,202	-	26.220 12.739	3.415 1.659	9.127 4.267	38,762 18,665	860 419	31,823 15,461		6.613	39,296	16,714	23,268	39,982
					12,739	1,659	4,267	18,005	419 361	15,461 13,360	-	21.190 3,455	37.070 17.176	8,120 7,017	82	8,202 15,590
AOS #77 Perry	TT0775	42,187	52,020												8.57.3	
AOS #77 Perry AOS #77 Alexander	TT0775 TT0776	42,187 40,264	52,020 38,951		8.242	1,073	1,436	10.751	271	10,004		20,700	30,975	5,254	8,573 (12,563)	(7,309)
AOS #77 Perry AOS #77 Alexander AOS #77 Calais AOS #77 Robbinston	TT0775 TT0776 TT0777 TT0778	40,264 3.047		-			1.436					20,700 84.368 45	30,975 84,368	5,254	(12,563) (84,368)	(84,368)
AOS #77 Perry AOS #77 Alexander AOS #77 Calais AOS #77 Robbinston AOS #81 Central Office	TT0775 TT0776 TT0777 TT0778 TT081	40,264 3,047 6,439	38,951 15,499	-	8.242	1,073	1.436 - 10.839 4.057	10.751 - 14.546 4.057	271 - 108	10,004 3,980	-	20,700 84,368 45 5,856	30,975 84,368 4,133 5,856	5.254	(12,563) (84,368) 10,383 4,059	(84,368) 12,474 4,059
AOS #77 Perry AOS #77 Alexander AOS #77 Calais AOS #77 Robbinston	TT0775 TT0776 TT0777 TT0778	40,264 3.047	38,951	-	8.242	1,073	1.436 - 10.839	10.751 14.546	271	10,004	-	20,700 84,368 45	30,975 84,368 4,133	5,254	(12,563) (84,368) 10,383	(84,368) 12,474

					Defe	rred Outflows of	Resources			Deferre	d Inflows of Resc	ources			Pension Expense	
Employer	Employer Code	Net Pension Liability June 30, 2014	Net Pension Liability June 30, 2015	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
AOS #90 Lee	TT0901	105,289	129,827		27,471	3,577	9,308	40,356	901	33,342		11,601	45,844	17,512	17,553	35,065
AOS #90 East Range	TT0902	1,145	11.935		2,525	329	9,799	12,653	83	3,065	-	35	3,183	1,610	10,287	11,897
AOS #90 Baileyville	TT0903	85,811	156,978	-	33,217	4,326	52,177	89,720	1,090	40,315		10,779	52.184	21,174	59.233	80,407
AOS #90 Princeton	TT0904 TT091	57,149	68,181		14,427	1,878	11.054 4.712	27.359 4 712	474	17,510	-	2,555	20.539	9,197	20,332	29,529 19,802
AOS #91 Central Office AOS #91 MDI High School	TT0911	109.632	143.194		30,300	3,946	37,319	71,565	995	36,775		5,344	43 114	19,315	120,871	140,186
AOS #91 Bar Harbor	TT0912	69,897	102,069		21,598	2,813	36,548	60,959	708	26,213		4,791	31,712	13,767	96,415	110,182
AOS #91 Cranberry Isle	TT0913	1,696		-			1,103	1,103		-		1.552	1,552		4,336	4,336
AOS #91 Frenchboro	TT0914	9,129	11,652	-	2,465	321	3,969	6,755	82	2,993		33	3,108	1,572	4,764	6.336
AOS #91 Mt Desert	TT0915 TT0916	30,238 48,323	51,980 56 664	-	10,999 11 990	1,432 1,562	22.413 11.174	34.844 24.726	361 394	13,349 14,552		5.879 5.240	19,589 20,186	7.011 7.643	45.908 36.698	52,919 44,341
AOS #91 Southwest Harbor AOS #91 Tremont	TT0918	40.323	69,990		14,810	1,929	14,555	31,294	486	17,974		2.561	21,021	9.441	33,740	43,181
AOS #91 Swans Island	TT0918	19.025	10,207		2,160	281	2,801	5,242	71	2,621		11,169	13,861	1.377	5.665	7,042
AOS #91 Trenton	TT0919	58.619	82.816	-	17,524	2.282	16,397	36,203	574	21,268		6,229	28,071	11,171	32,470	43,641
AOS #92	TT092	*		-			4,729	4.729							19,739	19,739
AOS #92 Waterville AOS #92 Vassalboro	TT0921 TT0922	744.002 158.852	962.783 167.995	-	203,724 35,548	26,528 4,629	106.630 18,726	336,882 58,903	6,685 1 166	247,260 43,145		24,056 33,936	278,001 78,247	129,864 22,660	268,869 46,294	398,733 68,954
AOS #92 Vassalboro AOS #92 Winslow	TT0923	417.051	524,237	-	110,928	14.444	68.128	193.500	3.639	134.633		1,523	139,795	70 711	213,538	284,249
AOS #93 Central Office	TT093	33,750	79,130		16,744	2,181	29,051	47,976	550	20,322		25,243	46,115	10,673	(6,102)	4,571
AOS #93 Great Salt Bay	TT0931	74.078	77,794		16,461	2,144	32,289	50,894	540	19,978		10,983	31,501	10.493	94,398	104,891
AOS #93 Nobleboro	TT0932	40.177	39,477	-	8,353	1,087	13,350	22,790	274	10,138	-	7,924	18,336	5.325	32,527	37,852
AOS #93 Bristol AOS #93 South Bristol	TT0933 TT0934	28,866 7,271	24.019 8.600	-	5.082 1.820	662 237	13,514 6,830	19,258 8.887	167 60	6,169 2,209	-	8.843 379	15,179 2,648	3,240 1,160	42.283 22,641	45,523 23,801
AOS #93 South Bristol AOS #93 Jefferson	TT0934	74,262	113,099	-	23,932	3.117	23 713	50 762	785	29.046		3 848	33,679	15,255	36 532	51 787
AOS #94 Central Office	TT094	-					1,549	1,549							4.912	4,912
AOS #94 MSAD 46	TT0941	625,198	638,187		135.040	17,585	43.039	195,664	4.430	163,898	-	131,272	299,600	86,081	63,876	149,957
AOS #94 Harmony	TT0942	58,921	53,519		11.325	1.474	8.557	21,356	372	13,744	-	14,794	28,910	7,219	10,050	17,269
AOS #95 Central Office AOS #95 Fort Kent	TT095 TT0951	486,473		-	-		1,890 63,750	1.890 63,750				442,388	442.388		2.061 (157.443)	2.061 (157,443)
AOS #95 Fort Kent AOS #95 St. John Valley	TT0951	400,473					00,750	03,730				442,300	442,300		(107,440)	(157.445)
AOS #96 Central Office	TT096					-	1.504	1,504							6,193	6,193
AOS #96 East Machias	TT096A	82,127	97,614		20,655	2,689	6,564	29,908	678	25,069		14,160	39,907	13,167	8.472	21,639
AOS #96 Jonesboro	TT096B TT096C	31,135 126,950	23,411 189,543		4,954 40,107	645 5.222	2.772 41.450	8.371 86.779	163 1.316	6.012 48.678		12,460 14,360	18.635 64.354	3.158 25.566	3.001 60.099	6,159 85,665
AOS #96 Machias AOS #96 Marshfield	TT096D	120,900	109,545		40,107	5.222	41,450	170	1,310	40.070		14,300	04,304	25,500	672	672
AOS #96 Northfield	TT096E		2,093		443	57	1,523	2,023	14	538		6	558	282	775	1,057
AOS #96 Roque Bluffs	TT096F		-	-		-	289	289						-	798	798
AOS #96 Wesley	TT096G	5,693	3,267		691	90	1,334	2,115	22	839		2,809	3,670	441	1,198	1,639
AOS #96 Cutler AOS #96 Machiasport	TT096I TT096J	28,477 56,890	35,130 52,938	-	7,434	968 1,458	2.284 5.655	10,686 18,315	245 368	9.022 13.595		4,638 13,366	13,905 27,329	4,738 7,141	2.002 2.600	6.740 9.741
AOS #96 Mathasport AOS #96 Whiting	TT0965	21.877	24,437		5,171	674	1,822	7.667	170			2,538	8,984	3,296	3.928	7,224
AOS #97 Central Office	TT097				-	-	1,148	1,148	-				-	-	1,149	1,149
AOS #97 Favette	TT0971	31.438					2,706	2.706		-		31,265	31,265		(14,264)	(14,264)
AOS #97 Winthrop	TT0972	121,699	81		17	2	39,357 2,852	39.376	-	21	-	155,361	155,382	11	(59,186)	(59,175)
AOS #98 Central Office AOS #98 Boothbay Harbor	TT098 TT0981	- 160.991	185,749		39,304	5,118	2,852 50,869	2,852 95,291	1,289	47,704		11,779	60,772	25,055	11,662	11,662
AOS #96 Edgecomb	TT0982	59,267	31,255		6,614	861	20,785	28,260	216	8.027		31,243	39,486	4,216	23,728	27,944
AOS #98 Southport	TT0983						1,345	1.345					-	-	6,107	6,107
AOS #98 Georgetown	TT0984	14,649	18,726		3,962	516	10.986	15,464	131	4.809	-	55	4,995	2.526	31,430	33,956
Union 60 Greenville Union 69 Appleton	TU0601 TU0691	49,684 52.072	66.291 52.857		14.027 11.185	1.826 1.457	15.769 9.611	31,622 22,253	460 366	17.025 13.575	-	3.913 9.044	21,398 22,985	8.942 7.130	44,927 24,717	53.869 31.847
Union 69 Appleton Union 69 Hope	TU0692	39,756	63.699		13,479	1,457	18,399	33,633	443	16,359		6,454	22,905	8,592	29,034	37,626
Union 76 Brooklin	TU0761	21,326	22,993	-	4,865	633	4,059	9,557	160	5,905		6,736	12,801	3,101	9,212	12.313
Union 76 Sedgewick	TU0762	55,583	71,556	-	15,141	1,971	6.042	23,154	497	18,377		270	19,144	9,652	15,015	24,667
Greenbush School Department	TU0903	65,425 148 156	61.039	-	12,916	1,682	16.372 46.358	30,970 94 976	424 1 411	15.676		15.258 590	31,358	8,233 27,420	26,360 72,194	34,593
Milford School Department Union 93 Surry School Department	TU0905 TU0924	148,156 23,195	203.287	-	43.016 3,771	5,602 491	46,358 4,970	94,976 9,232	1,411 123	52.207 4.577		590 25,346	54,208 30,046	27,420 2.404	72,194 (1,589)	99.614 815
Union 93 Blue Hill	TU0931	123,190	45.823	-	9,696	1,262	16,524	27.482	317	11,768		104,428	116,513	6,181	4.312	10,493
Union 93 Brooksville	TU0932	4,926	6.332		1,340	175	4,522	6.037	43	1,626		1,194	2,863	854	18.023	18,877
Union 93 Castine	TU0933	11.549	13.231		2,800	364	4.533	7.697	92	3,398		1,740	5.230	1,785	15.971	17,756
Union 93 Penobscot Union 103 Beals	TU0934 TU1031	30,055 30,390	29.271 42.934	-	6,194 9.085	806 1.183	7.134 7.688	14,134 17,956	203 298	7.517 11.027		6.117 124	13,837 11,449	3,948 5,791	13,992 12,224	17,940 18,015
Union 103 Beals Union 103 Jonesport	TU1031 TU1032	30,390 71,810	42,934 87,164	-	9,085	2,401	5,933	26,778	298			2,130	25,121	11,757	12.224	26,046
Union 106 Calais	TU1062		-	-		2,401	5,555	-	-			2,150		-	.4,200	
Vanceboro School Department	TU1081	-		-	-	-	609	609	-						2.235	2,235
Union 122 New Sweden	TU1221	21,996	24,235	-	5,128	668	3.091	8,887	169	6,224		2.439	8.832	3.269	9,304 71	12.573
Union 122 Westmanland	TU1223 TU1224	26,306	- 36.278		7,676	- 999	17 9,926	17 18,601	251	9,316	-	- 105	9,672	4 893	71 23,902	71 28,795
Union 122 Woodland	101224	20,306	30,278		1.070	999	9,920	10,001	251	9,316		105	9,072	4,693	23,902	20,190
Total for All Employers		\$ 1,080,329,948	\$ 1,350,118,084	\$-	\$ 285,684,428	\$ 37,200,596	\$ 16,392,088	\$ 339,277,112	\$ 9,373,969	\$ 346,734,387	\$-	\$ 16,392,088	\$ 372,500,444	\$ 182,109,491	\$ (81,078,374)	\$ 101,031,117

