

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

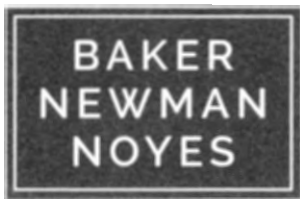
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

**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 PLD Consolidated Plan as of 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 pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the 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

Baker Newman & Noyes
Limited Liability Company

Maine Public Employees Retirement System
 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%

Maine Public Employees Retirement System
 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	72	68,340	0.197136%	83,341	0.203885%
City of Bath	73	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%

Maine Public Employees Retirement System
 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
School Administrative District No. 53	129	1,936	0.005585%	2,382	0.005827%
Town of Bucksport	130	56,280	0.162347%	70,911	0.173476%
Fort Fairfield Utilities District	131	16,200	0.046731%	19,412	0.047489%
Belfast Water District	132	22,999	0.066344%	25,024	0.061219%
Town of Gorham	133	13,649	0.039372%	13,541	0.033127%
Lincoln Academy	134	59,980	0.173021%	77,057	0.188512%
Norway Water District	136	10,400	0.030000%	13,315	0.032574%
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	-	0.000000%	-	0.000000%
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	186	3,352	0.009669%	4,592	0.011234%
School Administrative District No. 60	187	48,251	0.139187%	55,928	0.136822%
Town of Kennebunkport	188	174,302	0.502798%	208,785	0.510771%
School Administrative District No. 49	189	15,540	0.044827%	19,610	0.047974%

Maine Public Employees Retirement System
 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%
Penquis 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	254	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%

Maine Public Employees Retirement System
 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%
Carrabassett 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%	-	0.000000%
MADSEC	297	5,148	0.014850%	-	0.000000%
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%

Maine Public Employees Retirement System
 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
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	-	0.000000%	25,818	0.063161%
Town of Hancock	353	-	0.000000%	326	0.000798%
Town of Dayton	355	-	0.000000%	144	0.000352%
Town of Waterboro	356	-	0.000000%	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%

See accompanying notes

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Fiscal Year Ended June 30, 2015 with Net Pension Liability as of June 30, 2014

Employer	Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense	
	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	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Differences Between Expected and Actual Experience	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of 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	P0002	\$ 16,528,117	\$ 33,980,669	\$ 1,372,013	\$ 10,487,680	\$ 3,002,983	\$ -	\$ 14,862,676	\$ 4,364,245	\$ 13,054,940	\$ -	\$ 504,248	\$ 17,923,433	\$ -	\$ 9,180,149	\$ -	\$ (244,299)	\$ 8,935,850				
Town of Millinocket	P0003	671,257	1,283,487	51,823	396,131	113,426	-	561,380	164,842	493,100	-	123,754	781,696	-	346,744	-	(50,271)	296,473				
Cumberland County	P0005	4,466,538	9,552,348	385,688	2,948,205	844,172	381,155	4,559,220	1,226,838	3,669,890	-	-	4,866,728	-	2,580,642	-	140,324	2,729,966				
Town of Camden	P0008	615,806	1,329,107	53,665	410,211	117,458	89,541	670,875	170,701	510,626	-	-	681,327	-	359,068	-	37,592	396,660				
City of South Portland	P0009	4,082,632	8,281,849	334,390	2,556,082	731,894	-	3,622,366	1,063,064	3,181,781	313,168	4,556,613	2,237,407	-	(140,622)	-	2,096,785	-				
Town of Houlton	P0010	482,044	913,070	36,867	281,807	80,691	-	369,365	117,266	350,790	-	73,581	541,639	-	246,673	-	(27,441)	219,232				
Penobscot County	P0011	746,232	1,770,684	71,493	546,498	156,481	168,991	943,463	227,415	680,274	-	907,689	478,365	-	57,464	-	535,829	-				
Kittery Water District	P0012	241,352	464,727	18,764	143,432	41,069	-	203,265	59,686	178,542	-	128,170	366,398	-	125,550	-	(60,293)	-				
City of Ellsworth	P0013	268,039	1,191,097	46,092	367,616	105,261	445,072	966,041	152,976	457,804	-	14,793	625,373	-	321,784	-	144,156	-				
Town of Kittery	P0014	1,536,376	3,253,198	131,352	1,004,056	287,496	99,659	1,522,563	417,819	1,249,638	-	-	1,667,657	-	878,878	-	917,665	-				
Town of Bar Harbor	P0015	662,301	1,421,784	57,407	438,815	125,648	5,006	626,876	182,604	546,231	-	34,263	763,098	-	384,106	-	(16,605)	-				
Town of Mount Desert	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	-				
Town of Fort Fairfield	P0017	50,745	125,867	5,082	38,847	11,123	14,469	69,521	16,166	48,356	-	6,015	70,537	-	34,004	-	1,714	-				
City of Rockland	P0018	1,485,567	2,948,729	119,059	910,086	260,589	-	1,289,734	378,715	1,132,864	-	172,347	1,683,926	-	796,622	-	(73,209)	-				
Bath Water District	P0019	196,270	413,587	16,699	127,648	36,550	22,961	212,013	53,118	158,895	-	-	212,013	-	111,734	-	119,686	-				
City of Bangor	P0020	3,475,288	6,299,478	254,349	1,944,250	556,705	-	2,755,304	809,062	2,420,180	-	1,178,504	4,407,746	-	1,701,855	-	(476,527)	-				
Bangor Public Library	P0022	86,289	114,618	4,628	35,375	10,129	-	50,132	14,721	44,035	-	-	53,067	-	111,853	-	30,965	-				
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	-	(22,999)	-				
City of Gardiner	P0024	998,790	1,999,226	80,721	617,035	176,678	-	874,434	256,767	768,077	-	-	1,167,590	-	540,107	-	(64,621)	-				
Houlton Water District	P0026	351,380	759,338	30,659	234,359	67,105	48,892	381,015	97,524	291,727	-	-	389,251	-	205,141	-	20,239	-				
City of Auburn	P0027	3,612,601	8,254,041	333,267	2,647,500	729,437	535,128	4,145,332	1,060,093	3,171,098	-	146,972	4,378,163	-	2,229,896	-	(24,576)	-				
Town of York	P0028	1,593,770	3,380,242	136,481	1,043,267	298,723	53,118	1,531,589	434,135	1,298,646	-	67,389	1,800,170	-	913,200	-	(18,705)	-				
Town of St. Agatha	P0030	42,460	88,267	3,564	27,243	7,800	120	38,727	13,336	33,911	-	3,818	49,065	-	23,846	-	(1,940)	-				
Kennebec Water District	P0031	330,851	564,327	23,993	183,403	52,515	20,853	260,764	76,320	228,299	-	-	366,873	-	160,530	-	(11,469)	-				
Livermore Falls Water District	P0032	73,401	159,185	6,427	49,130	14,068	11,051	60,676	20,445	61,157	-	-	81,602	-	43,005	-	4,581	-				
City of Belfast	P0035	645,413	1,342,804	54,217	414,438	118,666	3,256	590,579	172,461	515,888	-	2,637	690,986	-	362,769	-	(17,126)	-				
City of Calais	P0036	472,801	873,381	36,264	269,557	77,184	17,073	399,078	112,171	336,542	-	74,878	522,951	-	235,951	-	(17,126)	-				
York County	P0037	1,641,101	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)	-				
Maine Maritime Academy	P0038	2,254,875	5,211,440	210,419	1,608,441	460,552	507,790	2,787,202	669,322	2,002,168	-	-	2,671,490	-	1,407,911	-	187,090	-				
York Water District	P0039	356,786	798,395	32,236	248,414	70,557	59,851	409,058	102,540	306,734	-	-	409,274	-	215,693	-	22,434	-				
Washington County	P0040	570,370	1,251,252	52,136	398,528	114,112	99,697	694,473	165,840	498,083	-	-	661,923	-	348,842	-	36,121	-				
Portland Public Library	P0041	804,687	1,334,914	53,899	412,003	117,971	67,740	512,857	171,447	512,857	-	-	684,304	-	360,637	-	33,318	-				
Town of Brunswick	P0042	1,580,581	3,516,265	141,974	1,085,248	310,744	340,494	1,678,490	451,605	1,350,904	-	-	1,802,509	-	949,947	-	139,706	-				
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)	-				
Town of Jay	P0045	328,347	619,168	25,000	291,096	54,718	-	270,816	79,522	237,816	-	60,981	378,739	-	167,273	-	(23,796)	-				
Waldo County	P0046	847,331	1,761,715	71,131	543,730	155,689	5,956	776,506	226,263	678,828	-	-	903,091	-	475,941	-	987	-				
Kennebec County	P0047	621,634	1,536,466	62,117	474,827	135,959	232,559	905,462	197,590	591,256	-	-	788,648	-	415,629	-	85,901	-				
City of Lewiston	P0048	5,823,895	11,353,542	458,414	3,504,119	1,003,350	-	4,965,883	1,458,171	4,361,896	-	630,331	6,450,368	-	3,067,250	-	(240,078)	-				
Maine Turnpike Authority	P0049	5,724,658	12,529,254	505,885	3,866,987	1,107,251	498,373	5,978,496	1,609,172	4,813,579	-	-	6,422,751	-	3,384,877	-	162,043	-				
School Administrative District No. 31	P0050	50,759	98,962	3,996	30,543	8,746	-	43,285	12,710	38,020	-	-	57,056	-	26,736	-	(2,509)	-				
Auburn Water and Sewer District	P0052	60,352	86,927	3,510	26,829	7,682	-	36,021	11,164	33,307	-	-	79,728	-	23,484	-	(13,092)	-				
Town of East Millinocket	P0054	378,537	680,118	27,461	209,909	60,104	28,589	326,063	87,350	261,292	-	73,352	421,964	-	183,739	-	(10,703)	-				
Maine Municipal Association	P0055	905,368	1,922,572	91,690	593,376	169,904	91,690	932,596	246,922	738,628	-	-	985,550	-	519,398	-	39,000	-				
Hancock County	P0056	607,236	1,302,607	52,595	402,032	115,116	70,974	640,717	167,298	500,445	-	-	667,743	-	351,909	-	381,259	-				
Oxford County	P0057	893,159	1,794,520	72,456	553,855	158,588	25,701	810,600	230,476	689,431	-	40,135	960,042	-	484,803	-	(1,971)	-				
Falmouth Memorial Library	P0058	67,308	139,618	5,637	43,091	12,339	4,610	65,677	17,932	53,639	-	-	71,571	-	37,719	-	2,186	-				
Bangor Water District	P0059	274,618	562,999	23,930	182,929	52,319	24,767	284,005	76,122	227,707	-	-	303,829	-	160,122	-	9,185	-				
Rumford Fire and Police	P0060	492,254	1,015,216	40,991	513,333	89,718	-	444,042	130,387	300,033	-	-	650,563	-	274,268	-	(65,299)	-				
Town of Orono	P0061	1,046,695	2,085,401	84,201	643,631	184,294	15,000	927,126	267,835	801,185	-	59,384	1,128,384	-	563,368	-	(13,964)	-				
Kennebunk Light and Power Co.	P0062	229,301	492,324	19,878	151,949	43,508	42,467	252,782	63,231	189,145	-	-	252,782	-	133,005	-	18,864	-				
City of Brewer	P0063	2,003,402	4,105,528	165,766	1,267,116	362,819	-	1,795,701	527,286	1,577,291	-	77,448	2,182,025	-	1,109,141	-	(36,397)</					

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Fiscal Year Ended June 30, 2015 with Net Pension Liability as of June 30, 2014

