

Maine Public Employees Retirement System

(A Component Unit of the State of Maine)

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

Year Ended June 30, 2016
With Independent Auditor's Report

MAINE PUBLIC EMPLOYEES RETIREMENT SYTEM

SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR THE PLD CONSOLIDATED PLAN AND THE STATE EMPLOYEE AND TEACHER PLAN

Year Ended June 30, 2016

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees of
Maine Public Employees Retirement System

We have audited the accompanying schedule of employer allocations of the Maine Public Employees Retirement System PLD Consolidated Plan and the schedules of employer and non-employer entity allocations of the Maine Public Employees Retirement System State Employee and Teacher Plan – State Employee Portion and the Maine Public Employees Retirement System State Employee and Teacher Plan – Teacher Portion for the year ended June 30, 2016 (collectively, the schedules 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 (collectively, the specified column totals) included in the accompanying schedules of pension amounts by employer of the Maine Public Employees Retirement System PLD Consolidated Plan, the Maine Public Employees Retirement System State Employee and Teacher Plan – State Employee Portion and the Maine Public Employees Retirement System State Employee and Teacher Plan – Teacher Portion as of and for the year ended June 30, 2016 (collectively, the schedules of pension amounts by employer), and the related notes to the schedules.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

Our responsibility is to express opinions on the schedules of employer allocations for each Plan and the specified column totals included in the schedules of pension amounts by employer for each Plan based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer allocations for each Plan and the specified column totals included in the schedules of 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 schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedules of employer allocations and the specified column totals included in the schedules of 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 schedules of employer allocations and the specified column totals included in the schedules 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 schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer.

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

Opinion

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and non-employer entity allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating employer and non-employer entities for the Maine Public Employees Retirement System PLD Consolidated Plan, the Maine Public Employees Retirement System State Employee and Teacher Plan – State Employee Portion and the Maine Public Employees Retirement System State Employee and Teacher Plan – Teacher Portion as of and for the year ended June 30, 2016, in accordance with U.S. generally accepted accounting principles.

Other Matter

We have audited, in accordance with U.S. generally accepted auditing standards, the financial statements of the Maine Public Employees Retirement System as of and for the year ended June 30, 2016, and our report thereon, dated October 31, 2016, expressed an unmodified opinion on those financial statements.

Restriction on Use

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

Berry Dunn McNeil & Parker, LLC

Manchester, New Hampshire
January 27, 2017

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2016

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
City of Portland	P0002	\$ 4,992,123	10.638605%
Town of Millinocket	P0003	175,766	0.374571%
Cumberland County	P0005	1,430,588	3.048695%
Town of Camden	P0008	206,453	0.439967%
City of South Portland	P0009	1,203,150	2.564007%
Town of Houlton	P0010	142,161	0.302956%
Penobscot County	P0011	286,288	0.610102%
Kittery Water District	P0012	61,833	0.131771%
City of Ellsworth	P0013	192,337	0.409885%
Town of Kittery	P0014	464,330	0.989524%
Town of Bar Harbor	P0015	215,686	0.459644%
Town of Mount Desert	P0016	121,592	0.259122%
Town of Fort Fairfield	P0017	19,608	0.041786%
City of Rockland	P0018	422,664	0.900730%
Bath Water District	P0019	62,773	0.133774%
City of Bangor	P0020	780,729	1.663795%
Bangor Public Library	P0022	13,002	0.027708%
City of Augusta	P0023	1,262,978	2.691505%
City of Gardiner	P0024	273,195	0.582200%
Houlton Water District	P0026	118,175	0.251840%
City of Auburn	P0027	1,208,974	2.576418%
Town of York	P0028	512,833	1.092887%
Town of St. Agatha	P0030	13,773	0.029351%
Kennebec Water District	P0031	89,407	0.190533%
Livermore Falls Water District	P0032	23,876	0.050882%
City of Belfast	P0035	204,960	0.436786%
City of Calais	P0036	132,900	0.283220%
York County	P0037	515,304	1.098153%
Maine Maritime Academy	P0038	718,138	1.530408%
York Water District	P0039	120,664	0.257144%
Washington County	P0040	186,305	0.397031%
Portland Public Library	P0041	194,633	0.414778%
Town of Brunswick	P0042	512,809	1.092836%
Auburn Public Library	P0043	43,838	0.093422%
Town of Jay	P0045	93,546	0.199354%
Waldo County	P0046	271,939	0.579523%
Kennebec County	P0047	252,418	0.537923%
City of Lewiston	P0048	1,679,855	3.579902%
Maine Turnpike Authority	P0049	1,769,080	3.770048%
School Administrative District No. 31	P0050	14,750	0.031433%
Auburn Water and Sewer District	P0052	13,202	0.028134%
Town of East Millinocket	P0054	96,419	0.205476%
Maine Municipal Association	P0055	276,796	0.589874%
Hancock County	P0056	199,087	0.424270%
Oxford County	P0057	292,649	0.623658%

Maine Public Employees Retirement System
PLD Consolidated Plan
Schedule of Employer Allocations (Continued)
For the Year Ended June 30, 2016

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Falmouth Memorial Library	P0058	19,314	0.041160%
Bangor Water District	P0059	95,234	0.202951%
Rumford Fire and Police	P0060	106,133	0.226178%
Town of Orono	P0061	297,692	0.634405%
Kennebunk Light and Power Co.	P0062	76,413	0.162842%
City of Brewer	P0063	582,326	1.240982%
Rumford Water District	P0065	23,589	0.050270%
Waterville Fire and Police	P0066	193,147	0.411611%
Androscoggin County	P0067	394,907	0.841578%
Town of Baileyville	P0069	73,180	0.155952%
Westbrook Fire and Police	P0070	527,271	1.123656%
Brunswick Sewer District	P0072	96,851	0.206397%
City of Bath	P0073	532,505	1.134810%
Town of Lincoln	P0076	36,064	0.076855%
Old Town Water District	P0079	19,257	0.041038%
Town of Skowhegan	P0080	239,365	0.510106%
Town of Topsham	P0081	165,581	0.352866%
Town of Madawaska	P0082	161,311	0.343766%
City of Sanford	P0083	1,147,525	2.445466%
Town of Kennebunk	P0084	179,773	0.383110%
Town of Wilton	P0086	62,786	0.133802%
Town of Falmouth	P0087	389,364	0.829765%
Lubec Water District	P0088	6,086	0.012970%
Sanford Sewerage District	P0089	38,073	0.081137%
Town of Rumford	P0090	101,259	0.215791%
Maine Municipal Bond Bank	P0093	101,538	0.216385%
Lincoln County	P0095	88,840	0.189325%
Sagadahoc County	P0096	249,538	0.531785%
Town of Dexter	P0097	30,425	0.064838%
Town of Frenchville	P0098	13,762	0.029328%
Town of Farmington	P0100	117,701	0.250830%
Somerset County	P0101	263,419	0.561366%
Franklin County	P0102	183,964	0.392042%
Town of Lisbon	P0103	277,479	0.591329%
Maine Principals' Association	P0105	32,307	0.068849%
Aroostook County	P0106	343,015	0.730992%
Town of Wells	P0107	19,116	0.040738%
Town of Berwick	P0108	184,475	0.393131%
Town of Livermore Falls	P0109	33,761	0.071947%
Town of Pittsfield	P0110	15,246	0.032490%
City of Old Town	P0111	214,808	0.457773%
Town of Greenville	P0112	45,500	0.096964%
Town of Mechanic Falls	P0114	14,195	0.030251%
School Administrative District No. 54	P0115	181,221	0.386196%
Town of Yarmouth	P0116	226,771	0.483267%

Maine Public Employees Retirement System
PLD Consolidated Plan
Schedule of Employer Allocations (Continued)
For the Year Ended June 30, 2016

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Searsport	P0117	26,029	0.055470%
Farmington Village Corp.	P0118	14,524	0.030952%
School Administrative District No. 9	P0119	34,308	0.073113%
Mt Desert Island Regional School Unit	P0120	28,473	0.060678%
Piscataquis County	P0121	157,652	0.335969%
City of Westbrook	P0122	240,457	0.512433%
Searsport Water District	P0124	11,369	0.024228%
Town of Norway	P0125	109,853	0.234105%
School Administrative District No. 67	P0126	53,997	0.115072%
Town of Paris	P0127	45,302	0.096542%
School Administrative District No. 53	P0129	3,359	0.007158%
Town of Bucksport	P0130	77,324	0.164783%
Fort Fairfield Utilities District	P0131	22,868	0.048733%
Belfast Water District	P0132	27,789	0.059221%
Town of Gorham	P0133	14,312	0.030500%
Lincoln Academy	P0134	92,107	0.196287%
Norway Water District	P0136	14,994	0.031953%
Dover-Foxcroft Water District	P0137	13,609	0.029002%
York Sewer District	P0139	56,332	0.120048%
Town of Old Orchard Beach	P0140	385,210	0.820913%
Town of South Berwick	P0141	132,746	0.282892%
Town of Freeport	P0142	246,263	0.524806%
School Administrative District No. 41	P0143	113,491	0.241858%
Auburn Housing Authority	P0145	97,238	0.207222%
Town of Boothbay Harbor	P0146	30,789	0.065614%
Town of Scarborough	P0147	694,667	1.480390%
Town of Fryeburg	P0149	30,127	0.064203%
Town of Hermon	P0150	36,516	0.077818%
Town of Hampden	P0151	117,907	0.251269%
Sanford Housing Authority	P0152	34,074	0.072614%
Town of Vassalboro	P0153	29,683	0.063257%
Lewiston Housing Authority	P0154	146,262	0.311696%
City of Biddeford	P0158	1,198,439	2.553967%
Paris Utility District	P0159	20,032	0.042690%
City of Hallowell	P0160	24,839	0.052934%
Town of Rockport	P0161	24,457	0.052120%
Lewiston/ Auburn Water Pollution Control Authority	P0163	101,671	0.216669%
Town of Thomaston	P0164	52,472	0.111822%
Pleasant Point Passamaquoddy	P0165	28,940	0.061673%
Town of Orland	P0166	4,687	0.009988%
Town of Dover Foxcroft	P0167	56,724	0.120883%
School Administrative District No. 29	P0168	23,044	0.049109%
Maine Housing Authority	P0169	432,740	0.922203%
Sanford Water District	P0170	74,809	0.159424%
South Berwick Water	P0171	13,919	0.029662%

Maine Public Employees Retirement System
PLD Consolidated Plan
Schedule of Employer Allocations (Continued)
For the Year Ended June 30, 2016

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Glenburn	P0174	27,243	0.058057%
Town of Sabattus	P0175	38,404	0.081842%
Town of Brownville	P0177	22,063	0.047018%
Town of Winthrop	P0179	166,511	0.354848%
Town of Eliot	P0180	158,476	0.337725%
Town of Lebanon	P0181	9,234	0.019678%
Town of Van Buren	P0182	64,423	0.137290%
Hampden Water District	P0183	21,937	0.046749%
Town of Monson	P0184	5,004	0.010664%
Portland Housing Authority	P0185	204,229	0.435228%
Town of Milford	P0186	3,098	0.006602%
School Administrative District No. 60	P0187	72,367	0.154220%
Town of Kennebunkport	P0188	252,997	0.539156%
School Administrative District No. 49	P0189	30,966	0.065991%
Town of Damariscotta	P0191	35,666	0.076007%
City of Saco	P0192	475,358	1.013025%
Town of Otisfield	P0193	33,929	0.072305%
Town of Medway	P0194	38,742	0.082562%
Town of Waldoboro	P0195	111,010	0.236571%
School Administrative District No. 51	P0198	21,917	0.046707%
Town of Oxford	P0200	30,641	0.065298%
Kennebunk Sewer District	P0201	44,473	0.094775%
Town of Phippsburg	P0202	17,310	0.036889%
Gould Academy	P0205	22,173	0.047252%
South Portland Housing Authority	P0206	113,314	0.241481%
Berwick Sewer District	P0207	26,178	0.055787%
Caribou Policy and Fire	P0208	73,879	0.157442%
Town of Orrington	P0209	35,604	0.075875%
Town of New Gloucester	P0210	53,875	0.114812%
Town of Richmond	P0213	45,652	0.097288%
Town of Linneus	P0214	1,400	0.002984%
Town of Hodgdon	P0215	7,420	0.015813%
Town of Cumberland	P0216	166,821	0.355509%
Town of Corinna	P0217	3,560	0.007587%
Lincoln Sanitary District	P0219	29,312	0.062466%
Kennebec Sanitary Treatment District	P0220	48,877	0.104161%
Gardiner Water District	P0221	21,302	0.045396%
Waterville Sewerage District	P0222	43,797	0.093335%
School Administrative District No. 13	P0223	42,044	0.089599%
Waldo County Technical Center	P0224	6,502	0.013856%
Maine County Commissioners' Association	P0225	6,210	0.013234%
Town of Mars Hill	P0227	15,064	0.032103%
Town of Lubec	P0228	4,352	0.009274%
Town of Washburn	P0230	17,544	0.037388%
Androscoggin Valley Council of Governments	P0231	88,397	0.188381%

Maine Public Employees Retirement System
PLD Consolidated Plan
Schedule of Employer Allocations (Continued)
For the Year Ended June 30, 2016

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Durham	P0234	22,083	0.047061%
Town of China	P0235	18,223	0.038835%
Madawaska Water District	P0236	11,261	0.023998%
Penquis CAP Inc.	P0237	121,916	0.259813%
Milo Water District	P0238	9,089	0.019369%
Maine School Management Association	P0239	129,915	0.276859%
Town of Easton	P0240	65,452	0.139483%
Richmond Utilities District	P0242	5,366	0.011435%
Lisbon Water Department	P0243	22,442	0.047826%
Town of Limestone	P0245	19,028	0.040550%
Town of Bethel	P0246	53,775	0.114599%
Rumford Mexico Sewerage District	P0247	30,235	0.064433%
Brewer Housing Authority	P0248	65,630	0.139863%
Erskine Academy	P0249	36,364	0.077495%
Winter Harbor Utility District	P0250	-	0.000000%
Community School District No. 12	P0252	6,186	0.013183%
Town of North Berwick	P0254	55,362	0.117981%
Kennebunk, Kennebunkport and Wells Water District	P0255	223,314	0.475900%
Auburn Lewiston Airport	P0256	13,906	0.029635%
Town of Princeton	P0258	1,127	0.002402%
Town of Fairfield	P0260	91,586	0.195177%
Old Town Housing Authority	P0262	35,189	0.074991%
Towns of Mapleton, Castle Hill and Chapman	P0265	23,450	0.049974%
Wells Ogunquit CSD	P0266	109,104	0.232509%
Tri Community Sanitary Landfill	P0267	32,123	0.068457%
United Technologies Center, Region 4, S Penobscot	P0269	23,160	0.049356%
Town of Harpswell	P0270	9,892	0.021081%
Maine Veterans' Home	P0271	2,903,015	6.186552%
Brunswick Public Library	P0273	60,370	0.128653%
Eagle Lake Water and Sewer District	P0274	8,203	0.017481%
Fort Fairfield Housing Authority	P0275	20,531	0.043753%
Town of Lovell	P0276	10,121	0.021569%
Carrabasett Valley	P0277	31,642	0.067432%
Yarmouth Water District	P0278	27,860	0.059372%
Town of Harrison	P0280	23,458	0.049991%
Mechanic Falls Sanitary District	P0282	3,306	0.007045%
Mars Hill Utility District	P0283	13,187	0.028103%
Bangor Housing Authority	P0288	207,529	0.442261%
Maine Public Employees Retirement System	P0290	573,683	1.222558%
Lewiston/ Auburn 911	P0291	67,448	0.143737%
Brunswick Fire and Police	P0292	496,987	1.059118%
Jackman Utility District	P0294	3,915	0.008343%
Town of Chesterville	P0295	1,551	0.003305%
MADSEC	P0297	-	0.000000%
Boothbay Regional Water District	P0298	49,832	0.106196%

Maine Public Employees Retirement System
PLD Consolidated Plan
Schedule of Employer Allocations (Continued)
For the Year Ended June 30, 2016

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
South Berwick Sewer District	P0299	27,327	0.058236%
Mount Desert Water District	P0300	23,581	0.050253%
Coastal Counties Workforce, Inc.	P0301	29,682	0.063255%
Lincoln County Sheriffs	P0302	127,529	0.271774%
Town of Ogunquit	P0303	212,823	0.453542%
Lincoln and Sagadahoc Multicounty Jail Authority	P0304	128,802	0.274487%
Veazie Fire and Police	P0305	36,255	0.077262%
Winterport Water and Sewer Districts	P0306	2,090	0.004454%
Topsham Sewer District	P0307	9,077	0.019344%
North Berwick Water District	P0308	14,507	0.030916%
Town of Windham	P0309	162,710	0.346748%
Biddeford Housing Authority	P0310	5,990	0.012765%
Greater August Utility District	P0311	167,941	0.357895%
Town of Grand Isle	P0312	6,277	0.013377%
Newport Water District	P0313	18,922	0.040324%
Town of Newport	P0314	59,997	0.127858%
Regional School Unit No. 1	P0315	53,455	0.113917%
Town of Monmouth	P0316	9,377	0.019983%
Cape Elizabeth Police	P0317	77,326	0.164788%
Thompson Free Library	P0318	6,261	0.013343%
Bowdoinham Water District	P0319	2,227	0.004746%
Regional School Unit No. 24	P0320	-	0.000000%
Regional School Unit No. 25	P0321	15,279	0.032561%
Regional School Unit No. 21	P0322	161,343	0.343835%
Regional School Unit No. 2	P0323	22,391	0.047717%
Regional School Unit No. 4	P0324	21,062	0.044885%
Regional School Unit No. 5	P0325	5,144	0.010962%
Regional School Unit No. 10	P0326	184,326	0.392813%
Regional School Unit No. 16	P0327	-	0.000000%
Regional School Unit No. 20	P0328	6,554	0.013967%
Regional School Unit No. 23	P0329	103,442	0.220443%
Regional School Unit No. 26	P0330	43,516	0.092736%
Regional School Unit No. 34	P0331	5,238	0.011163%
Regional School Unit No. 39	P0332	3,520	0.007501%
Town of West Bath	P0333	12,213	0.026027%
Gorham Fire and Police	P0334	213,591	0.455179%
Washburn Water and Sewer District	P0335	2,507	0.005343%
Town of Poland	P0336	57,484	0.122503%
Winthrop Utilities District	P0337	21,749	0.046349%
Town of Holden	P0338	26,483	0.056437%
Town of Levant	P0339	13,982	0.029797%
Regional School Unit No. 73	P0340	57,527	0.122595%
Town of Trenton	P0341	-	0.000000%
Town of Union	P0342	16,522	0.035210%
Midcoast Council of Governments	P0343	8,268	0.017620%

Maine Public Employees Retirement System
PLD Consolidated Plan
Schedule of Employer Allocations (Concluded)
For the Year Ended June 30, 2016

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Buckfield	P0344	4,172	0.008891%
Cornville Regional Charter School	P0345	49,718	0.105953%
Maine Academy of Natural Sciences	P0346	55,255	0.117753%
Good Will Home Association	P0347	115,250	0.245607%
Baxter Academy of Technologies and Sciences	P0348	144,965	0.308932%
Wells Fire and Police	P0349	368,082	0.784412%
Augusta Housing Authority	P0351	21,996	0.046875%
Maine School of Science & Mathematics	P0352	35,609	0.075886%
Town of Hancock	P0353	196	0.000418%
Town of Dayton	P0355	-	0.000000%
Town of Waterboro	P0356	34,053	0.072570%
Maine Virtual Academy	P0357	41,252	0.087911%
Regional School Unit No. 71	P0358	1,022	0.002178%
Knox County Sheriff's Department	P0359	28,783	0.061339%
Town of Hartland	P0360	9,219	0.019646%
Town of Wiscasset	P0417	51,566	0.109891%
Total for All Employers		<u>\$ 46,924,603</u>	<u>100.000000%</u>

⁽¹⁾ The allocation basis is contributions revenue recognized by the Plan, adjusted for contributions for employer-specific liabilities and employer-paid member contributions.