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

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

Same Amme Same Amme <t< th=""><th>Employer</th><th>Employer Code</th><th>Net Pension Liability @ -1%</th><th>Net Pension Liability @ +1%</th><th>FY2017</th><th>FY2018</th><th>FY2019</th><th>FY2020</th><th>FY2021</th><th>Thereafter</th></t<>	Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
is A. Just fiscal baselment TOP I O O O CO 21 S Just is strained TOP TOP O	State of Maine	SOOME	\$ 2,246,402,437	\$ 480,778,314	\$ (21.060.504)	\$ (45,203,538)	\$ (41,965,080)	\$ 67,875,790	s -	\$ -
Clar P1 Summal TP31 TP4 CP CP300 CP3000 CP300 CP3000	Isle Au Haut School Department	T0802								
Clor H Y Maxabe TOP 408 10 400 0 4000 0 4000 0 4000 0 4000 Clor H Y M Kang 10 400 0 4000 0 4000 0 4000 0 4000 Ennone Academ 10 400 0 4000 0 4000 0 4000 0 4000 0 4000 Ennone Academ 10 400 0 40000 0 4000 0 4000	Monhegan Plantation School Department	T0804			308					
Cirk Private Toping 207 401 17.27 49.19 10.2121 14.907 40.02 - Faced Actam TAYA 4.00 2.00.02 - <td< td=""><td>CSD #13 Deer Isle - Stonington</td><td></td><td>196,427</td><td>42,040</td><td></td><td></td><td>(3.669)</td><td>5,935</td><td></td><td></td></td<>	CSD #13 Deer Isle - Stonington		196,427	42,040			(3.669)	5,935		
City of produced Toping 28.28 44.09 1 108 1 107 4 1020 4 1000 City of produced account Trendor Account City of produced account City of produced account City of produ									-	
Envise Acatema Partial Parital Partial Partial									-	-
FacedAcademy TOOR - - 10.402 - - - - Cask Academy TAGEO - - 10.402 -			228,526	48,909		1,673	(4.269)	6,905	-	
Indus Adam The Mark Star I. Mark Star I. I. I. Les Adatmy TAGO I. 19941 I. I. I. I. Les Adatmy TAGO I. 19941 I. I. I. I. I. Les Adatmy TAGO I. 19941 I. I		TAERS							-	
Carbon Scheme Tr.GCD - 15.168 -									-	
Date Asam TODU - (7)241 - - - - Landbarn TANC - 2004 - - - - Mare Certal Intelia TANC - 2004 - - - - Amer School Deartment TANC - 2004 1000 - - - - Amer School Deartment TACAT 212.459 45.444 117.399 12.040 4.0407 TP307 Amer School Deartment TACAT 22.456 4.040 10.000										
i.e. Austern T. LE ·			-							
Lacent Acatery TAN - - 2014 - - - - Washing Acatery TAVA1 - - 1000 2000<										
Ame densible TACCI I 1.2.500 I I I I Aton School Deastmert TACAT 212-05 84.04.40 11.707 12.01.01 30.801 6.01.9 I										
Therstan Asakam TATIC -										
Wahnbackshim TWA3 1787					61,224					
Abene Solow Deartment TCA 11 137 71 29.03 34.65 2.18 C 2010 4.22 . Bancer Solow Deartment TCGA 1 255.04 65.440 217.558 24.333 141.320 79.277 . Bancer Solow Deartment TCGA 1 2550.444 554.400 217.558 24.333 141.320 79.271 . Bancer Solow Deartment TCGB 1 332.577 185.401 131.444 (12.164) (17.01) 27.568 . . Boxer Solow Deartment TCGB 1 332.577 185.401 (13.144) (12.164) (17.01) 27.568 .<		TAWAS			17,657					
Algun Shool Dealment TCAUB 2,086 500 635.23 187.242 30.841 656.459 46.4975 70.977 . Algun Shool Dealment TCBU 1300,070 423.960 37.527 (7.2744) (7.07) 90.497 . Baderod Shool Dealment TCBU 1300,070 423.960 37.527 (7.2744) (7.07) 90.497 . Baderod Shool Dealment TCCAU 32.000 100.173 (1.60.931)	Acton School Department	TCACT	212,429	45,464	11,709	(2,612)	(3,968)	6,419		
Ausults School Destimated TCAUG 2.916114 599.004 141.901 (41.904) (49.007) 79.047 . Brewer School Destimated TCERE 2.323.22 77.233 TF.6.49 (16.554) (17.007) 2.94.92 .	Athens School Department									
Backer School Dearthmerf TCBAN 2.550.444 554.400 217 508 27.333 (49 320) 72.271 . Bischard School Dearthmert TCBRU 33.527 105.401 (17 301) 0.5000										
Bisder Schwart Decemment T.C.BD 1.986 070 422.006 37.527 (7.27.94) (77.04) (77.04) 99.99 - Deves School Decemment TCCLL 332.607 100.353 110.113 (16.554) (67.15) 99.99 - Case School Decemment TCCLL 332.607 100.353 (16.073) (16.053) (67.15) -										
Binwer School Deartment TCBRE 22.8.22 70.253 76.649 (16.54) (16.54) (16.54) (17.01) 22.500 - Case of School Deartment TCCA4 22.420 69.92 (10.54) (27.01)									-	
Binamedic School Desathment TCBRU P13.277 156.44 131.444 (23.16h) (17.07) 27.866 . Case School Desathment TCGLL 22.000 47.865 110.172 68.000 10.070 10.000 10.070 10.0000 10.000 10.000 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td></td<>									-	
Case Score Determinent TCCAL 324 960 99.955 100.173 (19.000)										
Canwall School Descriment TCCAS .										-
Case Elizable School Deartment TCCEL 22.208 47.068 119.172 22.211 (4.16) 6.732 - Dearly School Deartment TCDAV 81.560 12.275 11.745 1.284 - <			324,990	69,555			(0,071)	9,820		
Cheekaas hand School Dearment TCCHR 41.349			222 806	47 896			(4 182)	6 732		
Chernels abool Destiment TCCHR 61.94 13.25 1.94.00 5.47 (1.15) 1.97.2 - Binks Stock Destiment TCCLR 38.896 72.245 10.74.0 10.330 (0.330) 10.236 - Binks Stock Destiment TCELL 38.896 72.54.2 68.77 0.3.31 (0.300) 10.236 - Envision Stock Destiment TCELL 77.10 18.09.00 10.818 14.490 14.490 23.32 - Exit Stock Destiment TCELS 77.10 18.09.00 18.018 14.490 14.490 24.32 - Contrast Stock Destiment TCELE 19.167 32.486 63.49 (1.200) 34.982 - <td></td> <td></td> <td>222,000</td> <td>600,1#</td> <td></td> <td>20,22</td> <td>(4,102)</td> <td>0.732</td> <td></td> <td></td>			222,000	600,1#		20,22	(4,102)	0.732		
Dates School Desattment TCDAY 92.00 12.475 11.245 10.084 10.265 1.781 - East Michool Desattment TCEM 100.712 20.300 0.7261 0.3401 0.3201			61 954	13 259		5 487	(1.157)	1 872		
Existon School Desartment TCEAS										
Elsworth TCELL 338.065 7.25/4 68.77 7.33.31 68.30.01 0.239 Exh Minocas Exhon Deartment TCEAL 77.05 39.040 1.3466 1.3489 5.423 - Exh Minocas Exhon Deartment TCEAL 77.05 39.031 1.5711 3.241 1.3489 5.4399 5.4389 5.4399 5.4399 5.4399 5.4399 5.4399 5.4399 5.4399 5.4399 5.4399 5.4399 5.4399 5.4399 5.43999 5.43999 5.439							(1,000)			
Eak Miniscrie School Deartment TCEML 187.12 39.860 37.461 34.485 54.42 Lastis School Deartment TCFAL 17.308 37.311 153.711 12.241 32.323 5.28 - Lastis School Deartment TCFAL 17.308 37.311 153.711 12.241 32.328 - Cohens School Deartment TCGE 101.657 32.448 16.413 16.440 24.167 - Hermon School Deartment TCGE 37.508 70.014 17.000 (17.99) 2.445 - Hermon School Deartment TCHER 37.508 70.014 2.2430 (16.001) (16.001) 11.25 - Lamons School Deartment TCHEW 42.340 90.04 80.311 7.894 (7.901) 1.276 - Lamons School Deartment TCLM 43.277 2.4629 (12.641) 3.463 - - - - - - - - - - - - - - </td <td></td> <td></td> <td>338.865</td> <td>72.524</td> <td></td> <td></td> <td>(6.330)</td> <td>10.239</td> <td></td> <td></td>			338.865	72.524			(6.330)	10.239		
Famoutal School Deartment TCFAL TC				39,960						
Favette School Desartment TCFAY 77,199 17,119 16.10 14.949 (1.40) 2.471 - Contems School Desartment TCGO/R 800,011 17.139 67.13 64.130 (1.40,00) 2.439 - Contem School Desartment TCGO/R 800,011 17.39 67.13 (1.60,006)	Eustis School Department	TCEUS		16,502	19,615	9,361	(1,440)	2,330		
Generational School Desartment T GGLE 191 / 657 32.469 6.349 (.64) (.2.33) 4.382 - Hancok School Desartment T GLAN 44.171 32.155 18.974 17.000 (1.750) 2.445 - Hancok School Desartment T CHAN 44.171 32.143 11.800 (1.750) 2.445 - Hancok School Desartment T CHAN 44.171 47.000 (1.750) 2.445 - Leweston School Desartment T CLAM 42.001 8.001 17.801 12.275 - Leweston School Desartment T CLAM 42.240 9.04 8.511 7.801 12.075 - Lakon School Desartment T CLAM 42.847 17.200 12.150 3.405 17.001 12.001 - Lakon School Desartment T CLAM 115.207 14.002 15.031 7.419 12.000 - Mane Eduction Association T CMAD 197.187 14.000 15.011 10.0209 11.167 - <td>Falmouth School Department</td> <td>TCFAL</td> <td>173,026</td> <td>37,031</td> <td>135,711</td> <td>12,541</td> <td>(3,232)</td> <td>5,228</td> <td></td> <td></td>	Falmouth School Department	TCFAL	173,026	37,031	135,711	12,541	(3,232)	5,228		