Employer	Employer Code	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		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 in 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 in 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
Town of Berwick	P0108	818,310	1,220,218	402,288	378,804	107,835	-	533,707	156,718	468,791	-	60,850	696,357	329,651	(24,197)
Town of Livermore Falls	P0109	87,571	207,616	8,363	64,078	18,348	29,501	120,310	26,665	79,763	-	-	106,428	56,089	11,542
Town of Pittsfield	P0110	40,141	66,458	3,491	26,684	7,641	-	42,121	11,104	33,216	-	-	44,320	23,357	1,705
City of Old Town	P0111	605,552	1,337,051	53,985	412,663	118,160	87,185	671,993	171,722	513,678	-	-	685,400	361,216	32,967
Town of Greenville	P0112	118,088	267,428	10,798	82,538	23,633	15,826	132,795	34,347	102,743	-	6,311	143,401	72,248	1,904
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
School Administrative District No. 54	P0115	523,530	1,147,075	46,315	354,029	101,371	52,744	584,459	147,322	440,692	-	-	589,014	309,861	18,255
Town of Yarmouth	P0116	738,914	1,565,502	63,209	483,171	138,348	19,558	708,186	201,062	601,446	-	32,601	835,109	422,933	(9,739)
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
Farmington Village Corp.	P0118	33,838	77,098	3,113	23,795	6,813	7,206	49,927	9,902	29,620	-	-	39,522	20,828	2,730
School Administrative District No. 9	P0119	130,944	271,761	10,973	83,875	24,016	8,873	127,737	34,903	104,407	-	-	139,310	73,418	4,187
Mt Desert Island Regional School Unit	P0120	72,847	157,507	6,359	48,612	13,919	6,153	75,043	20,229	60,512	-	-	80,741	42,552	2,146
Piscataquis County	P0121	446,600	968,946	39,119	299,021	103,831	29,730	504,190	124,432	372,218	-	-	496,650	261,741	34,935
City of Westbrook	P0122	706,990	1,775,201	71,676	547,892	156,880	263,969	1,040,417	227,995	682,009	-	-	910,004	479,584	158,803
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	4,406
Town of Norway	P0125	355,318	760,071	30,689	234,586	67,170	58,128	390,573	97,618	292,009	-	-	389,627	205,338	25,723
School Administrative District No. 67	P0126	200,209	362,948	14,855	112,019	32,075	18,969	177,718	46,615	139,440	-	36,532	222,587	98,053	(2,986)
Town of Paris	P0127	101,460	336,419	13,583	103,831	29,730	156,829	304,073	43,207	172,454	-	-	90,895	63,478	154,364
School Administrative District No. 53	P0129	8,594	18,591	751	5,738	1,643	891	9,023	2,388	7,142	-	-	9,530	5,022	340
Town of Bucksport	P0130	249,821	553,469	22,347	170,821	48,912	24,873	266,953	71,084	212,638	-	6,990	290,710	149,524	4,351
Fort Fairfield Utilities District	P0131	71,910	151,512	6,117	46,762	13,390	5,686	77,955	19,459	58,209	-	-	77,668	40,932	4,370
Belfast Water District	P0132	102,091	195,317	7,886	60,282	17,261	6,767	92,196	25,085	75,038	-	11,453	111,576	52,766	(592)
Town of Gorham	P0133	50,589	105,891	4,287	32,589	9,340	4,627	40,605	13,574	27,031	-	17,900	72,068	35,553	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
Norway Water District	P0136	46,164	103,926	4,196	32,075	9,184	9,344	54,799	13,348	39,927	-	-	53,275	28,076	3,629
Dover-Foxcroft Water District	P0137	40,865	75,279	3,039	23,234	6,653	7,891	40,817	9,668	28,922	-	6,618	45,208	20,338	1,679
York Sewer District	P0139	140,501	298,085	12,035	92,000	26,343	18,984	149,362	38,284	114,520	-	-	152,804	88,530	8,460
Town of Old Orchard Beach	P0140	1,370,138	2,758,806	111,391	851,469	243,805	-	1,206,665	354,322	1,059,899	-	127,889	1,542,110	745,314	(56,595)
Town of South Berwick	P0141	519,274	1,049,916	42,362	324,042	92,784	-	459,218	134,944	634,364	-	-	821,948	394,595	244,048
Town of Freeport	P0142	698,070	1,688,331	68,169	521,061	149,203	-	738,453	216,838	648,635	-	194,537	1,060,010	456,116	(78,834)
School Administrative District No. 41	P0143	353,125	776,923	31,369	239,787	66,659	50,366	390,181	99,783	298,484	-	-	398,267	209,892	19,331
Town of Winslow	P0144	-	-	-	-	-	-	-	-	-	-	988	988	-	(494)
Auburn Housing Authority	P0145	286,873	627,798	25,348	193,761	55,481	41,696	316,286	80,630	241,192	-	-	321,822	169,605	16,488
Town of Southbay Harbor	P0146	155,983	271,049	10,944	83,656	23,954	-	118,554	34,812	104,134	-	75,728	214,674	73,226	(31,970)
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	-	-	2,489,201	1,371,113	32,057
Town of Fiveburg	P0149	91,259	164,376	6,637	50,732	14,526	5,845	77,740	21,111	63,152	-	17,396	101,659	44,407	(3,009)
Town of Hermon	P0150	102,291	210,201	8,487	64,876	18,576	6,319	98,258	26,997	80,756	-	1,319	109,072	56,788	2,551
Town of Hampden	P0151	437,549	834,901	33,710	257,681	73,783	-	365,174	107,229	320,759	-	97,706	525,894	225,555	(41,064)
Sanford Housing Authority	P0152	66,315	211,799	8,551	65,369	18,717	23,825	116,462	27,202	81,370	-	-	108,572	57,219	7,908
Town of Vassalboro	P0153	87,815	202,961	8,387	64,184	19,318	32,086	123,045	26,705	79,896	-	-	106,005	56,182	12,353
Lewiston Housing Authority	P0154	460,062	988,257	39,902	305,012	87,335	41,345	473,594	126,625	379,675	-	-	506,600	266,885	15,864
City of Biddeford	P0158	417,966	8,500,214	343,207	2,623,478	751,192	-	3,717,877	1,091,709	3,265,674	-	229,519	4,586,902	2,296,401	(103,636)
Paris Utility District	P0159	68,418	155,401	6,275	47,963	13,733	6,396	74,367	19,959	59,703	-	10,643	90,305	41,983	(3,314)
City of Hallowell	P0160	70,813	153,238	6,187	47,296	13,542	-	61,549	19,681	58,872	-	-	78,553	41,369	5,905
Town of Rockport	P0161	69,984	146,812	5,919	45,250	12,957	6,751	70,877	18,830	56,327	-	-	75,157	39,609	42,689
Lewiston/Auburn Water Pollution Control Authority	P0163	138,627	296,213	11,960	91,422	26,177	23,730	153,289	38,044	113,801	-	-	151,845	80,024	10,600
Town of Thomaston	P0164	186,778	381,085	15,387	117,617	33,678	23,143	189,825	48,944	146,408	-	7,225	202,577	102,953	8,586
Pleasant Point Passamaquoddy	P0165	175,546	311,667	12,564	96,192	27,543	29,832	166,151	40,028	119,738	-	36,635	196,401	84,199	2,453
Town of Orland	P0166	5,429	24,538	991	7,573	2,168	9,679	20,411	3,151	9,428	-	-	12,579	6,629	3,269
Town of Dover-Foxcroft	P0167	148,521	329,017	13,285	101,547	29,076	23,610	167,518	42,257	125,404	-	-	168,661	88,886	9,079
School Administrative District No. 29	P0168	91,570	167,139	6,749	51,585	14,771	-	73,105	21,466	64,213	-	27,587	113,266	45,154	(11,275)
Maine Housing Authority	P0169	2,186,250	3,768,423	152,155	1,163,074	333,028	-	1,646,257	483,991	1,447,781	-	1,006,369	2,938,141	1,018,070	(416,970)
Sanford Water District	P0170	291,774	610,378	24,645	188,385	53,941	16,211	283,182	78,393	234,500	-	-	312,893	164,898	6,980
South Berwick Water	P0171	58,115	101,435	4,095	31,306	8,964	-	44,365	13,028	38,970	-	20,494	72,492	27,404	(7,509)
Town of Glenburn	P0174	87,877	170,543	6,866	52,636	15,071	48,164	122,757	21,903	65,521	-	8,164	95,588	46,074	21,224
Town of Sabattus	P0175	132,670	278,636	11,250	85,997	24,624	18,796	140,686	35,789	107,048	-	-	142,834	75,275	8,757
Town of Brownville	P0177	55,020	116,797	4,716	36,048	10,322	4,923	56,009	15,001	44,872	-	-	59,873	31,554	2,050
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
Town of Eliot	P0180	519,281	983,611	39,715	303,579	86,925	-	430,219	126,328	377,891	-	95,517	599,736	265,730	(37,689)
Town of Lebanon	P0181	32,687	86,334	3,486	26,646	7,630	13,003	50,765	11,088	33,169	-	9,551	53,808	23,324	(510)
Town of Van Buren	P0182	225,621	450,124	18,174	138,925	39,779	28,618	223,486	57,811	172,521	-	12,372	243,153	121,604	8,523
Hamden Water District	P0183	71,276	149,968	6,065	46,286	13,653	1,533	67,127	19,261	57,616	-	8,601	85,478	40,516	(3,910)
Town of Monson	P0184	12,794	27,630	1,116	8,530	2,443	1,571	13,660	3,550	10,618	-	-	14,168	7,466	633
Portland Housing Authority	P0185	717,014	1,479,043	59,718	456,487	130,708	11,631	658,544	189,958	568,229	-	5,299	783,466	399,575	3,038
Town of Milford	P0186	14,879	35,842	1,447	11,062	3,167	3,497	19,173	4,603	13,770	-	955	19,328	9,683	659
School Administrative District No. 60	P0187	214,183	436,526	17,625	134,728	38,577	-	214,586	56,064	167,707	-	-	229,057	117,931	9,715
Town of Kennebunk	P0189	773,711	1,629,598	65,797	140,563	44,019	73,582	626,028	173,819	452,209	-	-	626,028	309,294	(26,413)
School Administrative District No. 49	P0189	68,980	153,059	6,180	47,240	13,520	7,034	73,980	19,658	58,804	-	2,087	80,549	41,350	1,179
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
City of Saco	P0192	1,197,303	2,												

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Fiscal Year Ended June 30, 2015 with Net Pension Liability as of June 30, 2014

Employer	Employer Code	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
		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	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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	P0210	185,125	368,419	14,875	113,708	32,558	-	161,141	47,317	141,542	-	21,496	210,357	99,531	(8,347)	91,194
Town of Richmond	P0213	140,971	303,330	12,247	93,619	26,806	7,741	140,413	38,958	116,536	-	6,673	152,167	81,948	(9,999)	80,949
Town of Linneus	P0214	3,773	8,155	329	2,517	721	351	4,180	1,047	3,133	-	-	4,918	2,204	130	2,334
Town of Hodgdon	P0215	22,616	47,908	1,908	14,786	4,234	1,391	22,346	6,153	18,406	-	-	24,559	12,943	539	13,482
Town of Cumberland	P0216	478,298	1,084,542	43,790	334,729	95,845	65,056	539,420	139,291	416,667	-	52,413	608,371	292,998	(5,394)	287,604
Town of Cornish	P0217	24,036	25,546	1,088	7,884	2,258	2,301	13,474	3,261	9,613	-	17,014	30,153	15,902	(4,543)	2,359
Lincoln Sanitary District	P0219	96,562	204,480	8,256	63,110	18,071	11,963	101,420	26,262	78,559	-	-	104,821	55,242	5,333	60,575
Kennebec Sanitary Treatment District	P0220	138,947	336,403	13,583	103,626	29,729	33,847	176,005	129,241	-	3,557	-	129,241	90,881	9,234	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	5,966	40,629
Waterville Sewerage District	P0222	159,624	335,481	13,545	103,542	29,648	30,519	177,254	43,087	128,888	-	-	171,975	90,634	14,460	106,094
School Administrative District No. 13	P0223	134,406	283,687	11,454	87,556	25,070	9,301	133,381	36,435	108,968	-	-	145,423	76,640	3,837	80,477
Waldo County Technical Center	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	P0225	15,017	34,703	1,401	3,067	16,092	31,271	4,457	13,332	-	-	-	17,789	9,376	7,601	16,977
Town of Mars Hill	P0227	43,844	108,217	4,369	33,400	9,564	12,128	59,461	13,899	41,575	-	2,839	56,313	29,236	2,537	31,773
Town of Lubec	P0228	20,228	38,455	1,553	11,869	3,396	2,405	19,225	14,773	-	-	-	22,153	10,388	357	10,745
Town of Washburn	P0230	45,867	101,460	4,097	31,314	9,966	50,398	94,775	13,031	39,960	-	-	52,011	27,410	24,375	51,785
Androscoggin Valley Council of Governments	P0231	295,041	603,927	24,372	168,301	53,344	-	264,017	77,526	231,906	-	13,522	322,996	163,074	(6,301)	156,773
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	P0235	60,771	125,468	5,066	38,724	11,088	-	54,878	16,114	48,203	-	32,260	96,577	33,896	(11,328)	22,568
Madawaska Water District	P0236	83,410	120,628	4,871	37,230	10,660	4,007	56,768	15,493	46,344	-	-	7,594	32,588	(6,625)	31,963
Penquis 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	(1,152)	178,908
Milo Water District	P0238	28,737	64,536	2,180	18,665	4,772	5,305	28,190	6,335	20,744	-	-	21,587	14,587	1,089	15,526
Maine School Management Association	P0239	362,951	869,728	35,117	268,430	76,861	38,534	418,942	111,702	334,139	-	18,904	464,745	234,964	2,694	237,658
Town of Easton	P0240	194,960	447,291	18,060	138,050	39,529	50,280	245,919	57,447	171,644	-	-	229,291	120,839	19,679	140,518
Richmond Utilities District	P0242	12,295	21,877	883	6,752	1,933	-	9,568	2,810	-	-	10,012	21,227	5,910	(4,603)	1,307
Lisbon Water Department	P0243	56,539	139,892	5,649	43,176	12,363	15,879	77,067	17,967	53,745	-	4,549	76,261	37,793	2,907	40,700
Town of Limestone	P0245	46,817	146,379	5,910	45,176	12,936	34,834	98,858	18,600	56,236	-	7,029	82,065	39,545	7,979	47,524
Town of Bethel	P0246	150,848	317,528	12,821	96,001	28,061	15,613	154,406	40,781	121,991	-	-	162,772	85,783	6,994	92,777
Rumford Mexico Sewerage District	P0247	92,338	198,157	8,001	61,158	17,512	11,457	98,128	25,450	76,130	-	-	101,580	53,534	4,786	58,320
Brewer Housing Authority	P0248	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	P0249	92,015	201,886	8,151	62,310	17,841	-	101,393	25,929	77,562	-	-	103,491	54,542	5,087	59,629
Winter Harbor Utility District	P0250	-	-	-	-	-	94	-	4,973	-	-	4,441	4,441	-	(2,220)	(2,220)
Community School District No. 12	P0252	10,642	38,723	1,563	11,951	3,422	-	17,030	4,973	-	-	2,854	22,704	10,461	(9,526)	9,526
Town of North Benwick	P0254	162,238	318,326	12,853	96,247	26,131	-	139,231	40,864	122,296	-	35,775	198,955	85,997	(16,037)	89,960
Kennebunk, Kennebunkport and Wells Water District	P0255	679,376	1,461,942	59,028	451,209	129,197	81,563	720,997	187,762	561,659	-	-	749,421	394,955	33,377	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	P0258	2,911	6,418	259	1,980	567	469	3,275	824	-	-	-	3,269	1,733	185	1,918
Town of Fairfield	P0260	300,341	632,670	25,545	195,205	55,911	6,979	283,700	81,256	243,064	-	43,745	368,065	170,921	(20,054)	150,867
Old Town Housing Authority	P0262	97,514	217,255	8,772	93,200	28,935	12,960	123,960	27,903	83,467	-	-	111,370	58,693	12,533	71,226
Towns of Mapleton, Castle Hill and Chapman	P0265	96,382	185,647	7,496	57,297	16,406	6,609	105,104	23,843	71,324	-	-	9,937	50,155	(157)	49,998
Wells Ogunquit CSD	P0266	346,724	702,525	28,365	216,825	62,084	16,941	324,215	90,227	269,901	-	11,452	371,580	189,793	4,088	193,881
Tri Community Sanitary Landfill	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	P0269	62,882	140,103	5,657	43,241	12,381	6,814	68,093	17,994	53,626	-	5,031	76,851	37,849	(356)	37,493
Town of Harpswell	P0270	30,730	66,579	2,688	20,549	5,864	3,129	25,579	8,551	17,967	-	6,523	25,579	12,967	(5,341)	15,341
Maine Veterans' Home	P0271	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	-	-	9,743,489	5,134,951	372,186	5,507,137
Brunswick Public Library	P0273	170,805	375,802	15,173	115,986	33,211	26,856	191,226	48,265	144,378	-	-	192,643	101,526	10,596	112,122
Eagle Lake Water and Sewer District	P0274	23,584	52,116	2,104	16,085	4,606	4,567	27,362	6,693	20,023	-	-	26,716	14,080	1,867	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	P0276	44,345	84,506	3,412	26,082	7,468	1,859	38,821	10,853	32,466	-	5,209	48,527	22,330	(876)	21,954
Carrabassett Valley	P0277	89,836	220,853	8,909	88,102	19,500	32,377	128,888	28,339	84,772	-	-	113,111	59,612	14,176	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	P0280	84,290	169,778	6,855	52,400	15,004	3,796	70,055	21,805	65,226	-	3,491	90,522	45,866	598	46,464
Mechanic Falls Sanitary District	P0282	9,916	21,542	870	6,649	1,904	688	10,111	2,767	8,276	-	8,332	19,375	5,820	(3,954)	1,866
Mars Hill Utility District	P0283	42,707	64,375	3,407	26,041	7,457	3,397	40,302	10,637	32,416	-	2,921	46,174	22,795	856	23,451
Bangor Housing Authority	P0286	635,155	1,325,346	53,513	409,050	117,125	104,592	684,200	170,218	559,181	-	-	879,399	358,052	50,243	408,295
Maine Public Employees Retirement System	P0290	2,277,804	5,214,066	210,532	1,609,248	460,778	532,677	2,813,235	689,656	2,003,184	-	-	2,672,840	1,406,621	204,762	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	P0292	1,955,870	3,753,227	151,541	1,158,383	331,685	-	1,641,609	482,039	1,441,942	-	413,706	2,337,687	1,013,965	(174,618)	839,347
Jacksonville Utility District	P0294	10,005	18,380	742	5,673	1,624	1,936	9,975	2,361	7,061	-	1,656	11,078	4,965	401	5,368
Town of Chesterville	P0296	(648)	-	-	-	-	941	-	-	-	-	-	8,719	(4,045)	(4,045)	-
MAD/SEC	P0297	22,851	-	-	-	-	-	-	-	-	-	-	36,242	36,242	-	(12,590)
Boothbay Regional Water District	P0298	310,843	619,260	25,003	191,126	54,726	-	270,855	79,534	237,912	-	-	94,977	412,423	167,298	(45,043)
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	P0300	70,822	151,474	6,116	48,750	13,386	4,758	71,010	19,454	56,194	-	-	77,648	40,922	1,715	42,637
Coastal Counties Workforce, Inc.	P0301	75,497	178,838	7,221	55,196	15,805	18,488	98,710	22,969	68,708	-	-	91,877	46,315	6,495	54,810
Lincoln County Sheriffs	P0302	495,911	919,055	37,108	283,654	81,220	401,982	118,037	25,919	148,092	-	-	105,246	576,373	248,037	207,671
Town of Ogunquit	P0303	743,069	1,548,713	62,531	477,990	136,865</										

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Fiscal Year Ended June 30, 2015 with Net Pension Liability as of June 30, 2014

Employer	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources							Pension Expense		
		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			
															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	5,786	-	-	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)	(63,176)		
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	89,031	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	22,859	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	9,851	684	10,335		
Regional School Unit No. 10	P0326	478,537	1,065,396	43,017	328,820	94,693	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)	1,506		
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)	24,273		
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	3,838	11,452	-	4,488	19,768	8,054	(1,395)	6,659		
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)	331,001		
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	9,916	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	362,380	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		
Corville 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	-	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	189,863	168,848	358,731		
Baxter Academy of Technologies and Sciences	P0348	147,829	640,920	25,878	197,811	56,640	-	662,658	82,315	246,232	-	-	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	17,608	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 Darkton	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		\$ 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.