See accompanying notes to the Schedules of Employer and Non-Employer Entity Allocations and Pension Amounts By Employer for the PLD Consolidated and State Employee & Teacher Plans.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Fiscal Year Ended June 30, 2016

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Pension Expense	Net Amortization of Deferred		
														Amounts from Changes in Proportion	Total Employer Pension Expense	
City of Portland	P0002	\$ 56,526,175	\$ 685,228	\$ 20,888,275	\$ 6,059,745	\$ -	\$ 27,633,248	\$ 3,635,692	\$ 8,693,419	\$ -	\$ 369,121	\$ 12,698,232	\$ 9,792,860	\$ (250,985)	\$ 9,541,875	
Town of Millinocket	P0003	1,990,211	24,126	735,447	213,355	-	972,928	128,008	306,083	-	147,671	581,762	344,794	(73,788)	271,006	
Cumberland County	P0005	16,198,653	196,365	5,985,933	1,736,535	364,803	8,283,636	1,041,877	2,491,265	-	14,996	3,548,138	2,806,331	197,554	3,003,885	
Town of Camden	P0008	2,337,680	28,338	863,849	250,605	111,035	1,253,827	150,357	359,523	-	2,164	512,044	404,990	57,798	462,788	
City of South Portland	P0009	13,623,357	165,146	5,034,277	1,460,457	-	6,659,880	876,237	2,095,199	-	272,364	3,243,800	2,360,175	(167,843)	2,192,332	
Town of Houlton	P0010	1,609,698	19,514	594,836	172,564	43,144	830,058	103,534	247,563	-	48,364	399,461	278,872	(12,954)	265,918	
Penobscot County	P0011	3,241,659	39,297	1,197,899	347,513	251,895	1,836,604	208,499	498,549	-	3,001	710,049	561,600	104,883	666,483	
Kittery Water District	P0012	700,140	8,488	258,724	75,057	-	342,269	45,033	107,678	-	104,635	257,346	121,295	(72,107)	49,188	
City of Ellsworth	P0013	2,177,845	26,400	804,785	233,470	390,766	1,455,421	140,076	334,941	-	9,412	484,429	377,300	171,459	548,759	
Town of Kittery	P0014	5,257,645	63,735	1,942,872	563,633	57,259	2,627,499	338,165	808,597	-	82,408	1,229,170	910,859	14,553	925,412	
Town of Bar Harbor	P0015	2,442,230	29,606	902,484	261,814	39,380	1,233,284	157,081	375,602	-	19,393	552,076	423,104	(4,402)	418,702	
Town of Mount Desert	P0016	1,376,795	16,690	508,771	147,596	32,251	705,308	88,553	211,743	-	26,918	327,214	238,522	13,322	251,844	
Town of Fort Fairfield	P0017	222,022	2,692	82,043	23,802	15,654	124,191	14,280	34,146	-	3,212	51,638	38,464	3,731	42,195	
City of Rockland	P0018	4,785,855	58,015	1,768,530	513,056	-	2,339,601	307,821	736,039	-	166,404	1,210,264	829,124	(92,865)	736,259	
Bath Water District	P0019	710,782	8,617	262,657	76,197	25,335	372,806	45,716	109,315	-	658	155,689	123,140	11,558	134,698	
City of Bangor	P0020	8,840,254	107,165	3,266,763	947,697	-	4,321,625	568,595	1,359,583	-	1,502,530	3,430,708	1,531,527	(753,380)	778,147	
Bangor Public Library	P0022	147,221	1,784	54,403	15,782	-	71,969	9,469	22,642	-	55,816	87,927	25,506	(25,665)	(159)	
City of Augusta	P0023	14,300,793	173,358	5,284,612	1,533,080	108,834	7,099,884	919,809	2,199,385	-	47,240	3,166,434	2,477,536	2,768	2,480,304	
City of Gardiner	P0024	3,093,407	37,500	1,143,115	331,621	-	1,512,236	198,964	475,749	-	196,894	871,607	535,916	(102,324)	433,592	
Houlton Water District	P0026	1,338,103	16,221	494,474	143,448	63,646	717,789	86,065	205,793	-	1,239	293,097	231,819	32,194	264,013	
City of Auburn	P0027	13,689,300	165,946	5,058,644	1,467,527	356,752	7,048,869	880,479	2,105,340	-	113,628	3,099,447	2,371,599	90,382	2,461,981	
Town of York	P0028	5,806,844	70,393	2,145,819	622,508	121,359	2,960,079	373,489	893,061	-	39,071	1,305,621	1,006,005	10,391	1,016,396	
Town of St. Agatha	P0030	155,951	1,891	57,630	16,718	4,416	80,655	10,031	23,985	-	2,053	36,069	27,017	(485)	26,532	
Kennebec Water District	P0031	1,012,360	12,272	374,101	108,527	21,435	516,335	65,114	155,695	-	43,773	264,582	175,386	(7,716)	167,670	
Livermore Falls Water District	P0032	270,352	3,278	99,903	28,982	8,884	141,047	17,388	41,579	-	250	59,217	46,837	5,449	52,286	
City of Belfast	P0035	2,320,778	28,133	857,604	248,793	43,095	1,177,625	149,270	356,923	-	3,468	509,661	402,062	12,501	414,563	
City of Calais	P0036	1,504,835	18,242	556,086	161,322	32,910	768,560	96,790	231,435	-	51,312	379,537	260,705	(8,887)	251,818	
York County	P0037	5,834,824	70,731	2,156,159	625,507	132,356	2,984,753	375,288	897,365	-	70,762	1,343,415	1,010,852	(8,799)	1,002,053	
Maine Maritime Academy	P0038	8,131,528	98,573	3,004,866	871,720	369,563	4,344,722	523,010	1,250,585	-	265,091	2,038,686	1,408,744	119,929	1,528,673	
York Water District	P0039	1,366,285	16,562	504,887	146,469	54,526	722,444	87,878	210,127	-	1,264	299,269	236,702	28,461	265,163	
Washington County	P0040	2,109,548	25,572	779,546	226,149	62,538	1,093,805	135,684	324,437	-	21,740	481,861	365,468	29,738	395,206	
Portland Public Library	P0041	2,203,843	26,715	814,393	236,257	53,350	1,130,715	141,749	338,939	-	11,377	492,065	381,804	30,417	412,221	
Town of Brunswick	P0042	5,806,573	70,389	2,145,718	622,479	198,173	3,036,759	373,472	893,019	-	29,251	1,295,742	1,005,959	132,092	1,138,051	
Auburn Public Library	P0043	496,380	6,018	183,428	53,214	5,594	248,254	31,927	76,341	-	2,591	110,859	85,994	330	86,324	
Town of Jay	P0045	1,059,229	12,841	391,420	113,552	13,599	531,412	68,129	162,904	-	38,664	269,697	183,506	(19,179)	164,327	
Waldo County	P0046	3,079,184	37,327	1,137,859	330,096	73,900	1,579,182	198,049	473,562	-	2,851	674,462	533,453	24,650	558,103	
Kennebec County	P0047	2,858,150	34,648	1,056,180	306,400	288,772	1,686,000	183,833	439,568	-	2,646	626,047	495,160	133,804	628,964	
City of Lewiston	P0048	19,021,119	230,580	7,028,927	2,039,110	54,851	9,353,468	1,223,414	2,925,346	-	416,989	4,565,749	3,295,307	(220,102)	3,075,205	
Maine Turnpike Authority	P0049	20,031,423	242,828	7,402,267	2,147,419	429,145	10,221,659	1,288,396	3,080,724	-	404,052	4,773,172	3,470,337	70,079	3,540,416	
School Administrative District No. 31	P0050	167,013	2,024	61,717	17,905	1,068	82,714	10,742	25,686	-	4,050	40,478	28,935	(2,140)	26,795	
Auburn Water and Sewer District	P0052	149,485	1,812	55,239	16,025	2,285	75,361	9,614	22,990	-	22,182	54,786	25,897	(12,419)	13,478	
Town of East Millinocket	P0054	1,091,757	13,234	403,440	117,039	14,294	548,007	70,221	167,906	-	69,712	307,839	189,141	(17,184)	171,957	
Maine Municipal Association	P0055	3,134,182	37,993	1,158,182	335,992	51,146	1,583,313	201,587	482,020	-	35,641	719,248	542,981	28,406	571,387	
Hancock County	P0056	2,254,277	27,327	833,030	241,664	81,714	1,183,735	144,992	346,695	-	2,087	493,774	390,541	43,229	433,770	
Oxford County	P0057	3,313,686	40,169	1,224,516	355,236	170,298	1,790,219	213,132	509,627	-	29,824	752,583	574,079	50,658	624,737	
Falmouth Memorial Library	P0058	218,696	2,651	80,815	23,445	2,313	109,224	14,066	33,634	-	6,893	54,593	37,888	(20)	37,868	
Bangor Water District	P0059	1,078,341	13,072	398,483	115,601	59,307	586,463	69,357	165,843	-	998	236,198	186,817	23,971	210,788	
Rumford Fire and Police	P0060	1,201,753	14,568	444,087	128,831	28,777	616,263	77,295	184,823	-	302,480	564,598	208,197	(133,881)	74,316	
Town of Orono	P0061	3,370,789	40,862	1,245,616	361,357	7,500	1,655,335	216,805	518,409	-	92,174	827,388	583,972	(30,097)	553,875	
Kennebunk Light and Power Co.	P0062	865,230	10,488	319,731	92,755	45,156	468,130	55,650	133,067	-	801	189,518	149,897	26,239	176,136	
City of Brewer	P0063	6,593,718	79,931	2,436,595	706,863	-	3,223,389	424,100	1,014,078	-	168,367	1,606,545	1,142,327	(74,980)	1,067,347	
Rumford Water District	P0065	267,100	3,238	98,703	28,634	14,994	145,569	17,180	41,079	-	5,080	63,339	46,274	3,928	50,202	
Waterville Fire and Police	P0066	2,187,016	26,511	808,173	234,544	82,694	1,151,832	140,665	336,351	-	131,245	608,261	378,889	(58,815)	320,074	
Androscoggin County	P0067	4,471,562	54,205	1,652,390	479,363	-	2,185,958	287,606	687,702	-	394,056	1,369,364	774,674	(192,649)	582,025	
Town of Baileyville	P0069	828,621	10,045	306,203	88,830	-	405,078	53,296	127,437	-	48,767	229,500	143,554	(32,760)	110,794	
Westbrook Fire and Police	P0070	5,970,329	72,374	2,206,231	640,034	-	2,918,639	384,004	918,204	-	574,011	1,876,219	1,034,329	(246,238)	788,091	
Brunswick Sewer District	P0072	1,096,651	13,294	405,248	117,564	30,904	567,010	70,536	168,659	-	1,015	240,210	189,988	21,139	211,127	

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan (continued)
As of and for the Fiscal Year Ended June 30, 2016

Deferred Outflows of Resources								Deferred Inflows of Resources					Pension Expense			
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Pension Expense	Net Amortization of Deferred	Total Employer Pension Expense	
																Amounts from Changes in Proportion
City of Bath	P0073	6,029,594	73,092	2,228,133	646,387	-	2,947,612	387,816	927,319	-	594,148	1,909,283	1,044,595	(338,538)	706,057	
Town of Lincoln	P0076	408,354	4,950	150,900	43,776	33,078	232,704	26,265	62,803	-	10,715	99,783	70,745	3,555	74,300	
Old Town Water District	P0079	218,047	2,643	80,576	23,375	7,876	114,470	14,025	33,535	-	202	47,762	37,775	3,741	41,516	
Town of Skowhegan	P0080	2,710,350	32,855	1,001,563	290,556	34,854	1,359,828	174,326	416,837	-	15,929	607,092	469,553	14,310	483,863	
Town of Topsham	P0081	1,874,885	22,728	692,832	200,992	-	916,552	120,590	288,347	-	101,259	510,196	324,814	(56,134)	268,680	
Town of Madawaska	P0082	1,826,534	22,142	674,965	195,809	9,284	902,200	117,480	280,911	-	78,415	476,806	316,436	(25,158)	291,278	
City of Sanford	P0083	12,993,512	157,512	4,801,528	1,392,936	-	6,351,976	835,726	1,998,332	-	777,197	3,611,255	2,251,058	(378,260)	1,872,798	
Town of Kennebunk	P0084	2,035,581	24,676	752,214	218,220	34,967	1,030,077	130,926	313,061	-	101,939	545,926	352,653	(15,366)	337,287	
Town of Wilton	P0086	710,931	8,618	262,712	76,214	16,462	364,006	45,726	109,337	-	4,902	159,965	123,165	2,838	126,003	
Town of Falmouth	P0087	4,408,796	53,445	1,629,195	472,634	70,252	2,225,526	283,569	678,049	-	26,418	988,036	763,801	29,112	792,913	
Lubec Water District	P0088	68,914	836	25,465	7,388	11,496	45,185	4,432	10,599	-	1,128	16,159	11,938	4,184	16,122	
Sanford Sewerage District	P0089	431,106	5,226	159,307	46,215	59,625	270,373	27,729	66,302	-	399	94,430	74,687	21,689	96,376	
Town of Rumford	P0090	1,146,564	13,899	423,693	122,915	7,061	567,568	73,746	176,335	-	25,226	275,307	198,636	(6,228)	192,408	
Maine Municipal Bond Bank	P0093	1,149,720	13,938	424,859	123,252	48,259	610,308	73,949	176,821	-	1,064	251,834	199,182	27,105	226,287	
Lincoln County	P0095	1,005,942	12,195	371,728	107,839	30,084	521,846	64,701	154,709	-	931	220,341	174,274	22,042	196,316	
Sagadahoc County	P0096	2,825,537	34,252	1,044,128	302,905	74,292	1,455,577	181,735	434,552	-	2,616	618,903	489,510	31,352	520,862	
Town of Dexter	P0097	344,504	4,176	127,306	36,931	28,978	197,391	22,158	52,983	-	319	75,460	59,684	17,475	77,159	
Town of Frenchville	P0098	155,829	1,889	57,583	16,705	22,128	98,305	10,022	23,965	-	144	34,131	26,996	7,992	34,988	
Town of Farmington	P0100	1,332,737	16,156	492,490	142,873	10,525	662,044	85,721	204,968	-	24,882	315,571	230,890	(9,308)	221,582	
Somerset County	P0101	2,982,710	36,158	1,102,208	319,754	220,298	1,678,418	191,844	458,725	-	2,761	653,330	516,738	86,021	602,759	
Franklin County	P0102	2,083,040	25,252	769,752	223,307	115,043	1,133,354	133,979	320,360	-	1,928	456,267	360,875	67,864	428,739	
Town of Lisbon	P0103	3,141,913	38,088	1,161,040	336,821	33,696	1,569,645	202,084	483,209	-	15,750	701,043	544,319	12,403	556,722	
Maine Principals' Association	P0105	365,816	4,434	135,181	39,216	3,890	182,721	23,529	56,261	-	6,286	86,076	63,376	(4,719)	58,657	
Aroostook County	P0106	3,883,985	47,083	1,435,260	416,373	97,077	1,995,793	249,814	597,336	-	3,595	850,745	672,879	68,784	741,663	
Town of Wells	P0107	216,454	2,624	79,987	23,204	-	105,815	13,922	33,289	-	79,220	126,431	37,499	(34,397)	3,102	
Town of Berwick	P0108	2,088,826	25,322	771,889	223,927	27,463	1,048,601	134,350	321,250	-	39,568	495,168	361,878	(14,879)	346,999	
Town of Livermore Falls	P0109	382,277	4,634	141,264	40,981	35,476	222,355	24,587	58,792	-	354	83,733	66,227	17,455	83,682	
Town of Pittsfield	P0110	172,629	2,092	63,793	18,506	16,400	100,791	11,103	26,549	-	160	37,812	29,907	6,332	36,239	
City of Old Town	P0111	2,432,289	29,485	898,810	260,748	152,673	1,341,716	156,442	374,073	-	2,252	532,767	421,381	66,308	487,689	
Town of Greenville	P0112	515,200	6,246	190,383	55,231	44,365	296,225	33,137	79,235	-	3,632	116,004	89,256	13,190	102,446	
Town of Mechanic Falls	P0114	160,733	1,949	59,396	17,231	10,404	88,980	10,338	24,720	-	9,713	44,771	27,846	5,852	33,698	
School Administrative District No. 54	P0115	2,051,978	24,874	758,273	219,978	102,171	1,105,296	131,981	315,583	-	1,900	449,464	355,494	41,243	396,737	
Town of Yarmouth	P0116	2,567,746	31,127	948,866	275,269	15,639	1,270,901	165,154	394,905	-	37,753	597,812	444,848	(15,845)	429,003	
Town of Searsport	P0117	294,729	3,573	108,912	31,596	48,378	192,459	18,957	45,328	-	273	64,558	51,060	17,473	68,533	
Farmington Village Corp.	P0118	164,457	1,993	60,772	17,630	21,874	102,269	10,577	25,293	-	152	36,022	28,491	8,549	37,040	
School Administrative District No. 9	P0119	388,472	4,709	143,553	41,645	4,468	194,375	24,986	59,745	-	31,405	116,136	67,300	(6,095)	61,205	
Mt Desert Island Regional School Unit	P0120	322,401	3,908	119,138	34,562	32,979	190,587	20,737	49,583	-	298	70,618	55,853	11,846	67,699	
Piscataquis County	P0121	1,785,106	21,639	659,655	191,367	128,569	1,001,230	114,816	274,540	-	1,653	391,009	309,260	61,969	371,229	
City of Westbrook	P0122	2,722,714	33,005	1,006,131	291,882	168,104	1,499,122	175,121	418,739	-	115,662	709,522	471,696	57,087	528,783	
Searsport Water District	P0124	128,731	1,560	47,570	13,800	17,004	79,934	8,280	19,798	-	119	28,197	22,302	8,336	30,638	
Town of Norway	P0125	1,243,872	15,078	459,651	133,346	31,794	639,869	80,004	191,301	-	11,769	283,074	215,494	22,308	237,802	
School Administrative District No. 67	P0126	611,413	7,411	225,937	65,545	12,860	311,753	39,326	94,032	-	24,921	158,279	105,924	(1,807)	104,117	
Town of Paris	P0127	512,957	6,218	189,554	54,990	93,182	343,944	32,993	78,890	-	23,381	135,264	88,868	55,911	144,779	
School Administrative District No. 53	P0129	38,033	461	14,054	4,077	3,960	22,552	2,446	5,849	-	35	8,330	6,589	1,481	8,070	
Town of Bucksport	P0130	875,543	10,613	323,542	93,860	16,582	444,597	56,314	134,654	-	26,672	217,640	151,683	(3,001)	148,682	
Fort Fairfield Utilities District	P0131	258,933	3,139	95,684	27,758	6,327	132,908	16,655	39,823	-	239	56,717	44,859	3,526	48,385	
Belfast Water District	P0132	314,659	3,815	116,277	33,732	3,384	157,208	20,239	48,393	-	13,067	81,699	54,513	(2,272)	52,241	
Town of Gorham	P0133	162,056	1,965	59,885	17,373	-	79,223	10,423	24,923	-	18,190	53,536	28,075	(8,944)	19,131	
Lincoln Academy	P0134	1,042,933	12,643	385,398	111,805	69,597	579,443	67,081	160,397	-	965	228,443	180,682	44,313	224,995	
Norway Water District	P0136	169,776	2,058	62,738	18,200	5,631	88,627	10,920	26,111	-	1,754	38,785	29,412	3,114	32,526	
Dover-Foxcroft Water District	P0137	154,097	1,868	56,943	16,519	17,857	93,187	9,912	23,699	-	4,554	38,165	26,696	6,316	33,012	
York Sewer District	P0139	637,852	7,732	235,707	68,379	78,768	390,586	41,026	98,098	-	590	139,714	110,505	31,279	141,784	
Town of Old Orchard Beach	P0140	4,361,763	52,874	1,611,815	467,591	28	2,132,308	280,544	670,815	-	186,178	1,137,537	755,653	(92,282)	663,371	
Town of South Berwick	P0141	1,503,092	18,221	555,441	161,136	-	734,798	96,677	231,167	-	165,213	493,057	260,403	(79,950)	181,453	
Town of Freeport	P0142	2,788,455	33,802	1,030,426	298,930	-	1,363,158	179,349	428,849	-	130,895	739,093	483,085	(82,318)	400,767	
School Administrative District No. 41	P0143	1,285,066	15,578	474,874	137,762	30,411	658,625	82,653	197,636	-	5,450	285,739	222,631	18,032	240,663	
Town of Winslow	P0144	-	-	-	-	-	-	-	-	-	494	494	-	(494)	(494)	

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan (Continued)
As of and for the Fiscal Year Ended June 30, 2016