Gartam School Deartment T CGOR 800.811 171.301 67.129 (51.38) (14.800) 24.197 - Harmox School Deartment T CHER 371.500 70.311 32.343 (18.005) (6.040) 11.220 - Harmox School Deartment T CHER 371.500 70.311 32.343 (18.005) (6.040) 11.220 - Lamous School Deartment T CLM 42.040 9.040 8.511 7.694 (7.690) 12.76 - Lamous School Deartment T CLM 15.327 24.662 21.02 182.321 172.548 27.514 - Lamos Mobio Deartment T CLN 15.327 24.662 21.02 19.24 -	Fayette School Department	TCFAY	79,989	17,119	16,116	14,949	(1,494)	2,417		
Hancasksbod DepartmentTCHAN94.1720.15519.7417.800(17.59)2.945-Hermon Schod DepartmentTCHER37.15009.2483.949(12.11)(607)1.000-Hermon Schod DepartmentTCKIT42.0160.0.24850.219(14.477)(7.841)1.215-Lamonte Schod DepartmentTCKIT42.0160.0.2377.233(17.2541)273.144-Lamonte Schod DepartmentTCLIN15.32724.06221.522902(2.154)3.465-Laton Schod DepartmentTCLIN15.32724.06221.522902(2.154)3.465-Laton Schod DepartmentTCLIN15.32514.70077.2038(30.046)(1.2.852)20.754-Laton Schod DepartmentTCLIN14.31758.5000(1.9178)(2.0500)(2.548)4.167-Mare Equication Science MathematicsTCMEA13.8562.9000(1.9178)(2.560)(2.548)4.167-Mare Equication Science MathematicsTCMEA13.80098.1351.847(3.76)(7.10)1.148-Pariting School DepartmentTCMEA2.90031.12631.8073(1.960)2.4327Science MathematicsTCMEA8.0064137.13731.224(4.25.05)(7.11)1.148-Pariting Science MathematicsTCMEA8.006431.71.1631.80731.90011.90011.9024-<		TCGLE					(2.833)		-	
Hermon School Department TCHER 371 500 79 511 32 943 (18.000) (19.900) 11.225 - Kitter School Department TCKIT 420.016 90.024 35.90 (14.477) (7.801) 12.715 - Lancens School Department TCLAN 420.016 90.024 8.511 7.844 (7.801) 12.715 - Lanceis School Department TCLAN 420.016 90.024 8.511 7.844 (7.801) 12.774 - Lanceis School Department TCLIN 420.77 72.036 (0.004) (17.214) 2.348 - Land Stehool Department TCLIN 41.12 3.020 40.349 (1.724) (2.64) 4.26 Mane Equation Association TCLAN 43.858 20.660 43.352 (1.016) (1.724) 4.264) 4.26 Mane Equation Association TCLAN 85.980 2.2142 (4.3291) (1.606) 7.47 - Mane Equation Association TCOR 80.064 13.291 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td>									-	
iselsero School Deartment TCIRI, 43.209 9.248 3.969 (1.2.11) (807) 1.306 Lamone School Deartment TCIAN 42.240 9.040 5.51 7.894 (789) 1.2.715 - Lamone School Deartment TCILW 15.327 34.657 19.323 (87.548) 27.914 2.715 - Lonoming School Deartment TCILW 15.327 34.657 12.557 8.25 (2.153) 3.914 - Lonoming School Deartment TCILW 15.327 34.657 12.527 8.250 (2.153) 3.914 - Maskesska School Deartment TCILM 15.358 10.723 15.558 (5.013) (7.419) 12.000 - Mare Education Association TCME 35.78 16.733 17.204 15.568 1.560 2.560 - - - Mare Education Association TCME 30.99 1.357 1.221 (43.050) 7.521 - - - - -										
rither School Department TCLAM 42.016 60.040 50.219 (14.477) (7.81) 12.715 - Lewnies School Department TCLAW 42.238.470 19.77.238 600.327 183.231 (17.2384) 27.91.44 - Lewnies School Department TCLIN 115.327 24.062 21.52 0.62 (1.54.33 20.754 - Lakon School Department TCLIN 115.375 11.600 (1.67.33) (1.67.46) 1.67.16 -										
Lamone School Deastment TCLM 42240 9.040 9.511 7.2694 (729) 12.79 - Lewsto School Deastment TCLN 9244 602 9.522 16.22 962 (2.154) 3.465 - Lamo School Deastment TCLN 115.327 24.602 21.522 962 (2.154) 3.465 - Lamo School Deastment TCLN 14112 3.000 4.0409 1.724 (2.632) 20.754 - Lamo School Deastment TCLN 14112 3.000 4.0409 1.724 (2.64) 4.26 - Mane Equation Association TCMEA 138.858 20.960 4.022 (5.013 (7.7419 12.000) - Mane Equation Association TCMEA 138.858 20.960 4.01976 12.009 (2.2569 4.187 - 1.015 School Deastment TCML 960 33 1.127.73 1703 19.577 (1.620) 4.187 - 										
Lewators School Department TCLEW 9.238.479 1.977.233 690.327 183.231 (17.2.549) 27.14 - Labor School Department TCLIN 15.527 24.4662 21.522 962 (2.154) 3.485 - Labor School Department TCLIN 16.112 3.302 (4.049) 1.724 (2264) 4.205 - Labor School Department TCMLD 3.917 5.50 (5.013) (7.191) 1.200 - Madwaska School Department TCMLD 3.977 1.173 1.9565 (1.050) 7.197 - Milnockat School Department TCMLD 3.006 6.133 1.71372 2.9142 (4.92.591) (1.050) 2.439 - Sack School Cheartment TCGFOR 3.006 1.71372 2.9142 (4.92.591) (1.048,050) 7.51 - - - - - - - - - - - - - - - - - - <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										
Lincolnilie School Department TCLIN 115.327 24.469 21.522 992 (2,14) 3.485 - Laons School Department TCLIS 66.8678 147.007 72.038 (30.465) (17.852) 20.754 - Mane Education Association TCMEA 33.755 65.000 (40.269) (12.859) (1.876) - Mane Education Association TCMEA 138.566 23.960 (1.376) (1.269) (2.89) (1.876) - Mare Education Association TCMEA 138.566 23.960 (1.376) (1.260) (1.960) 2.989 (1.977) - Mare Eschool of Science & Mathematics TCMM 50.006 12.133 (1.921) (1.960) 2.4197 - Science Conscientment TCPOR 8.006.843 1.713.871 (12.219) (149.050) 72.11 - Science Conscientment TCSAA 960.356 211.668 10.0720 13.060 (15.501) 72.913 - Science Conscientment TCSAA </td <td></td> <td></td> <td></td> <td>9,040</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>				9,040						
Labon School Department TCLIS 698.878 147.007 72.038 (30,045) (12,832) 20.754 - Madiawaska School Department TCLON 14.112 3.020 (4.049) 1.724 (2.64) 4.200 - Madiawaska School Department TCMAD 397.155 65.000 (4.049) 1.724 (2.69) (1.596) (2.590) (1.596) 2.580 - Mare School Department TCMED 65.378 16.271 3.7003 19.337 (10.626) 17.187 - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>										
Long land School Department TCLNN 14.112 3.02 (4.049) 1.724 (274) 4.200 - Maines Education Association TCMAA 133.586 25.000 (14.78) (2.509) (7.419) 12.000 - Maines School Department TCMEA 133.586 23.000 (14.78) (2.509) (2.589) 4.167 - - Millinocket School Department TCMIL 558.378 (1.737) (1.638) - - - - Maines School School Department TCDN 38.005 (0.017,313) (1.637) (1.638) (1.615,050) 24.1977 - Sato School Department TCSAA 2.405,600 172.418 162.319 103.0561 (1.65,050) 24.342 - Sato School Department TCSAA 2.405,600 12.218 (10.3051) (1.65,050) 2.43,322 - Sato School Department TCVKS 2.33,738 4.102,12 11.56 (4.30,35) 70.77 - Sato School Department TCVKS <td></td>										
Madawaska School Department TCMAD 397.195 85.000 49.322 (5.013) (7.419) 12.000 - Mare Education Association TCMED 85.378 16.73 17.204 15.968 (1.596) 2.580 - Mane School Obeartment TCMED 85.378 11.273 37.063 19.537 (10.565) 2.580 - </td <td></td>										
Mane Education Association TCMEA 138.868 29.00 (1,778) (2,269) (2,59) 4,187 Millinocust School Deartment TCMIL 568.33 12,773 37.003 19,537 (10,52) 17,197 - Millinocust School Deartment TCMIL 568.033 12,713 37.003 19,537 (10,52) 17,197 - - Otis School Deartment TCOTI 38.009 8.13 1,713 372 220,142 (432,51) (149,05) 24,342 - Sack School Deartment TCSAC 800.6041 1,713 372 220,142 (432,51) (149,05) 24,342 - Sack School Deartment TCSAC 800.604 14,124 306,04 64,124 130,00 (15,05) 24,342 - Sack School Deartment TCSCA 990,359 211,863 306,122 308,64 46,123 306,04 63,030 63,01 15,050 15,01 47,35 211,160 Sack School Deartment TCKRS 37,898 60,01										
Methews School Department TCMED 65.878 16.73 17.204 15.968 (1.505) 2.580 - Maine School of Science & Mathematics TCMSM - - (1.638) - - - -<										
Millingeview School Department TCMIL 568.633 12.7 17.90 19.537 (10.626) 17.167 - Otis School Department TCOTI 38.009 8.13 1.847 (3.718) (710) 1.148 - Otis School Department TCPOR 8.006.413 1.713.972 229.142 (432.501) (149.050) 24.342 - Sace School Department TCSAC 805.609 17.2187 120.211 (15.050) 24.342 - Sace School Department TCSAC 806.309 21.168 160.720 13.080 (15.050) 29.524 - Sace School Department TCVEA 37.891 8.109 19.101 (11.56) (70.83) 7.145 - Vester School Department TCVEA 37.891 8.109 19.101 11.56 (43.50) 0.639 - - - - - - - - - - - - - - - - - - -<		TCMED	85.378	18,273	17.204	15.958	(1.595)	2.580		