See accompanying notes

Sensitivity	Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ended June 30
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Employer	Employer Code	Net Pension		2017 - 2021							Thereafter
		Liability @ -1%	Liability @ +1%	2017	2018	2019	2020	2021			
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	-	-	-	
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	16,499,997	490,632	(500,210)	(500,210)	(574,847)	630,021	-	-	-	
Town of Houlton	P0010	1,819,106	54,092	(66,945)	(66,945)	(78,838)	70,452	-	-	-	
Hancock County	P0011	3,527,126	104,699	(19,145)	(62,560)	(136,552)	136,552	-	-	-	
Kittery Water District	P0012	925,873	27,531	(80,400)	(80,400)	(38,192)	35,858	-	-	-	
City of Ellsworth	P0013	2,373,018	70,563	88,471	88,471	71,821	91,904	-	-	-	
Town of Kittery	P0014	6,481,334	192,726	(100,963)	(100,963)	(194,180)	251,014	-	-	-	
Town of Bar Harbor	P0015	2,832,614	84,229	(78,119)	(78,119)	(89,690)	109,704	-	-	-	
Town of Mount Desert	P0016	1,740,425	50,860	(15,426)	(15,426)	(45,323)	66,243	-	-	-	
Town of Fort Fairfield	P0017	250,785	7,457	(3,732)	(3,732)	(3,286)	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	P0020	12,550,427	373,193	(761,091)	(761,091)	(616,321)	486,062	-	-	-	
Bangor Public Library	P0022	228,352	6,790	(23,610)	(23,610)	(23,344)	8,844	-	-	-	
City of Augusta	P0023	16,907,368	503,344	(330,593)	(330,593)	(526,121)	655,577	-	-	-	
City of Gardiner	P0024	3,983,051	118,438	(151,117)	(151,117)	(145,181)	154,259	-	-	-	
Houlton Water District	P0026	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	-	-	-	
City of St. Agatha	P0030	175,855	5,229	(5,759)	(5,759)	(8,632)	6,811	-	-	-	
Kennebec Water District	P0031	1,183,897	35,204	(37,178)	(37,178)	(59,602)	45,481	-	-	-	
Livemore Falls Water District	P0032	317,144	9,430	(2,307)	(2,307)	(8,596)	12,283	-	-	-	
City of Belfast	P0035	2,675,263	79,550	(59,408)	(59,408)	(85,199)	103,610	-	-	-	
City of Calais	P0036	1,740,033	51,741	(54,912)	(54,912)	(81,079)	67,389	-	-	-	
York County	P0037	6,653,261	197,838	(197,803)	(197,803)	(229,307)	257,673	-	-	-	
Poline Maritime Academy	P0038	10,382,732	308,735	(38,362)	(38,362)	(209,555)	402,000	-	-	-	
York Water District	P0039	1,590,640	47,298	(12,107)	(12,107)	(37,605)	61,605	-	-	-	
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)	22,483	-	-	-	
Town of Jay	P0045	1,233,565	38,681	(50,584)	(50,584)	(54,711)	47,771	-	-	-	
Waldo County	P0046	3,508,859	104,367	(75,232)	(75,232)	(112,054)	135,932	-	-	-	
Kennebec County	P0047	3,065,079	91,142	19,339	19,339	(40,573)	118,707	-	-	-	
City of Lewiston	P0048	22,619,618	672,605	(731,284)	(731,284)	(897,969)	876,030	-	-	-	
Maine Turnpike Authority	P0049	24,961,986	742,256	(380,029)	(380,029)	(650,944)	968,747	-	-	-	
Piscataquis Administrative District No. 31	P0050	107,161	5,863	(6,791)	(6,791)	(7,825)	7,636	-	-	-	
Auburn Water and Sewer District	P0052	173,185	5,150	(16,954)	(16,954)	(14,540)	18,701	-	-	-	
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	77,189	(27,007)	(27,007)	(73,688)	100,508	-	-	-	
Oxford County	P0057	3,575,215	106,311	(79,610)	(79,610)	(128,660)	138,464	-	-	-	
Polunsky Memorial Library	P0058	8,271	13,856	(9,956)	(9,956)	(10,732)	13,456	-	-	-	
Bangor Water District	P0059	1,180,833	35,113	(16,459)	(16,459)	(32,639)	45,732	-	-	-	
Rumford Fire and Police	P0060	2,022,611	60,143	(109,191)	(109,191)	(66,492)	78,333	-	-	-	
Town of Orono	P0061	4,154,736	123,543	(104,188)	(104,188)	(153,789)	160,908	-	-	-	
Kennebunk Light and Power Co	P0062	890,856	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	267,879	8,560	(11,705)	(11,705)	(11,146)	13,402	-	-	-	
Waterville Fire and Police	P0066	2,412,046	71,723	(138,878)	(138,878)	(121,491)	93,416	-	-	-	
Androscoquin 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	-	-	-	
Westfrith Fire and Police	P0070	7,952,845	237,374	(307,078)	(307,078)	(355,244)	309,166	-	-	-	
Polunsky Sewer District	P0073	1,295,986	38,536	(9,253)	(9,253)	(36,770)	50,159	-	-	-	
City of Bath	P0077	7,713,997	229,379	(439,248)	(439,248)	(366,059)	298,754	-	-	-	
Town of Lincoln	P0078	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 Tisham	P0081	2,348,711	69,840	(83,082)	(83,082)	(91,331)	90,963	-	-	-	
Town of Madawaska	P0082	2,361,834	70,224	(52,863)	(52,863)	(91,487)	91,487	-	-	-	
City of Sanford	P0083	16,539,695	491,816	(604,720)	(604,720)	(656,816)	640,562	-	-	-	
Town of Kennebunk	P0084	2,682,369	79,762	(40,552)	(40,552)	(70,326)	103,885	-	-	-	
Town of Wilton	P0086	837,577	24,906	(17,154)	(17,154)	(21,397)	30,438	-	-	-	
Town of Fairmount	P0087	5,169,605	153,721	(97,636)	(97,636)	(177,902)	200,212	-	-	-	
Wiscasset Water District	P0088	75,495	2,242	1,593	1,593	1,893	2,920	-	-	-	
Sanford Sewerage District	P0089	392,670	11,676	(3,433)	(3,433)	(8,196)	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	(8,368)	(8,368)	(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	(19,400)	14,743	-	-	-	
Town of Frenchville	P0098	136,655	3,684	(1,884)	(1,884)	(3,760)	5,293	-	-	-	
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	P0103	3,708,139	110,263	(75,212)	(75,212)	(126,018)	143,612	-	-	-	
Maine Principals' Association	P0105	426,018	12,727	(15,341)	(15,341)	(13,879)	16,577	-	-	-	
Acroostook County	P0106	4,526,931	137,564	(127,722)	(127,722)	(179,778)	179,778	-	-	-	
Town of Wells	P0107	344,915	10,256	(30,341)	(30,341)	(32,635)	13,358	-	-	-	

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Fiscal Year Ended June 30, 2015 with Net Pension Liability 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 Pension Liability @ +1%	2017	2018	2019	2020	2021	Thereafter
Town of Berwick	P0108	2,431,033	72,288	(76,989)	(76,989)	(92,825)	94,151	-	-
Town of Livermore Falls	P0109	413,633	12,300	2,560	2,560	(7,258)	16,020	-	-
Town of Pittsfield	P0110	172,251	5,122	(2,035)	(2,035)	(4,801)	6,671	-	-
City of Old Town	P0111	2,663,802	79,209	(24,850)	(24,850)	(66,874)	103,166	-	-
Town of Greenville	P0112	332,796	15,843	(9,665)	(9,665)	(11,909)	20,635	-	-
Town of Mechanic Falls	P0114	215,913	6,420	4,327	4,327	(5,363)	8,362	-	-
School Administrative District No. 54	P0115	2,285,313	67,955	(31,373)	(31,373)	(59,318)	88,507	-	-
Town of Yarmouth	P0116	3,118,943	92,743	(77,470)	(77,470)	(92,775)	120,793	-	-
Town of Searsport	P0117	250,186	7,439	(1,762)	(1,762)	(4,912)	9,689	-	-
Farmington Village Corp.	P0118	153,601	4,567	(605)	(605)	(3,334)	5,949	-	-
School Administrative District No. 9	P0119	541,428	16,100	(7,571)	(7,571)	(17,399)	20,969	-	-
MT Desert Island Regional School Unit	P0120	313,801	9,331	(4,666)	(4,666)	(8,513)	12,153	-	-
Piscataquis County	P0121	1,930,228	57,396	(7,731)	(7,731)	(51,755)	74,755	-	-
City of Westbrook	P0122	3,536,727	105,166	17,635	17,635	(41,829)	136,973	-	-
Searsport Water District	P0124	124,883	3,713	1,696	1,696	(3,270)	4,837	-	-
Town of Norway	P0125	1,514,287	45,028	(7,161)	(7,161)	(43,361)	58,646	-	-
School Administrative District No. 67	P0126	723,099	21,502	(18,688)	(18,688)	(35,499)	28,005	-	-
Town of Paris	P0127	670,246	19,930	48,922	48,922	7,817	25,958	-	-
School Administrative District No. 53	P0129	37,038	1,101	(464)	(464)	(1,015)	1,434	-	-
Town of Bucksport	P0130	1,102,675	32,789	(19,595)	(19,595)	(27,273)	42,705	-	-
Fort Fairfield Utilities District	P0131	301,857	8,976	(4,117)	(4,117)	(9,171)	11,691	-	-
Belfast Water District	P0132	389,130	11,571	(9,041)	(9,041)	(16,368)	15,071	-	-
Town of Gorham	P0133	210,567	6,261	(11,265)	(11,265)	(11,443)	8,155	-	-
Lincoln Academy	P0134	1,198,249	35,631	11,548	11,548	(27,107)	46,407	-	-
Norway Water District	P0136	207,052	6,157	(867)	(867)	(4,760)	8,019	-	-
Dover-Foxcroft Water District	P0137	149,978	4,480	(1,577)	(1,577)	(7,043)	5,808	-	-
York Sewer District	P0138	593,874	17,550	(4,436)	(4,436)	(17,571)	23,000	-	-
Town of Old Orchard Beach	P0140	5,496,360	163,437	(175,953)	(175,953)	(196,405)	212,867	-	-
Town of South Berwick	P0141	2,091,743	62,199	(85,019)	(85,019)	(73,701)	81,011	-	-
Town of Freeport	P0142	3,363,656	100,020	(151,879)	(151,879)	(148,069)	130,270	-	-
School Administrative District No. 41	P0143	1,547,862	46,028	(14,283)	(14,283)	(39,466)	59,947	-	-
Town of Winslow	P0144		(494)	(494)	(494)			-	-
Auburn Housing Authority	P0145	1,250,759	37,192	(10,673)	(10,673)	(32,631)	48,440	-	-
Town of Boothbay Harbor	P0146	540,011	16,057	(43,697)	(43,697)	(29,642)	20,914	-	-
Town of Scarborough	P0147	9,713,128	288,824	(178,366)	(178,366)	(293,328)	376,177	-	-
Town of Fryeburg	P0149	327,486	9,738	(10,120)	(10,120)	(16,361)	12,683	-	-
Town of Harmon	P0150	418,782	12,453	(6,543)	(6,543)	(13,947)	16,219	-	-
Town of Hampden	P0151	1,663,369	49,461	(77,207)	(77,207)	(70,526)	64,420	-	-
Sanford Housing Authority	P0152	421,967	12,547	(1,256)	(1,256)	(5,941)	16,342	-	-
Town of Vassalboro	P0153	414,320	12,320	3,855	3,855	(7,317)	16,046	-	-
Lewiston Housing Authority	P0154	1,968,900	58,546	(26,894)	(26,894)	(55,471)	76,253	-	-
City of Biddeford	P0158	16,934,945	503,569	(471,394)	(471,394)	(582,109)	655,869	-	-
Paris Utility District	P0159	309,805	9,206	(10,037)	(10,037)	(7,854)	11,991	-	-
City of Hallowell	P0160	305,296	9,078	(724)	(724)	(7,360)	11,824	-	-
Town of Rockport	P0161	292,094	8,666	(3,262)	(3,262)	(9,068)	11,312	-	-
Lewiston/Auburn Water Pollution Control Authority	P0163	590,143	17,548	(2,216)	(2,216)	(16,981)	22,856	-	-
Town of Thomaston	P0164	759,235	22,576	(7,631)	(7,631)	(26,895)	29,404	-	-
Pleasant Point Passamaquoddy	P0165	620,933	18,464	(11,031)	(11,031)	(32,239)	24,048	-	-
Town of Orland	P0166	48,887	1,454	2,208	2,208	1,524	1,363	-	-
Town of Dover-Foxcroft	P0167	655,499	19,492	(5,156)	(5,156)	(16,218)	25,387	-	-
School Administrative District No. 29	P0168	332,990	9,902	(18,507)	(18,507)	(16,044)	12,896	-	-
Maine Housing Authority	P0169	7,507,816	223,248	(580,009)	(580,009)	(420,633)	290,768	-	-
Sanford Water District	P0170	1,216,053	36,180	(19,427)	(19,427)	(37,952)	47,096	-	-
South Berwick Water	P0171	202,080	6,009	(12,492)	(12,492)	(10,968)	7,827	-	-
Town of Glenburn	P0174	339,773	10,103	13,845	13,845	(13,680)	13,159	-	-
Town of Sabattus	P0175	555,126	16,507	(3,298)	(3,298)	(17,071)	21,499	-	-
Town of Brownville	P0177	232,693	6,919	(3,003)	(3,003)	(6,870)	9,012	-	-
Town of Winthrop	P0179	2,084,516	61,984	(14,182)	(14,182)	(40,481)	80,731	-	-
Town of Eliot	P0180	1,959,645	58,271	(80,243)	(80,243)	(84,926)	75,895	-	-
Town of Lebanon	P0181	172,003	5,115	(4,246)	(4,246)	(1,214)	6,661	-	-
Town of Van Buren	P0182	896,780	26,666	(10,651)	(10,651)	(33,047)	34,731	-	-
Hampden Water District	P0183	298,780	8,884	(10,398)	(10,398)	(9,125)	11,571	-	-
Town of Monson	P0184	55,065	1,637	(563)	(563)	(1,516)	2,133	-	-
Portland Housing Authority	P0185	2,946,652	87,621	(61,130)	(61,130)	(96,804)	114,122	-	-
Town of Milford	P0187	71,423	2,123	(891)	(891)	(1,137)	2,766	-	-
School Administrative District No. 60	P0187	869,869	25,861	(9,171)	(9,171)	(29,812)	33,662	-	-
Town of Kennebunkport	P0188	3,246,642	96,540	(96,918)	(96,918)	(98,773)	125,738	-	-
School Administrative District No. 49	P0189	304,940	9,068	(5,444)	(5,444)	(7,490)	11,810	-	-
Town of Damariscotta	P0191	384,305	11,427	(374)	(374)	(7,463)	14,884	-	-
City of Saco	P0192	5,447,390	161,981	(74,706)	(74,706)	(116,892)	210,971	-	-
Town of Olsfield	P0193	447,316	13,301	(221)	(221)	(10,160)	17,324	-	-
Town of Medway	P0194	491,073	14,802	(8,491)	(8,491)	(16,422)	19,019	-	-
Town of Waldoboro	P0195	1,627,589	48,397	(67,899)	(67,899)	(59,146)	63,035	-	-
School Administrative District No. 51	P0196	241,853	7,192	(7,435)	(7,435)	(8,858)	9,367	-	-
Town of Oxford	P0200	305,436	9,082	3,350	3,350	(6,085)	11,829	-	-
Kennebunk Sewer District	P0201	508,241	15,113	(10,671)	(10,671)	(13,663)	19,684	-	-
Town of Phippsburg	P0202	246,386	6,157	(6,157)	(6,157)	(7,650)	9,619	-	-
Gould Academy	P0205	236,694	7,098	1,669	1,669	(3,667)	9,244	-	-
South Portland Housing Authority	P0206	1,527,896	45,433	(26,290)	(26,290)	(47,965)	59,174	-	-
Berwick Sewer District	P0207	312,917	9,305	(5,645)	(5,645)	(10,711)	12,119	-	-
Caribou Police and Fire	P0208	900,352	26,772	(22,657)	(22,657)	(26,858)	34,870	-	-
Town of Orrington	P0209	418,286	12,438	(10,903)	(10,903)	(14,366)	16,200	-	-