Deferred Outflows of Resources								Deferred Inflows of Resources					Pension Expense			
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Pension Expense	Net Amortization of Deferred		
														Amounts from Changes in Proportion	Total Employer Pension Expense	
Auburn Housing Authority	P0145	1,101,034	13,347	406,867	118,033	51,587	589,834	70,817	169,333	-	1,019	241,169	190,748	25,523	216,271	
Town of Boothbay Harbor	P0146	348,627	4,226	128,830	37,373	-	170,429	22,423	53,617	-	94,062	170,102	60,397	(48,477)	11,920	
Town of Scarborough	P0147	7,865,767	95,352	2,906,659	843,230	56,429	3,901,670	505,916	1,209,712	-	130,025	1,845,653	1,362,701	(7,506)	1,355,195	
Town of Fryeburg	P0149	341,130	4,136	126,059	36,570	35,552	202,317	21,941	52,464	-	11,913	86,318	59,099	7,867	66,966	
Town of Hermon	P0150	413,471	5,012	152,791	44,325	33,864	235,992	26,594	63,589	-	1,261	91,444	71,632	12,793	84,425	
Town of Hampden	P0151	1,335,069	16,184	493,351	143,123	-	652,658	85,870	205,327	-	85,330	376,527	231,294	(49,870)	181,424	
Sanford Housing Authority	P0152	385,820	4,677	142,573	41,361	31,774	220,385	24,815	59,337	-	357	84,509	66,841	13,269	80,110	
Town of Vassalboro	P0153	336,104	4,075	124,202	36,031	19,066	183,374	21,618	51,691	-	5,264	78,573	58,228	11,237	69,465	
Lewiston Housing Authority	P0154	1,656,137	20,076	611,998	177,542	29,687	839,303	106,520	254,705	-	1,533	362,758	286,917	17,676	304,593	
City of Biddeford	P0158	13,570,011	164,500	5,014,564	1,454,739	-	6,633,803	872,806	2,086,994	-	429,034	3,388,834	2,350,933	(196,684)	2,154,249	
Paris Utility District	P0159	226,825	2,749	83,820	24,317	4,264	115,150	14,589	34,885	-	21,016	70,490	39,296	(8,439)	30,857	
City of Hallowell	P0160	281,255	3,410	103,933	30,151	21,112	158,606	18,090	43,255	-	260	61,605	48,725	10,125	58,850	
Town of Rockport	P0161	276,930	3,357	102,334	29,688	19,418	154,797	17,812	42,590	-	256	60,658	47,977	8,379	56,356	
Lew/ Aub Water Pollution Control Auth.	P0163	1,151,229	13,955	425,417	123,415	331,480	894,267	74,046	177,053	-	1,066	252,165	199,444	116,584	316,028	
Town of Thomaston	P0164	594,145	7,203	219,556	63,694	11,572	302,025	38,215	91,376	-	24,980	154,571	102,932	2,393	105,325	
Pleasant Point Passamaquoddy	P0165	327,688	3,973	121,091	35,129	14,916	175,109	21,076	50,397	-	117,385	188,858	56,770	(28,311)	28,459	
Town of Orland	P0166	53,069	644	19,610	5,689	12,299	38,242	3,414	8,162	-	49	11,625	9,194	5,239	14,433	
Town of Dover Foxcroft	P0167	642,289	7,786	237,347	68,855	59,955	373,943	41,311	98,781	-	595	140,687	111,273	24,322	135,595	
School Administrative District No. 29	P0168	260,931	3,163	96,423	27,973	-	127,559	16,782	40,130	-	25,121	82,033	45,205	(14,054)	31,151	
Maine Housing Authority	P0169	4,899,948	59,398	1,810,692	525,287	53,811	2,449,188	315,159	753,585	-	1,258,669	2,327,413	848,890	(618,487)	230,403	
Sanford Water District	P0170	847,069	10,269	313,020	90,808	17,411	431,508	54,483	130,275	-	82,046	266,804	146,750	(17,057)	129,693	
South Berwick Water	P0171	157,603	1,910	58,240	16,895	-	77,045	10,137	24,239	-	18,099	52,475	27,303	(9,912)	17,391	
Town of Glenburn	P0174	308,475	3,740	113,991	33,069	35,924	186,724	19,841	47,442	-	5,729	73,012	53,441	25,189	78,630	
Town of Sabattus	P0175	434,852	5,272	160,692	46,617	9,814	222,395	27,969	66,878	-	14,534	109,381	75,337	4,101	79,438	
Town of Brownville	P0177	249,821	3,029	92,316	26,782	29,562	151,689	16,068	38,421	-	231	54,720	43,280	10,974	54,254	
Town of Winthrop	P0179	1,885,416	22,855	696,723	202,121	127,901	1,049,600	121,267	289,967	-	1,745	412,979	326,639	54,264	380,903	
Town of Eliot	P0180	1,794,437	21,752	663,103	192,368	75,715	952,938	115,416	275,975	-	60,281	451,672	310,877	(12,361)	298,516	
Town of Lebanon	P0181	104,555	1,268	38,637	11,209	8,669	59,783	6,724	16,080	-	23,866	46,670	18,113	(6,814)	11,299	
Town of Van Buren	P0182	729,464	8,843	269,561	78,200	13,309	369,913	46,918	112,187	-	18,685	177,790	126,376	5,646	132,022	
Hampden Water District	P0183	248,392	3,011	91,790	26,628	1,022	122,451	15,977	38,201	-	5,189	59,367	43,032	(4,106)	38,926	
Town of Monson	P0184	56,661	687	20,939	6,075	6,065	33,766	3,644	8,714	-	52	12,410	9,816	2,348	12,164	
Portland Housing Authority	P0185	2,312,500	28,033	854,544	247,906	5,816	1,136,299	148,737	355,650	-	78,625	583,012	400,628	(21,172)	379,456	
Town of Milford	P0186	35,078	425	12,963	3,761	2,331	19,480	2,256	5,395	-	12,426	20,077	6,077	(3,299)	2,778	
School Administrative District No. 60	P0187	819,418	9,933	302,802	87,844	56,591	457,170	52,704	126,022	-	4,283	183,009	141,959	24,667	166,626	
Town of Kennebunkport	P0188	2,864,701	34,727	1,058,601	307,103	84,910	1,485,341	184,254	440,575	-	33,696	658,525	496,294	(1,880)	494,414	
School Administrative District No. 49	P0189	350,630	4,251	129,570	37,588	51,045	222,454	22,552	53,925	-	1,369	77,846	60,745	16,617	77,362	
Town of Damariscotta	P0191	403,849	4,895	149,235	43,294	53,060	250,484	25,975	62,110	-	373	88,458	69,965	21,303	91,268	
City of Saco	P0192	5,382,513	65,248	1,989,015	577,018	519,036	3,150,317	346,197	827,801	-	17,997	1,191,995	932,492	177,495	1,109,987	
Town of Otisfield	P0193	384,179	4,657	141,966	41,185	18,912	206,720	24,710	59,085	-	355	84,150	66,557	11,179	77,736	
Town of Medway	P0194	438,677	5,318	162,105	47,027	16,603	231,053	28,215	67,466	-	1,574	97,255	75,999	6,750	82,749	
Town of Waldoboro	P0195	1,256,974	15,238	464,493	134,751	-	614,482	80,847	193,316	-	89,847	364,010	217,764	(49,101)	168,663	
School Administrative District No. 51	P0198	248,169	3,009	91,706	26,604	22,276	143,595	15,962	38,167	-	3,372	57,501	42,994	5,243	48,237	
Town of Oxford	P0200	346,948	4,206	128,209	37,194	58,245	227,854	22,316	53,359	-	321	75,996	60,107	24,761	84,868	
Kennebunk Sewer District	P0201	503,569	6,105	186,085	53,984	43,541	289,715	32,389	77,446	-	2,605	112,440	87,241	13,083	100,324	
Town of Phippsburg	P0202	196,003	2,376	72,429	21,012	723	96,540	12,607	30,144	-	6,833	49,584	33,956	(2,616)	31,340	
Gould Academy	P0205	251,064	3,044	92,777	26,915	35,937	158,673	16,148	38,613	-	232	54,993	43,496	15,169	58,665	
South Portland Housing Authority	P0206	1,283,063	15,553	474,134	137,548	11,649	638,884	82,526	197,328	-	1,188	281,042	222,284	7,954	230,238	
Berwick Sewer District	P0207	296,413	3,593	109,535	31,776	18,768	163,672	19,064	45,587	-	1,512	66,163	51,353	6,785	58,138	
Caribou Policy and Fire	P0208	836,538	10,141	309,128	89,679	45,002	453,950	53,805	128,655	-	5,698	188,158	144,926	10,479	155,405	
Town of Orrington	P0209	403,147	4,887	148,977	43,218	25,906	222,988	25,930	62,002	-	2,899	90,831	69,844	6,826	76,670	
Town of New Gloucester	P0210	610,031	7,395	225,426	65,397	-	298,218	39,237	93,819	-	14,818	147,874	105,684	(9,757)	95,927	
Town of Richmond	P0213	516,921	6,267	191,019	55,415	10,858	263,559	33,248	79,499	-	3,815	116,562	89,554	940	90,494	
Town of Linneus	P0214	15,855	192	5,858	1,700	1,315	9,065	1,020	2,439	-	15	3,474	2,746	498	3,244	
Town of Hodgdon	P0215	84,019	1,018	31,048	9,008	2,864	43,938	5,404	12,922	-	78	18,404	14,555	1,227	15,782	
Town of Cumberland	P0216	1,888,928	22,898	698,021	202,497	83,449	1,006,865	121,493	290,507	-	27,955	439,955	327,247	8,099	335,346	
Town of Corinna	P0217	40,312	488	14,896	4,321	1,151	20,856	2,593	6,200	-	12,460	21,253	6,984	(4,897)	2,087	
Lincoln Sanitary District	P0219	331,901	4,024	122,649	35,580	6,486	168,739	21,347	51,045	-	4,487	76,879	57,501	3,973	61,474	

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan (continued)
As of and for the Fiscal Year Ended June 30, 2016

Deferred Outflows of Resources								Deferred Inflows of Resources					Pension Expense			
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense	
Kennebec Sanitary Treatment District	P0220	553,439	6,709	204,514	59,330	22,565	293,118	35,596	85,116	-	5,581	126,293	95,880	8,189	104,069	
Gardiner Water District	P0221	241,203	2,924	89,132	25,858	23,147	141,061	15,514	37,096	-	223	52,833	41,788	10,458	52,246	
Waterville Sewerage District	P0222	495,918	6,011	183,258	53,164	15,788	258,221	31,897	76,269	-	30,860	139,026	85,915	4,403	90,318	
School Administrative District No. 13	P0223	476,067	5,771	175,923	51,036	6,991	239,721	30,620	73,217	-	441	104,278	82,477	4,464	86,941	
Waldo County Technical Center	P0224	73,621	893	27,205	7,893	1,605	37,596	4,735	11,323	-	2,783	18,841	12,755	76	12,831	
Maine County Commissioners' Association	P0225	70,316	853	25,984	7,538	14,527	48,902	4,522	10,814	-	65	15,401	12,182	9,622	21,804	
Town of Mars Hill	P0227	170,573	2,067	63,033	18,287	8,085	91,472	10,971	26,233	-	6,250	43,454	29,552	1,000	30,552	
Town of Lubec	P0228	49,276	598	18,209	5,282	1,203	25,292	3,169	7,578	-	8,823	19,570	8,537	(2,015)	6,522	
Town of Washburn	P0230	198,654	2,408	73,409	21,296	40,316	137,429	12,777	30,552	-	184	43,513	34,415	29,171	63,586	
Androscoggin Valley Council of Govts.	P0231	1,000,926	12,133	369,876	107,301	-	489,310	64,378	153,937	-	10,732	229,047	173,405	(6,907)	166,498	
Town of Durham	P0234	250,050	3,031	92,402	26,806	53,775	176,014	16,083	38,456	-	232	54,771	43,319	23,239	66,558	
Town of China	P0235	206,342	2,502	76,251	22,121	-	100,874	13,272	31,734	-	22,487	67,493	35,747	(11,729)	24,018	
Madawaska Water District	P0236	127,509	1,545	47,119	13,669	2,003	64,336	8,201	19,610	-	40,714	68,525	22,090	(12,421)	9,669	
Penquis CAP Inc.	P0237	1,380,466	16,735	510,128	147,990	137,328	812,181	88,790	212,308	-	16,893	317,991	239,159	41,715	280,874	
Milo Water District	P0238	102,913	1,247	38,030	11,033	8,578	58,888	6,619	15,827	-	2,704	25,150	17,829	3,039	20,868	
Maine School Management Association	P0239	1,471,037	17,833	543,597	157,699	36,642	755,771	94,615	226,237	-	10,814	331,666	254,849	6,469	261,318	
Town of Easton	P0240	741,116	8,984	273,866	79,450	30,241	392,541	47,667	113,979	-	2,520	164,166	128,395	19,137	147,532	
Richmond Utilities District	P0242	60,758	736	22,452	6,513	11,779	41,480	3,908	9,344	-	5,484	18,736	10,526	(682)	9,844	
Lisbon Water Department	P0243	254,114	3,081	93,903	27,242	20,823	145,049	16,344	39,081	-	2,510	57,935	44,024	6,331	50,355	
Town of Limestone	P0245	215,455	2,612	79,617	23,097	23,223	128,549	13,858	33,136	-	17,428	64,422	37,327	3,440	40,767	
Town of Bethel	P0246	608,900	7,382	225,009	65,276	47,150	344,817	39,163	93,645	-	564	133,372	105,488	19,940	125,428	
Rumford Mexico Sewerage District	P0247	342,352	4,150	126,510	36,701	12,491	179,852	22,019	52,652	-	317	74,988	59,310	6,804	66,114	
Brewer Housing Authority	P0248	743,135	9,008	274,612	79,666	57,974	421,260	47,798	114,290	-	688	162,776	128,744	25,634	154,378	
Erskine Academy	P0249	411,755	4,992	152,157	44,142	44,420	245,711	26,483	63,325	-	381	90,189	71,334	17,281	88,615	
Winter Harbor Utility District	P0250	-	-	-	-	-	-	-	-	-	2,221	2,221	-	(2,220)	(2,220)	
Community School District No. 12	P0252	70,045	849	25,884	7,509	2,739	36,981	4,505	10,773	-	1,968	17,246	12,134	(35)	12,099	
Town of North Berwick	P0254	626,869	7,599	231,648	67,202	46,844	353,293	40,319	96,409	-	20,575	157,303	108,602	(411)	108,191	
Kennebunk, Kennebunkport and Wells Water D	P0255	2,528,603	30,652	934,401	271,072	92,496	1,328,621	162,637	388,885	-	2,341	553,863	438,067	48,724	486,791	
Auburn Lewiston Airport	P0256	157,460	1,909	58,186	16,881	5,954	82,930	10,127	24,217	-	13,808	48,152	27,279	1,203	28,482	
Town of Princeton	P0258	12,763	154	4,716	1,368	1,285	7,523	821	1,963	-	12	2,796	2,212	520	2,732	
Town of Fairfield	P0260	1,037,035	12,572	383,219	111,173	4,653	511,617	66,700	159,491	-	30,868	257,059	179,661	(22,629)	157,032	
Old Town Housing Authority	P0262	398,450	4,830	147,240	42,715	33,970	228,755	25,627	61,279	-	369	87,275	69,029	18,466	87,495	
Towns of Mapleton, Castle Hill and Chapman	P0265	265,527	3,219	98,121	28,465	3,305	133,110	17,078	40,837	-	28,005	85,920	46,001	(7,157)	38,844	
Wells Ogunquit CSD	P0266	1,235,392	14,976	456,517	132,437	40,153	644,083	79,458	189,997	-	8,779	278,234	214,026	14,731	228,757	
Tri Community Sanitary Landfill	P0267	363,733	4,410	134,411	38,993	5,988	183,802	23,395	55,940	-	337	79,672	63,015	4,017	67,032	
United Technologies Center, Region 4, S Penobs	P0269	262,244	3,179	96,908	28,113	18,547	146,747	16,867	40,331	-	2,759	59,957	45,433	4,321	49,754	
Town of Harpswell	P0270	112,010	1,358	41,391	12,008	1,886	56,643	7,205	17,227	-	3,365	27,797	19,405	(2,453)	16,952	
Maine Veterans' Home	P0271	32,871,051	398,474	12,146,930	3,523,858	1,105,261	17,174,523	2,114,225	5,055,389	-	30,431	7,200,045	5,694,735	571,144	6,265,879	
Brunswick Public Library	P0273	683,573	8,287	252,603	73,281	43,910	378,081	43,967	105,130	-	633	149,730	118,426	19,948	138,374	
Eagle Lake Water and Sewer District	P0274	92,882	1,126	34,323	9,957	5,608	51,014	5,974	14,285	-	86	20,345	16,091	2,854	18,945	
Fort Fairfield Housing Authority	P0275	232,473	2,818	85,906	24,922	21,338	134,984	14,952	35,753	-	5,874	56,579	40,274	6,642	46,916	
Town of Lovell	P0276	114,603	1,390	42,349	12,285	930	56,954	7,371	17,625	-	16,232	41,228	19,854	(5,070)	14,784	
Carrabasset Valley	P0277	358,287	4,344	132,399	38,409	18,025	193,177	23,045	55,103	-	4,777	82,925	62,071	12,730	74,801	
Yarmouth Water District	P0278	315,462	3,824	116,573	33,818	19,834	174,049	20,290	48,516	-	46,774	115,580	54,652	(1,908)	52,744	
Town of Harrison	P0280	265,618	3,220	98,155	28,475	1,898	131,748	17,084	40,851	-	10,866	68,801	46,018	(2,134)	43,884	
Mechanic Falls Sanitary District	P0282	37,432	454	13,833	4,013	1,213	19,513	2,408	5,757	-	4,200	12,365	6,484	(3,701)	2,783	
Mars Hill Utility District	P0283	149,320	1,810	55,179	16,008	5,962	78,959	9,604	22,965	-	2,086	34,655	25,869	2,087	27,956	
Bangor Housing Authority	P0288	2,349,869	28,486	868,353	251,912	122,373	1,271,124	151,141	361,397	-	2,176	514,714	407,102	73,420	480,522	
Maine Public Employees Retirement Sys.	P0290	6,495,818	78,730	2,400,419	696,361	494,282	3,669,792	417,806	999,030	-	1,059,264	2,476,100	1,125,378	(87,744)	1,037,634	
Lewiston/ Auburn 911	P0291	763,719	9,258	282,219	81,873	35,484	408,834	49,121	117,456	-	18,445	185,022	132,309	18,025	150,334	
Brunswick Fire and Police	P0292	5,627,419	68,218	2,079,516	603,273	-	2,751,007	361,948	865,467	-	549,034	1,776,449	974,921	(274,375)	700,546	
Jackman Utility District	P0294	44,329	538	16,381	4,752	7,611	29,282	2,851	6,817	-	1,145	10,813	7,680	2,613	10,293	
Town of Chesterville	P0295	17,560	213	6,488	1,882	9,130	17,713	1,130	2,701	-	4,376	8,207	3,042	(1,218)	1,824	
MADSEC	P0297	-	-	-	-	-	-	-	-	-	23,652	23,652	-	(12,590)	(12,590)	
Boothbay Regional Water District	P0298	564,252	6,840	208,510	60,489	30,972	306,811	36,292	86,779	-	276,591	399,662	97,754	(109,652)	(11,898)	
South Berwick Sewer District	P0299	309,426	3,751	114,343	33,172	10,283	161,549	19,902	47,588	-	1,261	68,751	53,606	3,263	56,869	
Mount Desert Water District	P0300	267,010	3,237	98,669	28,624	10,063	140,593	17,174	41,065	-	247	58,486	46,259	4,114	50,373	

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan (continued)
As of and for the Fiscal Year Ended June 30, 2016