Chis School Department TCOTI 38.009 8.13 1.947 (3,718) (710) 1.148 - Saco School Department TCPAC 8005.041 1713.972 229.142 (432.591) (149.055) 24.342 - Saco School Department TCSAC 805.609 172.418 162.319 (150.551) (450.550) 72.31 - Scathor School Department TCSCA 9903.59 211.0563 (13.080) (18.501) 29.524 - Scathor School Department TCSCA 9903.59 211.0563 (18.501) 29.524 - - Vester School Department TCVCA 37.891 8.109 19.150 (11.56) (70.83) 7.783 - Vester School Department TCVCA 37.891 8.109 19.160 11.569 4.303 7.678 - <td></td>										
Chis School Department TCOTI 38.009 8.13 1.947 (3,718) (710) 1.148 - Saco School Department TCPAC 8005.041 1713.972 229.142 (432.591) (149.055) 24.342 - Saco School Department TCSAC 805.609 172.418 162.319 (150.551) (450.550) 72.31 - Scathor School Department TCSCA 9903.59 211.0563 (13.080) (18.501) 29.524 - Scathor School Department TCSCA 9903.59 211.0563 (18.501) 29.524 - - Vester School Department TCVCA 37.891 8.109 19.150 (11.56) (70.83) 7.783 - Vester School Department TCVCA 37.891 8.109 19.160 11.569 4.303 7.678 - <td>Maine School of Science & Mathematics</td> <td>TCMSM</td> <td></td> <td></td> <td>(1,638)</td> <td></td> <td></td> <td></td> <td></td> <td></td>	Maine School of Science & Mathematics	TCMSM			(1,638)					
Saco School Department TCSAC 4005 (90) 1/2 (8) 190 (91) (15,050) 24,342 - Sandrof School Department TCSAA 4090 (359) 21,166 100,70 13,080 (16,501) 29,924 - Sandrof School Department TCSCA 4090 (359) 21,166 100,70 13,080 (16,501) 29,924 - Vexets School Department TCVEA 37,891 8,109 19,100 (11,65) (708) 1,145 (708) 1,145 (708) - Winthrop School Department TCWIN 211,900 45,368 42,72 39,618 (3,900) 6,405 - Winthrop School Department TCWIN 211,900 45,368 42,72 39,618 (3,900) 6,405 - Varisscie School Department TCVIR 139,130 29,77 62,830 (371) (2,590) 4,204 - - - - - - - - - - - - - - <	Otis School Department									
Sandrog School Department TCSAN 2.480 167 53.2733 12.281 (98.061) (46.500) 75.211 . Saudro Chapartment TCSA 990359 211.956 160.700 13.000 (16.500) 29.924 . Soudr Portland School Department TCVEA 37.891 8.109 19.100 (1.1565) (7.08) 1.145 . Westrook School Department TCVES 2.335.786 499.911 180.021 11.545 (43.035) 70.577 . Wiscasset School Department TCWES 2.335.786 499.911 180.021 11.545 (43.035) 70.577 . Wiscasset School Department TCWIS 315.701 67.587 83.810 55.002 (5.899) 9.539 .	Portland School Department	TCPOR	8.008,413	1,713,972	229,142		(149,605)	241,977		
Scattbroach School Department TGSCA 9903 59 211 896 107 70 13.080 (18.501) 29 594 - Vexate School Department TGSCA 2349, 594 481 324 306, 044 84.254 (42.013) 67.763 - Vexate School Department TCVEA 338, 786 499, 911 168, 021 11.545 (43.635) 70.577 - Winthroo School Department TCWIN 211,900 45.368 42.712 39.618 (3.960) 6.405 - Winthroo School Department TCWIN 211,900 45.368 42.712 39.618 (3.960) 6.405 - Yarmouth School Department TCVR 139.130 29.777 82.836 (371) (2.599) 4.204 - Yarmouth School Department TCYR 322.816 69.099 13.104 (53.00) (16.713) 27.031 - SUB 45 MADA SD 47 Presoub Isie TD004 51.749 124.2605 13.726 (41.607) (4.650) 43.054 - - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>										
South Protained School Department TC SPO 2.248.954 49.12 300.044 98.426 64.226 (42.013) 67.963 - Wester School Department TC WES 2.335.788 499.911 18.002 11.545 (43.035) 70.577 - Winthroo School Department TC WIS 2.315.788 499.911 18.002 11.545 (43.035) 70.577 - Winthroo School Department TC WIS 315.701 67.767 63.080 65.002 (5.099) 9.539 - Yamuch School Department TC YC R 322.816 09.09 13.194 (53.040) (6.031) 9.763 - SU JP 79.MSAD IF Presubelse TD D003 1.424.906 30.491 (22.105) (61.766) (22.619) 43.054 - SU JP 79.MSAD # Ba Mills TD D006 9.36.347 20.038 137.208 (22.609) (17.492) 2.872 - - MSAD # Contributing TD D006 2.064.086 441.759 62.206 (60.4144) (30.559) <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>										
Vex.tes School Department TCVEA 37.891 8.109 19.100 (1.166) (708) 1.145 - Westbrock School Department TCWES 2.335.786 409.011 116.02 11.545 (4.3.65) 70.577 - Winthroos School Department TCWIN 211.900 45.368 42.712 39.616 (3.960) 6.405 - Varmouth School Department TCVIR 131.910 27.977 82.808 (371) (2.599) 4.204 - Vork School Department TCVR 322.816 69.099 13.194 (53.600) (6.301) 9.754 - RSU 87) MSAD 87 Unith TD001 694.627 101.49 (22.165) (16.763) (26.301) 15.430 -										
Westbrock School Department TCWES 2.335.788 499 11.645 (14.3635) 70.577 - Winktrock School Department TCWIS 311.900 45.368 42.712 38.618 (13.900) 6.405 - Winktrock School Department TCVIS 315.701 67.577 62.638 (371) (25.90) 4.204 - Yank School Department TCYOR 322.816 0.90 13.194 (53.040) (6.031) 9.763 - SU #79 - MSAD #1 Presco Isea TD003 1.424.908 30.491 (22.155) (61.765) (26.69) 43.054 - SU #79 - MSAD #6 Be Mills TD004 936.347 20.096 137.208 (22.69) (17.422) 25.920 -<										
Wintmos School Department TCWIN 211.980 43.880 42.712 39.618 (13.900) 6.405 - Wincassed School Department TCWIR 1315.701 67.567 63.610 55.002 (5.690) 9.539 - Yarmouth School Department TCYAR 139.130 29.777 82.838 (371) (2.599) 4.204 - York School Department TCYOR 322.816 69.099 13.194 (53.600) (6.031) 9.754 - RSU 87 MSAD 87 Units TD001 69.4627 19.149 (22.165) (61.766) (28.61) 43.054 - RSU 87 MSAD 87 Units TD004 511.749 109.52 (28.55) (14.607) (9.500) 15.463 -										
Wisessess School Department TCWIS 315,701 9,78 9,810 95,002 (5,809) 9,539 - Yamcub School Department TCYAR 139,130 29,777 82,638 (31) (2,509) 4,204 - Yamcub School Department TCYAR 322,816 09,09 13,144 (53,040) (6,031) 9,754 - SU #79 MSAD #3 Unity TD003 1,424,908 30,461 (22,155) (61,766) (26,519) 43,364 - MSAD #4 Guifford TD004 511,749 109,852 (28,505) (14,607) (25,690 15,463 - MSAD #6 Bar Milis TD006 2,964,086 441,759 28,920 (14,410) 2,281 -									-	
Yarmouh School Desartment TCYAR 139:130 29.77 82.83 (371) (2.599) 4.204 - York School Desartment TCYAR 322.816 69.099 13.104 (53.00) (6.01) 9.754 - RSU 879. MSA.D #T Presoue Isia TD001 69.4827 19.149 73.621 4.120 (16.713) 27.031 - RSU 87. MSA.D #T Dresoue Isia TD004 511.749 109.525 (28.55) (61.766) (28.61) 43.054 - RSU 87. MSA.D #B Bar Mills TD004 511.749 109.525 (28.55) (14.607) (9.500) 15.463 - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td>									-	
York School Department TCYOR 322,816 09.09 13.194 (55,040) (6,031) 9,754 - SSU #79 - MSAD #1 Jenky TD003 1,424,908 30,401 (22,155) (61,765) (26,519) 43,054 - MSAD #3 Jenky TD003 1,424,908 30,401 (22,155) (61,766) (26,519) 43,054 - MSAD #4 Guillord TD006 9,363,47 200,398 137,208 (26,059) (14,401) 2,8392 - - - MSAD #6 Minis TD006 9,363,47 200,398 137,208 (26,059) (14,410) 2,8192 -										
RSU 879 - MSAD #F Prenue isla TD001 694.627 10.10 72.03 14.20 (16.713) 27.031 - RSU 87 - MSAD #5 Unity TD004 511.749 109.525 (28.55) (14.607) (9.560) 15.463 - RSU 87 - MSAD #6 Bar Miles TD004 511.749 109.525 (28.55) (14.607) (9.560) 15.463 -										
RSU #3. MSAD #3 Univin TD003 1.424.908 30.401 (22.165) (61.766) (22.619) 43.054 - MSAD #4 Guinford TD004 511.749 109.525 (22.505) (14.807) (25.019) 43.054 - RSU #6 MSAD #6 Bar Millis TD006 936.347 200.398 137.208 (22.059) (17.422) 28.392 - MSAD #7 Komth Hawn TD006 75.408 16.158 16.449 (10.760) (1.410) 2.281 - - RSU #0 MSAD.#1 Gardner TD011 1.311.236 20.903 167.528 43.719 (24.495) 39.610 - MSAD #1 Sincham TD013 232.568 49.775 2.799 (4.974) (4.345) 7.027 - MSAD #13 Encham TD017 1.102.447 23.547 124.034 (29.255) (3.311) 6.517 RSU #15 MSAD.#15 Garw TD012 74.6752 159.64 (1.4934) (29.255) 3.3311 - RSU #15 MSAD.#15 Garw TD017 1.0									-	
MSAD 44 Guilford TD004 511,749 10,925 (28,05) (14,607) (19,500) 15,463 - MSAD 47 North Haven TD007 8102 137,206 (28,05) (14,607) (19,500) 15,463 -										