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Fiscal Year Ended June 30, 2015 with Net Pension Liability 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 Pension Liability @ +1%	2017	2018	2019	2020	2021	Thereafter
Town of New Gloucester	P0210	734,000	21,828	(25,186)	(25,186)	(27,270)	28,427	-	-
Town of Richmond	P0213	604,324	17,970	(14,123)	(14,123)	(16,911)	23,405	-	-
Town of Linneus	P0214	16,247	483	(222)	(222)	(447)	629	-	-
Town of Hoddon	P0215	96,447	2,838	(1,534)	(1,534)	(2,841)	3,697	-	-
Town of Cumberland	P0216	2,160,729	64,250	(52,315)	(52,315)	(48,004)	83,682	-	-
Town of Corinna	P0217	50,695	1,513	(5,647)	(5,647)	(7,313)	1,971	-	-
Lincoln Sanitary District	P0219	407,385	12,114	(3,514)	(3,514)	(12,150)	15,778	-	-
Kennebec Sanitary Treatment District	P0220	670,214	19,929	(5,321)	(5,321)	(10,334)	25,957	-	-
Gardiner Water District	P0221	255,475	7,597	439	439	(4,572)	9,894	-	-
Waterville Sewerage District	P0222	668,377	19,875	(53)	(53)	(20,500)	25,885	-	-
School Administrative District No. 13	P0223	565,188	16,906	(8,437)	(8,437)	(17,057)	21,889	-	-
Waldo County Technical Center	P0224	94,780	2,818	(1,066)	(1,066)	(2,462)	3,671	-	-
Maine County Commissioners' Association	P0225	69,138	2,056	6,100	6,100	(1,397)	2,678	-	-
Town of Mars Hill	P0227	215,601	6,411	(2,146)	(2,146)	(2,911)	8,350	-	-
Town of Lubec	P0228	76,613	2,278	(1,306)	(1,306)	(3,285)	2,967	-	-
Town of Washburn	P0230	202,130	6,011	19,985	19,985	(6,332)	7,829	-	-
Androscoggin Valley Council of Governments	P0231	1,202,503	35,760	(32,417)	(32,417)	(40,676)	46,575	-	-
Town of Durham	P0234	237,448	7,061	9,762	9,762	5,132	9,196	-	-
Town of China	P0235	249,970	7,433	(16,756)	(16,756)	(17,868)	9,681	-	-
Madawaska Water District	P0236	240,327	7,146	(5,844)	(5,844)	(10,282)	9,308	-	-
Piquette CAP Inc.	P0237	1,328,078	39,401	(30,754)	(30,754)	(50,641)	51,435	-	-
Milo Water District	P0238	107,575	3,199	(1,397)	(1,397)	(4,774)	4,166	-	-
Maine School Management Association	P0239	1,732,755	51,524	(34,935)	(34,935)	(43,041)	87,107	-	-
Town of Easton	P0240	691,136	26,498	328	328	(18,538)	34,513	-	-
Richmond Utilities District	P0242	43,566	1,296	(5,548)	(5,548)	(2,250)	1,688	-	-
Lisbon Water Department	P0243	278,707	8,287	(3,146)	(3,146)	(3,696)	10,794	-	-
Town of Limestone	P0245	291,630	1,646	1,646	1,646	(2,225)	11,294	-	-
Town of Bethel	P0246	632,610	18,811	(6,744)	(6,744)	(19,289)	24,500	-	-
Rumford Mexico Sewerage District	P0247	394,787	11,739	(3,787)	(3,787)	(11,166)	15,290	-	-
Brewer Housing Authority	P0248	805,096	23,940	(3,207)	(3,207)	(16,563)	31,180	-	-
Erskine Academy	P0249	402,217	11,960	(3,648)	(3,648)	(10,379)	15,577	-	-
Winter Harbor Utility District	P0250	-	-	(2,220)	(2,220)	-	-	-	-
Community School District No. 12	P0252	77,147	2,294	(2,610)	(2,610)	(3,439)	2,988	-	-
Town of North Berwick	P0254	634,199	18,858	(29,808)	(29,808)	(24,669)	24,562	-	-
Kennebunk, Kennebunkport and Wells Water District	P0255	2,912,622	86,608	(29,874)	(29,874)	(81,478)	112,802	-	-
Auburn Lewiston Airport	P0256	220,146	6,546	684	683	(7,501)	8,526	-	-
Town of Princeton	P0258	12,783	380	(93)	(93)	(323)	495	-	-
Town of Fairfield	P0260	1,260,465	37,481	(47,427)	(47,427)	(38,327)	48,816	-	-
Old Town Housing Authority	P0262	432,836	12,871	3,134	3,134	(10,440)	16,763	-	-
Towns of Mapleton, Castle Hill and Chaumain	P0265	369,864	10,998	(8,189)	(8,189)	(15,241)	14,324	-	-
Wells Ogunquit CSD	P0266	1,369,638	41,819	(26,306)	(26,306)	(48,959)	54,206	-	-
Tri Community Sanitary Landfill	P0267	434,037	12,908	(5,591)	(5,591)	(12,467)	16,810	-	-
Unified Technologies Center, Region 4, S Penobscot	P0269	279,127	8,300	(6,418)	(6,418)	(6,732)	10,810	-	-
Town of Harpswell	P0270	132,644	3,944	(5,528)	(5,528)	(3,659)	5,137	-	-
Maine Veterans' Home	P0271	37,668,013	1,126,023	(450,153)	(450,153)	(1,092,855)	1,466,581	-	-
Brunswick Public Library	P0273	748,709	22,263	(5,663)	(5,663)	(19,089)	28,997	-	-
Eagle Lake Water and Sewer District	P0274	103,831	3,087	(389)	(389)	(2,598)	4,021	-	-
Fort Fairfield Housing Authority	P0275	234,467	6,972	(4,342)	(4,342)	(10,391)	9,081	-	-
Town of Lovell	P0276	168,361	5,006	(4,531)	(4,531)	(7,166)	6,520	-	-
Carrabassett Valley	P0277	439,606	13,072	4,628	4,628	(10,505)	17,025	-	-
Yarmouth Water District	P0278	492,223	14,636	2,821	2,821	(9,750)	19,063	-	-
Town of Harrison	P0280	338,247	10,058	(6,748)	(6,748)	(12,073)	13,100	-	-
Mechanic Falls Sanitary District	P0282	42,918	1,276	(4,886)	(4,886)	(1,155)	1,662	-	-
Mary Hill Utility District	P0283	168,100	4,999	(2,993)	(2,993)	(6,396)	6,510	-	-
Bangor Housing Authority	P0288	2,640,481	78,516	(7,098)	(7,098)	(83,187)	102,293	-	-
Maine Public Employees Retirement System	P0290	10,387,979	308,888	(20,812)	(20,812)	(220,289)	402,314	-	-
Lewiston/Auburn 911	P0291	882,923	26,254	(5,351)	(5,351)	(37,345)	34,195	-	-
Brunswick Fire and Police	P0292	7,477,540	222,348	(337,000)	(337,000)	(311,672)	289,596	-	-
Jackman Utility District	P0294	36,619	1,089	(394)	(394)	(1,733)	1,418	-	-
Town of Chesterville	P0295	-	-	(4,046)	(4,046)	-	-	-	-
MADSEC	P0297	-	-	(12,590)	(12,590)	(11,063)	-	-	-
Boothbay Regional Water District	P0298	1,233,750	36,686	(71,834)	(71,834)	(45,681)	47,782	-	-
South Berwick Sewer District	P0299	358,587	10,663	(6,110)	(6,110)	(8,768)	13,888	-	-
Mount Desert Water District	P0300	301,781	8,974	(4,837)	(4,837)	(8,651)	11,688	-	-
Coastal Counties Workforce, Inc.	P0301	356,299	5,969	(1,242)	(1,242)	(5,283)	13,799	-	-
Lincoln County Sheriffs	P0302	1,831,031	54,447	(80,383)	(80,383)	(84,537)	70,914	-	-
Town of Ogunquit	P0303	3,085,496	91,749	(127,285)	(127,285)	(97,628)	119,497	-	-
Lincoln and Sagadahoc Multicounty Jail Authority	P0304	1,859,615	55,297	(48,333)	(48,333)	(57,663)	72,021	-	-
Veazie Fire and Police	P0305	538,784	16,021	6,170	6,170	(7,970)	20,866	-	-
Winterport Water and Sewer Districts	P0306	47,410	1,410	1,436	1,436	(34)	1,836	-	-
Topsham Sewer District	P0307	115,056	3,421	(1,029)	(1,029)	(3,445)	4,456	-	-
North Berwick Water District	P0308	190,271	5,658	3,662	3,662	(1,041)	7,369	-	-
Town of Windham	P0309	2,479,938	73,742	(88,167)	(88,167)	(93,055)	96,045	-	-
Biddeford Housing Authority	P0310	81,857	2,434	(100)	(100)	(1,801)	3,170	-	-
Greater Augusta Utility District	P0311	2,386,983	70,978	4,640	4,640	(57,620)	92,445	-	-
Town of Grand Isle	P0312	77,007	2,290	(3,787)	(3,787)	(4,780)	2,982	-	-
Newport Water District	P0313	248,851	7,400	(3,307)	(3,307)	(6,774)	9,638	-	-
Town of Newport	P0314	910,834	27,084	(4,732)	(4,732)	(23,385)	35,275	-	-
Regional School Unit No. 1	P0315	774,757	23,038	(62,516)	(62,516)	(56,941)	30,005	-	-
Town of Monmouth	P0316	157,288	4,677	(8,736)	(8,736)	(4,215)	6,092	-	-
Cape Elizabeth Police	P0317	1,042,391	30,996	(50,735)	(50,735)	(44,668)	40,371	-	-
Thompson Free Library	P0318	83,662	2,468	3,068	3,068	27	3,240	-	-

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Fiscal Year Ended June 30, 2015 with Net Pension Liability 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 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	(9,850)	(9,850)	(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	1,800	(6,958)	(6,958)	(8,811)	2,084	-	-
Regional School Unit No. 23	P0329	1,074,269	31,944	(144,727)	(144,727)	(196,028)	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	2,099	2,099	465	5,614	-	-
Gorham Fire and Police	P0334	3,254,492	96,774	(181,043)	(181,043)	(179,016)	126,042	-	-
Washburn Water and Sewer District	P0335	28,877	859	(235)	(235)	(705)	1,118	-	-
Town of Poland	P0336	664,398	19,756	(16,831)	(16,831)	(26,223)	25,731	-	-
Winthrop Utilities District	P0337	309,186	9,194	2,035	2,035	(2,076)	11,974	-	-
Town of Holden	P0338	262,486	7,805	(7,541)	(7,541)	(8,714)	10,166	-	-
Town of Levant	P0339	175,734	5,226	(959)	(959)	(4,022)	8,806	-	-
Regional 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	-	-
Midcoast Council of Governments	P0343	206,054	6,127	20,059	20,059	3,954	7,980	-	-
Town of Buckfield	P0344	36,606	1,089	(213)	(213)	(3,645)	1,418	-	-
Corville Regional Charter School	P0346	508,456	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	-	-
Good Will Home Association	P0347	1,400,305	41,639	138,439	138,439	(34,678)	54,232	-	-
Baxter Academy of Technologies and Sciences	P0348	1,276,903	37,969	123,877	123,877	36,904	49,453	-	-
Wells 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	-	-
Maine School of Science & Mathematics	P0352	401,474	11,938	38,173	38,173	34,104	15,549	-	-
Town of Hancock	P0353	5,072	151	482	482	430	196	-	-
Town of Dayton	P0355	2,237	67	213	213	190	87	-	-
Town of Waterboro	P0356	169,670	5,045	16,133	16,133	14,414	6,571	-	-
Town of Wiscasset	P0417	558,438	16,605	(775)	(775)	(9,157)	21,628	-	-
City of Presque Isle*	P0004	-	-	-	-	-	-	-	-
Knox County*	P0033	-	-	-	-	-	-	-	-
Town of Cape Elizabeth*	P0065	-	-	-	-	-	-	-	-
Town of Fort Kent*	P0091	-	-	-	-	-	-	-	-
Town of Milo*	P0104	-	-	-	-	-	-	-	-
Cranberry Isles*	P0148	-	-	-	-	-	-	-	-
Town of New Canada*	P0172	-	-	-	-	-	-	-	-
Community School District No. 903*	P0204	-	-	-	-	-	-	-	-
Western Maine Community Action*	P0241	-	-	-	-	-	-	-	-
Total for All Employers		\$ 635,635,545	\$ 18,900,921	\$ (14,059,885)	\$ (14,059,886)	\$ (20,500,861)	\$ 24,617,382	\$ -	\$ -

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

See accompanying notes

Maine Public Employees Retirement System
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	FY14 Allocation Basis	Employer Allocation Percentage	FY15 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.

See accompanying notes

Maine Public Employees Retirement System
Schedule of Pension Amounts - State Employee and Teacher Plan - State Employee Portion⁽¹⁾
As of and for the Fiscal Year Ended June 30, 2015 with Net Pension Liability as of June 30, 2014

Employer	Employer Code	Deferred Outflows of Resources							Deferred Inflows of Resources							Pension Expense	
		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 Allocable Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
State of Maine	S00ME	\$ 836,094,875	\$ 948,685,395	\$ -	\$ 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	319,526	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	S00155	233,015	281,804	-	39,015	5,141	12,741	56,897	7,582	47,935	-	1,427	56,944	36,384	(6,695)	29,689	
Maine Community College System	S0999X	59,711,184	68,006,887	-	9,415,268	1,240,702	1,792,148	12,448,118	1,629,830	11,567,957	-	236,308	13,634,095	8,780,437	(1,368,528)	7,411,909	
Northern NE Passenger Rail Authority	S00154	652,453	732,631	-	101,430	13,366	5,578	120,374	19,713	124,621	-	8,279	152,613	94,591	(30,448)	64,143	
MECDHH/Gov. Baxter School for the Deaf	S00560	4,108,964	4,735,093	-	655,552	86,396	84,769	826,707	127,404	805,437	-	16,401	949,242	611,351	(155,073)	456,278	
Total for All Employers		\$ 902,212,908	\$ 1,024,071,948	\$ -	\$ 141,778,466	\$ 18,682,931	\$ 3,068,855	\$ 163,530,252	\$ 27,554,230	\$ 174,194,437	\$ -	\$ 3,068,855	\$ 204,817,522	\$ 132,218,955	\$ (44,084,147)	\$ 88,134,808	

(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.