Deferred Outflows of Resources								Deferred Inflows of Resources						Pension Expense		
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense	
Coastal Counties Workforce, Inc.	P0301	336,093	4,074	124,197	36,030	30,376	194,677	21,616	51,689	-	311	73,616	58,227	12,683	70,910	
Lincoln County Sheriffs	P0302	1,444,019	17,505	533,612	154,803	-	705,920	92,878	222,082	-	108,610	423,570	250,169	(54,417)	195,752	
Town of Ogunquit	P0303	2,409,808	29,213	890,504	258,337	3,775	1,181,829	154,996	370,615	-	145,169	670,780	417,486	(87,317)	330,169	
Lincoln & Sagadahoc Multicounty Jail Auth.	P0304	1,458,434	17,679	538,940	156,348	4,629	717,596	93,805	224,299	-	57,361	375,465	252,665	(23,269)	229,396	
Veazie Fire and Police	P0305	410,517	4,977	151,700	44,009	27,495	228,181	26,404	63,135	-	19,680	109,219	71,120	11,494	82,614	
Winterport Water and Sewer Districts	P0306	23,665	287	8,746	2,537	3,623	15,193	1,522	3,639	-	7,753	12,914	4,100	(101)	3,999	
Topsham Sewer District	P0307	102,781	1,246	37,981	11,018	4,979	55,224	6,610	15,807	-	95	22,512	17,806	2,542	20,348	
North Berwick Water District	P0308	164,266	1,992	60,702	17,610	15,494	95,798	10,565	25,263	-	152	35,980	28,459	8,648	37,107	
Town of Windham	P0309	1,842,379	22,334	680,819	197,507	-	900,660	118,500	283,348	-	159,758	561,606	319,183	(71,256)	247,927	
Biddeford Housing Authority	P0310	67,824	822	25,064	7,271	2,550	35,707	4,362	10,431	-	354	15,147	11,750	1,587	13,337	
Greater August Utility District	P0311	1,901,606	23,052	702,706	203,857	76,805	1,006,420	122,309	292,457	-	47,125	461,891	329,444	41,574	371,018	
Town of Grand Isle	P0312	71,076	861	26,265	7,620	3,439	38,185	4,571	10,931	-	4,618	20,120	12,313	(1,030)	11,283	
Newport Water District	P0313	214,254	2,598	79,174	22,968	6,470	111,210	13,780	32,951	-	198	46,929	37,119	3,120	40,239	
Town of Newport	P0314	679,349	8,236	251,042	72,828	21,406	353,512	43,694	104,480	-	40,346	188,520	117,693	1,910	119,603	
Regional School Unit No. 1	P0315	605,276	7,338	223,670	64,887	-	295,895	38,930	93,088	-	98,398	230,416	104,860	(52,451)	52,409	
Town of Monmouth	P0316	106,176	1,287	39,236	11,382	1,717	53,622	6,829	16,329	-	18,465	41,623	18,394	(9,383)	9,011	
Cape Elizabeth Police	P0317	875,569	10,614	323,552	93,863	2,048	430,077	56,316	134,658	-	39,537	230,511	151,688	(27,337)	124,351	
Thompson Free Library	P0318	70,895	860	26,198	7,600	8,108	42,766	4,560	10,903	-	66	15,529	12,282	5,046	17,328	
Bowdoinham Water District	P0319	25,217	305	9,318	2,703	486	12,812	1,622	3,878	-	23	5,523	4,369	297	4,666	
Regional School Unit No. 24	P0320	-	-	-	-	1,767	1,767	-	-	-	130,295	130,295	-	(63,339)	(63,339)	
Regional School Unit No. 25	P0321	173,007	2,097	63,932	18,547	13,033	97,609	11,128	26,607	-	5,743	43,478	29,973	1,133	31,106	
Regional School Unit No. 21	P0322	1,826,901	22,147	675,100	195,848	173,747	1,066,842	117,504	280,967	-	1,691	400,162	316,501	85,538	402,039	
Regional School Unit No. 2	P0323	253,535	3,074	93,689	27,179	7,303	131,245	16,307	38,992	-	22,613	77,912	43,924	(4,072)	39,852	
Regional School Unit No. 4	P0324	238,488	2,891	88,129	25,567	-	116,587	15,339	36,678	-	43,497	95,514	41,317	(18,367)	22,950	
Regional School Unit No. 5	P0325	58,244	706	21,523	6,244	2,984	31,457	3,747	8,958	-	5,204	17,909	10,091	488	10,579	
Regional School Unit No. 10	P0326	2,087,136	25,301	771,265	223,746	205,894	1,226,206	134,242	320,990	-	1,932	457,164	361,585	86,983	448,568	
Regional School Unit No. 16	P0327	-	-	-	-	450	450	-	-	-	19,662	19,662	-	(7,359)	(7,359)	
Regional School Unit No. 20	P0328	74,211	899	27,423	7,955	15,466	51,743	4,773	11,413	-	14,221	30,407	12,857	(1,078)	11,779	
Regional School Unit No. 23	P0329	1,171,281	14,198	432,827	125,564	173,654	746,243	75,335	180,137	-	325,645	581,117	202,918	(77,310)	125,608	
Regional School Unit No. 26	P0330	492,735	5,973	182,082	52,822	59,408	300,285	31,692	75,780	-	28,841	136,313	85,363	(4,056)	81,307	
Regional School Unit No. 34	P0331	59,312	719	21,918	6,358	4,808	33,803	3,814	9,122	-	3,047	15,983	10,275	167	10,442	
Regional School Unit No. 39	P0332	39,855	483	14,727	4,273	1,072	20,555	2,563	6,129	-	37	8,729	6,905	797	7,702	
Town of West Bath	P0333	138,289	1,677	51,103	14,825	19,340	86,945	8,895	21,268	-	128	30,291	23,958	8,616	32,574	
Gorham Fire and Police	P0334	2,418,506	29,318	893,718	259,270	-	1,182,306	155,555	371,953	-	331,553	859,061	418,994	(158,737)	260,257	
Washburn Water and Sewer District	P0335	28,389	344	10,491	3,043	2,689	16,567	1,825	4,366	-	26	6,217	4,918	1,079	5,997	
Town of Poland	P0336	650,896	7,891	240,527	69,778	48,913	367,109	41,865	100,104	-	10,190	152,159	112,765	13,028	125,793	
Winthrop Utilities District	P0337	246,266	2,986	91,004	26,400	16,770	137,160	15,839	37,875	-	6,127	59,841	42,664	6,811	49,475	
Town of Holden	P0338	299,867	3,635	110,811	32,147	38,959	185,552	19,287	46,118	-	2,261	67,666	51,950	11,133	63,083	
Town of Levant	P0339	158,321	1,919	58,505	16,972	10,104	87,500	10,183	24,349	-	147	34,679	27,429	4,710	32,139	
Regional School Unit No. 73	P0340	651,385	7,897	240,708	69,830	-	318,435	41,896	100,179	-	9,031	151,106	112,849	(7,854)	104,995	
Town of Trenton	P0341	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Town of Union	P0342	187,082	2,268	69,132	20,056	22,112	113,568	12,033	28,772	-	1,954	42,759	32,411	10,318	42,729	
Midcoast Council of Governments	P0343	93,620	1,135	34,595	10,036	35,217	80,983	6,021	14,398	-	38,158	58,577	16,219	11,890	28,109	
Town of Buckfield	P0344	47,241	572	17,457	5,064	11,118	34,211	3,039	7,265	-	4,970	15,274	8,184	3,264	11,448	
Cornville Regional Charter School	P0345	562,961	6,825	208,032	60,351	140,134	415,342	36,208	86,580	-	521	123,309	97,530	83,273	180,803	
Maine Academy of Natural Sciences	P0346	625,658	7,585	231,201	67,072	162,478	468,336	40,241	96,223	-	579	137,043	108,392	92,378	200,770	
Good Will Home Association	P0347	1,304,985	15,820	482,235	139,897	245,009	882,961	83,934	200,700	-	1,208	285,842	226,082	190,607	416,689	
Baxter Academy of Technologies and Sciences	P0348	1,641,451	19,898	606,570	175,967	508,197	1,310,632	105,577	252,446	-	1,519	359,542	284,373	244,142	528,515	
Wells Fire and Police	P0349	4,167,822	50,523	1,540,147	446,801	1,422,568	3,460,039	268,069	640,989	-	5,850	914,908	722,052	642,342	1,364,394	
Augusta Housing Authority	P0351	249,061	3,019	92,037	26,699	63,116	184,871	16,019	38,304	-	230	54,553	43,148	35,302	78,450	
Maine School of Science & Mathematics	P0352	403,206	4,888	148,998	43,224	126,847	323,957	25,934	62,011	-	373	88,318	69,854	57,808	127,662	
Town of Hancock	P0353	2,221	27	821	239	1,189	2,276	143	341	-	978	1,462	385	267	652	
Town of Dayton	P0355	-	-	-	-	525	525	-	-	-	906	906	-	(40)	(40)	
Town of Waterboro	P0356	385,587	4,674	142,486	41,336	157,807	346,303	24,800	59,301	-	357	84,458	66,800	59,080	125,880	
Maine Virtual Academy	P0357	467,098	5,663	172,609	50,075	226,183	454,530	30,043	71,837	-	432	102,312	80,922	75,213	156,135	
Regional School Unit No. 71	P0358	11,572	141	4,277	1,240	5,604	11,262	744	1,780	-	10	2,534	2,005	1,863	3,868	
Knox County Sheriff's Department	P0359	325,913	3,951	120,435	34,939	157,817	317,142	20,962	50,123	-	301	71,386	56,463	52,478	108,941	

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan (continued)
As of and for the Fiscal Year Ended June 30, 2016

Employer	Employer Code	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
		Net Pension Liability	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
Town of Hartland	P0360	104,385	1,266	38,574	11,191	50,547	101,578	6,714	16,054	-	97	22,865	18,084	16,808	34,892
Town of Wiscasset	P0417	583,885	7,078	215,765	62,594	77,129	362,566	37,554	89,798	-	541	127,893	101,154	30,248	131,402
City of Presque Isle ⁽²⁾	P0004	-	-	-	-	-	-	-	-	-	-	-	-	43,227	43,227
Knox County ⁽²⁾	P0033	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town of Cape Elizabeth ⁽²⁾	P0085	-	-	-	-	-	-	-	-	-	-	-	-	84	84
Town of Fort Kent ⁽²⁾	P0091	-	-	-	-	-	-	-	-	-	-	-	-	36	36
Town of Milo ⁽²⁾	P0104	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cranberry Isles ⁽²⁾	P0148	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town of New Canada ⁽²⁾	P0172	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community School District No. 903 ⁽²⁾	P0204	-	-	-	-	-	-	-	-	-	-	-	-	36	36
Western Maine Community Action ⁽²⁾	P0241	-	-	-	-	-	-	-	-	-	-	-	-	24	24
Total for All Employers ⁽³⁾		<u>\$ 531,330,709</u>	<u>\$ 6,440,959</u>	<u>\$ 196,344,106</u>	<u>\$ 56,959,960</u>	<u>\$ 16,121,904</u>	<u>\$ 275,866,929</u>	<u>\$ 34,174,521</u>	<u>\$ 81,715,785</u>	<u>\$ -</u>	<u>\$ 16,121,904</u>	<u>\$ 132,012,210</u>	<u>\$ 92,050,229</u>	<u>\$ -</u>	<u>\$ 92,050,229</u>

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

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

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

See accompanying notes to the Schedules of Employer and Non-Employer Entity Allocations and Pension Amounts By Employer for the PLD Consolidated and State Employee & Teacher Plans.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan (continued)
As of and for the Fiscal Year Ended June 30, 2016

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

Employer	Employer Code	Sensitivity								
		Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter	
City of Portland	P0002	\$ 93,823,269	\$ 21,412,294	\$ 2,625,908	\$ 2,092,072	\$ 6,959,175	\$ 3,257,860	\$ -	\$ -	
Town of Millinocket	P0003	3,303,391	753,898	27,504	27,340	221,617	114,705	-	-	
Cumberland County	P0005	26,886,846	6,136,101	1,021,988	735,772	2,044,138	933,602	-	-	
Town of Camden	P0008	3,880,127	885,520	176,774	121,997	308,282	134,731	-	-	
City of South Portland	P0009	22,612,318	5,160,571	525,521	452,933	1,652,451	785,176	-	-	
Town of Houlton	P0010	2,671,809	609,759	68,972	55,998	212,854	92,774	-	-	
Penobscot County	P0011	5,380,570	1,227,951	269,867	222,903	446,952	186,832	-	-	
Kittery Water District	P0012	1,162,106	265,215	(36,472)	6,630	74,414	40,352	-	-	
City of Ellsworth	P0013	3,614,830	824,975	282,302	263,298	299,873	125,519	-	-	
Town of Kittery	P0014	8,726,743	1,991,612	282,087	190,811	622,408	303,022	-	-	
Town of Bar Harbor	P0015	4,053,661	925,124	119,895	107,420	313,136	140,757	-	-	
Town of Mount Desert	P0016	2,285,231	521,534	83,394	54,140	161,207	79,351	-	-	
Town of Fort Fairfield	P0017	368,516	84,103	15,032	15,347	29,377	12,796	-	-	
City of Rockland	P0018	7,943,657	1,812,897	150,712	132,867	569,929	275,831	-	-	
Bath Water District	P0019	1,179,771	269,247	47,733	37,229	91,190	40,966	-	-	
City of Bangor	P0020	14,673,229	3,348,716	(303,454)	(138,673)	823,540	509,504	-	-	
Bangor Public Library	P0022	244,361	55,768	(18,170)	(17,376)	11,104	8,485	-	-	
City of Augusta	P0023	23,736,740	5,417,185	730,474	591,115	1,787,644	824,219	-	-	
City of Gardiner	P0024	5,134,499	1,171,792	55,117	63,914	343,310	178,287	-	-	
Houlton Water District	P0026	2,221,010	506,878	100,297	70,421	176,853	77,121	-	-	
City of Auburn	P0027	22,721,772	5,185,550	787,103	694,643	1,678,700	788,976	-	-	
Town of York	P0028	9,638,315	2,199,651	305,932	269,233	744,619	334,675	-	-	
Town of St. Agatha	P0030	258,850	59,075	7,452	7,471	20,673	8,988	-	-	
Kennebec Water District	P0031	1,680,336	383,485	43,807	21,108	128,491	58,347	-	-	
Livermore Falls Water District	P0032	448,735	102,410	19,209	12,858	34,181	15,582	-	-	
City of Belfast	P0035	3,852,074	879,118	130,618	103,802	299,787	133,757	-	-	
City of Calais	P0036	2,497,755	570,036	67,702	40,924	193,667	86,730	-	-	
York County	P0037	9,684,757	2,210,250	288,166	253,348	763,538	336,287	-	-	
Maine Maritime Academy	P0038	13,496,871	3,080,248	533,785	369,168	934,427	468,657	-	-	
York Water District	P0039	2,267,787	517,553	97,998	72,055	174,377	78,745	-	-	
Washington County	P0040	3,501,469	799,103	137,105	99,752	253,506	121,583	-	-	
Portland Public Library	P0041	3,657,982	834,823	142,582	100,435	268,617	127,017	-	-	
Town of Brunswick	P0042	9,637,866	2,199,548	427,620	270,762	707,978	334,659	-	-	
Auburn Public Library	P0043	823,901	188,030	25,593	20,127	63,067	28,609	-	-	
Town of Jay	P0045	1,758,129	401,239	34,731	30,803	135,133	61,048	-	-	
Waldo County	P0046	5,110,890	1,166,404	181,365	142,783	403,105	177,467	-	-	
Kennebec County	P0047	4,744,014	1,082,676	279,270	215,770	400,186	164,728	-	-	
City of Lewiston	P0048	31,571,631	7,205,260	747,982	579,924	2,363,541	1,096,273	-	-	
Maine Turnpike Authority	P0049	33,248,553	7,587,966	1,089,583	828,782	2,375,619	1,154,502	-	-	
School Administrative District No. 31	P0050	277,212	63,265	6,361	5,300	20,949	9,626	-	-	
Auburn Water and Sewer District	P0052	248,117	56,625	(4,812)	(2,421)	19,193	8,615	-	-	
Town of East Millinocket	P0054	1,812,120	413,561	38,382	10,853	128,011	62,923	-	-	
Maine Municipal Association	P0055	5,202,177	1,187,238	187,921	119,984	375,524	180,637	-	-	
Hancock County	P0056	3,741,693	853,927	157,959	110,417	291,659	129,924	-	-	
Oxford County	P0057	5,500,123	1,255,235	219,310	166,291	461,052	190,983	-	-	
Falmouth Memorial Library	P0058	362,996	82,843	11,113	6,179	24,734	12,604	-	-	
Bangor Water District	P0059	1,789,852	408,479	78,855	61,569	147,691	62,150	-	-	
Rumford Fire and Police	P0060	1,994,694	455,228	(72,718)	(24,092)	79,213	69,262	-	-	
Town of Orono	P0061	5,594,902	1,276,865	141,459	93,097	399,117	194,274	-	-	
Kennebunk Light and Power Co.	P0062	1,436,125	327,752	70,274	44,473	113,997	49,867	-	-	
City of Brewer	P0063	10,944,385	2,497,721	260,609	202,524	773,685	380,026	-	-	
Rumford Water District	P0065	443,338	101,178	17,524	12,106	37,204	15,394	-	-	
Waterville Fire and Police	P0066	3,630,052	828,448	52,494	67,811	297,219	126,048	-	-	
Androscoggin County	P0067	7,421,988	1,693,842	34,931	16,958	506,989	257,716	-	-	
Town of Baileyville	P0069	1,375,361	313,884	9,414	19,465	98,942	47,757	-	-	
Westbrook Fire and Police	P0070	9,909,671	2,261,580	57,624	17,975	622,725	344,097	-	-	
Brunswick Sewer District	P0072	1,820,243	415,415	76,953	49,274	137,369	63,205	-	-	

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan (continued)
As of and for the Fiscal Year Ended June 30, 2016

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

Employer	Employer Code	Sensitivity							
		Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
City of Bath	P0073	10,008,040	2,284,029	(31,660)	46,604	675,873	347,513	-	-
Town of Lincoln	P0076	677,794	154,686	24,339	23,673	61,375	23,535	-	-
Old Town Water District	P0079	361,920	82,597	14,838	10,397	28,907	12,567	-	-
Town of Skowhegan	P0080	4,498,692	1,026,689	152,254	103,706	340,567	156,210	-	-
Town of Topsham	P0081	3,111,972	710,213	39,288	42,111	216,897	108,058	-	-
Town of Madawaska	P0082	3,031,718	691,897	67,804	50,930	201,389	105,271	-	-
City of Sanford	P0083	21,566,889	4,921,983	283,049	241,039	1,467,759	748,875	-	-
Town of Kennebunk	P0084	3,378,698	771,085	88,234	60,966	217,630	117,320	-	-
Town of Wilton	P0086	1,180,018	269,303	39,021	34,646	89,398	40,974	-	-
Town of Falmouth	P0087	7,317,808	1,670,066	253,500	172,173	557,717	254,099	-	-
Lubec Water District	P0088	114,384	26,105	7,691	7,918	9,446	3,972	-	-
Sanford Sewerage District	P0089	715,558	163,304	43,630	37,711	69,758	24,847	-	-
Town of Rumford	P0090	1,903,089	434,322	52,126	32,304	141,747	66,082	-	-
Maine Municipal Bond Bank	P0093	1,908,328	435,518	85,622	58,217	148,371	66,264	-	-
Lincoln County	P0095	1,669,682	381,054	73,241	45,005	125,284	57,977	-	-
Sagadahoc County	P0096	4,689,882	1,070,322	175,158	134,957	363,711	162,848	-	-
Town of Dexter	P0097	571,815	130,499	35,008	20,346	46,722	19,855	-	-
Town of Frenchville	P0098	258,648	59,028	15,923	13,342	25,927	8,981	-	-
Town of Farmington	P0100	2,212,103	504,845	58,522	51,616	159,523	76,812	-	-
Somerset County	P0101	4,950,761	1,129,860	237,826	181,305	434,049	171,907	-	-
Franklin County	P0102	3,457,470	789,062	173,881	122,799	260,350	120,055	-	-
Town of Lisbon	P0103	5,215,009	1,190,166	172,312	120,994	394,212	181,083	-	-
Maine Principals' Association	P0105	607,188	138,572	13,899	15,263	46,401	21,084	-	-
Aroostook County	P0106	6,446,715	1,471,266	266,462	173,217	481,519	223,852	-	-
Town of Wells	P0107	359,274	81,993	(23,379)	(24,802)	15,089	12,475	-	-
Town of Berwick	P0108	3,467,074	791,254	91,433	74,910	266,702	120,388	-	-
Town of Livermore Falls	P0109	634,510	144,808	36,911	26,651	53,029	22,032	-	-
Town of Pittsfield	P0110	286,534	65,393	15,117	12,004	25,908	9,949	-	-
City of Old Town	P0111	4,037,161	921,359	190,100	145,583	333,082	140,184	-	-
Town of Greenville	P0112	855,138	195,159	39,411	36,321	74,794	29,693	-	-
Town of Mechanic Falls	P0114	266,788	60,886	14,032	4,283	16,630	9,264	-	-
School Administrative District No. 54	P0115	3,405,914	777,296	145,679	116,016	275,872	118,265	-	-
Town of Yarmouth	P0116	4,261,996	972,670	114,843	100,016	310,238	147,991	-	-
Town of Searsport	P0117	489,197	111,644	32,474	28,285	50,155	16,987	-	-
Farmington Village Corp.	P0118	272,970	62,297	16,919	13,753	26,098	9,478	-	-
School Administrative District No. 9	P0119	644,793	147,154	13,676	4,625	37,550	22,389	-	-
Mt Desert Island Regional School Unit	P0120	535,127	122,126	28,255	23,682	49,451	18,581	-	-
Piscataquis County	P0121	2,962,955	676,204	152,822	106,718	247,800	102,884	-	-
City of Westbrook	P0122	4,519,215	1,031,373	195,660	139,028	297,990	156,922	-	-
Searsport Water District	P0124	213,670	48,764	14,889	9,629	19,801	7,419	-	-
Town of Norway	P0125	2,064,603	471,183	85,616	49,662	149,827	71,690	-	-
School Administrative District No. 67	P0126	1,014,835	231,605	29,311	12,415	76,510	35,238	-	-
Town of Paris	P0127	851,417	194,310	82,019	41,488	55,611	29,564	-	-
School Administrative District No. 53	P0129	63,127	14,407	3,418	2,782	5,831	2,192	-	-
Town of Bucksport	P0130	1,453,243	331,658	41,559	34,440	100,496	50,461	-	-
Fort Fairfield Utilities District	P0131	429,783	98,085	16,705	11,570	32,993	14,924	-	-
Belfast Water District	P0132	522,278	119,194	13,744	6,546	37,083	18,135	-	-
Town of Gorham	P0133	268,984	61,387	(696)	(685)	17,728	9,340	-	-
Lincoln Academy	P0134	1,731,081	395,066	97,393	58,239	135,259	60,109	-	-
Norway Water District	P0136	281,798	64,312	11,755	7,902	20,400	9,785	-	-
Dover-Foxcroft Water District	P0137	255,772	58,372	14,160	8,346	23,637	8,881	-	-
York Sewer District	P0139	1,058,719	241,620	63,743	48,894	101,473	36,762	-	-
Town of Old Orchard Beach	P0140	7,239,741	1,652,250	129,711	112,079	501,595	251,388	-	-
Town of South Berwick	P0141	2,494,862	569,376	(2,449)	11,844	145,716	86,630	-	-
Town of Freeport	P0142	4,628,334	1,056,276	59,601	63,693	340,058	160,711	-	-
School Administrative District No. 41	P0143	2,132,978	486,787	83,437	58,359	157,025	74,064	-	-
Town of Winslow	P0144	-	-	(494)	-	-	-	-	-