RSU #6 MSAD #6 Bak Millis TD006 995 347 20.0 137.026 120.059 (17.42) 28.792 - MSAD #7 North Haven TD007 - 8.182 - </td <td></td>										
MSAD P7 North Haven TD007 - - 8.182 - - - - </td <td></td>										
MSAD #9 Vinahavan TD008 75.498 16.18 18.494 10.780 (1.410) 2.281 - RSU #0 MSAD #0 Farmindon TD008 2.064.086 441.759 82.90 (66.044) (36.559) 62.207 - RSU #0 MSAD #11 Gardiner TD011 1.311.286 280.633 16.528 43.719 (24.495) 39.619 - MSAD #12 Jackman TD012 72.496 15.516 (3.890) (7.161) (1.354) 2.190 - MSAD #15 Inshmar TD015 880.043 186.346 64.721 (71.65) (16.440) 26.591 - MSAD #15 Gardin T South Pairs TD015 880.043 186.346 64.721 (71.65) (16.440) 26.591 - MSAD #15 Gardin T South Pairs TD017 1.102.447 23.594 124.034 (29.25) (25.955) 33.311 - MSAD #22 Carnel TD023 476.357 159.821 140.540 159.430 (6.937) (24.434) (15.350 2.2633 <td></td> <td></td> <td></td> <td></td> <td></td> <td>(20,000)</td> <td></td> <td></td> <td></td> <td></td>						(20,000)				
RSU 89 - MSAD #9 Farmination TD009 2,064.066 441.79 82,080 (60,404) (38,559) 62,367 - MSAD #10 Landman TD011 1,311.236 208,033 167,558 43,719 (24,405) 39,619 - MSAD #12 Jackman TD012 72,406 15,516 (3,800) (7,161) (1,354) 2,190 - MSAD #15 Gray TD015 280,043 188,346 64,721 (71,156) (16,440) 26591 - MSAD #15 Gray TD017 1,02,447 235,947 124,034 (29,225) (20,595) 33,311 - MSAD #15 Gray TD020 182,599 39,060 (6,149) (19,930) (2,341) 5,517 - MSAD #20 Fort Farlfeld TD020 182,599 39,080 (6,149) (19,930) (2,345) - MSAD #20 Fort Farlfeld TD023 473,397 102,387 12,266 (9,783) (9,937) 14,455 - MSAD #20 Fort Kent TD027 853,894			75.498	16.158		10,780	(1,410)	2.281		
RSU #11 - MSAD #12 Gardiner TD011 1.311.286 280.3 167.528 47.19 (24.495) 39.619 - MSAD #12 Gardiner TD011 7.2496 15.516 (3.800) (7.161) (1.354) 2.190 - MSAD #13 Bingham TD013 232.558 49.775 2.799 (4.974) (4.945) 7.027 - MSAD #15 Gray TD015 880.043 188.548 64.721 (7.158) (16.440) 26.591 - MSAD #15 Gray TD017 1.02.447 235.947 124.034 (29.252) 20.505 3.3.11 - MSAD #20 Fort Fairfield TD020 182.599 39.060 (8.149) (19.930) (2.411) 5.517 - MSAD #22 Carmel TD023 476.357 159.821 140.540 (3.943) (9.937) 14.455 - - MSAD #22 Carmel TD023 476.357 159.821 140.540 (19.056) (3.340) 6.960 - - - MSAD #22 - <td></td> <td>TD009</td> <td></td> <td></td> <td>82,980</td> <td>(69,494)</td> <td>(38,559)</td> <td>62,367</td> <td></td> <td></td>		TD009			82,980	(69,494)	(38,559)	62,367		
MSAD #13 Lakeman TD012 72.496 15.51 (3.800) (7.161) (1.354) 2.190 - MSAD #13 Enhandm TD013 232.568 49.775 2.790 (4.974) (4.345) 7.027 - RSU #15 - MSAD #15 Grav TD015 880.043 188.48 64.721 (71.168) (16.440) 26.591 - MSAD #15 Grav TD017 10.24.47 283.5947 124.034 (29.252) (20.595) 33.311 - MSAD #15 Grav TD020 182.5997 19.080 (6.149) (19.930) (2.3411) 5.517 - MSAD #23 Carmel TD023 476.397 10.2387 12.266 (9.783) (9.937) 14.455 - MSAD #23 Carmel TD027 459.344 13.927 (73.56) (16.051) (9.693) 6.400 - - - - - - - - - - - - - - - - - - - <t< td=""><td></td><td>TD011</td><td></td><td></td><td>167,528</td><td></td><td></td><td>39,619</td><td></td><td></td></t<>		TD011			167,528			39,619		
MSAD #13 Bingham TD013 222,588 49,75 2,799 (4,974) (4,345) 7,027 - RSU #15 - MSAD #17 South Paris TD015 880,043 188,346 64,721 (71,159) (16,404) 26,591 33,311 - RSU #15 - MSAD #17 South Paris TD017 1,102,447 235,947 124,034 (29,225) (20,595) 33,311 - MSAD #20 Fort Fairfield TD020 12,599 39,080 (81,49) (18,930) (3,411) 5,517 - MSAD #22 Fort Fairfield TD020 12,599 39,080 (81,49) (18,930) (3,411) 5,517 - MSAD #22 Carmel TD023 476,397 12,286 (3,78) (9,937) 14,455 - MSAD #24 Van Bluen TD024 230,346 49,299 (7,690) (22,566) (4,303) 6,660 - MSAD #24 Van Bluen TD027 859,384 61,877 13,155 160,612 (16,054) 25,667 - MSAD #22 For Kent		TD012		15,516	(3,890)	(7,161)	(1.354)	2,190		
RSU #15 MSAD #15 Gray TD015 880,043 188,46 64,721 (71,156) (16,440) 26,591 - RSU #17 MSAD #15 Gray TD017 1,102,447 283,5947 124,034 (29,225) (20,595) 33,311 - MSAD #20 Fort Faurfield TD020 182,5969 39,080 (61,490) (19,930) (2,411) 5,517 - MSAD #20 Fort Faurfield TD020 182,596 39,080 (61,490) (19,930) (2,341) 5,517 - MSAD #20 Carmel TD023 476,397 102,387 12,286 (9,783) (9,937) 14,455 - MSAD #22 Carmel TD027 859,384 183,927 173,156 (16,0612 (16,054) 25,667 - MSAD #22 Carmel TD027 859,384 183,927 173,156 (16,0612 (16,054) 25,667 - MSAD #22 Carmel TD029 87,630 17,197 42,372 (16,0612 (16,054) 25,667 - - -		TD013	232,568	49,775		(4,974)		7.027		
RSU #17 - MSAD #75 South Paris TD017 1.102,447 23.847 124.034 (29,225) (20,585) 33.311 - MSAD #25 Cert Furthed TD020 182.599 39.080 (6,149) (19,920) (3,141) 5.517 - Regional School Unit No. 22 TD022 746.752 159.821 140.540 13.142 (13,950) 22.653 - MSAD #25 Carmel TD023 473.397 102.387 12.266 (8,733) (6,937) 14.455 - MSAD #24 Carmel TD024 230.346 40.299 (7,960) (22,565) (4,303) 6,660 - MSAD #27 For Kent TD027 696.364 13.197 173.155 160.612 (16,054) 25,667 - MSAD #27 Hont Mart TD027 696.364 61.187 48.375 (14,965) (5,341) 6.638 - RSU #27.54 Mart TD028 874.693 17.197 42.72 (15,664) 25,667 - - RSU #27.94 MSAD #22 Houton TD028 </td <td></td> <td></td> <td>880.043</td> <td>188.348</td> <td>64,721</td> <td>(71,158)</td> <td>(16,440)</td> <td></td> <td></td> <td></td>			880.043	188.348	64,721	(71,158)	(16,440)			
MSAD 220 Fort Fauried TD020 182,599 39,080 (8,149) (19,930) (3,411) 5,517 - Regional School Unit No. 22 TD022 746,752 136,827 140,540 13,142 (13,950) 22,263 - MSAD 223 Carmel TD023 475,397 102,387 12,266 (9,783) (9,937) 14,455 - MSAD 224 Carmel TD023 475,397 102,387 12,266 (9,783) (9,937) 14,455 - MSAD 224 Carmel TD027 659,384 18,327 173,155 160,612 (16,054) 25,667 - MSAD 422 Carmel TD027 659,384 61,167 48,376 (14,906) (5,341) 8,039 - MSAD 422 Carmel TD029 874,630 167,169 (15,404) (16,54) 25,667 - MSAD 423 Carmel TD029 874,630 167,109 62,712 (16,54) 26,427 -					124,034					
Regional School Unit No. 22 TD022 746,752 156,81 140,540 13.142 (13.950) 22.563 - MSAD #22 fort Kent TD023 476,397 102.387 12.266 (0,763) (4.957) 14.455 - MSAD #24 Van Buren TD024 230.346 49.299 (7,960) (22,565) (4.303) 6,660 - MSAD #24 Van Buren TD027 859.384 (13.927) 173.155 160.612 (16.054) 25.667 - MSAD #24 Van Buren TD027 859.384 (15.897) 14.355 (16.0612) (16.064) 25.667 - MSAD #23 MSAD #23 Moution TD029 87.480 61.187 48.376 (14.396) (5.314) 8.638 MSAD #23 MSAD #23 Moution TD029 87.480 17.90 62.712 (15.494) (16.399) 26.427 -		TD020	182,599	39,080	(8,149)	(18,930)	(3,411)			
MSAD #24 Carmel TD023 476.397 10.287 12.266 (#).783 (#).873 14.455 - MSAD #24 Vand TD024 230.346 04.299 (7).600 (22.566) (4).303 6.560 - MSAD #24 Vand TD027 859.384 18.327 173.155 160.612 (16.054) 25.667 - MSAD #24 Vand TD027 859.384 61.167 48.376 (14.306) (5.314) 8.038 - RSU #27 - MSAD #24 Vand TD029 874.630 167.190 62.712 (15.494) (16.339) 26.427 -				159,821	140,540	13,142				
MSAD #27 For Kent TD027 859.394 18.3927 17.35 160.612 (16.054) 25.967 - MSAD #26 modes TD027 859.394 61.187 48.376 (14.905) (5.314) 8.039 - RSU #27 MSAD #26 MSAD #27 101.497 48.376 (14.905) (5.314) 8.039 - RSU #27 MSAD #26 MSAD #27 101.497 (15.494) (16.339) 26.427 -	MSAD #23 Carmel	TD023	478,397	102,387		(9,783)				
MSAD #27 Fort Kent TD027 859.394 183.927 173.55 160.612 (16.054) 25.967 MSAD #26 Central TD029 858.094 61.167 48.376 (14.905) (5.341) 8.039 - MSAD #26 Central TD029 874.630 187.190 22,712 (15.494) (16.339) 26.427 - MSAD #32 Minimum TD029 874.630 187.190 22,712 (15.494) (16.339) 26.427 -	MSAD #24 Van Buren	TD024							-	
RSU #29-MSAD #29-Molutin T0029 874.630 187.190 42.712 (15.484) (16.339) 26.427 - MSAD #32-MsAD #29-MsAD #32-MsAD #32-MsA	MSAD #27 Fort Kent									
MSAD #32 Ashland TD032										
			874,630	187,190		(15,484)	(16,339)	26,427		
MSAD #33 St. Agatha TD033 93,793 20,074 7,700 (8,521) (1,752) 2,834 -			93,793	20.074		(8,521)	(1.752)	2.834		