See accompanying notes

Maine Public Employees Retirement System
Schedule of Pension Amounts - State Employee and Teacher Plan - State Employee Portion⁽¹⁾
As of and for the Fiscal Year Ended June 30, 2015 with Net Pension Liability as of June 30, 2014

Sensitivity _____ 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%	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
State of Maine	S00ME	\$ 1,407,492,722	\$ 561,375,458	\$ (20,207,673)	\$ (31,566,038)	\$ (20,965,020)	\$ 32,835,377	\$ -	\$ -
Maine County	S0010	1,861,189	742,331	(23,208)	(38,253)	(27,101)	43,420	-	-
Maine Public Board	S0015	1,861,189	742,331	(23,208)	(38,253)	(27,101)	43,420	-	-
Maine Developmental Disabilities Council	S00155	418,001	166,755	(87)	(3,480)	(6,225)	9,754	-	-
Maine Community College System	S0598X	100,896,672	40,242,422	226,514	(2,264,139)	(1,502,169)	2,353,817	-	-
Northern NE Passenger Rail Authority	S00154	1,086,960	433,528	(13,264)	(26,148)	(16,183)	25,357	-	-
MEC/DHH Gov. Baker School for the Deaf	S00590	7,025,065	2,501,940	(44,015)	(137,817)	(104,591)	163,888	-	-
Total for All Employers		\$ 1,519,338,048	\$ 605,864,727	\$ (20,065,506)	\$ (34,046,178)	\$ (22,620,196)	\$ 35,444,615	\$ -	\$ -

(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

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

Employer	Employer Code	FY14 Allocation Basis ⁽²⁾	Employer Allocation Percentage	FY15 Allocation Basis ⁽²⁾	Employer Allocation Percentage
State of Maine	S00ME	\$ 142,075,042	95.069591%	\$ 147,047,664	95.036038%
Isle Au Haut School Department	T0802	51	0.000034%	-	0.000000%
Monhegan Plantation School Department	T0804	-	0.000000%	-	0.000000%
CSD No. 13 Deer Isle - Stonington	T0913	16,579	0.011094%	12,858	0.008310%
CSD No. 17 Moosabec	T0917	1,535	0.001027%	32	0.000021%
CSD No. 18 Wells - Ogunquit	T0918	24,705	0.016531%	17,509	0.011316%
CSD No. 19 Five Town CSD	T0919	12,485	0.008354%	14,959	0.009668%
Erskine Academy	TAERS	-	0.000000%	-	0.000000%
Foxcroft Academy	TAFOX	-	0.000000%	-	0.000000%
Fryeburg Academy	TAFRY	-	0.000000%	-	0.000000%
George Stevens Academy	TAGEO	-	0.000000%	-	0.000000%
Gould Academy	TAGOU	-	0.000000%	-	0.000000%
Lee Academy	TALEE	-	0.000000%	-	0.000000%
Lincoln Academy	TALIN	-	0.000000%	-	0.000000%
Maine Central Institute	TAMCI	-	0.000000%	-	0.000000%
Thornton Academy	TATHO	-	0.000000%	-	0.000000%
Washington Academy	TAWAS	-	0.000000%	-	0.000000%
Acton School Department	TCACT	12,873	0.008614%	13,906	0.008987%
Athens School Department	TCATH	7,281	0.004872%	9,146	0.005911%
Auburn School Department	TCAUB	156,643	0.104818%	194,316	0.125585%
Augusta School Department	TCAUG	161,393	0.107996%	171,249	0.110677%
Bangor School Department	TCBAN	139,885	0.093604%	169,568	0.109591%
Biddeford School Department	TCBID	134,764	0.090177%	129,653	0.083794%
Brewer School Department	TCBRE	24,308	0.016266%	21,487	0.013887%
Brunswick School Department	TCBRU	58,980	0.039467%	59,783	0.038637%
Calais School Department	TCCAL	24,138	0.016152%	21,273	0.013749%
Caswell School Department	TCCAS	206	0.000138%	-	0.000000%
Cape Elizabeth School Department	TCCEL	4,691	0.003139%	14,584	0.009426%
Chebeague Island School Department	TCCHE	-	0.000000%	-	0.000000%
Cherryfield School Department	TCCHR	1,853	0.001240%	4,056	0.002621%
Dayton School Department	TCDAY	-	0.000000%	3,815	0.002466%
Easton School Department	TCEAS	409	0.000274%	-	0.000000%
Ellsworth School Department	TCELL	-	0.000000%	22,182	0.014336%
East Millinocket School Department	TCEML	-	0.000000%	12,222	0.007899%
Eustis School Department	TCEUS	1,536	0.001028%	5,047	0.003262%
Falmouth School Department	TCFAL	6,022	0.004030%	11,326	0.007320%
Fayette School Department	TCFAY	-	0.000000%	5,236	0.003384%
Glenburn School Department	TCGLE	8,639	0.005781%	9,927	0.006416%
Gorham School Department	TCGOR	62,003	0.041489%	52,421	0.033879%
Hancock School Department	TCHAN	-	0.000000%	6,164	0.003984%
Hermon School Department	TCHER	26,601	0.017800%	24,319	0.015717%
Islesboro School Department	TCISL	3,130	0.002094%	2,828	0.001828%
Kittery School Department	TCKIT	28,331	0.018958%	27,547	0.017803%
Lamoine School Department	TCLAM	-	0.000000%	2,765	0.001787%
Lewiston School Department	TCLEW	469,538	0.314192%	604,744	0.390842%
Lincolnton School Department	TCLIN	6,265	0.004192%	7,549	0.004879%
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%
Maine Education Association	TCMEA	8,509	0.005694%	9,072	0.005863%

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

Employer	Employer Code	FY14 Allocation Basis ⁽²⁾	Employer Allocation Percentage	FY15 Allocation Basis ⁽²⁾	Employer Allocation Percentage
Medway School Department	TCMED	-	0.000000%	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	TCSAN	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%
Winthrop School Department	TCWIN	-	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	TD006	61,775	0.041337%	61,293	0.039613%
MSAD 7 North Haven	TD007	-	0.000000%	-	0.000000%
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 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%	-	0.000000%
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%

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

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	-	0.000000%	-	0.000000%
Region No. 3 Northern Penobscot County	TR003	-	0.000000%	-	0.000000%
Region No. 4 Southern Penobscot County	TR004	11,142	0.007456%	11,229	0.007257%
Region No. 7 Waldo County Vocational School	TR007	104	0.000070%	3,577	0.002312%
Region No. 8 Knox County Vocational School	TR008	1,425	0.000954%	230	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	-	0.000000%	-	0.000000%
School Agent - Coplin Plantation	TSA002	-	0.000000%	-	0.000000%
School Agent - Pleasant Ridge Plantation	TSA003	-	0.000000%	-	0.000000%
AOS No. 43 Central Office	TT043	-	0.000000%	-	0.000000%
AOS No. 43 Howland	TT0431	39,459	0.026404%	39,380	0.025451%

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

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	TT047	-	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%	-	0.000000%
AOS No. 77 Robbinston	TT0778	422	0.000282%	1,777	0.001148%
AOS No. 81 Central Office	TT081	890	0.000596%	-	0.000000%
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	-	0.000000%	-	0.000000%
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%	-	0.000000%
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%	-	0.000000%
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	-	0.000000%	-	0.000000%
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	-	0.000000%	-	0.000000%
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%	-	0.000000%

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

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%	-	0.000000%
AOS No. 95 Allagash	TT0952	-	0.000000%	-	0.000000%
AOS No. 96 Central Office	TT096	-	0.000000%	-	0.000000%
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%	-	0.000000%
AOS No. 96 Northfield	TT096E	-	0.000000%	240	0.000155%
AOS No. 96 Rogue Bluffs	TT096F	-	0.000000%	-	0.000000%
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%	-	0.000000%
AOS No. 97 Fayette	TT0971	4,349	0.002910%	-	0.000000%
AOS No. 97 Winthrop	TT0972	16,835	0.011265%	9	0.000006%
AOS No. 98 Central Office	TT098	-	0.000000%	-	0.000000%
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%	-	0.000000%
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%	-	0.000000%
Union 108 Vanceboro	TU1081	-	0.000000%	-	0.000000%
Union 122 New Sweden	TU1221	3,043	0.002036%	2,778	0.001795%
Union 122 Westmanland	TU1223	-	0.000000%	-	0.000000%
Union 122 Woodland	TU1224	3,639	0.002435%	4,158	0.002687%
Total for All Employers		\$ 149,443,197	100.000000%	\$ 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.

See accompanying notes

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 30, 2015 with Net Pension Liability as of June 30, 2014

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 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	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	Total Employer Pension Expense
State of Maine	SOME	\$ 1,027,065,260	\$ 1,283,098,732	\$ -	\$ 271,503,152	\$ 35,353,975	\$ 845,603	\$ 307,702,730	\$ 8,906,656	\$ 329,522,627	\$ -	\$ 9,624,798	\$ 348,056,063	\$ 173,069,643
Isle Au Haut School Department	T0802	367	-	-	-	-	854	854	-	-	-	334	334	-
Monhegan Plantation School Department	T0804	-	-	-	-	-	854	854	-	-	-	-	-	2,681
CSD #19 Deer Isle - Stonington	T0919	119,852	112,195	-	23,740	3,092	28,317	55,149	790	28,813	-	27,677	57,270	15,133
CSD #17 Moosabec	T0917	11,095	284	-	60	8	3,809	3,677	1	73	-	14,653	14,727	38
CSD #18 Wells - Ogunquit	T0918	178,589	152,779	-	32,328	4,209	96,702	133,239	1,060	39,236	-	75,152	115,448	20,608
CSD #19 Five Town Csd	T0919	90,251	130,529	-	27,620	3,596	59,504	90,720	906	33,522	-	379	34,807	17,606
Erskine Academy	TAERS	-	-	-	-	-	25,702	25,702	-	-	-	-	-	105,684
Forcroft Academy	TAFOX	-	-	-	-	-	19,480	19,480	-	-	-	-	-	79,086
Freeburg Academy	TAFFRY	-	-	-	-	-	34,061	34,061	-	-	-	-	-	135,894
George Stevens Academy	TAGEO	-	-	-	-	-	15,167	15,167	-	-	-	-	-	63,526
Gould Academy	TAGOU	-	-	-	-	-	-	-	-	-	-	79,540	79,540	(79,541)
Lee Academy	TALEE	-	-	-	-	-	9,836	9,836	-	-	-	-	-	40,528
Lincoln Academy	TALIN	-	-	-	-	-	26,813	26,813	-	-	-	-	-	112,801
Maine Central Institute	TAMCO	-	-	-	-	-	23,579	23,579	-	-	-	-	-	97,312
Thorton Academy	TATHO	-	-	-	-	-	61,223	61,223	-	-	-	-	-	270,386
Washington Academy	TAWAS	-	-	-	-	-	17,656	17,656	-	-	-	-	-	72,273
Acton School Department	TCACT	93,060	121,335	-	25,674	3,343	16,718	45,735	842	31,161	-	2,185	34,188	16,366
Athens School Department	TCATH	52,634	79,805	-	16,887	2,199	49,588	59,674	553	20,495	-	232	21,280	10,764
Auburn School Department	TCABU	132,360	165,546	-	358,777	46,319	760,431	1,172,446	435,446	51,834	-	409,052	228,702	834,923
Auzasita School Department	TC AUG	1,166,713	1,494,270	-	316,187	41,172	171,701	529,600	10,375	383,756	-	4,339	398,470	591,350
Bangor School Department	TCBAN	1,011,232	1,479,608	-	313,084	40,768	362,173	716,025	10,273	379,990	-	54,494	444,757	199,576
Biddeford School Department	TCBID	974,209	1,131,318	-	239,366	31,172	128,137	398,695	7,855	290,542	-	112,719	411,116	152,597
Brewer School Department	TCBRE	175,726	187,491	-	39,673	5,166	90,411	135,250	1,302	48,151	-	23,917	73,370	25,290
Brunswick School Department	TCBRU	426,374	521,645	-	110,380	14,373	141,297	266,050	3,621	133,968	-	9,668	147,257	73,776
Cales School Department	TC CAL	174,495	185,628	-	39,279	5,114	114,033	158,426	1,289	47,172	-	24,146	73,107	25,308
Catwell School Department	TC CAS	1,491	-	-	-	-	1,981	1,981	-	-	-	1,355	1,355	-
Cape Elizabeth School Department	TCCEL	33,912	127,262	-	26,929	3,506	164,257	194,692	883	32,684	-	13,163	46,730	17,166
Chebeague Island School Department	TCCHE	-	-	-	-	-	1,342	1,342	-	-	-	-	-	5,019
Cherryfield School Department	TCCHR	13,396	35,387	-	7,488	975	23,072	31,535	246	9,088	-	103	9,437	4,773
Dayton School Department	TC DAY	33,294	7,045	-	918	24,227	32,190	32,190	231	8,551	-	97	8,679	34,207
Easton School Department	TC EAS	2,960	-	-	-	-	12,659	12,659	-	-	-	36,635	36,635	18,289
Ellsworth School Department	TC ELL	-	193,553	-	40,956	5,333	140,841	187,130	1,344	49,708	-	562	51,614	26,107
East Millinocket School Department	TC EML	-	106,646	-	22,566	2,939	77,602	103,107	741	27,388	-	309	28,438	14,385
Eustis School Department	TC EUS	11,106	44,041	-	9,319	1,214	31,076	41,609	306	11,311	-	128	11,745	5,940
Falmouth School Department	TC FAL	43,537	98,629	-	20,912	2,723	168,398	192,033	685	25,361	-	15,719	41,785	13,330
Fayette School Department	TC FAY	-	45,688	-	9,668	1,259	33,245	44,172	318	11,734	-	133	12,185	6,163
Glenburn School Department	TCGLE	62,454	18,330	-	2,387	57,425	78,142	602	22,247	-	-	252	23,101	11,664
Gorham School Department	TCGOR	448,218	457,407	-	96,787	12,603	135,231	244,621	3,176	117,470	-	101,746	222,392	61,697
Hancock School Department	TC HAN	-	53,789	-	11,382	1,482	39,140	52,004	373	13,814	-	157	14,344	43,988
Hermon School Department	TC HER	-	212,198	-	44,901	5,847	46,610	99,358	1,474	54,487	-	24,165	80,136	28,622
Isleboro School Department	TC ISB	182,299	22,622	-	5,222	680	12,289	13,772	6,338	3,329	-	3,533	10,043	3,329
Kittery School Department	TC KIT	204,809	204,362	-	50,860	6,623	59,322	116,805	1,669	61,729	-	12,812	76,210	32,421
Lamorne School Department	TC LAM	-	24,127	-	5,105	665	17,555	23,325	168	6,197	-	70	6,435	3,254
Lewiston School Department	TC LEW	3,364,310	5,276,829	-	1,116,575	145,395	1,125,298	2,387,258	36,637	1,355,184	-	15,321	1,407,142	711,760
Lionville School Department	TC LIN	45,287	65,872	-	13,939	1,815	25,626	41,380	468	16,917	-	191	17,566	8,885
Lyons School Department	TC LIS	348,406	352,331	-	83,017	10,810	92,658	100,757	2,724	100,757	-	32,468	135,969	52,919
Long Island School Department	TC LON	2,009	8,060	-	1,706	567	5,373	7,301	552	2,070	-	736	9,462	(2,971)
Madawaska School Department	TC MAD	174,268	226,847	-	48,001	6,251	55,130	109,382	1,575	58,259	-	659	60,493	30,598
Maine Education Association	TCMEA	61,514	79,157	-	16,750	2,181	1,680	20,591	550	20,329	-	2,160	23,039	10,677
Medway School Department	TCMED	-	48,766	-	10,319	1,343	35,486	47,148	338	12,524	-	141	13,003	6,578
Millinocket School Department	TC MIL	190,840	324,906	-	68,750	8,953	80,195	157,898	2,256	83,442	-	9,019	94,717	43,825
Maine School of Science & Mathematics	TCMSM	-	-	-	-	-	1,637	1,637	-	-	-	1,637	1,637	(1,638)
Otis School Department	TC OTI	23,800	21,710	-	4,594	598	5,010	10,202	151	5,576	-	5,908	11,635	2,928
Orton School Department	TCOPR	4,243,093	4,574,241	-	967,907	126,036	544,845	1,638,788	31,759	1,174,747	-	543,361	1,749,867	616,992
Saco School Department	TC SAC	-	460,147	-	97,367	12,678	334,831	444,876	3,195	118,174	-	1,336	122,705	62,067
Sanford School Department	TC SAN	1,227,763	1,421,755	-	300,843	39,175	150,556	490,574	9,871	365,132	-	167,649	542,652	191,772
Scarborough School Department	TC SBA	-	195,672	-	381,429	51,697	246,128	396,275	3,924	196,187	-	46,927	149,265	73,300
South Portland School Department	TC SPO	739,151	1,284,556	-	271,812	35,394	451,549	758,755	8,918	329,897	-	7,730	342,545	173,296
Veazie School Department	TCVEA	18,117	21,642	-	4,580	597	19,783	24,960	151	5,558	-	3,790	6,499	59,636
Westbrook School Department	TCWES	934,691	1,334,160	-	282,308	36,761	254,600	573,669	9,263	342,636	-	15,262	367,161	179,957
Winthrop School Department	TCWIN	-	121,079	-	25,620	3,336	86,105	117,061	840	31,095	-	351	32,286	16,332
Wiscasset School Department	TCWIS	-	180,322	-	38,156	4,968	131,213	174,337	1,251	46,309	-	524	46,834	193,126
Yarmouth School Department	TCYAR	58,003	79,468	-	16,815	2,189	107,357	120,361	552	20,409	-	15,530	36,491	10,719
York School Department	TCYOR	249,340	184,396	-	39,016	5,081	116,462	160,559	1,280	47,353	-	148,048	196,681	24,871
RSU #79 - MSAD #1 Presque Isle	TD001	358,659	510,993	-	108,126	14,079	116,892	239,097	3,548	131,232	-	16,259	151,039	69,925
RSU #3 - MSAD #3 Unity	TD003	721,520	813,878	-	172,216	22,426	56,364	253,006	5,651	209,018	-	105,831	320,500	109,779
MSAD #4 Guilford	TD004	242,469	292,301	-	61,851	8,054	25,792	98,697	2,028	75,068	-	58,809	135,906	39,427
RSU #6 - MSAD #6 Bar Mills	TD006	446,576	534,822	-	113,168	14,737	169,384	297,289	3,713	137,352	-	36,275	177,340	72,719
MSAD #7 North Haven	TD007	-	-	-	-	-	8,182	8,182	-	-	-	-	-	34,090
MSAD #8 Vinahaven	TD008	7,325	43,123	-	9,125	1,188	35,752	46,065	300	11,074	-	4,592	15,066	5,817
RSU #9 - MSAD #9 Farmington	TD009	1,001,239	1,178,964	-	249,468	32,484	122,347	404,299	8,188	302,779	-	56,042	367,007	159,023
RSU #11 - MSAD #11 Gardiner	TD011	442,806	748,951	-	158,478	20,637	246,975	426,900	5,200	192,344	-	2,175	199,719	101,022
MSAD #12 Jackman	TD012	45,547	41,408	-	8,762	1,141	8,769	18,692	268	10,634	-	17,984	28,906	5,565
MSAD #13 Bingham	TD013	106,531	132,038	-	28,106	3,660	10,191	41,958	922	34,115	-	17,919	46,315	21,980
RSU #15 - MSAD #15 Gray	TD015	518,223	502,662	-	106,363	13,650	123,034	243,247	3,489	129,093	-	106,951	239,533	67,801
RSU #17 - MSAD #17 South Paris	TD017	517,413	609,695	-	133,243	17,351	137,167	287,761	4,371	161,717	-	14,147	180,235	84,936
MSAD #20 Fort Fairfield	TD020	116,686	104,297	-	22,069	2,873	23,013	47,955	723	26,786	-	45,419	72,928	14,068
Regional School Unit No. 22	TD022	278,034	426,529	-	90,253	11,753	174,030	276,036	2,961	109,541	-	1,239	113,741	57,532
MSAD #23 Carmel	TD023	218,151	273,250	-	57,820	7,529	22,381	87,730	1,897	70,175	-	7,657	79,729	36,857
MSAD #24 Van Buren	TD024	144,354	131,569	-	12,140	1,569	10,571	25,190	922	24,012	-	40,378	75,082	35,801
MSAD #27 Fort Kent	TD027	-	103,862	-	103,862	13,525	357,182	474,573	3,408	126,062	-	1,425	130,895	66