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan (continued)
As of and for the Fiscal Year Ended June 30, 2016

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

Sensitivity									
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
Auburn Housing Authority	P0145	1,827,518	417,075	81,562	58,931	144,717	63,458	-	-
Town of Boothbay Harbor	P0146	578,659	132,061	(30,732)	(15,431)	26,397	20,093	-	-
Town of Scarborough	P0147	13,055,756	2,979,577	392,825	280,935	928,915	453,340	-	-
Town of Fryeburg	P0149	566,215	129,221	25,229	18,171	52,937	19,661	-	-
Town of Hermon	P0150	686,287	156,624	33,838	25,665	61,216	23,830	-	-
Town of Hampden	P0151	2,215,975	505,728	18,079	25,431	155,677	76,946	-	-
Sanford Housing Authority	P0152	640,392	146,150	32,907	27,820	52,913	22,237	-	-
Town of Vassalboro	P0153	557,872	127,317	28,343	17,295	39,789	19,371	-	-
Lewiston Housing Authority	P0154	2,748,888	627,350	101,965	73,264	205,864	95,451	-	-
City of Biddeford	P0158	22,523,774	5,140,363	493,957	390,346	1,578,564	782,101	-	-
Paris Utility District	P0159	376,489	85,922	3,105	5,677	22,806	13,073	-	-
City of Hallowell	P0160	466,832	106,540	24,438	17,468	38,884	16,210	-	-
Town of Rockport	P0161	459,653	104,902	22,474	16,272	39,433	15,961	-	-
Lew / Aub Water Pollution Control Auth.	P0163	1,910,833	436,089	175,176	152,436	248,140	66,351	-	-
Town of Thomaston	P0164	986,173	225,064	32,632	13,859	66,719	34,243	-	-
Pleasant Point Passamaquoddy	P0165	543,902	124,129	(11,632)	(30,521)	9,517	18,886	-	-
Town of Orland	P0166	88,085	20,103	7,939	7,108	8,513	3,059	-	-
Town of Dover Foxcroft	P0167	1,066,083	243,301	57,011	44,805	94,422	37,018	-	-
School Administrative District No. 29	P0168	433,099	98,842	(774)	1,900	29,361	15,039	-	-
Maine Housing Authority	P0169	8,133,031	1,856,116	(369,103)	(193,048)	401,521	282,406	-	-
Sanford Water District	P0170	1,405,981	320,872	26,055	9,584	80,245	48,820	-	-
South Berwick Water	P0171	261,593	59,701	(1,890)	(228)	17,605	9,083	-	-
Town of Glenburn	P0174	512,012	116,851	40,888	13,066	41,981	17,779	-	-
Town of Sabattus	P0175	721,775	164,723	26,232	12,813	48,905	25,062	-	-
Town of Brownville	P0177	414,658	94,633	23,688	19,152	39,730	14,398	-	-
Town of Winthrop	P0179	3,129,452	714,202	150,223	122,192	255,543	108,665	-	-
Town of Eliot	P0180	2,978,442	679,738	78,968	72,390	246,488	103,422	-	-
Town of Lebanon	P0181	173,543	39,606	(1,492)	2,016	6,560	6,026	-	-
Town of Van Buren	P0182	1,210,779	276,323	42,772	20,620	86,687	42,042	-	-
Hampden Water District	P0183	412,286	94,092	8,537	9,825	30,407	14,316	-	-
Town of Monson	P0184	94,047	21,463	5,233	4,151	8,703	3,266	-	-
Portland Housing Authority	P0185	3,838,333	875,982	96,523	62,675	260,808	133,280	-	-
Town of Milford	P0186	58,224	13,288	(1,513)	(1,460)	353	2,022	-	-
School Administrative District No. 60	P0187	1,360,087	310,398	66,371	44,610	115,953	47,227	-	-
Town of Kennebunkport	P0188	4,754,888	1,085,158	143,920	140,236	377,555	165,106	-	-
School Administrative District No. 49	P0189	581,983	132,820	34,462	31,254	58,684	20,208	-	-
Town of Damariscotta	P0191	670,316	152,979	41,857	33,766	63,127	23,276	-	-
City of Saco	P0192	8,934,002	2,038,913	451,439	399,204	797,463	310,219	-	-
Town of Otisfield	P0193	637,667	145,528	30,733	20,670	49,026	22,142	-	-
Town of Medway	P0194	728,125	166,172	29,075	20,803	58,637	25,283	-	-
Town of Waldoboro	P0195	2,086,351	476,146	14,874	24,882	138,271	72,445	-	-
School Administrative District No. 51	P0198	411,915	94,007	17,874	15,893	38,024	14,303	-	-
Town of Oxford	P0200	575,872	131,425	42,419	31,874	57,569	19,996	-	-
Kennebunk Sewer District	P0201	835,833	190,753	38,711	34,744	74,796	29,023	-	-
Town of Phippsburg	P0202	325,329	74,246	7,360	6,008	22,291	11,297	-	-
Gould Academy	P0205	416,722	95,104	27,948	21,987	39,275	14,470	-	-
South Portland Housing Authority	P0206	2,129,653	486,028	73,256	51,489	159,148	73,949	-	-
Berwick Sewer District	P0207	491,993	112,282	21,872	16,382	42,172	17,084	-	-
Caribou Policy and Fire	P0208	1,388,502	316,883	53,054	47,835	116,690	48,213	-	-
Town of Orrington	P0209	669,152	152,713	27,345	23,234	58,342	23,235	-	-
Town of New Gloucester	P0210	1,012,542	231,082	21,290	19,248	74,647	35,159	-	-
Town of Richmond	P0213	857,996	195,811	27,250	24,320	65,635	29,793	-	-
Town of Linneus	P0214	26,316	6,006	1,305	1,052	2,322	914	-	-
Town of Hodgdon	P0215	139,457	31,827	5,503	4,146	11,042	4,842	-	-
Town of Cumberland	P0216	3,135,281	715,532	104,237	107,546	246,259	108,868	-	-
Town of Corinna	P0217	66,911	15,270	(2,845)	(4,484)	4,611	2,323	-	-
Lincoln Sanitary District	P0219	550,896	125,725	20,866	12,334	39,529	19,129	-	-

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan (continued)
As of and for the Fiscal Year Ended June 30, 2016

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

Employer	Employer Code	Sensitivity							
		Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
Kennebec Sanitary Treatment District	P0220	918,610	209,645	36,358	31,428	67,141	31,897	-	-
Gardiner Water District	P0221	400,353	91,368	22,734	17,389	34,203	13,902	-	-
Waterville Sewerage District	P0222	823,134	187,855	29,643	9,958	51,011	28,582	-	-
School Administrative District No. 13	P0223	790,185	180,336	28,693	20,029	59,283	27,438	-	-
Waldo County Technical Center	P0224	122,198	27,888	3,823	2,516	8,172	4,243	-	-
Maine County Commissioners' Association	P0225	116,712	26,636	13,202	5,554	10,692	4,053	-	-
Town of Mars Hill	P0227	283,121	64,614	9,680	9,033	19,474	9,831	-	-
Town of Lubec	P0228	81,789	18,666	494	(1,305)	3,692	2,840	-	-
Town of Washburn	P0230	329,730	75,251	39,280	13,902	29,285	11,449	-	-
Androscoggin Valley Council of Govts.	P0231	1,661,357	379,154	44,035	35,828	122,712	57,688	-	-
Town of Durham	P0234	415,037	94,720	35,966	31,711	39,154	14,411	-	-
Town of China	P0235	342,491	78,163	(1,226)	(2,307)	25,020	11,892	-	-
Madawaska Water District	P0236	211,642	48,301	(5,932)	(9,482)	3,877	7,349	-	-
Penquis CAP Inc.	P0237	2,291,325	522,925	111,975	88,810	213,841	79,563	-	-
Milo Water District	P0238	170,818	38,984	8,276	4,743	14,786	5,931	-	-
Maine School Management Association	P0239	2,441,656	557,233	81,338	72,957	185,026	84,783	-	-
Town of Easton	P0240	1,230,119	280,737	56,857	38,037	90,766	42,714	-	-
Richmond Utilities District	P0242	100,847	23,015	2,410	5,415	11,418	3,502	-	-
Lisbon Water Department	P0243	421,784	96,259	19,265	18,459	34,744	14,646	-	-
Town of Limestone	P0245	357,616	81,615	14,407	15,310	21,994	12,418	-	-
Town of Bethel	P0246	1,010,664	230,653	50,930	37,414	88,005	35,094	-	-
Rumford Mexico Sewerage District	P0247	568,243	129,684	24,228	16,700	44,204	19,731	-	-
Brewer Housing Authority	P0248	1,233,470	281,502	63,456	49,249	102,950	42,830	-	-
Erskine Academy	P0249	683,439	155,974	38,236	30,590	62,961	23,731	-	-
Winter Harbor Utility District	P0250	-	-	(2,220)	-	-	-	-	-
Community School District No. 12	P0252	116,263	26,533	3,530	2,634	9,534	4,037	-	-
Town of North Berwick	P0254	1,040,490	237,460	31,494	35,461	92,906	36,129	-	-
Kennebunk, Kennebunkport and Wells Water D	P0255	4,197,025	957,843	177,418	124,675	326,932	145,735	-	-
Auburn Lewiston Airport	P0256	261,355	59,646	9,219	1,356	15,127	9,075	-	-
Town of Princeton	P0258	21,184	4,834	1,170	914	1,909	736	-	-
Town of Fairfield	P0260	1,721,292	392,832	30,151	39,452	125,186	59,769	-	-
Old Town Housing Authority	P0262	661,356	150,934	38,745	24,727	55,042	22,964	-	-
Towns of Mapleton, Castle Hill and Chapman	P0265	440,727	100,583	6,357	(166)	25,694	15,304	-	-
Wells Ogunquit CSD	P0266	2,050,528	467,970	77,606	54,160	162,881	71,201	-	-
Tri Community Sanitary Landfill	P0267	603,731	137,783	22,528	15,641	44,996	20,964	-	-
United Technologies Center, Region 4, S Penobs	P0269	435,277	99,339	17,668	17,004	37,002	15,114	-	-
Town of Harpswell	P0270	185,916	42,430	3,248	5,151	13,993	6,456	-	-
Maine Veterans' Home	P0271	54,560,023	12,451,658	2,244,033	1,586,579	4,249,357	1,894,508	-	-
Brunswick Public Library	P0273	1,134,608	258,940	54,739	40,613	93,600	39,397	-	-
Eagle Lake Water and Sewer District	P0274	154,167	35,184	7,582	5,300	12,435	5,353	-	-
Fort Fairfield Housing Authority	P0275	385,864	88,062	18,473	11,982	34,552	13,398	-	-
Town of Lovell	P0276	190,220	43,412	763	(1,555)	9,913	6,605	-	-
Carrabassett Valley	P0277	594,692	135,720	30,966	15,943	42,694	20,650	-	-
Yarmouth Water District	P0278	523,610	119,498	14,148	2,738	23,402	18,181	-	-
Town of Harrison	P0280	440,877	100,617	11,385	6,267	29,986	15,309	-	-
Mechanic Falls Sanitary District	P0282	62,131	14,179	(1,795)	1,917	4,867	2,157	-	-
Mars Hill Utility District	P0283	247,844	56,563	9,686	6,178	19,832	8,606	-	-
Bangor Housing Authority	P0288	3,900,358	890,138	193,017	115,198	312,762	135,434	-	-
Maine Public Employees Retirement Sys.	P0290	10,781,902	2,460,646	242,797	69,847	506,694	374,386	-	-
Lewiston/ Auburn 911	P0291	1,267,636	289,299	56,896	24,589	98,309	44,017	-	-
Brunswick Fire and Police	P0292	9,340,502	2,131,684	12,035	44,915	593,274	324,334	-	-
Jackman Utility District	P0294	73,578	16,792	4,869	3,364	7,680	2,555	-	-
Town of Chesterville	P0295	29,147	6,652	(325)	3,822	5,000	1,012	-	-
MADSEC	P0297	-	-	(12,590)	(11,063)	-	-	-	-
Boothbay Regional Water District	P0298	936,557	213,740	(80,935)	(49,120)	4,683	32,520	-	-
South Berwick Sewer District	P0299	513,591	117,211	19,012	16,237	39,714	17,834	-	-
Mount Desert Water District	P0300	443,188	101,144	17,704	13,712	35,303	15,389	-	-

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan (continued)
As of and for the Fiscal Year Ended June 30, 2016

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

Employer	Employer Code	Sensitivity							
		Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
Coastal Counties Workforce, Inc.	P0301	557,854	127,313	29,789	24,285	47,615	19,371	-	-
Lincoln County Sheriffs	P0302	2,396,811	546,999	19,078	15,972	164,075	83,225	-	-
Town of Ogunquit	P0303	3,999,847	912,843	35,331	67,043	269,785	138,888	-	-
Lincoln & Sagadahoc Multicounty Jail Auth.	P0304	2,420,737	552,459	50,959	42,793	164,322	84,056	-	-
Veazie Fire and Police	P0305	681,384	155,505	32,388	18,730	44,182	23,660	-	-
Winterport Water and Sewer Districts	P0306	39,280	8,965	1,103	(530)	341	1,364	-	-
Topsham Sewer District	P0307	170,597	38,934	7,773	5,277	13,738	5,924	-	-
North Berwick Water District	P0308	272,652	62,225	17,010	12,243	21,096	9,467	-	-
Town of Windham	P0309	3,058,017	697,899	22,514	20,420	189,937	106,185	-	-
Biddeford Housing Authority	P0310	112,576	25,692	5,039	3,345	8,266	3,909	-	-
Greater August Utility District	P0311	3,156,323	720,334	138,356	77,232	219,342	109,598	-	-
Town of Grand Isle	P0312	117,974	26,924	2,588	1,534	9,845	4,096	-	-
Newport Water District	P0313	355,623	81,160	14,025	10,483	27,424	12,348	-	-
Town of Newport	P0314	1,127,597	257,339	36,486	18,827	70,523	39,154	-	-
Regional School Unit No. 1	P0315	1,004,649	229,280	(21,645)	(15,556)	67,794	34,885	-	-
Town of Monmouth	P0316	176,233	40,220	(3,978)	850	9,007	6,119	-	-
Cape Elizabeth Police	P0317	1,453,287	331,668	17,224	23,241	108,638	50,463	-	-
Thompson Free Library	P0318	117,674	26,855	8,654	5,601	8,896	4,086	-	-
Bowdoinham Water District	P0319	41,856	9,552	1,581	1,111	3,145	1,453	-	-
Regional School Unit No. 24	P0320	-	-	(63,339)	(65,107)	(81)	-	-	-
Regional School Unit No. 25	P0321	287,160	65,535	9,938	8,546	25,676	9,971	-	-
Regional School Unit No. 21	P0322	3,032,326	692,036	178,518	126,057	256,811	105,293	-	-
Regional School Unit No. 2	P0323	420,823	96,040	8,831	6,006	23,883	14,612	-	-
Regional School Unit No. 4	P0324	395,847	90,340	(6,228)	(6,921)	20,475	13,745	-	-
Regional School Unit No. 5	P0325	96,675	22,063	3,453	(238)	6,979	3,357	-	-
Regional School Unit No. 10	P0326	3,464,270	790,614	193,208	147,707	307,837	120,291	-	-
Regional School Unit No. 16	P0327	-	-	(7,359)	(7,809)	(4,043)	-	-	-
Regional School Unit No. 20	P0328	123,177	28,111	2,699	491	13,869	4,277	-	-
Regional School Unit No. 23	P0329	1,944,116	443,685	(17,698)	(73,211)	188,529	67,506	-	-
Regional School Unit No. 26	P0330	817,851	186,650	21,022	43,433	71,118	28,399	-	-
Regional School Unit No. 34	P0331	98,448	22,468	3,186	2,341	8,873	3,418	-	-
Regional School Unit No. 39	P0332	66,152	15,097	2,825	1,716	4,986	2,297	-	-
Town of West Bath	P0333	229,536	52,384	15,654	13,214	19,815	7,970	-	-
Gorham Fire and Police	P0334	4,014,284	916,138	(35,648)	(29,959)	249,460	139,389	-	-
Washburn Water and Sewer District	P0335	47,121	10,754	2,525	2,001	4,187	1,636	-	-
Town of Poland	P0336	1,080,370	246,561	46,156	35,608	95,673	37,514	-	-
Winthrop Utilities District	P0337	408,758	93,287	19,346	15,382	28,398	14,193	-	-
Town of Holden	P0338	497,725	113,591	26,396	24,248	49,959	17,283	-	-
Town of Levant	P0339	262,784	59,972	12,767	9,567	21,363	9,125	-	-
Regional School Unit No. 73	P0340	1,081,182	246,747	25,299	24,506	79,979	37,542	-	-
Town of Trenton	P0341	-	-	-	-	-	-	-	-
Town of Union	P0342	310,522	70,867	19,840	11,704	28,481	10,782	-	-
Midcoast Council of Governments	P0343	155,393	35,464	16,654	1,503	(1,147)	5,396	-	-
Town of Buckfield	P0344	78,411	17,895	5,669	2,036	8,510	2,723	-	-
Cornville Regional Charter School	P0345	934,414	213,251	111,925	55,984	91,676	32,446	-	-
Maine Academy of Natural Sciences	P0346	1,038,479	237,001	124,221	68,725	102,286	36,059	-	-
Good Will Home Association	P0347	2,166,041	494,333	257,024	82,277	182,605	75,212	-	-
Baxter Academy of Technologies and Sciences	P0348	2,724,512	621,787	327,685	233,753	295,050	94,604	-	-
Wells Fire and Police	P0349	6,917,833	1,578,784	854,463	547,775	902,683	240,210	-	-
Augusta Housing Authority	P0351	413,397	94,345	47,979	35,920	32,065	14,355	-	-
Maine School of Science & Mathematics	P0352	669,249	152,736	78,330	73,442	60,628	23,239	-	-
Town of Hancock	P0353	3,686	841	381	354	(51)	128	-	-
Town of Dayton	P0355	-	-	(40)	(40)	(302)	-	-	-
Town of Waterboro	P0356	640,004	146,061	78,705	74,031	86,887	22,223	-	-
Maine Virtual Academy	P0357	775,299	176,938	98,985	93,322	132,986	26,921	-	-
Regional School Unit No. 71	P0358	19,208	4,384	2,453	2,313	3,295	667	-	-
Knox County Sheriff's Department	P0359	540,957	123,457	69,066	65,115	92,790	18,784	-	-

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan (concluded)
As of and for the Fiscal Year Ended June 30, 2016

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

Sensitivity									
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
Town of Hartland	P0360	173,261	39,541	22,121	20,856	29,720	6,016	-	-
Town of Wiscasset	P0417	969,143	221,177	59,965	50,164	90,891	33,652	-	-
City of Presque Isle ⁽²⁾	P0004	-	-	-	-	-	-	-	-
Knox County ⁽²⁾	P0033	-	-	-	-	-	-	-	-
Town of Cape Elizabeth ⁽²⁾	P0085	-	-	-	-	-	-	-	-
Town of Fort Kent ⁽²⁾	P0091	-	-	-	-	-	-	-	-
Town of Milo ⁽²⁾	P0104	-	-	-	-	-	-	-	-
Cranberry Isles ⁽²⁾	P0148	-	-	-	-	-	-	-	-
Town of New Canada ⁽²⁾	P0172	-	-	-	-	-	-	-	-
Community School District No. 903 ⁽²⁾	P0204	-	-	-	-	-	-	-	-
Western Maine Community Action ⁽²⁾	P0241	-	-	-	-	-	-	-	-
Total for All Employers ⁽³⁾		\$ 881,913,266	\$ 201,269,751	\$ 26,998,476	\$ 20,557,516	\$ 65,675,735	\$ 30,622,996	\$ -	\$ -

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

⁽²⁾ Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

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

See accompanying notes to the Schedules of Employer and Non-Employer Entity Allocations and Pension Amounts By Employer for the PLD Consolidated and State Employee & Teacher Plans.