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

Employer RSU #35 - MSAD #35 Eliot MSAD 37 Harrington RSU #40 - MSAD #40 Waldoboro MSAD #42 Mars Hill	Code TD035 TD037	270,648 403,254	Liability @ +1% 57.924	123,261	(4,857)	(5,056)	8,178		-
MSAD 37 Harrington RSU #40 - MSAD #40 Waldoboro	TD037								
RSU #40 - MSAD #40 Waldoboro			86,305	8,668	(7,297)	(7,533)	12,184		
	TD040	1,399,994	299.629	(52,619)	(68,100)	(26,153)	42,301		
	TD042	227.273	48.641	18,060	(7.163)	(4,246)	6.867		
RSU #44 - MSAD #44 Bethel	TD044	915.972	196,038	115,087	75,916	(17,111)	27,676		
MSAD #45 Washburn	TD045	211,838	45,338	16,657	1,611	(3,957)	6,401		
RSU #49 - MSAD #49 Fairfield	TD049	1,472,443	315,134	65,867	(27,082)	(27,507)	44,490		
RSU #51 - MSAD #51 Cumberland Center	TD051	571,434	122,299	127.053	(24,192)	(10,675)	17,266		
RSU #52 - MSAD #52 Turner	TD052	506,123	108,321	103,430	(4,547)	(9,455)	15.293		
MSAD #53 Pittsfield	TD053	838,347	179,424	39,292	(8,473)	(15.661)	25,331		
RSU #54 - MSAD #54 Skowhegan	TD054 TD055	2.396,924	512,993 371,131	63.244 159.121	(75,392) (16,449)	(44,777) (32,394)	72,424 52,396		
RSU #55 - MSAD #55 Cornish RSU #57 - MSAD #57 Waterboro	TD055	1,734,085 861,795	184,443	134,301	(19,480)	(16,099)	26,039		
MSAD #57 - MSAD #57 Waterbord MSAD #58 Kingfield	TD058	473,740	101.391	29.322	2.551	(8.850)	14.314		
MSAD #59 Madison	TD059	526,972	112,783	8,905	(29,510)	(9,844)	15,923		
RSU #60 - MSAD #60 North Berwick	TD060	1,509,743	323,117	114,230	37,252	(28,204)	45.617		
RSU #61 - MSAD #61 Bridgton	TD061	1,298,637	277,936	(12,897)	(44,058)	(24,260)	39,239		
RSU #64 - MSAD #64 East Corinth	TD064	716,354	153,315	(230)	(42,043)	(13,382)	21,645		
MSAD #65 Matinicus	TD065			532					
RSU #67 - MSAD #67 Lincoln	TD067	497,236	106,419	114,071	37,077	(9,289)	15.024		
MSAD 68 Dover-Foxcroft	TD068	619,677	132,624	(4,541)	(28,570)	(11,576)	18,724		
RSU #72 - MSAD #72 Fryeburg	TD072	288,778	61,805	1,143	(44,130)	(5,395)	8,726		
MSAD 74 North Anson	TD074	863,119	184,726	31,283	7,893	(16,124)	26,079	-	•
RSU #75 - MSAD #75 Topsham	TD075	1,497,049	320,401	22.802	(31,277)	(27,966)	45,234	-	
Pleasant Point School	TIE001	617,621	132,184	59,435 55.092	(32,202) (6,371)	(11,538) (17,163)	18,662 27,761		
Indian Township	TIE002	918.761 381.082	196,635 81,560	55,092 (16,610)	(6.371) 12.236	(17,163) (7,119)	27,761	-	
Indian Island Maine Indian Education	TIE003 TIE004	381,082	33,353	(16,610)	(3,133)	(2.911)	4,709	-	
Maine Indian Education Region #2 Southern Arcostook County	TIE004 TR002	155,841	33,353	12.171	(3,133)	(2,911)	4,709		
Region #2 Southern Penobscot County Region #3 Northern Penobscot County	TR002								
Region #3 Northern Penabscot County Region #4 United Technologies Center	TR004	171.536	36,712	(7,115)	(4,567)	(3.204)	5,183		
Region #7 Waldo County	TR007	54.650	11.696	8.792	9.870	(1.021)	1.651		
Mid-Coast School of Technology – Region 8	TROOS	3.522	754	(4,582)	(4,028)	(66)	106		
Region #9 School of Applied Technology	TR009	48,953	10.477	3.033	3.657	(914)	1,479		
Region #10 Cumberland Sagadahoc County	TR010	43,753	9.364	(76)	(2.846)	(817)	1,322		
Oxford Hill Technical School #11	TR011			83	(1,086)				
Regional School Unit #1	TS001	1,136,792	243,298	127,889	8,160	(21,236)	34,349		
K.I.D.S. RSU #2	T\$002	912,166	195,223	110,822	(99,324)	(17,040)	27,561		
RSU #4	TS004	600,413	128,501	66,552	(15,996)	(11,216)	18,142		
RSU #5	TS005	226,753	48,530	65,036	(12,172)	(4,236)	6,851	-	
RSU #10	TS010	2,509,296	537.043	10,779	(93,083)	(46,876)	75,819		
RSU #12	TS012	2.275,499	487.006	204,461	(29,246)	(42,509)	68,755	-	
RSU #13	TS013	1,385,174	296,457	78,423	(74,821)	(25,876)	41.853 37.471	-	
RSU#14 RSU#16	TS014	1.240.135	265.415 223.968	149.755 137.049	(33,620)	(23.167) (19.549)	37,4/1 31.620	-	
RSU#16 RSU#18	TS016 TS018	904,981	193,685	91.934	(42.935)	(16,906)	27.344	-	-
RSU#18 RSU#19	TS019	1,894,559	405.476	187,215	(42.935)	(35,392)	57,245	-	
RSU#20	TS020	2.184.472	467.524	100.903	(94,702)	(40.808)	66.005		
RSU #21	TS021	1,026,571	219.708	53,378	(22.327)	(19,177)	31.018		
RSU #23	TS023	431.831	92,421	85.918	(46,972)	(8.067)	13.048		
RSU #24	TS024	1.384.725	296.361	(39.861)	(258.885)	(25,868)	41.840		
RSU #25	TS025	659,199	141,083	38,837	(32,940)	(12,315)	19,918		
RSU #26	TS026	166,643	35,665	22,358	1,632	(3,113)	5.035		
RSU #34	TS034	687,044	147,042	52,059	(6,121)	(12,835)	20,759	-	
RSU #38	TS038	798,234	170,839	(6,408)	(21,339)	(14,912)	24,119		
RSU #39	TS039	904,886	193,665	13,264	(43,360)	(16,904)	27.341		
RSU #50	TS050	680,496	145,641	(5,068)	(19,145)	(12,712)	20,561		
RSU #73	TS073	1,166,694	249.697	(54,095)	(77,923)	(21,795)	35,252	-	
Regional School Unit #78	TS078	187,421	40,112	6.654	(10,548)	(3,501)	5,663		
School Agent - Carrabassett Valley	TSA001								
School Agent - Coplin Plantation	TSA002			18					
School Agent - Pleasant Ridge Plantation	TSA003 TT043			55 2,166					
AOS #43 Central Office		601.595	128.754	2,166	(17.268)	(11.238)	18 177		
AOS #43 Howland AOS #43 Milo	TT0431 TT0432	601,595	128,754 129,650	26,160 64,348	(17,268) 4,597	(11,238) (11,317)	18,177		
AOS #43 Milo AOS #47 Central Office	TT0432	000,779	129,050	739	4,087	(11,317)	10,304		
AOS #47 Central Office AOS #47 Orrington	TT0471	3,498	- 749	15 050	654	(65)	106		
AOS #47 Orrington AOS #47 Dedham	TT0472	5,490	740	8.834	004	(00)			
AOS #48 Central Office	TT048			0,004					
RSU #70	TT0481	567,179	121,388	52,848	9,806	(10,595)	17,137		
RSU #84	TT0482	178,226	38,144	5,259	16,746	(3,329)	5,385		
AOS #66 East Millinocket	TT0661			(40,263)	(36,522)				
AOS #66 Medway	TT0662			(12,534)	(21,388)				
AOS #77 Central Office	TT077			1,514					
AOS #77 Lubec	TT0771	225.595	48,282	(6,114)	(5,432)	(4.214)	6,816		
AOS #77 Charlotte	TT0772	22,763	4,872	(1,165)	1,170	(425)	688		
AOS #77 Eastport	TT0773	216,944	46,431	1,840	(4.878)	(4.053)	6,555		
AOS #77 Pembroke	TT0774	105,399	22,558	(6,907)	(12,713)	(1,969)	3,185		
AOS #77 Perry	TT0775	91,075	19,492	(61)	(2,161)	(1,701)	2,752		
AOS #77 Alexander	TT0776	68,194	14,595	(15,447)	(5,562)	(1.274)	2,060		
AOS #77 Calais	TT0777			(84,368)					
AOS #77 Robbinston	TT0778	27.136	5,808	6.414	3,686	(507)	820		
AOS #81 Central Office	TT081	415 734	88.976	1,130 29,408	(2,928) (14,416)	(7.766)	12.562		
AOS #81 Holden	TT0811								
AOS #81 Holden AOS #81 CSD #8 AOS #90 Central Office	TT0811 TT0812 TT090	44,131	9,445	29,408 1,134 1,399	1,209	(824)	1,333		