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 30, 2015 with Net Pension Liability as of June 30, 2014

Employer	Employer Code	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Net Pension Liability June 30, 2014	Net Pension Liability June 30, 2015	Difference Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources
RSU #35 - MSAD #35 Eliot	TD035	121,926	154,589	-	32,711	4,260	125,778	162,749	1,073	39,701	-	449	41,223
MSAD #37 Harrison	TD037	181,798	230,330	-	48,738	8,347	32,788	87,873	1,599	59,153	-	21,098	81,850
RSU #40 - MSAD #40 Waldoboro	TD040	725,215	799,548	-	169,205	22,033	83,353	274,591	5,551	205,363	-	186,247	379,161
MSAD #42 Mars Hill	TD042	109,167	129,814	-	27,469	3,577	21,904	52,950	901	33,338	-	5,191	39,430
RSU #44 - MSAD #44 Bethel	TD044	209,530	523,184	-	110,706	14,415	229,405	354,526	3,632	134,363	-	14,963	152,958
MSAD #45 Washburn	TD045	83,531	120,998	-	25,603	3,334	28,702	57,639	840	31,074	-	5,014	36,928
RSU #49 - MSAD #49 Fairfield	TD049	664,781	841,029	-	177,961	23,174	106,086	307,221	5,840	215,991	-	29,623	251,454
RSU #51 - MSAD #51 Cumberland Center	TD051	288,091	326,391	-	180,064	8,983	142,903	220,990	2,206	83,263	-	25,419	111,508
RSU #52 - MSAD #52 Turner	TD052	218,032	289,087	-	61,171	7,966	114,867	183,824	2,008	74,242	-	2,853	79,103
MSAD #53 Pittsfield	TD053	363,218	478,846	-	101,324	13,194	53,663	168,181	3,325	122,976	-	1,391	127,692
RSU #54 - MSAD #54 Skowhegan	TD054	1,151,016	1,369,074	-	289,695	37,723	121,494	448,912	9,506	351,602	-	72,306	433,414
RSU #55 - MSAD #55 Cornish	TD055	748,939	990,474	-	209,584	27,291	189,922	426,797	6,878	254,372	-	2,876	264,126
RSU #57 - MSAD #57 Waterboro	TD057	397,054	492,240	-	104,158	13,563	143,846	261,567	3,417	126,416	-	6,972	136,805
MSAD #58 Kingfield	TD058	189,112	270,591	-	57,257	7,455	61,098	125,810	1,879	69,463	-	17,103	88,475
MSAD #59 Madison	TD059	281,502	300,995	-	83,690	8,293	37,564	109,547	2,090	77,301	-	44,684	124,075
RSU #60 - MSAD #60 North Berwick	TD060	538,620	862,334	-	182,470	23,761	289,484	495,715	5,987	221,463	-	99,368	326,818
RSU #61 - MSAD #61 Bridton	TD061	630,675	741,755	-	156,955	20,438	104,052	281,445	5,150	190,496	-	127,775	323,421
RSU #64 - MSAD #64 East Corinth	TD064	386,909	409,167	-	86,580	11,274	40,658	138,512	2,840	105,081	-	64,600	172,521
MSAD #65 Matineus	TD065	-	-	-	-	-	531	-	-	-	-	-	-
RSU #67 - MSAD #67 Lincoln	TD067	122,834	284,011	-	60,097	7,825	164,686	232,618	1,972	72,939	-	825	75,736
MSAD #68 Dover-Foxcroft	TD068	317,541	353,947	-	74,895	9,752	23,532	108,179	2,457	90,900	-	40,786	134,143
RSU #72 - MSAD #72 Freeburg	TD072	121,753	164,944	-	34,902	4,545	42,419	81,666	1,145	42,361	-	78,018	121,524
MSAD #74 North Anson	TD074	337,409	492,996	-	104,318	13,584	86,414	204,316	3,423	126,610	-	25,151	155,184
RSU #75 - MSAD #75 Topsham	TD075	684,119	1,005,984	-	180,935	23,800	140,211	351,416	5,936	219,601	-	116,788	342,325
Pleasant Point School	TIE001	324,882	352,772	-	74,646	9,720	82,622	166,988	2,449	90,599	-	30,584	127,583
Indian Township	TIE002	391,652	524,777	-	111,043	14,460	73,755	199,258	3,644	134,772	-	1,523	139,938
Indian Island	TIE003	129,726	217,666	-	46,058	5,996	51,585	103,641	1,512	55,900	-	46,207	103,619
Maine Indian Education	TIE004	70,945	89,013	-	18,835	2,452	13,284	34,571	618	22,860	-	258	23,736
Region #2 Southern Arundel County	TR002	-	-	-	-	-	-	-	-	-	-	-	-
Region #3 Northern Penobscot County	TR003	-	-	-	-	-	-	-	-	-	-	-	-
Region #4 Northern Technologies Center	TR004	80,549	97,978	-	20,732	2,699	-	23,431	680	25,162	-	7,291	33,133
Region #7 Waldo County	TR007	756	31,215	-	6,605	860	22,027	29,492	217	8,017	-	1,967	10,201
Mid-Coast School of Technology - Region 8	TR008	10,306	2,012	-	426	56	-	462	14	517	-	8,520	9,051
Region #9 School of Applied Technology	TR009	12,078	27,961	-	5,917	771	9,363	16,051	194	7,180	-	1,420	8,794
Region #10 Cumberland Sagadahoc County	TR010	24,243	24,991	-	5,286	686	-	6,181	174	6,418	-	3,934	10,526
Oxford Hill Technical School #11	TR011	2,388	-	-	-	-	-	1,171	-	-	-	-	-
Regional School Unit #1	TS001	449,309	649,312	-	137,394	17,891	178,295	333,580	4,508	166,755	-	13,157	184,420
K.I.D.S. RSU #2	TS002	593,371	521,011	-	110,246	14,355	196,832	321,433	3,618	133,804	-	161,992	299,414
RSU #4	TS004	281,966	342,943	-	72,567	9,450	73,784	155,801	2,381	88,074	-	7,863	96,318
RSU #5	TS005	119,917	27,406	-	129,517	13,466	107,374	139,348	699	33,263	-	48,708	82,870
RSU #10	TS010	1,326,114	1,433,258	-	303,277	39,491	129,880	959,087	9,501	482,180	-	535,542	1,033,159
RSU #12	TS012	999,616	1,299,718	-	275,020	35,812	237,217	548,049	9,024	333,790	-	3,773	346,587
RSU #13	TS013	733,901	791,183	-	167,414	21,800	133,026	322,240	5,493	203,190	-	93,978	302,661
RSU #14	TS014	583,670	708,339	-	149,884	19,518	172,931	342,333	4,918	181,914	-	25,060	211,892
RSU #16	TS016	402,862	587,724	-	126,478	16,470	178,044	320,992	4,149	153,506	-	1,735	159,390
RSU #18	TS018	468,400	606,906	-	128,377	14,242	126,906	246,690	3,586	132,931	-	50,623	187,263
RSU #19	TS019	863,843	1,082,133	-	228,979	29,816	200,134	458,929	7,513	277,911	-	145,963	286,566
RSU #20	TS020	1,106,161	1,247,725	-	264,018	34,380	163,721	462,119	8,663	320,438	-	101,620	430,721
RSU #21	TS021	471,056	586,356	-	124,073	16,156	139,901	280,130	4,071	150,586	-	82,580	237,237
RSU #23	TS023	280,799	246,653	-	52,192	6,796	170,481	229,469	1,713	63,345	-	120,484	185,542
RSU #24	TS024	1,138,527	790,926	-	167,360	21,793	198,812	387,965	5,491	203,124	-	462,123	670,738
RSU #25	TS025	343,394	376,521	-	79,672	10,374	62,155	152,201	2,614	96,698	-	39,389	138,701
RSU #26	TS026	64,906	95,183	-	20,141	2,622	59,750	82,513	661	24,445	-	31,496	56,602
RSU #34	TS034	295,859	392,425	-	83,037	10,812	97,923	191,772	2,725	100,782	-	34,405	137,912
RSU #38	TS038	375,026	455,935	-	96,476	12,562	67,806	176,844	3,166	117,092	-	75,125	195,383
RSU #39	TS039	467,297	516,852	-	106,366	14,241	75,368	198,995	3,589	132,736	-	82,330	214,655
RSU #50	TS050	321,809	388,685	-	82,246	10,709	32,211	125,166	2,698	99,821	-	39,010	141,529
RSU #73	TS073	650,920	666,391	-	141,008	18,362	73,254	232,624	4,627	171,141	-	75,416	251,184
Regional School Unit #78	TS078	100,233	107,051	-	22,652	2,949	14,466	40,067	743	27,493	-	13,564	41,800
School Agent - Carrabassett Valley	TSA001	-	-	-	-	-	-	-	-	-	-	-	-
School Agent - Cotlin Plantation	TSA002	-	-	-	-	-	-	-	-	-	-	-	-
School Agent - Pleasant Ridge Plantation	TSA003	-	-	-	-	-	-	-	-	-	-	-	-
AOS #43 Central Office	TT043	-	-	-	-	-	2,165	-	-	-	-	-	-
AOS #43 Howland	TT0431	285,250	343,619	-	72,710	9,468	34,647	116,825	2,386	88,247	-	10,360	100,993
AOS #43 Milo	TT0432	238,883	346,008	-	73,215	9,534	85,451	168,200	2,402	88,861	-	1,005	92,268
AOS #47 Central Office	TT047	-	-	-	-	-	738	738	-	-	-	-	-
AOS #47 Orrington	TT0471	-	1,998	-	423	55	16,362	16,860	14	513	-	589	1,116
AOS #47 Dedham	TT0472	-	-	-	-	-	8,833	-	-	-	-	-	-
AOS #48 Central Office	TT048	-	-	-	-	-	-	-	-	-	-	-	-
RSU #70	TT0481	211,561	323,961	-	66,550	8,927	78,108	155,585	2,249	83,199	-	941	86,389
RSU #84	TT0482	36,420	101,799	-	21,541	2,805	47,321	71,667	706	26,143	-	20,756	47,605
AOS #66 East Millinocket	TT0661	80,323	-	-	-	-	13,805	8,806	-	-	-	-	90,590
AOS #68 Medway	TT0662	47,038	-	-	-	-	8,854	8,854	-	-	-	-	42,775
AOS #77 Central Office	TT077	-	-	-	-	-	1,514	1,514	-	-	-	-	-
AOS #77 Lubec	TT0771	104,673	128,855	-	27,266	3,551	4,864	35,581	895	33,092	-	10,637	44,624
AOS #77 Charlotte	TT0772	6,784	13,002	-	2,751	358	5,183	8,292	90	3,339	-	4,595	8,024
AOS #77 Eastport	TT0773	99,998	123,914	-	26,220	3,415	9,127	36,762	860	31,823	-	6,613	39,296
AOS #77 Pembroke	TT0774	71,280	60,202	-	12,739	1,659	4,267	18,665	419	15,461	-	21,190	37,070
AOS #77 Perry	TT0775	42,187	52,020	-	11,007	1,434	3,564	16,005	381	13,360	-	3,455	17,176
AOS #77 Alexander	TT0776	40,264	38,951	-	8,242	1,133	1,436	10,751	271	10,004	-	30,700	30,970
AOS #77 Calais	TT0777	-	-	-	-	-	-	-	-	-	-	-	-
AOS #77 Robinson	TT0778	3,047	15,499	-	3,280	427	10,839	14,546	108	3,980	-	45	4,133
AOS #81 Central Office	TT081	6,439	-	-	-	-	4,057	4,057	-	-	-	-	5,856
AOS #81 Holden	TT0811	202,583	237,459	-	50,246	6,543	37,756	94,544	1,549	60,984	-	12,125	74,758
AOS #81 CSD #8	TT0812	15,481	25,207	-	5,334	694	6,098	12,096	176	6,473	-	2,595	9,244
AOS #90 Central Office	TT090	-	-	-	-	-	1,398	1,398	-	-	-	-	-