Maine Public Employees Retirement System
State Employee and Teacher Plan - State Employee Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2016

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
State of Maine	S00ME	\$ 135,872,644	94.313861%
Maine Dairy & Nutrition Council	S00150	48,087	0.033378%
Maine Potato Board	S00151	172,378	0.119654%
Northern New England Passenger Rail Authority	S00154	99,162	0.068832%
Maine Developmental Disabilities Council	S00155	46,049	0.031964%
MECDHH/Governor Baxter School for the Deaf	S00560	666,553	0.462677%
Maine Community College System	SMCCS	7,159,471	4.969634%
Total for All Employers		<u>\$ 144,064,344</u>	<u>100.000000%</u>

⁽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 is contributions revenue recognized by the Plan, adjusted for contributions for employer-specific liabilities and employer-paid member contributions.

See accompanying notes to the Schedules of Employer and Non-Employer Entity Allocations and Pension Amounts By Employer for the PLD Consolidated and State Employee & Teacher Plans.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - State Employee Portion⁽¹⁾
As of and for the Fiscal Year Ended June 30, 2016

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
State of Maine	S00ME	\$ 1,266,596,131	\$ 19,024,021	\$ 262,948,644	\$ 61,929,804	\$ 12,166,029	\$ 356,068,498	\$ 10,776,285	\$ 109,526,332	\$ -	\$ 121,797	\$ 120,424,414	\$ 183,175,504	\$ 4,415,913	\$ 187,591,417
Maine Dairy & Nutrition Council	S00150	448,253	6,733	93,058	21,917	6,180	127,888	3,814	38,762	-	23,949	66,525	64,827	(7,395)	57,432
Maine Potato Board	S00151	1,606,904	24,135	333,598	78,569	23,045	459,347	13,672	138,954	-	21,804	174,430	232,391	264	232,655
Northern NE Passenger Rail Authority	S00154	924,385	13,884	191,905	45,198	1,850	252,837	7,865	79,935	-	23,032	110,832	133,684	(7,604)	126,080
Maine Developmental Disabilities Council	S00155	429,263	6,447	89,116	20,989	38,294	154,846	3,652	37,120	-	357	41,129	62,080	21,465	83,545
MECDHH/Gov. Baxter School for the Deaf	S00560	6,213,561	93,326	1,289,951	303,810	27,736	1,714,823	52,865	537,305	-	18,660	608,830	898,607	43,499	942,106
Maine Community College System	S0999X	66,740,128	1,002,423	13,855,424	3,263,237	83,091	18,204,175	567,829	5,771,217	-	12,136,626	18,475,672	9,651,976	(4,466,142)	5,185,834
Total for All Employers ⁽³⁾		\$ 1,342,958,625	\$ 20,170,969	\$ 278,801,696	\$ 65,663,524	\$ 12,346,225	\$ 376,982,414	\$ 11,425,982	\$ 116,129,625	\$ -	\$ 12,346,225	\$ 139,901,832	\$ 194,219,069	\$ -	\$ 194,219,069

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

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

See accompanying notes to the Schedules of Employer and Non-Employer Entity Allocations and Pension Amounts By Employer for the PLD Consolidated and State Employee & Teacher Plans.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - State Employee
Portion⁽¹⁾ As of and for the Fiscal Year Ended June 30, 2016

Sensitivity	Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30
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Employer	Employer Code	Net Pension Liability @ -1 %	Net Pension Liability @ +1 %	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
State of Maine	S00ME	\$ 1,778,255,260	\$ 836,360,721	\$ 55,040,961	\$ 65,843,396	\$ 74,094,457	\$ 40,665,271	\$ -	\$ -
Maine Dairy & Nutrition Council	S00150	629,331	295,991	10,565	10,183	26,222	14,392	-	-
Maine Potato Board	S00151	2,256,035	1,061,073	64,553	74,770	94,002	51,591	-	-
Northern NE Passenger Rail Authority	S00154	1,297,804	610,392	23,296	34,954	54,076	29,678	-	-
Maine Developmental Disabilities Council	S00155	602,670	283,452	38,525	36,299	25,111	13,782	-	-
MECDHH/Gov. Baxter School for the Deaf	S00560	8,723,615	4,102,948	254,877	288,138	363,486	199,492	-	-
Maine Community College System	S0999X	93,700,732	44,069,945	(3,444,747)	(2,873,729)	3,904,223	2,142,755	-	-
Total for All Employers ⁽³⁾		<u>\$ 1,885,465,447</u>	<u>\$ 886,784,522</u>	<u>\$ 51,988,030</u>	<u>\$ 63,414,011</u>	<u>\$ 78,561,577</u>	<u>\$ 43,116,961</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

See accompanying notes to the Schedules of Employer and Non-Employer Entity Allocations and Pension Amounts By Employer for the PLD Consolidated and State Employee & Teacher Plans.

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2016

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
State of Maine, Non-Employer Entity	S00ME	\$ 112,154,748	95.002519%
Isle Au Haut School Department	T0802	-	0.000000%
Monhegan Plantation School Department	T0804	-	0.000000%
CSD No. 13 Deer Isle - Stonington	T0913	9,376	0.007942%
CSD No. 17 Moosabec	T0917	24	0.000021%
CSD No. 18 Wells - Ogunquit	T0918	12,861	0.010894%
CSD No. 19 Five Town CSD	T0919	9,438	0.007995%
Erskine Academy	TAERS	-	0.000000%
Foxcroft Academy	TAFOX	-	0.000000%
Fryeburg Academy	TAFRY	-	0.000000%
George Stevens Academy	TAGEO	-	0.000000%
Gould Academy	TAGOU	-	0.000000%
Lee Academy	TALEE	-	0.000000%
Lincoln Academy	TALIN	-	0.000000%
Maine Central Institute	TAMCI	-	0.000000%
Thornton Academy	TATHO	-	0.000000%
Washington Academy	TAWAS	-	0.000000%
Acton School Department	TCACT	6,230	0.005277%
Andover School Department	TCAND	1,506	0.001276%
Athens School Department	TCATH	6,038	0.005115%
Auburn School Department	TCAUB	149,677	0.126786%
Augusta School Department	TCAUG	120,746	0.102280%
Bangor School Department	TCBAN	141,709	0.120037%
Biddeford School Department	TCBID	113,337	0.096004%
Brewer School Department	TCBRE	11,388	0.009647%
Brunswick School Department	TCBRU	52,062	0.044100%
Calais School Department	TCCAL	17,726	0.015015%
Caswell School Department	TCCAS	1,082	0.000917%
Cape Elizabeth School Department	TCCEL	14,382	0.012183%
Chebeague Island School Department	TCCHE	-	0.000000%
Cherryfield School Department	TCCHR	3,679	0.003117%
Dayton School Department	TCDAY	4,241	0.003593%
Easton School Department	TCEAS	-	0.000000%
Ellsworth School Department	TCELL	37,977	0.032169%
East Millinocket School Department	TCEML	9,934	0.008415%
Eustis School Department	TCEUS	3,827	0.003242%
Falmouth School Department	TCFAL	6,047	0.005122%
Fayette School Department	TCFAY	2,276	0.001928%
Glenburn School Department	TCGLE	6,722	0.005694%

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾ Schedule of
Employer and Non-Employer Entity Allocations *(continued)*
For the Year Ended June 30, 2016

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
Gorham School Department	TCGOR	41,508	0.035160%
Hancock School Department	TCHAN	5,852	0.004957%
Hermon School Department	TCHER	18,044	0.015284%
Islesboro School Department	TCISL	2,174	0.001841%
Kittery School Department	TCKIT	20,611	0.017459%
Lamoine School Department	TCLAM	2,100	0.001779%
Lewiston School Department	TCLEW	255,720	0.216612%
Lincolnton School Department	TCLIN	6,236	0.005282%
Lisbon School Department	TCLIS	46,395	0.039300%
Long Island School Department	TCLON	581	0.000493%
Madawaska School Department	TCMAD	16,856	0.014278%
Maine Education Association	TCMEA	7,182	0.006083%
Medway School Department	TCMED	9,292	0.007871%
Millinocket School Department	TCMIL	42,155	0.035708%
Maine School of Science and Mathematics	TCMSM	-	0.000000%
Northport School Department	TCNOR	1,097	0.000929%
Otis School Department	TCOTI	2,120	0.001796%
Portland School Department	TCPOR	353,568	0.299496%
Saco School Department	TCSAC	44,486	0.037683%
Sanford School Department	TCSAN	150,079	0.127127%
Scarborough School Department	TCSCA	41,719	0.035339%
South Portland School Department	TCSPO	113,317	0.095987%
Saint George Municipal School Unit	TCSTG	5,825	0.004934%
Veazie School Department	TCVEA	1,938	0.001641%
West Bath School Department	TCWBA	12,609	0.010681%
Westbrook School Department	TCWES	116,239	0.098462%
Winthrop School Department	TCWIN	10,530	0.008919%
Wiscasset School Department	TCWIS	32,784	0.027770%
Yarmouth School Department	TCYAR	10,039	0.008504%
York School Department	TCYOR	16,729	0.014170%
RSU No. 79 - Presque Isle	TD001	43,141	0.036544%
RSU No. 3 - Unity	TD003	75,983	0.064363%
MSAD 4 Guilford	TD004	27,039	0.022904%
RSU No. 6 - Bar Mills	TD006	46,016	0.038978%
MSAD 7 North Haven	TD007	-	0.000000%
MSAD 8 Vinalhaven	TD008	5,152	0.004364%
RSU No. 9 - Farmington	TD009	101,726	0.086169%
RSU No. 11 - Gardiner	TD011	46,842	0.039679%
MSAD 12 Jackman	TD012	7,299	0.006183%

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾ Schedule of
Employer and Non-Employer Entity Allocations (*continued*)
For the Year Ended June 30, 2016

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
MSAD 13 Bingham	TD013	13,207	0.011187%
RSU No. 15 - Gray	TD015	44,050	0.037313%
RSU No. 17 - South Paris	TD017	93,376	0.079095%
MSAD 20 Fort Fairfield	TD020	14,735	0.012481%
RSU No. 22 - Hampden	TD022	42,586	0.036073%
MSAD 23 Carmel	TD023	24,548	0.020793%
MSAD 24 Van Buren	TD024	5,425	0.004595%
MSAD 27 Fort Kent	TD027	42,679	0.036152%
MSAD 28 Camden	TD028	17,919	0.015178%
RSU No. 29 - Houlton	TD029	45,998	0.038963%
MSAD 32 Ashland	TD032	-	0.000000%
MSAD 33 Saint Agatha	TD033	6,034	0.005111%
RSU No. 35 - Eliot	TD035	19,120	0.016196%
MSAD 37 Harrington	TD037	45,758	0.038760%
RSU No. 40 - Waldoboro	TD040	72,522	0.061431%
MSAD 42 Mars Hill	TD042	9,060	0.007674%
RSU No. 44 - Bethel	TD044	48,224	0.040849%
MSAD 45 Washburn	TD045	10,553	0.008939%
RSU No. 49 - Fairfield	TD049	69,659	0.059006%
RSU No. 51 - Cumberland Center	TD051	38,186	0.032346%
RSU No. 52 - Turner	TD052	25,238	0.021378%
MSAD 53 Pittsfield	TD053	29,617	0.025087%
RSU No. 54 - Skowhegan	TD054	121,760	0.103139%
RSU No. 55 - Cornish	TD055	88,716	0.075149%
RSU No. 57 - Waterboro	TD057	41,781	0.035391%
MSAD 58 Kingfield	TD058	20,631	0.017476%
MSAD 59 Madison	TD059	30,047	0.025451%
RSU No. 60 - North Berwick	TD060	75,880	0.064275%
RSU No. 61 - Bridgton	TD061	79,992	0.067759%
RSU No. 64 - East Corinth	TD064	44,095	0.037351%
MSAD 65 Matinicus	TD065	-	0.000000%
RSU No. 67 - Lincoln	TD067	21,373	0.018104%
MSAD 68 Dover-Foxcroft	TD068	32,463	0.027498%
RSU No. 72 - Fryeburg	TD072	15,348	0.013000%
MSAD 74 North Anson	TD074	39,469	0.033433%
RSU No. 75 - Topsham	TD075	80,375	0.068083%
Pleasant Point School	TIE001	42,850	0.036297%
Indian Township	TIE002	33,507	0.028383%
Indian Island	TIE003	26,683	0.022602%

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾ Schedule of
Employer and Non-Employer Entity Allocations *(continued)*
For the Year Ended June 30, 2016

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
Maine Indian Education	TIE004	8,005	0.006781%
Region No. 2 Southern Aroostook County	TR002	-	0.000000%
Region No. 3 Northern Penobscot County	TR003	-	0.000000%
Region No. 4 United Technologies Center	TR004	8,558	0.007249%
Region No. 7 Waldo County	TR007	451	0.000382%
Region No. 8 Mid-Coast School of Technology	TR008	301	0.000255%
Region No. 9 School of Applied Technology	TR009	(854)	-0.000724%
Region No. 10 Cumberland Sagadahoc County	TR010	-	0.000000%
Region No. 11 Oxford Hill Technical School	TR011	-	0.000000%
Regional School Unit No. 1	TS001	50,556	0.042825%
Regional School Unit No. 2	TS002	42,830	0.036280%
Regional School Unit No. 4	TS004	40,721	0.034494%
Regional School Unit No. 5	TS005	9,545	0.008086%
Regional School Unit No. 10	TS010	127,550	0.108043%
Regional School Unit No. 12	TS012	88,542	0.075001%
Regional School Unit No. 13	TS013	72,518	0.061428%
Regional School Unit No. 14	TS014	56,843	0.048150%
Regional School Unit No. 16	TS016	51,384	0.043526%
Regional School Unit No. 18	TS018	58,719	0.049739%
Regional School Unit No. 19	TS019	125,541	0.106341%
Regional School Unit No. 20	TS020	30,475	0.025814%
Regional School Unit No. 21	TS021	56,891	0.048191%
Regional School Unit No. 23	TS023	48,019	0.040675%
Regional School Unit No. 24	TS024	82,796	0.070134%
Regional School Unit No. 25	TS025	34,860	0.029529%
Regional School Unit No. 26	TS026	9,881	0.008370%
Regional School Unit No. 34	TS034	36,009	0.030502%
Regional School Unit No. 38	TS038	43,383	0.036749%
Regional School Unit No. 39	TS039	48,506	0.041088%
Regional School Unit No. 50	TS050	38,981	0.033019%
Regional School Unit No. 71	TS071	55,819	0.047283%
Regional School Unit No. 73	TS073	64,748	0.054846%
Regional School Unit No. 78	TS078	6,282	0.005322%
School Agent - Carrabassett Valley	TSA001	-	0.000000%
School Agent - Coplin Plantation	TSA002	-	0.000000%
School Agent - Pleasant Ridge Plantation	TSA003	-	0.000000%
AOS No. 43 Central Office	TT043	-	0.000000%
AOS No. 43 Howland	TT0431	23,466	0.019878%
AOS No. 43 Milo	TT0432	27,404	0.023213%

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾ Schedule of
Employer and Non-Employer Entity Allocations *(continued)*
For the Year Ended June 30, 2016

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
AOS No. 47 Central Office	TT047	-	0.000000%
AOS No. 47 Orrington	TT0471	92	0.000078%
AOS No. 47 Dedham	TT0472	2,943	0.002493%
AOS No. 48 Central Office	TT048	-	0.000000%
Regional School Unit No. 70	TT0481	36,338	0.030780%
Regional School Unit No. 84	TT0482	10,952	0.009277%
AOS No. 66 East Millinocket	TT0661	-	0.000000%
AOS No. 66 Medway	TT0662	-	0.000000%
AOS No. 77 Central Office	TT077	-	0.000000%
AOS No. 77 Lubec	TT0771	11,396	0.009653%
AOS No. 77 Charlotte	TT0772	1,707	0.001446%
AOS No. 77 Eastport	TT0773	9,795	0.008297%
AOS No. 77 Pembroke	TT0774	5,871	0.004973%
AOS No. 77 Perry	TT0775	3,857	0.003267%
AOS No. 77 Alexander	TT0776	3,789	0.003209%
AOS No. 77 Calais	TT0777	-	0.000000%
AOS No. 77 Robbinston	TT0778	-	0.000000%
AOS No. 81 Central Office	TT081	-	0.000000%
AOS No. 81 Holden	TT0811	20,108	0.017033%
AOS No. 81 Airline	TT0812	2,499	0.002117%
AOS No. 90 Central Office	TT090	-	0.000000%
AOS No. 90 Lee	TT0901	10,894	0.009228%
AOS No. 90 East Range	TT0902	3,113	0.002637%
AOS No. 90 Baileyville	TT0903	12,002	0.010166%
AOS No. 90 Princeton	TT0904	5,506	0.004664%
AOS No. 91 Central Office	TT091	101	0.000086%
AOS No. 91 Mount Desert Island High School	TT0911	11,570	0.009801%
AOS No. 91 Bar Harbor	TT0912	9,242	0.007829%
AOS No. 91 Cranberry Isle	TT0913	390	0.000330%
AOS No. 91 Frenchboro	TT0914	563	0.000477%
AOS No. 91 Mt Desert	TT0915	4,243	0.003594%
AOS No. 91 Southwest Harbor	TT0916	3,394	0.002875%
AOS No. 91 Tremont	TT0917	5,837	0.004944%
AOS No. 91 Swans Island	TT0918	2,140	0.001812%
AOS No. 91 Trenton	TT0919	5,962	0.005050%
AOS No. 92 Central Office	TT092	-	0.000000%
AOS No. 92 Waterville	TT0921	80,602	0.068275%
AOS No. 92 Vassalboro	TT0922	18,498	0.015669%
AOS No. 92 Winslow	TT0923	45,755	0.038758%

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾ Schedule of
Employer and Non-Employer Entity Allocations (*continued*)
For the Year Ended June 30, 2016

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
AOS No. 93 Central Office	TT093	6,997	0.005927%
AOS No. 93 Great Salt Bay	TT0931	6,294	0.005332%
AOS No. 93 Nobleboro	TT0932	4,640	0.003930%
AOS No. 93 Bristol	TT0933	3,358	0.002844%
AOS No. 93 South Bristol	TT0934	851	0.000721%
AOS No. 93 Jefferson	TT0935	11,323	0.009591%
AOS No. 94 Central Office	TT094	-	0.000000%
AOS No. 94	TT0941	53,854	0.045618%
AOS No. 94 Harmony	TT0942	6,900	0.005845%
AOS No. 95 Central Office	TT095	-	0.000000%
AOS No. 95 Fort Kent	TT0951	-	0.000000%
AOS No. 95 St. John Valley	TT0952	-	0.000000%
AOS No. 96 Central Office	TT096	-	0.000000%
AOS No. 96 East Machias	TT096A	8,672	0.007346%
AOS No. 96 Jonesboro	TT096B	1,854	0.001570%
AOS No. 96 Machias	TT096C	16,169	0.013697%
AOS No. 96 Marshfield	TT096D	-	0.000000%
AOS No. 96 Northfield	TT096E	45	0.000038%
AOS No. 96 Rogue Bluffs	TT096F	-	0.000000%
AOS No. 96 Wesley	TT096G	563	0.000477%
AOS No. 96 Cutler	TT096I	3,185	0.002698%
AOS No. 96 Machiasport	TT096J	5,176	0.004385%
AOS No. 96 Whiting	TT096K	2,279	0.001931%
AOS No. 97 Central Office	TT097	-	0.000000%
AOS No. 97 Fayette	TT0971	-	0.000000%
AOS No. 97 Winthrop	TT0972	-	0.000000%
AOS No. 98 Central Office	TT098	-	0.000000%
AOS No. 98 Boothbay Harbor	TT0981	15,923	0.013488%
AOS No. 98 Edgecomb	TT0982	3,404	0.002884%
AOS No. 98 Southport	TT0983	306	0.000259%
AOS No. 98 Georgetown	TT0984	2,309	0.001956%
Union 60 Greenville	TU0601	4,431	0.003753%
Union 69 Appleton	TU0691	5,485	0.004646%
Union 69 Hope	TU0692	4,662	0.003949%
Union 76 Brooklin	TU0761	2,139	0.001812%
Union 76 Sedgewick	TU0762	6,387	0.005411%
Greenbush School Department	TU0903	5,236	0.004435%
Milford School Department	TU0905	19,937	0.016888%
Union 93 Surry	TU0924	1,294	0.001096%

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾ Schedule of
Employer and Non-Employer Entity Allocations (*concluded*)
For the Year Ended June 30, 2016

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
Union 93 Blue Hill	TU0931	178	0.000151%
Union 93 Brooksville	TU0932	501	0.000425%
Union 93 Castine	TU0933	255	0.000216%
Union 93 Penobscot	TU0934	1,286	0.001090%
Union 102 Machias	TU1022	-	0.000000%
Union 103 Beals	TU1031	3,894	0.003299%
Union 103 Jonesport	TU1032	8,074	0.006839%
Union 106 Calais	TU1062	-	0.000000%
Vanceboro School Department	TU1081	-	0.000000%
Union 122 New Sweden	TU1221	2,167	0.001835%
Union 122 Westmanland	TU1223	-	0.000000%
Union 122 Woodland	TU1224	5,095	0.004316%
Total for All Employers and Non-Employer Entity		<u>\$ 118,054,494</u>	<u>100.000000%</u>

⁽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 contributions to the Plan.