Sensitivity

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

mployer	Employer Code	Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
OS #90 Lee	TT0901	227.297	48,646	(2.715)	(5,394)	(4,246)	6,868		
OS #90 East Range	TT0902	20,895	4,472	5,845	3,384	(390)	631		
OS #90 Balleyville	TT0903	274,832	58,820	22,019	12,346	(5,134)	8,304	-	-
OS #90 Princeton	TT0904	119,369	25,547	9,121	(3,676)	(2,230)	3,607		
DS #91 Central Office	TT091			4,713				-	
OS #91 MDI High School	TT0911	250,698	53,655	28,556	(2,995)	(4,683)	7,575	-	
DS #91 Bar Harbor	TT0912	178,699	38,245	25,569	1,615	(3,338)	5,399		
DS #91 Cranberry Isle	TT0913			322	(771)				
DS #91 Frenchboro	TT0914	20.399	4.366	3.752	(338)	(381)	616		
DS #91 Mt Desert	TT0915	91.004	19.477	10.947	3.259	(1,700)	2,750	-	
DS #91 Southwest Harbor	TT0916	99.206	21.232	6.827	(3.432)	(1.853)	2,998		
DS #91 Tremont	TT0917	122,536	26,225	8,981	(122)	(2.289)	3,702		
DS #91 Swans Island	TT0918	17,870	3.825	(3,515)	(5,311)	(334)	540		
OS #91 Trenton	TT0919	144,992	31,031	6.014	444	(2,709)	4,381		
DS #92	TT092	141,002	01,001	4,730		(11,100)	1,001		
DS #92 Waterville	TT0921	1,685,605	360,756	62,705	(23,265)	(31,489)	50,931		
DS #92 Vassalboro	TT0922	294,120	62,948	(5,477)	(17,261)	(5,494)	8,887		
DS #92 Vassalboro DS #92 Winslow	TT0923	917,816	196,432	61,216	(18,097)	(17,146)	27,732		
DS #93 Central Office	TT093	138,539	29,650	(10,284)	10,546	(2,588)	4.186		
DS #93 Great Salt Bay	TT0931	136,199	29,149	26,049	(8,229)	(2.544)	4,115		-
DS #93 Nobleboro	TT0932	69,116	14,792	9,009	(5,351)	(1.291)	2,088	-	-
DS #93 Bristol	TT0933	42,051	9,000	8,862	(5,267)	(786)	1,271		-
DS #93 South Bristol	TT0934	15.057	3,223	6,558	(493)	(281)	455		-
DS #93 Jefferson	TT0935	198,010	42,378	11,560	3,239	(3,699)	5,983		-
DS #94 Central Office	TT094	-		1,549					
DS #94 MSAD 46	TT0941	1,117,315	239,129	(41,371)	(75,455)	(20,873)	33,760		
DS #94 Harmony	TT0942	93,699	20.054	645	(9,280)	(1,750)	2.831		
DS #95 Central Office	TT095			1.891					
05 #95 Fort Kent	TT0951			(157,444)	(221,194)				
S #95 St. John Valley	TT0952			(101,444)	(221,104)				
05 #96 Central Office	TT096			1,505					
	TT096	170,898	36.576	(6,567)	(5,403)	(3,193)	5,164		
0S #96 East Machias									
S #96 Jonesboro	TT096B	40,987	8,772	(4,239)	(6,498)	(766)	1,238		
DS #96 Machias	TT096C	331.845	71.022	14,302	4,296	(6,199)	10,027		
DS #96 Marshfield	TT096D	-	-	171					
DS #96 Northfield	TT096E	3,664	784	739	685	(68)	111		-
S #96 Roque Bluffs	TT096F			290					
DS #96 Wesley	TT096G	5,720	1.224	(101)	(1,520)	(107)	173	-	
DS #96 Cutler	TT0961	61,504	13,163	(2,474)	(1,454)	(1,149)	1,858		
DS #96 Machiasport	TT096J	92,682	19.836	(1.537)	(8,545)	(1,731)	2,800		-
DS #96 Whiting	TT096K	42.784	9,157	141	(1,952)	(799)	1,293		
OS #97 Central Office	TT097			1.149	,	,,			
S #97 Favette	TT0971			(14,265)	(14,295)				
0S #97 Winthrop	TT0972	142	30	(60.699)	(55,309)	(3)	4		
S #98 Central Office	TT098	142	50	2.853	(55,568)	(5)			
05 #98 Boothbay Harbor	TT0981	325,203	69,600	43,192	(12,424)	(6.075)	9.826		
0S #98 Edgecomb	TT0982	54,721	11,711	4,863	(16,721)	(1.022)	1.653		
DS #96 Southport	TT0983			1,346					-
)S #98 Georgetown	TT0984	32,785	7,017	10,627	(534)	(612)	991		
ion 60 Greenville	TU0601	116,060	24,839	9,786	(900)	(2,168)	3,507		
ion 69 Appleton	TU0691	92,540	19,806	4,581	(6,381)	(1,729)	2,796		
ion 69 Hope	TU0692	111,521	23,868	6.326	2,766	(2.083)	3.370		
ion 76 Brooklin	TU0761	40,254	8,615	(1,533)	(2,174)	(752)	1,216		
ion 76 Sedgewick	TU0762	125,278	26.812	4,425	(1.859)	(2,340)	3,785		
eenbush School Department	TU0903	106,865	22.871	8,157	(9,776)	(1,996)	3.229		
ford School Department	TU0905	355,908	76.172	37,510	(849)	(6,649)	10,754		
ion 93 Surry School Department	TU0924	31,201	6,678	(16,460)	(4,715)	(583)	943		
	TU0931	B0.225	17.170	(48,937)	(41,020)	(1.499)	2,424		
ion 93 Blue Hill ion 93 Brooksville	TU0932	11.086	2.373	3.212	(168)	(207)	335		
		23.165	2,373			(433)	700		
ion 93 Castine	TU0933			3.123	(922)				
ion 93 Penobscot	TU0934	51,246	10,968	3,794	(4,089)	(957)	1,548		
ion 103 Beals	TU1031	75,167	16.087	5,411	231	(1.404)	2.271		
ion 103 Jonesport	TU1032	152,603	32,660	4,029	(4,131)	(2.851)	4,611		
ion 106 Calais	TU1062								
nceboro School Department	TU1081			609					-
ion 122 New Sweden	TU1221	42,429	9.081	1,639	(2.073)	(793)	1,282		
ion 122 Westmanland	TU1223			18					
ion 122 Woodland	TU1224	63,514	13,593	8,288	(91)	(1,186)	1,919		
otal for All Employers		\$ 2,363,737,470	\$ 505,890,521	\$ (12,993,756)	\$ (47,493,593)	\$ (44,157,005)	\$ 71,421,102	s.	s.

Sensitivity

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

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR STATE EMPLOYEE AND TEACHER, AND PLD CONSOLIDATED PLANS

June 30, 2015 and 2014

1. Description of the Plans

The State Employee and Teacher (SET) Plan is a multiple-employer cost sharing plan with a special funding situation. As of June 30, 2015 there were 231 employers, including the State of Maine, participating in the plan. The State of Maine is also a non-employer contributing entity in that the State pays the initial unfunded actuarial liability on behalf of teachers, while school districts contribute the normal cost, calculated actuarially, for their teacher members.

The Participating Local District (PLD) Consolidated Plan is a multiple-employer cost sharing plan. Eligible employers (districts) are defined in Maine statute. As of June 30, 2015 there were 289 employers in the plan.

Pension Benefits

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

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 5.0%.

Member and Employer Contributions

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

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR STATE EMPLOYEE AND TEACHER, AND PLD CONSOLIDATED PLANS

June 30, 2015 and 2014

2. Summary of Significant Accounting Policies

Revenue Recognition

Employer contributions to MainePERS are recognized as additions in the period when they become due pursuant to formal commitments or statutory requirements. Investment income is recognized when earned and investment expenses are recorded when incurred.