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 30, 2015 with Net Pension Liability as of June 30, 2014

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 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 Employer Pension Expense	
					Changes of Assumptions	Proportionate Share of Contributions	Proportionate Share of Contributions	Total Deferred Inflows of Resources			Proportionate Share of 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	69,720	1,090	40,315	-	10,779	52,184	21,174	59,233	80,407	
AOS #90 Princeton	TT0904	57,149	68,181	-	14,427	1,878	11,054	27,359	474	17,510	-	2,555	20,539	9,197	20,332	29,529	
AOS #91 Central Office	TT091	-	-	-	-	-	4,712	4,712	-	-	-	-	-	-	19,802	19,802	
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	13,787	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	30,238	51,980	-	10,999	1,432	22,413	34,844	361	13,349	-	5,879	19,589	7,011	45,908	52,919	
AOS #91 Southwest Harbor	TT0916	48,323	56,664	-	11,990	1,562	11,174	24,726	394	14,552	-	5,240	20,186	7,643	36,698	44,341	
AOS #91 Tremont	TT0917	50,635	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	52,816	-	17,524	2,282	16,387	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	TT0921	744,002	962,783	-	203,724	26,528	106,630	336,882	6,685	247,260	-	24,056	278,001	129,864	268,899	398,733	
AOS #92 Vassalboro	TT0922	158,852	167,995	-	35,548	4,629	18,726	58,903	1,166	43,145	-	33,936	78,247	22,660	46,294	68,954	
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	TT0933	28,866	24,019	-	5,082	662	13,514	19,256	167	6,169	-	8,843	15,179	3,240	42,283	45,523	
AOS #93 South Bristol	TT0934	7,271	8,600	-	1,820	237	6,830	8,887	60	2,209	-	379	2,648	1,160	22,641	23,801	
AOS #93 Jefferson	TT0935	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	195,064	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	TT095	-	-	-	-	-	1,890	1,890	-	-	-	-	-	-	2,061	2,061	
AOS #95 Fort Kent	TT0951	486,473	-	-	-	-	63,750	63,750	-	-	-	442,388	442,388	-	(157,443)	(157,443)	
AOS #95 St. John Valley	TT0952	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	29,906	678	25,069	-	14,160	39,907	13,167	8,472	21,539	
AOS #96 Jonesboro	TT096B	31,135	31,135	-	4,954	645	2,772	8,371	163	6,012	-	12,460	18,635	3,158	3,001	6,159	
AOS #96 Machias	TT096C	126,950	189,543	-	40,107	5,222	41,450	86,779	1,316	48,678	-	14,360	64,354	25,566	60,099	85,665	
AOS #96 Marshfield	TT096D	-	-	-	-	-	170	170	-	-	-	-	-	-	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	TT096I	28,477	35,130	-	7,434	968	2,284	10,686	245	9,022	-	4,638	13,905	4,738	2,002	6,740	
AOS #96 Machiasport	TT096J	56,890	52,938	-	11,202	1,458	5,655	18,315	368	13,595	-	13,366	27,329	7,141	2,600	9,741	
AOS #96 Whiting	TT096K	21,877	24,437	-	5,171	674	1,822	7,667	170	6,276	-	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 Fayette	TT0971	31,438	-	-	-	-	2,706	2,706	-	-	-	31,265	31,265	-	(14,264)	(14,264)	
AOS #97 Winthrop	TT0972	121,669	81	-	17	2	39,357	39,376	-	21	-	155,361	155,382	11	(59,186)	(59,175)	
AOS #98 Central Office	TT098	-	-	-	-	-	2,852	2,852	-	-	-	-	-	-	11,662	11,662	
AOS #98 Boothbay Harbor	TT0981	160,991	185,749	-	39,304	5,118	50,869	95,291	1,289	47,704	-	11,779	60,772	25,055	156,330	181,385	
AOS #98 Edgecomb	TT0982	59,267	61,614	-	6,114	961	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 80 Greenville	TU0601	49,684	66,291	-	14,027	1,826	15,769	31,622	460	17,025	-	3,913	21,398	8,942	44,927	53,869	
Union 89 Appleton	TU0691	52,072	52,857	-	11,185	1,457	9,811	22,253	366	13,575	-	9,044	22,985	7,130	24,717	31,847	
Union 69 Hope	TU0692	38,756	63,699	-	13,479	1,755	18,399	33,633	443	16,359	-	6,454	23,256	8,592	29,034	37,626	
Union 76 Brooklyn	TU0761	21,326	22,993	-	4,855	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	61,039	-	12,916	1,682	16,372	30,970	424	15,676	-	15,258	31,358	8,233	26,360	34,593	
Milford School Department	TU0905	148,156	203,287	-	43,016	5,602	46,358	94,976	1,411	52,207	-	590	54,208	27,420	72,194	96,614	
Union 93 Surr School Department	TU0924	23,195	17,822	-	3,771	491	4,970	9,232	123	4,577	-	25,346	30,046	2,404	(1,589)	615	
Union 93 Blue Hill	TU0931	123,190	162,623	-	16,524	2,262	16,524	27,462	317	17,768	-	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	TU0934	30,055	29,271	-	6,194	806	7,134	14,134	203	7,517	-	6,117	13,837	3,948	13,992	17,940	
Union 103 Beals	TU1031	30,390	42,934	-	9,085	1,183	7,688	17,956	298	11,027	-	124	11,449	5,791	12,224	18,015	
Union 103 Jonesport	TU1032	71,810	87,164	-	18,444	2,401	5,933	26,776	606	22,385	-	2,130	25,121	11,757	14,289	26,046	
Union 106 Calais	TU1062	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	12,573	
Union 122 Westmanland	TU1223	-	-	-	-	-	17	17	-	-	-	-	-	-	71	71	
Union 122 Woodland	TU1224	26,306	36,278	-	7,676	999	9,926	18,801	251	9,316	-	105	9,672	4,893	23,902	28,795	
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	\$ (81,078,0		

(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.

See accompanying notes

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 30, 2015 with Net Pension Liability as of June 30, 2014

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%	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
State of Maine	S00ME	\$ 2,246,402.437	\$ 480,778.314	\$ (21,060,504)	\$ (45,203,538)	\$ (41,965,080)	\$ 67,875,790	\$ -	\$ -
Isle Au Haut School Department	T0802	-	-	688	(167)	-	-	-	-
Monhegan Plantation School Department	T0804	-	-	308	-	-	-	-	-
CSD #13 Deer Isle - Stonington	T0913	196,427	42,040	13,399	(17,786)	(3,666)	5,935	-	-
CSD #17 Moosabec	T0917	496	106	(5,905)	(4,952)	(9)	15	-	-
CSD #18 Wells - Oquonut	T0918	267,481	57,247	45,918	(31,212)	(4,997)	8,082	-	-
CSD #19 Five Town Csd	T0919	228,526	48,909	51,605	1,673	(4,269)	6,905	-	-
Erskine Academy	TAERS	-	-	25,702	-	-	-	-	-
Foxcroft Academy	TAFOX	-	-	19,430	-	-	-	-	-
Freeburg Academy	TAFRY	-	-	34,062	-	-	-	-	-
George Stevens Academy	TAGEO	-	-	15,168	-	-	-	-	-
Gould Academy	TAGOU	-	-	(79,541)	-	-	-	-	-
Lee Academy	TALEE	-	-	9,837	-	-	-	-	-
Lincoln Academy	TALIN	-	-	26,814	-	-	-	-	-
Maine Central Institute	TAMCI	-	-	23,580	-	-	-	-	-
Thornlon Academy	TATHO	-	-	61,224	-	-	-	-	-
Washington Academy	TAWAS	-	-	17,657	-	-	-	-	-
Acton School Department	TCACT	212,429	45,464	11,709	(2,612)	(3,968)	6,419	-	-
Athens School Department	TCATH	139,721	29,903	34,801	2,181	(2,610)	4,222	-	-
Auburn School Department	TCAUB	2,965,500	636,323	187,242	39,904	(55,455)	86,694	-	-
Augusta School Department	TCAUG	2,616,114	559,904	141,981	(41,564)	(48,872)	79,047	-	-
Bangor School Department	TCBAN	2,590,444	554,410	217,056	24,333	(48,392)	78,271	-	-
Biddeford School Department	TCBID	1,980,670	423,906	37,527	(72,794)	(37,001)	59,847	-	-
Brewer School Department	TCBRE	328,252	70,253	76,449	(18,554)	(6,132)	9,918	-	-
Brunswick School Department	TCBRU	913,277	195,461	64,444	(23,184)	(17,661)	27,596	-	-
Catais School Department	TCGAL	324,990	69,555	100,173	(18,603)	(6,071)	9,820	-	-
Caswell School Department	TCCAS	-	-	1,304	(678)	-	-	-	-
Cape Elizabeth School Department	TCCEL	222,806	47,685	119,172	26,221	(4,162)	6,732	-	-
Chebeague Island School Department	TCCHE	-	-	1,343	-	-	-	-	-
Cherryfield School Department	TCCHR	61,954	13,259	15,896	5,487	(1,157)	1,872	-	-
Dayton School Department	TCDAY	58,290	12,475	11,745	10,894	(1,089)	1,761	-	-
Easton School Department	TCEAS	-	-	(22,630)	(1,346)	-	-	-	-
Ellsworth School Department	TCCELL	338,865	72,524	68,277	63,331	(6,330)	10,239	-	-
East Millinocket School Department	TCCEML	186,712	39,960	37,621	34,895	(3,488)	5,642	-	-
Eunata School Department	TCCEUS	77,105	16,502	19,615	9,361	(1,440)	2,330	-	-
Falmouth School Department	TCFAL	173,026	37,031	135,711	12,541	(3,232)	5,228	-	-
Fayette School Department	TCFAY	79,989	17,119	16,116	14,949	(1,404)	2,417	-	-
Glenburn School Department	TCGLE	151,657	32,458	53,346	(54)	(2,833)	4,582	-	-
Gorham School Department	TCGOR	800,811	171,391	67,129	(54,136)	(14,960)	24,197	-	-
Hancock School Department	TCHAN	94,171	20,155	18,974	17,600	(1,759)	2,845	-	-
Heron School Department	TCHER	371,509	79,511	32,943	(18,006)	(6,940)	11,225	-	-
Isleboro School Department	TCISL	43,209	9,246	9,369	(2,211)	(807)	1,166	-	-
Kittery School Department	TKKIT	420,816	90,064	50,219	(14,477)	(7,861)	12,715	-	-
Lamoine School Department	TCLAM	42,240	9,040	8,511	7,894	(789)	1,276	-	-
Lewiston School Department	TCLEW	9,238,479	1,977,233	690,327	183,231	(172,584)	279,144	-	-
Lincolville School Department	TCLIN	115,327	24,682	21,522	962	(2,154)	3,485	-	-
Lisbon School Department	TC LIS	686,878	147,007	72,038	(30,045)	(12,832)	20,754	-	-
Long Island School Department	TC LON	14,112	3,020	(4,049)	1,724	(264)	426	-	-
Madawaska School Department	TCMAD	397,155	85,000	49,322	(5,013)	(7,419)	12,000	-	-
Maine Education Association	TCMEA	138,586	29,660	(1,978)	(2,069)	(2,589)	4,187	-	-
Medway School Department	TCMED	85,378	18,273	17,204	15,958	(1,595)	2,580	-	-
Millinocket School Department	TCMIL	568,833	121,743	37,083	19,537	(10,628)	17,187	-	-
Maine School of Science & Mathematics	TCMSM	-	-	(1,638)	-	-	-	-	-
Otis School Department	TCOTI	38,009	8,135	1,847	(3,718)	(710)	1,148	-	-
Portland School Department	TCPOR	8,006,413	1,713,972	229,142	(432,591)	(149,605)	241,977	-	-
Saco School Department	TC SAG	805,609	172,418	162,319	150,561	(15,050)	24,342	-	-
Sanford School Department	TC SAN	2,489,157	532,733	12,261	(93,051)	(46,500)	75,211	-	-
Scarborough School Department	TCSCA	990,358	190,358	211,950	13,080	(18,501)	26,954	-	-
South Portland School Department	TC SPO	2,248,954	481,324	306,044	84,226	(42,013)	67,953	-	-
Veazie School Department	TCVEA	37,891	8,109	19,180	(1,156)	(708)	1,145	-	-
Westbrook School Department	TCWES	2,335,798	499,911	168,021	11,545	(43,635)	70,577	-	-
Winthrop School Department	TCWIN	211,980	45,368	42,712	39,618	(3,960)	6,405	-	-
Wiscasset School Department	TCWIS	315,701	67,567	62,610	59,002	(5,898)	9,539	-	-
Yarmouth School Department	TCYAR	139,130	29,777	62,638	(371)	(2,599)	4,204	-	-
York School Department	TCYOR	322,816	69,089	13,194	(53,040)	(6,031)	9,754	-	-
RSU #79 - MSAD #1 Presque Isle	TD001	894,627	191,469	73,621	4,120	(16,713)	27,031	-	-
RSU #3 - MSAD #3 Unity	TD003	1,424,908	304,961	(22,165)	(61,766)	(26,619)	43,054	-	-
MSAD #4 Guilford	TD004	511,749	109,525	(28,505)	(14,607)	(9,580)	15,463	-	-
RSU #6 - MSAD #6 Bar Mills	TD006	936,347	200,396	137,208	(28,599)	(17,492)	26,292	-	-
MSAD #7 North Haven	TD007	-	-	8,182	-	-	-	-	-
MSAD #8 Vinalhaven	TD008	75,468	16,158	18,449	10,780	(1,410)	2,281	-	-
RSU #9 - MSAD #9 Farmington	TD009	2,064,086	441,759	82,980	(69,494)	(38,559)	62,367	-	-
RSU #11 - MSAD #11 Gardiner	TD011	1,311,236	280,633	167,528	43,719	(24,495)	39,619	-	-
MSAD #12 Jackman	TD012	72,496	15,516	(3,890)	(7,161)	(1,354)	2,190	-	-
MSAD #13 Bingham	TD013	232,568	49,775	2,799	(4,974)	(4,349)	7,327	-	-
RSU #15 - MSAD #15 Gray	TD015	880,043	188,348	64,721	(71,158)	(16,440)	26,591	-	-
RSU #17 - MSAD #17 South Paris	TD017	1,102,447	235,947	124,034	(29,225)	(20,595)	33,311	-	-
MSAD #20 Fort Fairfield	TD020	182,599	39,080	(8,149)	(18,930)	(3,411)	5,517	-	-
Regional School Unit No. 22	TD022	746,752	159,821	140,540	13,142	(13,950)	22,563	-	-
MSAD #23 Carmel	TD023	478,397	102,387	12,266	(9,783)	(8,937)	14,465	-	-
MSAD #24 Van Buren	TD024	235,466	49,775	2,799	(4,974)	(4,349)	7,327	-	-
MSAD #27 Fort Kent	TD027	859,394	183,927	173,155	160,612	(16,054)	25,967	-	-
MSAD #28 Camden	TD028	285,894	61,187	48,376	(14,995)	(5,341)	8,638	-	-
RSU #29 - MSAD #29 Houlton	TD029	874,630	187,190	62,712	(15,484)	(16,339)	26,427	-	-
MSAD #32 Ashland	TD032	-	-	16,562	-	-	-	-	-
MSAD #33 St. Agatha	TD033	93,793	20,074	7,700	(8,521)	(1,752)	2,834	-	-