See accompanying notes to the Schedules of Employer and Non-Employer Entity Allocations and Pension Amounts By Employer for the PLD Consolidated and State Employee & Teacher Plans.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾
As of and for the Fiscal Year Ended June 30, 2016

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
State of Maine	S00ME	\$ 1,678,372,510	\$ 32,459,350	\$ 535,941,406	\$ -	\$ 97,303	\$ 568,498,059	\$ 3,169,819	\$ 219,604,293	\$ 43,104,980	\$ 473,849	\$ 266,352,941	\$ 211,581,338	\$ (46,328,158)	\$ 165,253,180
Isle Au Haut School Department	T0802	-	-	-	-	(1)	(1)	-	-	-	167	167	-	3,138	3,138
Monhegan Plantation School Department	T0804	-	-	-	-	(1)	(1)	-	-	-	-	-	-	1,501	1,501
CSD No. 13 Deer Isle - Stonington	T0913	140,308	2,714	44,804	-	-	47,518	265	18,359	3,603	17,233	39,460	17,688	107,193	124,881
CSD No. 17 Moosabec	T0917	353	7	113	-	(1)	119	1	46	9	4,952	5,008	45	9,821	9,866
CSD No. 18 Wells - Ogunquit	T0918	192,460	3,722	61,456	-	-	65,178	363	25,182	4,943	29,729	60,217	24,262	418,017	442,279
CSD No. 19 Five Town CSD	T0919	141,245	2,732	45,102	-	6,455	54,289	266	18,481	3,628	15,618	37,993	17,806	295,417	313,223
Erskine Academy	TAERS	-	-	-	-	-	-	-	-	-	-	-	-	128,510	128,510
Foxcroft Academy	TAFOX	-	-	-	-	-	-	-	-	-	-	-	-	96,773	96,773
Fryeburg Academy	TAFRY	-	-	-	-	(1)	(1)	-	-	-	-	-	-	164,573	164,573
George Stevens Academy	TAGEO	-	-	-	-	(1)	(1)	-	-	-	-	-	-	80,938	80,938
Gould Academy	TAGOU	-	-	-	-	-	-	-	-	-	(1)	(1)	-	(79,541)	(79,541)
Lee Academy	TALEE	-	-	-	-	(1)	(1)	-	-	-	-	-	-	49,137	49,137
Lincoln Academy	TALIN	-	-	-	-	(1)	(1)	-	-	-	-	-	-	147,588	147,588
Maine Central Institute	TAMCI	-	-	-	-	(1)	(1)	-	-	-	-	-	-	118,739	118,739
Thornton Academy	TATHO	-	-	-	-	(1)	(1)	-	-	-	-	-	-	367,564	367,564
Washington Academy	TAWAS	-	-	-	-	(1)	(1)	-	-	-	-	-	-	87,795	87,795
Acton School Department	TCACT	93,227	1,803	29,770	-	1,832	33,405	176	12,198	2,394	34,390	49,158	11,752	43,488	55,240
Andover School Department	TCAND	22,543	436	7,198	-	11,768	19,402	43	2,949	579	-	3,571	2,842	9,665	12,507
Athens School Department	TCATH	90,365	1,748	28,856	-	5,104	35,708	170	11,823	2,321	7,457	21,771	11,391	54,750	66,141
Auburn School Department	TCAUB	2,239,879	43,319	715,243	-	113,087	871,649	4,230	293,074	57,526	2,462	357,292	282,367	844,589	1,126,956
Augusta School Department	TCAUG	1,806,941	34,946	576,996	-	13,169	625,111	3,413	236,427	46,407	79,608	365,855	227,789	537,235	765,024
Bangor School Department	TCBAN	2,120,647	41,013	677,169	-	174,867	893,049	4,005	277,473	54,464	2,148	338,090	267,335	1,083,180	1,350,515
Biddeford School Department	TCBID	1,696,065	32,802	541,591	-	112,603	686,996	3,203	221,919	43,559	32,997	301,678	213,811	661,267	875,078
Brewer School Department	TCBRE	170,412	3,296	54,417	-	(1)	57,712	322	22,297	4,377	51,070	78,066	21,483	366,352	387,835
Brunswick School Department	TCBRU	779,097	15,068	248,783	-	50,381	314,232	1,472	101,940	20,009	4,834	128,255	98,216	706,618	804,834
Calais School Department	TCCAL	265,264	5,130	84,705	-	11,675	101,510	501	34,708	6,813	12,073	54,095	33,440	208,328	241,768
Caswell School Department	TCCAS	16,200	313	5,173	-	8,457	13,943	31	2,120	416	678	3,245	2,042	10,874	12,916
Cape Elizabeth School Department	TCCEL	215,232	4,163	68,729	-	56,308	129,200	406	28,162	5,528	186	34,282	27,133	545,893	573,026
Chebeague Island School Department	TCCHE	-	-	-	-	(1)	(1)	-	-	-	-	-	-	6,160	6,160
Cherryfield School Department	TCCHR	55,049	1,065	17,579	-	11,348	29,992	104	7,203	1,414	51	8,772	6,940	31,164	38,104
Dayton School Department	TCDAY	63,458	1,227	20,264	-	22,496	43,987	120	8,303	1,630	48	10,101	8,001	46,207	54,208
Easton School Department	TCEAS	-	-	-	-	(1)	(1)	-	-	-	1,346	1,346	-	30,316	30,316
Ellsworth School Department	TCELL	568,317	10,991	181,477	-	234,880	427,348	1,074	74,361	14,596	281	90,312	71,644	409,259	480,903
East Millinocket School Department	TCEMI	148,665	2,875	47,472	-	43,560	93,907	281	19,452	3,818	154	23,705	18,742	83,571	102,313
Eustis School Department	TCEUS	57,275	1,108	18,290	-	10,973	30,371	108	7,494	1,471	248	9,321	7,221	40,936	48,157
Falmouth School Department	TCFAL	90,488	1,750	28,895	-	16,161	46,806	171	11,840	2,324	20,414	34,749	11,408	700,122	711,530
Fayette School Department	TCFAY	34,061	659	10,877	-	16,622	28,158	65	4,457	875	13,494	18,891	4,293	20,871	25,164
Glenburn School Department	TCGLE	100,594	1,945	32,122	-	3,119	37,186	190	13,162	2,584	6,785	22,721	12,681	143,943	156,624
Gorham School Department	TCGOR	621,158	12,013	198,349	-	11,814	222,176	1,173	81,275	15,953	38,045	136,446	78,305	645,724	724,029
Hancock School Department	TCHAN	87,573	1,694	27,964	-	28,543	58,201	166	11,459	2,249	78	13,952	11,040	68,501	79,541
Heron School Department	TCHER	270,016	5,222	86,222	-	1	91,445	510	35,330	6,935	14,534	57,309	34,039	228,401	262,440
Islesboro School Department	TCISL	32,542	629	10,391	-	129	11,149	62	4,258	836	1,343	6,499	4,103	32,996	37,099
Kittery School Department	TCKIT	308,441	5,965	98,493	-	(1)	104,457	583	40,357	7,922	9,195	58,057	38,883	300,562	339,445
Lamoine School Department	TCLAM	31,429	608	10,035	-	8,777	19,420	60	4,112	807	109	5,088	3,961	36,102	40,063
Lewiston School Department	TCLew	3,826,800	74,009	1,221,982	-	376,516	1,672,507	7,227	500,712	98,282	1,614,458	2,220,679	482,420	887,326	1,369,746
Lincolnton School Department	TCLIN	93,315	1,805	29,798	-	7,091	38,694	176	12,210	2,397	95	14,878	11,763	76,959	88,722
Lisbon School Department	TCLIS	694,298	13,428	221,705	-	94,445	329,578	1,311	90,845	17,831	16,244	126,231	87,525	348,046	435,571
Long Island School Department	TCLON	8,692	168	2,776	-	2,019	4,963	16	1,137	223	980	2,356	1,096	1,110	2,206
Madawaska School Department	TCMAD	252,244	4,878	80,547	-	3,296	88,721	476	33,005	6,478	23,606	63,565	31,799	138,326	170,125
Maine Education Association	TCMEA	107,484	2,079	34,322	-	2,869	39,270	203	14,063	2,760	114	17,140	13,550	185	13,735
Medway School Department	TCMED	139,054	2,689	44,402	-	57,021	104,112	263	18,194	3,571	70	22,098	17,530	61,053	78,583
Millinocket School Department	TCMIL	630,839	12,200	201,441	-	138,812	352,453	1,191	82,541	16,202	472	100,406	79,527	159,040	238,567
Maine School of Science and Mathematics	TCMSM	-	-	-	-	-	-	-	-	-	(1)	(1)	-	(1,638)	(1,638)
Northport School Department	TCNOR	16,412	317	5,240	-	8,567	14,124	31	2,147	422	-	2,600	2,069	17,927	19,996
Otis School Department	TCOTI	31,729	614	10,132	-	1,734	12,480	60	4,151	815	2,954	7,980	4,000	21,106	25,106
Portland School Department	TCPOR	5,291,061	102,328	1,689,553	-	1	1,791,882	9,993	692,301	135,888	634,190	1,472,372	667,010	1,830,040	2,497,050
Saco School Department	TCSAC	665,731	12,875	212,582	-	200,624	426,081	1,257	87,107	17,098	668	106,130	83,925	544,951	628,876
Sanford School Department	TCSAN	2,245,903	43,435	717,166	-	201,240	961,841	4,242	293,862	57,681	43,037	398,822	283,127	720,414	1,003,541

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾ (continued)
As of and for the Fiscal Year Ended June 30, 2016

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
Scarborough School Department	TCSCA	624,320	12,074	199,359	-	33,801	245,234	1,179	81,688	16,034	61,311	160,212	78,704	878,477	957,181
South Portland School Department	TCSPO	1,695,765	32,796	541,495	-	139,052	713,343	3,203	221,880	43,552	1,865	270,500	213,774	1,086,068	1,299,842
Saint George Municipal School Unit	TCSTG	87,167	1,686	27,835	-	45,503	75,024	165	11,405	2,239	-	13,809	10,988	65,050	76,038
Veazie School Department	TCVEA	29,009	561	9,263	-	360	10,184	55	3,795	745	395	4,990	3,657	62,785	66,442
West Bath School Department	TCWBA	188,697	3,649	60,256	-	98,503	162,408	356	24,690	4,846	-	29,892	23,788	73,727	97,515
Westbrook School Department	TCWES	1,739,490	33,641	555,458	-	60,414	649,513	3,285	227,601	44,675	5,220	280,781	219,286	729,834	949,120
Winthrop School Department	TCWIN	157,586	3,048	50,320	-	44,052	97,420	297	20,619	4,047	618	25,581	19,866	232,043	251,909
Wiscasset School Department	TCWIS	490,602	9,488	156,660	-	198,536	364,684	926	64,192	12,600	262	77,980	61,846	276,925	338,771
Yarmouth School Department	TCYAR	150,237	2,906	47,974	-	26,682	77,562	284	19,657	3,858	116	23,915	18,939	491,261	510,200
York School Department	TCYOR	250,354	4,842	79,943	-	4,739	89,524	472	32,757	6,430	46,555	86,214	31,561	518,534	550,095
RSU No. 79 - MSAD 1 Presque Isle	TD001	645,591	12,486	206,152	-	22,837	241,475	1,220	84,471	16,580	12,777	115,048	81,386	359,932	441,318
RSU No. 3 - MSAD 3 Unity	TD003	1,137,076	21,991	363,093	-	37,637	422,721	2,147	148,779	29,203	33,136	213,265	143,344	237,155	380,499
MSAD 4 Guilford	TD004	404,636	7,826	129,209	-	11,565	148,600	764	52,944	10,392	4,325	68,425	51,010	89,660	140,670
RSU No. 6 - MSAD 6 Bar Mills	TD006	688,627	13,318	219,894	-	(1)	233,211	1,301	90,103	17,686	15,092	124,182	86,810	830,684	917,494
MSAD 7 North Haven	TD007	-	-	-	-	-	-	-	-	-	-	-	-	40,763	40,763
MSAD 8 Vinalhaven	TD008	77,097	1,491	24,618	-	23,149	49,258	146	10,087	1,980	63	12,276	9,719	75,353	85,254
RSU No. 9 - MSAD 9 Farmington	TD009	1,522,314	29,441	486,108	-	(1)	515,548	2,875	199,185	39,097	38,664	279,821	191,908	524,555	716,463
RSU No. 11 - MSAD 11 Gardiner	TD011	700,976	13,557	223,838	-	71,152	308,547	1,323	91,718	18,003	146,752	257,796	88,367	468,903	557,270
MSAD 12 Jackman	TD012	109,233	2,113	34,880	-	28,737	65,730	207	14,293	2,805	5,704	23,009	13,771	47,174	60,945
MSAD 13 Bingham	TD013	197,636	3,822	63,110	-	12,432	79,364	374	25,859	5,076	301	31,610	24,915	53,870	78,785
RSU No. 15 - MSAD 15 Gray	TD015	659,194	12,749	210,495	-	757	224,001	1,245	86,251	16,930	53,475	157,901	83,101	469,395	552,496
RSU No. 17 - MSAD 17 South Paris	TD017	1,397,358	27,025	446,208	-	299,318	772,551	2,639	182,835	35,888	7,073	228,435	176,155	821,900	998,055
MSAD 20 Fort Fairfield	TD020	220,515	4,265	70,415	-	43,870	118,550	416	28,853	5,663	15,262	50,194	27,799	103,006	130,805
RSU No. 22 - MSAD 22 Hampden	TD022	637,288	12,325	203,500	-	70,090	285,915	1,203	83,385	16,367	619	101,574	80,339	591,914	672,253
MSAD 23 Carmel	TD023	367,359	7,105	117,306	-	5,345	129,756	694	48,067	9,435	397	58,593	46,311	113,122	159,433
MSAD 24 Van Buren	TD024	81,178	1,570	25,922	-	-	27,492	154	10,621	2,085	65,453	78,313	10,234	46,507	56,741
MSAD 27 Fort Kent	TD027	638,683	12,352	203,946	-	178,591	394,889	1,206	83,567	16,403	2,602	103,778	80,515	334,098	414,613
MSAD 28 Camden	TD028	268,161	5,186	85,630	-	28,441	119,257	507	35,087	6,887	9,251	51,732	33,806	255,155	288,961
RSU No. 29 - MSAD 29 Houlton	TD029	688,344	13,312	219,803	-	20,900	254,015	1,300	90,065	17,678	725	109,768	86,775	285,173	371,948
MSAD 32 Ashland	TD032	-	-	-	-	-	-	-	-	-	-	-	-	74,457	74,457
MSAD 33 Saint Agatha	TD033	90,294	1,746	28,833	-	10,541	41,120	170	11,815	2,319	6,636	20,940	11,383	64,013	75,396
RSU No. 35 - MSAD 35 Eliot	TD035	286,128	5,534	91,367	-	44,575	141,476	540	37,438	7,349	224	45,551	36,070	615,770	651,840
MSAD 37 Harrington	TD037	684,758	13,243	218,658	-	201,264	433,165	1,293	89,596	17,586	335	108,810	86,323	226,800	313,123
RSU No. 40 - MSAD 40 Waldoboro	TD040	1,085,277	20,989	346,553	-	20,317	387,859	2,050	142,001	27,873	39,971	211,895	136,813	340,969	477,782
MSAD 42 Mars Hill	TD042	135,574	2,622	43,291	-	(1)	45,912	256	17,739	3,482	20,496	41,973	17,091	83,966	101,057
RSU No. 44 - MSAD 44 Bethel	TD044	721,663	13,957	230,443	-	114,429	358,829	1,363	94,425	18,534	760	115,082	90,975	277,437	368,412
MSAD 45 Washburn	TD045	157,922	3,054	50,428	-	6,042	59,524	298	20,663	4,056	388	25,405	19,909	82,665	102,574
RSU No. 49 - MSAD 49 Fairfield	TD049	1,042,436	20,160	332,873	-	3,723	356,756	1,969	136,396	26,772	31,535	196,672	131,413	425,728	557,141
RSU No. 51 - MSAD 51 Cumberland Center	TD051	571,444	11,052	182,474	-	75,355	268,881	1,079	74,770	14,676	12,709	103,234	72,038	722,745	794,783
RSU No. 52 - MSAD 52 Turner	TD052	377,677	7,304	120,601	-	6,042	133,947	713	49,417	9,700	733	60,563	47,611	526,421	574,032
MSAD 53 Pittsfield	TD053	443,220	8,572	141,531	-	9,068	159,171	837	57,993	11,383	96,413	166,626	55,874	117,836	173,710
RSU No. 54 - MSAD 54 Skowhegan	TD054	1,822,116	35,239	581,842	-	16,001	633,082	3,441	238,412	46,797	27,232	315,882	229,702	562,315	792,017
RSU No. 55 - MSAD 55 Cornish	TD055	1,327,610	25,676	423,935	-	36,301	485,912	2,507	173,709	34,096	1,438	211,750	167,363	360,747	528,110
RSU No. 57 - MSAD 57 Waterboro	TD057	625,239	12,092	199,653	-	(1)	211,744	1,181	81,809	16,058	12,014	111,062	78,819	704,541	783,360
MSAD 58 Kingfield	TD058	308,742	5,971	98,587	-	12,462	117,020	583	40,397	7,929	24,057	72,966	38,921	172,255	211,176
MSAD 59 Madison	TD059	449,651	8,696	143,583	-	29,124	181,403	849	58,834	11,548	18,922	90,153	56,684	162,575	219,259
RSU No. 60 - MSAD 60 North Berwick	TD060	1,135,521	21,961	362,597	-	72,565	457,123	2,144	148,576	29,163	1,252	181,135	143,148	739,458	882,606
RSU No. 61 - MSAD 61 Bridgton	TD061	1,197,072	23,151	382,252	-	118,220	523,623	2,261	156,629	30,744	17,966	207,600	150,907	481,633	632,540
RSU No. 64 - MSAD 64 East Corinth	TD064	659,866	12,762	210,710	-	64,971	288,443	1,246	86,339	16,947	27,650	132,182	83,184	210,451	293,635
MSAD 65 Matinicus	TD065	-	-	-	-	(1)	(1)	-	-	-	-	-	-	1,830	1,830
RSU No. 67 - MSAD 67 Lincoln	TD067	319,836	6,186	102,131	-	47,481	155,798	604	41,849	8,214	27,452	78,119	40,320	262,917	303,237
MSAD 68 Dover-Foxcroft	TD068	485,796	9,395	155,126	-	11,823	176,344	918	63,563	12,477	16,119	93,077	61,241	105,738	166,979
RSU No. 72 - MSAD 72 Fryeburg	TD072	229,684	4,442	73,344	-	7,231	85,017	434	30,053	5,899	38,328	74,714	28,955	176,259	205,214
MSAD 74 North Anson	TD074	590,648	11,423	188,607	-	25,950	225,980	1,116	77,283	15,169	29,139	122,707	74,458	155,184	229,642
RSU No. 75 - MSAD 75 Topsham	TD075	1,202,796	23,262	384,079	-	43,841	451,182	2,272	157,788	30,891	1,241	191,782	151,628	649,908	801,536
Pleasant Point School	TIE001	641,245	12,402	204,764	-	93,772	310,938	1,211	83,903	16,469	19,792	121,375	80,837	141,201	222,038
Indian Township	TIE002	501,431	9,698	160,119	-	12,850	182,667	947	65,609	12,878	97,466	176,900	63,212	49,342	112,554
Indian Island	TIE003	399,301	7,722	127,505	-	79,969	215,196	754	52,246	10,255	316	63,571	50,337	58,095	108,432
Maine Indian Education	TIE004	119,797	2,317	38,254	-	1,863	42,434	227	15,675	3,077	129	19,108	15,102	17,919	33,021