The Schedules of Employer Allocations for the State Employee and Teacher Plan are displayed separately for the two groups within the Plan, state employees being one group and teachers the second. This is to reflect the unique funding arrangement that currently exists within the Plan for teachers. Total employer contributions for the state employees group, adjusted for employer specific liability contributions, were used as the basis for allocation. For the teacher group, total employer and non-employer contributions were the basis for the allocation, adjusted to remove the normal cost contributions paid by local school districts on behalf of their employees. This leaves contributions toward the unfunded liability of the Plan as the basis of allocation. This method of allocation properly distributes the collective net pension liability between the State of Maine as the non-employer contributing entity and those districts contributing towards the unfunded liability of the plan using grant funding.

The Schedules of Employer Allocations for the PLD Consolidated Plan reflect current year employer contributions, adjusted to remove contributions related to employer specific liabilities to the Plans. For the PLD Plan, certain employers have individual un-pooled pension assets resulting from the closure of individual single employer plans upon joining the PLD Consolidated Plan. For these employers, current year contributions are adjusted to reflect the gross contributions due for service prior to applying an offset from these assets, if applicable. An offset occurs when an employer with un-pooled pension assets held by MainePERS chooses to use a portion of these assets to cover the cost of current contributions due.

The following table presents a reconciliation of employer contributions reported in MainePERS' Statement of Changes in Fiduciary Net Position to the employer contributions used to determine each employer's proportionate share of the collective pension amounts.

			Total	
	State	Teacher	SET Plan	PLD Plan
June 30, 2015				
Employer and non-employer contributions reported in				
MainePERS' Statement of Changes in Fiduciary Net				
Position for fiscal year ended June 30, 2015	\$129.886.556	\$191,332,652	\$321,219,208	\$43,366,730
1 oshion for fiscal year onded salle so, 2015	\$1 2),000,000	¢1)1,002,002	¢021,217,200	••••
Adjusted for:				
Remove employer specific liability contributions	(130,643)	(187)	(130,830)	(5,871,614)
Remove normal cost contributions from teacher				
districts	_	(30,723,799)	(30,723,799)	-
Add IUUAL ⁽¹⁾ offsets	-	_	-	3,381,349
Remove one-time COLA contribution	(3, 897, 758)	(5,880,349)	(9,778,107)	_
Administrative expense contributions and other				
adjustments	(469,560)	_	(469, 560)	_
····;·····	/			
Total employer contributions used as the basis for				
allocating collective pension amounts	\$125.388.595	\$154,728,317	\$280,116,912	\$40,876,465

⁽¹⁾ Initial Unpooled Unfunded Actuarial Liability

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR STATE EMPLOYEE AND TEACHER, AND PLD CONSOLIDATED PLANS

June 30, 2015 and 2014

2. <u>Summary of Significant Accounting Policies (Continued)</u>

Benefits and Refunds

Pension benefits and contribution refunds are recognized as deductions when due and payable in accordance with the terms of the statutes.

Investments

Investments are reported at fair value. Debt and equity securities that are traded on recognized exchanges are valued at the last sales price and the current exchange rates on the reporting date. Other regularly traded securities, including derivatives, are valued by the System's custodian through a variety of external sources. Investments that do not have an established market are reported at estimated fair value. The fair value of shares in common collective trusts is based on unit values reported by the funds. The fair value of other investments, including private market partnerships, is based on third-party appraisals and valuations provided by the sponsor of the partnerships. Management reviews and approves all such appraisals and valuations prepared by other parties. Investment purchases and sales are recorded as of their trade date. Proceeds related to securities sold not yet purchased are carried as a liability and are adjusted to the fair value of the securities.

Assets of the defined benefit pension plans are pooled for investment purposes and are allocated to each plan based on each plan's net fiduciary position, as are investment expenses and administrative expenses.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make significant estimates and assumptions. These estimates affect the reported amounts of collective net pension liabilities as of the date of these schedules, actuarial information as of the actuarial information date, the changes in net position during the reporting period, and, when applicable, the disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from these estimates.

3. Collective Net Pension Liabilities

The collective net pension liability for the Plans, measured as of June 30, 2015 and 2014, is as follows:

	State	Teacher	Total SET Plan	PLD Plan
2015 Collective total pension				
liability	\$ 4,407,549,888	\$ 8,208,737,166	\$ 12,616,287,054	\$ 2,720,936,009
Less: Plan net position	(3,383,477,940)	(6,858,619,082)	(10,242,097,022)	<u>(2,401,889,308</u>)
Collective net pension liability	\$_1,024,071,948	\$_1,350,118,084	\$_2,374,190,032	\$319,046,701

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR STATE EMPLOYEE AND TEACHER, AND PLD CONSOLIDATED PLANS

June 30, 2015 and 2014

3. Collective Net Pension Liability (Continued)

	State	Teacher	Total SET Plan	PLD Plan
<u>2014</u> Collective total pension				
Collective total pension liability	\$ 4,339,850,814	\$ 7,980,307,969	\$ 12,320,158,783	\$ 2,609,657,845
Less: Plan net position	<u>(3,437,637,906</u>)	<u>(6,899,978,021</u>)	(10,337,615,927)	(2,455,776,671)
Collective net pension liability	\$ <u>902,212,908</u>	\$ <u>1,080,329,948</u>	\$ <u>1,982,542,856</u>	\$ <u>153,881,174</u>

4. Special Funding Situation - State Employee and Teacher Plan

The State of Maine participates in the State Employee and Teacher Plan as a non-employer contributing entity in that the state pays the unfunded liability associated with the teachers and the local teacher districts, as employers, pay the normal cost contributions as determined by the actuary.

5. Actuarial Methods and Assumptions

The collective total pension liability for the Plans was determined by an actuarial valuation as of June 30, 2015, using the following methods and assumptions, applied to all periods included in the measurement. These same methods and assumptions were used in the actuarial valuation as of June 30, 2014, except as noted.

Actuarial Cost Method

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

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

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

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR STATE EMPLOYEE AND TEACHER, AND PLD CONSOLIDATED PLANS

June 30, 2015 and 2014

5. Actuarial Methods and Assumptions (Continued)

Asset Valuation Method

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

<u>Amortization</u>

The initial unfunded actuarial liability (IUAL) of the State Employee and Teacher Retirement Plan is amortized on a level percentage of payroll over the amortization period then in effect under statutory and constitutional requirements. All other gains, losses, and changes are amortized over ten-year periods beginning on the date as of which they occur.

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

For the actuarial valuation as of June 30, 2014, the net pension liability of the PLD Consolidated Plan was amortized on an open basis over a period of fifteen years.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2015 and 2014 are as follows:

Investment Rate of Return – For the State Employee and Teacher Plan, 7.125% per annum for the years ended June 30, 2015 and 2014, compounded annually; for the PLD Plan, 7.125% per annum for the year ended June 30, 2015 and 7.25% per annum for the year ended June 30, 2014, compounded annually.

Annual Salary Increases, Merit and Inflation – State employees, 3.50% to 10.50% per year; Teachers, 3.50% to 13.50% per year; members of the consolidated plan for PLDs, 3.50% to 9.50% per year.

Mortality Rates – For active State employee members and non-disabled retirees of the State employee plan and participating local districts, the RP2000 Tables projected forward to 2015 using Scale AA are used; for active members and non-disabled retirees of the teachers' plan, the ages are set back two years; for all recipients of disability benefits, the Revenue Ruling 96-7 Disabled Mortality Table for Males and Females is used.

Cost of Living Benefit Increases -2.55% per annum for the year ended June 30, 2015, and 2.55% for State employees and teachers for the year ended June 30, 2014, and 3.12% for participating local districts for the year ended June 30, 2014.

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR STATE EMPLOYEE AND TEACHER, AND PLD CONSOLIDATED PLANS

June 30, 2015 and 2014

5. Actuarial Methods and Assumptions (Continued)

The long-term expected rate of return on pension plan assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2015 are summarized in the following table.

Asset Class	Target Allocation	Long-Term Expected <u>Real Rate of Return</u>
US Equities	20%	5.2%
Non-US Equities	20	5.5
Private Equity	10	7.6
Real Assets:		
Real Estate	10	3.7
Infrastructure	10	4.0
Hard Assets	5	4.8
Fixed Income	25	0.7

Discount Rate

The discount rate used to measure the collective total pension liability was 7.125% for 2015 for each of the Plans and 7.125% for 2014 for the State Employee and Teacher Plan and 7.25% for 2014 for the PLD Plan. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following table shows how the collective net pension liability/(asset) as of June 30, 2015 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 7.125% for each of the Plans.

		Current	
	1% Decrease	Discount Rate	1% Increase
	(6.125%)	(7.125%)	(8.125%)
State	\$1,519,338,048	\$1,024,071,948	\$ 605,984,727
Teacher	2,363,737,470	1,350,118,084	505,890,521
Total SET Plan	3,883,075,518	2,374,190,032	1,111,875,248
PLD Plan	635,635,545	319,046,701	18,900,921

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR STATE EMPLOYEE AND TEACHER, AND PLD CONSOLIDATED PLANS

June 30, 2015 and 2014

6. Changes in Net Pension Liability

Changes in net pension liability are recognized in pension expense for the year ended June 30, 2015 with the following exceptions.

Differences between Expected and Actual Experience

The difference between expected and actual experience with regard to economic or demographic factors were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. For 2015 and 2014, this was three years for the State Employee and Teacher Plan and four years for the PLD Consolidated Plan.

Differences between Projected and Actual Investment Earnings

Differences between projected and actual investment earnings were recognized in pension expense using a straight-line amortization method over a closed five-year period.

Changes in Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. There were no changes in assumptions for the State Employee and Teachers Plan. For the PLD Plan, the discount rate was decreased from 7.25% to 7.125% and the cost of living benefit increase assumption was changed from 3.12% to 2.55%.

<u>Changes in Proportion and Differences between Employer Contributions and Proportionate Share of</u> <u>Contributions</u>

Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability.

7. Additional Financial and Actuarial Information

Additional financial and actuarial information with respect to the Plans can be found in the MainePERS' 2015 Comprehensive Annual Financial Report available online at <u>www.mainepers.org</u> or by contacting the System at (207) 512-3100.