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 30, 2015 with Net Pension Liability as of June 30, 2014

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

Sensitivity		30							
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
RSU #35 - MSAD #35 Eliot	TD035	270,648	57,924	123,261	(4,857)	(5,056)	8,178	-	-
MSAD 37 Harrington	TD037	403,254	46,305	-	(7,297)	(7,533)	12,184	-	-
RSU #40 - MSAD #40 Waldoboro	TD040	1,399,994	299,859	(52,019)	(68,100)	(26,153)	42,301	-	-
MSAD #42 Mars Hill	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	85,867	(27,082)	(27,507)	44,490	-	-
RSU #51 - MSAD #51 Cumberland Center	TD051	571,434	122,299	184,443	134,301	(19,080)	26,039	-	-
RSU #52 - MSAD #52 Turner	TD052	506,123	108,321	103,430	-	(4,547)	15,293	-	-
MSAD #53 Pittsfield	TD053	836,347	179,424	39,292	(8,473)	(15,661)	25,331	-	-
RSU #54 - MSAD #54 Skowhegan	TD054	2,396,924	512,993	63,244	(75,392)	(44,777)	72,424	-	-
RSU #55 - MSAD #55 Cornish	TD055	1,734,085	371,131	159,121	(18,449)	(32,394)	52,396	-	-
RSU #57 - MSAD #57 Waterboro	TD057	961,795	184,443	134,301	(19,080)	(16,099)	26,039	-	-
MSAD #58 Kimfield	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)	(13,362)	21,645	-	-
MSAD #65 Matineus	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	1,401,049	22,402	(31,277)	(27,966)	(45,234)	-	-	-
Pleasant Point School	TIE001	617,621	132,184	59,435	(32,202)	(11,538)	18,662	-	-
Indian Township	TIE002	918,761	196,635	55,092	(6,371)	(17,163)	27,761	-	-
Indian Island	TIE003	381,082	81,560	(16,610)	12,236	(7,119)	11,515	-	-
Maine Indian Education	TIE004	155,841	33,353	12,171	(3,133)	(2,911)	4,709	-	-
Region #2 Southern Arrowsbrook County	TR002	-	-	-	-	-	-	-	-
Region #3 Northern Penobscot County	TR003	-	-	-	-	-	-	-	-
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	TR008	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)	(2,849)	(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	TS002	912,166	195,223	110,822	(99,324)	(17,040)	27,561	-	-
RSU #4	TS004	800,413	128,501	66,552	(15,996)	(11,216)	18,142	-	-
RSU #5	TS005	226,753	46,530	66,036	(12,172)	(4,236)	6,851	-	-
RSU #10	TS010	2,509,296	537,043	10,779	(93,083)	(46,819)	72,819	-	-
RSU #12	TS012	2,275,409	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	-	-
RSU #14	TS014	1,240,135	265,415	149,755	(33,620)	(23,167)	37,471	-	-
RSU #16	TS016	1,046,474	223,968	137,049	12,482	(19,549)	31,620	-	-
RSU #18	TS018	91,981	91,984	90,985	(42,935)	(27,344)	-	-	-
RSU #19	TS019	1,894,559	405,476	187,215	(38,705)	(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)	(259,885)	(25,868)	41,840	-	-
RSU #25	TS025	659,199	141,063	39,837	(32,940)	(12,315)	19,919	-	-
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	193,695	13,264	(43,360)	(16,904)	27,341	-	-
RSU #50	TS050	860,496	145,641	(5,968)	(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	(10,546)	(3,501)	5,663	-	-
School Adept - Carrabassett Valley	TSA001	-	-	-	-	-	-	-	-
School Adept - Coplin Plantation	TSA002	-	-	18	-	-	-	-	-
School Adept - Pleasant Ridge Plantation	TSA003	-	-	55	-	-	-	-	-
AOB #43 Central Office	TT043	-	-	-	-	-	2,166	-	-
AOB #43 Howland	TT0431	601,595	128,754	26,160	(17,268)	(11,238)	18,177	-	-
AOB #43 Milo	TT0432	605,779	129,650	64,348	4,597	(11,317)	18,304	-	-
AOB #47 Central Office	TT047	-	-	739	-	-	-	-	-
AOB #47 Orrington	TT0471	3,498	749	15,050	654	(65)	106	-	-
AOB #47 Dedham	TT0472	-	-	8,834	-	-	-	-	-
AOB #48 Central Office	TT048	-	-	-	-	-	-	-	-
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	-	-
AOB #86 East Millinocket	TT0661	-	-	(40,263)	-	-	-	-	-
AOB #86 Medway	TT0662	-	-	(12,534)	(21,388)	-	-	-	-
AOB #77 Central Office	TT077	-	-	1,514	-	-	-	-	-
AOB #77 Lubec	TT0771	225,595	48,282	(6,114)	(5,432)	(4,214)	6,816	-	-
AOB #77 Charlotte	TT0772	22,763	4,872	(1,165)	1,170	(425)	688	-	-
AOB #77 Eastport	TT0773	216,944	46,431	1,840	(4,878)	(4,053)	6,555	-	-
AOB #77 Pembroke	TT0774	105,369	22,558	(6,907)	(12,713)	(1,969)	3,185	-	-
AOB #77 Perry	TT0775	91,075	19,492	(61)	(2,181)	(1,701)	2,752	-	-
AOB #77 Alexander	TT0776	68,194	14,595	(15,447)	(5,562)	(1,274)	2,060	-	-
AOB #77 Calais	TT0777	-	-	(84,368)	-	-	-	-	-
AOB #77 Robbinston	TT0778	27,136	5,808	6,414	3,686	(507)	820	-	-
AOB #81 Central Office	TT081	-	-	1,130	(2,928)	-	-	-	-
AOB #81 Holden	TT0811	415,734	86,976	29,408	(14,416)	(7,766)	12,562	-	-
AOB #81 CSC #8	TT0812	44,131	9,445	1,134	1,209	(834)	1,333	-	-
AOB #90 Central Office	TT090	-	-	1,399	-	-	-	-	-

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 30, 2015 with Net Pension Liability as of June 30, 2014

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

Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
AOS #90 Lee	TT0901	227,297	48,646	(2,715)	(5,394)	(4,246)	6,868	-	-
AOS #90 East Range	TT0902	20,895	4,472	5,845	3,364	(390)	631	-	-
AOS #90 Baileyville	TT0903	274,832	58,820	22,019	12,346	(5,134)	8,304	-	-
AOS #90 Princeton	TT0904	119,369	25,547	9,121	(3,676)	(2,230)	3,607	-	-
AOS #91 Central Office	TT0911	-	-	4,713	-	-	-	-	-
AOS #91 MDI High School	TT0911	250,698	53,655	28,556	(2,995)	(4,683)	7,575	-	-
AOS #91 Bar Harbor	TT0912	178,699	38,245	25,569	1,615	(3,336)	5,399	-	-
AOS #91 Cranberry Isle	TT0913	-	-	322	(771)	-	-	-	-
AOS #91 Frenchboro	TT0914	20,399	4,366	3,752	(338)	(381)	618	-	-
AOS #91 Mt Desert	TT0915	91,004	19,477	10,947	3,259	(1,700)	2,750	-	-
AOS #91 Southwest Harbor	TT0916	99,206	21,232	6,827	(3,432)	(1,853)	2,996	-	-
AOS #91 Tremont	TT0917	122,536	26,225	8,981	(122)	(2,289)	3,702	-	-
AOS #91 Swans Island	TT0918	17,870	3,825	(3,515)	(5,311)	(334)	540	-	-
AOS #91 Trenton	TT0919	144,992	31,031	6,014	444	(2,709)	4,381	-	-
AOS #92	TT092	-	-	4,730	-	-	-	-	-
AOS #92 Waterville	TT0921	1,685,605	360,756	62,705	(23,265)	(31,489)	50,931	-	-
AOS #92 Vassalboro	TT0922	294,120	62,948	(5,477)	(17,261)	(5,494)	8,887	-	-
AOS #92 Winslow	TT0923	917,816	196,432	61,216	(18,097)	(17,146)	27,732	-	-
AOS #93 Central Office	TT093	136,539	29,650	(10,284)	10,546	(2,588)	4,186	-	-
AOS #93 Great Salt Bay	TT0931	136,196	29,149	26,049	(8,229)	(2,544)	4,115	-	-
AOS #93 Nobleboro	TT0932	69,116	14,792	9,009	(5,351)	(1,291)	2,068	-	-
AOS #93 Bristol	TT0933	42,051	9,000	8,862	(5,267)	(766)	1,271	-	-
AOS #93 South Bristol	TT0934	15,057	3,223	6,558	(493)	(281)	455	-	-
AOS #93 Jefferson	TT0935	198,010	42,378	11,560	3,239	(3,699)	5,983	-	-
AOS #94 Central Office	TT094	-	-	1,549	-	-	-	-	-
AOS #94 MSAD 46	TT0941	1,117,315	239,129	(41,371)	(75,455)	(20,873)	33,760	-	-
AOS #94 Harmony	TT0942	93,699	20,054	645	(9,280)	(1,750)	2,831	-	-
AOS #95 Central Office	TT095	-	-	1,891	-	-	-	-	-
AOS #95 Fort Kent	TT0951	-	-	(157,444)	-	-	-	-	-
AOS #95 St. John Valley	TT0952	-	-	-	-	-	-	-	-
AOS #96 Central Office	TT096	-	-	1,505	-	-	-	-	-
AOS #96 East Machias	TT096A	170,896	36,576	(6,567)	(5,403)	(3,193)	5,164	-	-
AOS #96 Jonesboro	TT096B	40,987	8,772	(4,239)	(6,498)	(766)	1,238	-	-
AOS #96 Machias	TT096C	331,845	71,022	14,302	4,296	(6,199)	10,027	-	-
AOS #96 Marshfield	TT096D	-	-	171	-	-	-	-	-
AOS #96 Northfield	TT096E	3,664	784	739	685	(68)	111	-	-
AOS #96 Roque Bluffs	TT096F	-	-	290	-	-	-	-	-
AOS #96 Wesley	TT096G	5,720	1,224	(101)	(1,520)	(107)	173	-	-
AOS #96 Cutler	TT096I	61,504	13,163	(2,474)	(1,454)	(1,149)	1,858	-	-
AOS #96 Machiasport	TT096J	92,662	19,836	(1,537)	(8,545)	(1,731)	2,800	-	-
AOS #96 Whiting	TT096K	42,784	9,157	141	(1,952)	(799)	1,293	-	-
AOS #97 Central Office	TT097	-	-	1,149	-	-	-	-	-
AOS #97 Fayette	TT0971	-	-	(14,265)	(14,295)	-	-	-	-
AOS #97 Winthrop	TT0972	142	30	(60,699)	(55,309)	(3)	4	-	-
AOS #98 Central Office	TT098	-	-	2,853	-	-	-	-	-
AOS #98 Boothbay Harbor	TT0981	325,203	69,800	43,192	(12,424)	(6,075)	9,826	-	-
AOS #98 Edgcomb	TT0982	54,721	11,711	4,863	(16,721)	(1,022)	1,653	-	-
AOS #98 Southport	TT0983	-	-	1,346	-	-	-	-	-
AOS #98 Georgetown	TT0984	32,785	7,017	10,627	(534)	(612)	991	-	-
Union 60 Greenville	TU0601	116,060	24,839	9,786	(900)	(2,168)	3,507	-	-
Union 69 Appleton	TU0691	92,540	19,806	4,581	(6,381)	(1,729)	2,796	-	-
Union 69 Hope	TU0692	111,521	23,968	6,326	2,766	(2,083)	3,370	-	-
Union 76 Brooklyn	TU0761	40,254	8,615	(1,533)	(2,174)	(752)	1,216	-	-
Union 76 Sedgewick	TU0762	125,278	26,812	4,425	(1,859)	(2,340)	3,785	-	-
Greenbush School Department	TU0903	106,865	22,871	8,157	(9,776)	(1,996)	3,229	-	-
Milford School Department	TU0905	355,908	76,172	37,510	(849)	(6,649)	10,754	-	-
Union 93 Surry School Department	TU0924	31,201	6,678	(16,460)	(4,715)	(583)	943	-	-
Union 93 Blue Hill	TU0931	80,225	17,170	(46,937)	(41,020)	(1,499)	2,424	-	-
Union 93 Brooksville	TU0932	11,086	2,373	3,212	(168)	(207)	335	-	-
Union 93 Castine	TU0933	23,165	4,958	3,123	(922)	(433)	700	-	-
Union 93 Penobscot	TU0934	51,246	10,968	3,794	(4,089)	(957)	1,548	-	-
Union 103 Beals	TU1031	75,167	16,087	5,411	231	(1,404)	2,271	-	-
Union 103 Jonesport	TU1032	152,603	32,660	4,029	(4,131)	(2,851)	4,611	-	-
Union 106 Calais	TU1062	-	-	-	-	-	-	-	-
Vanceboro School Department	TU1081	-	-	609	-	-	-	-	-
Union 122 New Sweden	TU1221	42,429	9,081	1,639	(2,073)	(793)	1,282	-	-
Union 122 Westmanland	TU1223	-	-	18	-	-	-	-	-
Union 122 Woodland	TU1224	63,514	13,593	8,288	(91)	(1,186)	1,919	-	-
Total for All Employers		\$ 2,363,737,470	\$ 505,890,521	\$ (12,993,756)	\$ (47,493,593)	\$ (44,157,005)	\$ 71,421,102	\$ -	\$ -

(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.

See accompanying notes

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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.

	<u>State</u>	<u>Teacher</u>	<u>Total SET Plan</u>	<u>PLD Plan</u>
<u>June 30, 2015</u>				
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
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	<u>\$125,388,595</u>	<u>\$154,728,317</u>	<u>\$280,116,912</u>	<u>\$40,876,465</u>

⁽¹⁾ Initial Unpooled Unfunded Actuarial Liability

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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 (Continued)

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:

	<u>State</u>	<u>Teacher</u>	<u>Total SET Plan</u>	<u>PLD Plan</u>
<u>2015</u>				
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)	(2,401,889,308)
Collective net pension liability	\$ 1,024,071,948	\$ 1,350,118,084	\$ 2,374,190,032	\$ 319,046,701

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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)

	<u>State</u>	<u>Teacher</u>	<u>Total SET Plan</u>	<u>PLD Plan</u>
<u>2014</u>				
Collective total pension liability	\$ 4,339,850,814	\$ 7,980,307,969	\$ 12,320,158,783	\$ 2,609,657,845
Less: Plan net position	(3,437,637,906)	(6,899,978,021)	(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.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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.

Amortization

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.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected 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.

	<u>1% Decrease (6.125%)</u>	<u>Current Discount Rate (7.125%)</u>	<u>1% Increase (8.125%)</u>
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

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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%.

Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions

Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions 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 www.mainebers.org or by contacting the System at (207) 512-3100.