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾ (continued)
As of and for the Fiscal Year Ended June 30, 2016

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Allocable Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion		Total Employer Pension Expense
Region No. 2 Southern Aroostook County	TR002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Region No. 3 Northern Penobscot County	TR003	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Region No. 4 United Technologies Center	TR004	128,065	2,477	40,894	-	-	43,371	242	16,757	3,289	1,193	21,481	16,144	(5,753)		10,391
Region No. 7 Waldo County	TR007	6,749	131	2,155	-	11,013	13,299	13	883	173	17,844	18,913	850	214		1,064
Mid-Coast School of Technology - Region 8	TR008	4,505	87	1,438	-	977	2,502	9	589	116	3,957	4,671	568	(4,159)		(3,591)
Region No. 9 School of Applied Technology	TR009	(12,773)	(247)	(4,079)	-	4,681	355	(24)	(1,671)	(328)	25,807	23,784	(1,610)	(9,070)		(10,680)
Region No. 10 Cumberland Sagadahoc County	TR010	-	-	-	-	(1)	(1)	-	-	-	19,038	19,038	-	(8,038)		(8,038)
Oxford Hill Technical School 11	TR011	-	-	-	-	(1)	(1)	-	-	-	1,086	1,086	-	83		83
Regional School Unit No. 1	TS001	756,555	14,632	241,585	-	31,944	288,161	1,429	98,991	19,430	49,533	169,383	95,373	543,811		639,184
Regional School Unit No. 2	TS002	640,945	12,396	204,667	-	-	217,063	1,211	83,863	16,461	102,300	203,835	80,800	524,368		605,168
Regional School Unit No. 4	TS004	609,374	11,785	194,587	-	83,849	290,221	1,151	79,733	15,650	3,931	100,465	76,820	382,266		459,086
Regional School Unit No. 5	TS005	142,835	2,762	45,611	-	(1)	48,372	270	18,689	3,668	21,522	44,149	18,006	521,740		539,746
Regional School Unit No. 10	TS010	1,908,753	36,915	609,507	-	17,383	663,805	3,605	249,748	49,022	42,665	345,040	240,624	566,910		807,534
Regional School Unit No. 12	TS012	1,325,013	25,625	423,105	-	18,362	467,092	2,503	173,369	34,030	198,007	407,909	167,035	323,145		490,180
Regional School Unit No. 13	TS013	1,085,224	20,988	346,535	-	26,071	393,594	2,049	141,995	27,871	46,990	218,905	136,807	496,984		633,791
Regional School Unit No. 14	TS014	850,647	16,451	271,631	-	-	288,082	1,607	111,302	21,847	48,495	183,251	107,235	805,924		913,159
Regional School Unit No. 16	TS016	768,957	14,871	245,545	-	34,375	294,791	1,452	100,613	19,749	7,746	129,560	96,938	460,379		557,317
Regional School Unit No. 18	TS018	878,719	16,994	280,595	-	105,623	403,212	1,660	114,975	22,568	24,752	163,955	110,774	655,972		766,746
Regional School Unit No. 19	TS019	1,878,703	36,334	599,911	-	242,476	878,721	3,548	245,816	48,250	1,572	299,186	236,836	692,261		929,097
Regional School Unit No. 20	TS020	456,046	8,820	145,626	-	-	154,446	862	59,671	11,712	665,033	737,278	57,491	(75,672)		(18,181)
Regional School Unit No. 21	TS021	851,354	16,465	271,856	-	43,900	332,221	1,608	111,394	21,865	1,701	136,568	107,324	645,866		753,190
Regional School Unit No. 23	TS023	718,589	13,897	229,461	-	206,635	449,993	1,357	94,023	18,455	38,295	152,130	90,588	423,971		514,559
Regional School Unit No. 24	TS024	1,239,030	23,963	395,650	-	106,537	526,150	2,340	162,119	31,822	231,061	427,342	156,196	215,647		371,843
Regional School Unit No. 25	TS025	521,677	10,089	166,583	-	15,133	191,805	985	68,258	13,398	19,694	102,335	65,764	249,189		314,953
Regional School Unit No. 26	TS026	147,870	2,860	47,218	-	17,292	67,370	280	19,348	3,798	139	23,565	18,642	231,833		250,475
Regional School Unit No. 34	TS034	538,867	10,422	172,072	-	21,497	203,991	1,017	70,507	13,840	570	85,934	67,932	343,320		411,252
Regional School Unit No. 38	TS038	649,213	12,556	207,307	-	27,463	247,326	1,226	84,945	16,673	5,300	108,144	81,842	266,226		348,068
Regional School Unit No. 39	TS039	725,886	14,038	231,791	-	25,879	271,708	1,371	94,977	18,643	25,179	140,170	91,508	308,982		400,490
Regional School Unit No. 50	TS050	583,334	11,282	186,271	-	39,011	236,564	1,102	76,325	14,982	5,472	97,881	73,537	141,623		215,160
Regional School Unit No. 71	TS071	835,313	16,155	266,734	-	436,048	718,937	1,577	109,295	21,453	-	132,325	105,303	512,824		618,127
Regional School Unit No. 73	TS073	968,943	18,739	309,404	-	50,612	378,755	1,830	126,780	24,885	54,481	207,976	122,149	279,652		401,801
Regional School Unit No. 78	TS078	94,004	1,818	30,018	-	-	31,836	178	12,300	2,414	30,833	45,725	11,851	53,350		65,201
School Agent - Carrabassett Valley	TSA001	-	-	-	-	-	-	-	-	-	-	-	-	-		-
School Agent - Coplin Plantation	TSA002	-	-	-	-	(1)	(1)	-	-	-	-	-	-	-	92	92
School Agent - Pleasant Ridge Plantation	TSA003	-	-	-	-	(1)	(1)	-	-	-	-	-	-	-	273	273
AOS No. 43 Central Office	TT043	-	-	-	-	(1)	(1)	-	-	-	-	-	-	-	9,159	9,159
AOS No. 43 Howland	TT0431	351,159	6,791	112,133	-	-	118,924	663	45,947	9,019	56,585	112,214	44,268	100,471		144,739
AOS No. 43 Milo	TT0432	410,095	7,931	130,952	-	17,271	156,154	775	53,658	10,532	22,773	87,738	51,697	182,017		233,714
AOS No. 47 Central Office	TT047	-	-	-	-	(1)	(1)	-	-	-	-	-	-	-	6,307	6,307
AOS No. 47 Orrington	TT0471	1,378	27	440	-	727	1,194	2	180	35	648	865	174	74,598		74,772
AOS No. 47 Dedham	TT0472	44,043	852	14,063	-	22,991	37,906	83	5,763	1,131	-	6,977	5,552	55,673		61,225
AOS No. 48 Central Office	TT048	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Regional School Unit No. 70 / MSAD 70	TT0481	543,796	10,517	173,647	-	84,256	268,420	1,027	71,152	13,966	470	86,615	68,553	174,335		242,888
Regional School Unit No. 84 / MSAD14	TT0482	163,893	3,170	52,334	-	36,493	91,997	310	21,445	4,209	148	26,112	20,661	42,197		62,858
AOS No. 66 East Millinocket	TT0661	-	-	-	-	(1)	(1)	-	-	-	36,522	36,522	-	(40,263)		(40,263)
AOS No. 66 Medway	TT0662	-	-	-	-	-	-	-	-	-	21,387	21,387	-	(12,534)		(12,534)
AOS No. 77 Central Office	TT077	-	-	-	-	-	-	-	-	-	-	-	-	-	6,188	6,188
AOS No. 77 Lubec	TT0771	170,536	3,298	54,456	-	1,005	58,759	322	22,313	4,380	899	27,914	21,498	13,886		35,384
AOS No. 77 Charlotte	TT0772	25,546	494	8,157	-	6,100	14,751	49	3,343	656	19	4,067	3,220	8,820		12,040
AOS No. 77 Eastport	TT0773	146,580	2,835	46,806	-	-	49,641	277	19,179	3,765	8,645	31,866	18,478	32,999		51,477
AOS No. 77 Pembroke	TT0774	87,856	1,699	28,054	-	4,739	34,492	166	11,495	2,256	10,595	24,512	11,076	8,970		20,046
AOS No. 77 Perry	TT0775	57,717	1,116	18,430	-	-	19,546	109	7,552	1,482	5,736	14,879	7,276	10,731		18,007
AOS No. 77 Alexander	TT0776	56,710	1,097	18,108	-	2,997	22,202	107	7,420	1,456	4,193	13,176	7,149	(7,938)		(789)
AOS No. 77 Calais	TT0777	-	-	-	-	-	-	-	-	-	-	-	-	-	(84,368)	(84,368)
AOS No. 77 Robbinston	TT0778	-	-	-	-	4,253	4,253	-	-	-	10,609	10,609	-	2,683		2,683
AOS No. 81 Central Office	TT081	-	-	-	-	(1)	(1)	-	-	-	2,928	2,928	-	3,821		3,821
AOS No. 81 Holden	TT0811	300,915	5,820	96,089	-	(1)	101,908	569	39,373	7,728	11,180	58,850	37,935	119,062		156,997
AOS No. 81 CSD 8	TT0812	37,400	723	11,943	-	4,437	17,103	70	4,893	961	37	5,961	4,715	9,667		14,382
AOS No. 90 Central Office	TT090	-	-	-	-	(1)	(1)	-	-	-	-	-	-	-	1,399	1,399

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾ (continued)
As of and for the Fiscal Year Ended June 30, 2016

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
AOS No. 90 Lee	TT0901	163,027	3,153	52,058	-	-	55,211	308	21,331	4,187	4,404	30,230	20,552	29,180	49,732
AOS No. 90 East Range	TT0902	46,587	901	14,876	-	19,988	35,765	88	6,095	1,196	17	7,396	5,873	21,413	27,286
AOS No. 90 Baileyville	TT0903	179,599	3,473	57,350	-	18,097	78,920	339	23,499	4,613	13,701	42,152	22,641	74,267	96,908
AOS No. 90 Princeton	TT0904	82,397	1,594	26,311	-	-	27,905	155	10,781	2,116	4,836	17,888	10,387	27,096	37,483
AOS No. 91 Central Office	TT091	1,519	29	486	-	793	1,308	3	199	39	1	242	191	24,472	24,663
AOS No. 91 Mount Desert Island High School	TT0911	173,150	3,349	55,291	-	2,250	60,890	327	22,655	4,447	7,634	35,063	21,827	163,391	185,218
AOS No. 91 Bar Harbor	TT0912	138,312	2,675	44,165	-	7,835	54,675	261	18,097	3,552	148	22,058	17,436	125,948	143,384
AOS No. 91 Cranberry Isle	TT0913	5,830	113	1,862	-	3,043	5,018	11	763	150	771	1,695	735	6,607	7,342
AOS No. 91 Frenchboro	TT0914	8,427	163	2,691	-	88	2,942	16	1,103	216	3,576	4,911	1,062	4,169	5,231
AOS No. 91 Mt Desert	TT0915	63,494	1,228	20,274	-	5,163	26,665	120	8,308	1,631	2,437	12,496	8,004	61,270	69,274
AOS No. 91 Southwest Harbor	TT0916	50,792	982	16,219	-	-	17,201	96	6,646	1,304	13,631	21,677	6,404	39,056	45,460
AOS No. 91 Tremont	TT0917	87,344	1,689	27,891	-	2,441	32,021	165	11,429	2,243	2,315	16,152	11,010	46,260	57,270
AOS No. 91 Swans Island	TT0918	32,030	619	10,227	-	9,748	20,594	61	4,191	823	4,952	10,027	4,037	13,750	17,787
AOS No. 91 Trenton	TT0919	89,216	1,725	28,488	-	3,478	33,691	168	11,673	2,291	10,118	24,250	11,246	41,876	53,122
AOS No. 92 Central Office	TT092	-	-	-	-	(1)	(1)	-	-	-	-	-	-	24,021	24,021
AOS No. 92 Waterville	TT0921	1,206,188	23,327	385,162	-	12,001	420,490	2,278	157,822	30,978	29,397	220,475	152,056	377,345	529,401
AOS No. 92 Vassalboro	TT0922	276,818	5,354	88,394	-	29,751	123,499	523	36,220	7,109	11,350	55,202	34,897	91,851	126,748
AOS No. 92 Winslow	TT0923	684,722	13,242	218,648	-	1,105	232,995	1,293	89,591	17,585	1,417	109,886	86,319	291,980	378,299
AOS No. 93 Central Office	TT093	104,710	2,025	33,437	-	14,053	49,515	198	13,701	2,689	115	16,703	13,200	800	14,000
AOS No. 93 Great Salt Bay	TT0931	94,181	1,821	30,075	-	1	31,897	178	12,323	2,419	9,466	24,386	11,873	122,558	134,431
AOS No. 93 Nobleboro	TT0932	69,430	1,343	22,170	-	9,278	32,791	131	9,085	1,783	3,962	14,961	8,753	46,848	55,601
AOS No. 93 Bristol	TT0933	50,244	972	16,044	-	9,822	26,838	95	6,574	1,290	4,421	12,380	6,333	59,553	65,886
AOS No. 93 South Bristol	TT0934	12,738	246	4,068	-	775	5,089	24	1,667	327	189	2,207	1,605	26,909	28,514
AOS No. 93 Jefferson	TT0935	169,440	3,277	54,106	-	18,579	75,962	320	22,170	4,352	164	27,006	21,360	57,867	79,227
AOS No. 94 Central Office	TT094	-	-	-	-	-	-	-	-	-	-	-	-	5,138	5,138
AOS No. 94 MSAD 46	TT0941	805,915	15,586	257,347	-	-	272,933	1,522	105,449	20,698	68,230	195,899	101,596	142,624	244,220
AOS No. 94 Harmony	TT0942	103,261	1,997	32,973	-	17,347	52,317	195	13,511	2,652	7,397	23,755	13,018	22,874	35,892
AOS No. 95 Central Office	TT095	-	-	-	-	(1)	(1)	-	-	-	-	-	-	1,891	1,891
AOS No. 95 Fort Kent	TT0951	-	-	-	-	(1)	(1)	-	-	-	221,194	221,194	-	(157,443)	(157,443)
AOS No. 95 St. John Valley	TT0952	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 96 Central Office	TT096	-	-	-	-	(1)	(1)	-	-	-	-	-	-	7,568	7,568
AOS No. 96 East Machias	TT096A	129,779	2,510	41,440	-	1,070	45,020	245	16,981	3,333	1,969	22,528	16,360	20,293	36,653
AOS No. 96 Jonesboro	TT096B	27,737	536	8,857	-	1	9,394	52	3,629	712	7,185	11,578	3,497	4,682	8,179
AOS No. 96 Machias	TT096C	241,962	4,679	77,263	-	11,239	93,181	457	31,659	6,214	3,438	41,768	30,503	84,051	114,554
AOS No. 96 Marshfield	TT096D	-	-	-	-	(1)	(1)	-	-	-	-	-	-	726	726
AOS No. 96 Northfield	TT096E	671	13	215	-	761	989	2	88	17	1,083	1,190	85	684	769
AOS No. 96 Rogue Bluffs	TT096F	-	-	-	-	(1)	(1)	-	-	-	-	-	-	865	865
AOS No. 96 Wesley	TT096G	8,427	163	2,691	-	2,167	5,021	16	1,103	216	1,404	2,739	1,062	3,397	4,459
AOS No. 96 Cutler	TT096I	47,665	922	15,221	-	885	17,028	90	6,237	1,224	218	7,769	6,009	6,313	12,322
AOS No. 96 Machiasport	TT096J	77,450	1,498	24,731	-	4,270	30,499	146	10,134	1,989	6,683	18,952	9,763	9,269	19,032
AOS No. 96 Whiting	TT096K	34,097	659	10,889	-	1,107	12,655	64	4,461	876	1,091	6,492	4,298	7,395	11,693
AOS No. 97 Central Office	TT097	-	-	-	-	(1)	(1)	-	-	-	-	-	-	1,149	1,149
AOS No. 97 Fayette	TT0971	-	-	-	-	(1)	(1)	-	-	-	14,295	14,295	-	(14,264)	(14,264)
AOS No. 97 Winthrop	TT0972	-	-	-	-	-	-	-	-	-	55,361	55,361	-	(60,734)	(60,734)
AOS No. 98 Central Office	TT098	-	-	-	-	(1)	(1)	-	-	-	-	-	-	14,103	14,103
AOS No. 98 Boothbay Harbor	TT0981	238,287	4,608	76,091	-	-	80,699	450	31,179	6,120	8,378	46,127	30,039	191,338	221,377
AOS No. 98 Edgecomb	TT0982	50,933	985	16,264	-	5,239	22,488	96	6,664	1,308	15,621	23,689	6,421	31,841	38,262
AOS No. 98 Southport	TT0983	4,576	88	1,461	-	2,389	3,938	8	599	118	-	725	576	6,334	6,910
AOS No. 98 Georgetown	TT0984	34,556	668	11,034	-	5,400	17,102	65	4,521	887	27	5,500	4,356	40,891	45,247
Union 60 Greenville	TU0601	66,303	1,282	21,173	-	1,528	23,983	125	8,675	1,703	10,767	21,270	8,359	53,152	61,511
Union 69 Appleton	TU0691	82,079	1,587	26,210	-	6,741	34,538	156	10,739	2,108	4,522	17,525	10,348	44,835	55,183
Union 69 Hope	TU0692	69,765	1,349	22,278	-	5,099	28,726	132	9,129	1,792	7,185	18,238	8,794	37,404	46,198
Union 76 Brooklin	TU0761	32,012	619	10,223	-	1,005	11,847	61	4,189	822	1,365	6,437	4,035	14,562	18,597
Union 76 Sedgewick	TU0762	95,576	1,848	30,520	-	1,776	34,144	180	12,505	2,455	104	15,244	12,049	26,028	38,077
Greenbush School Department	TU0903	78,351	1,515	25,019	-	(1)	26,533	148	10,252	2,012	8,422	20,834	9,877	32,870	42,747
Milford School Department	TU0905	298,354	5,770	95,270	-	23,484	124,524	563	39,038	7,662	295	47,558	37,612	106,986	144,598
Union 93 Surry School Department	TU0924	19,363	374	6,183	-	(1)	6,556	37	2,533	497	6,155	9,222	2,440	6,478	8,918
Union 93 Blue Hill	TU0931	2,668	52	851	-	(1)	902	5	349	69	69,315	69,738	336	5,880	6,216
Union 93 Brooksville	TU0932	7,491	145	2,391	-	64	2,600	14	980	192	424	1,610	944	21,527	22,471

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾ (continued)
As of and for the Fiscal Year Ended June 30, 2016

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
Union 93 Castine	TU0933	3,816	74	1,219	-	(1)	1,292	7	499	98	7,503	8,107	481	17,714	18,195
Union 93 Penobscot	TU0934	19,239	372	6,143	-	(1)	6,514	36	2,517	494	13,009	16,056	2,426	14,800	17,226
Union 102 Machias	TU1022	-	-	-	-	-	-	-	-	-	-	-	-	7,493	7,493
Union 103 Beals	TU1031	58,264	1,127	18,606	-	2,891	22,624	110	7,623	1,496	62	9,291	7,345	17,956	25,301
Union 103 Jonesport	TU1032	120,822	2,337	38,582	-	3,532	44,451	228	15,809	3,103	1,065	20,205	15,232	26,512	41,744
Union 106 Calais	TU1062	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vanceboro School Department	TU1081	-	-	-	-	-	-	-	-	-	-	-	-	609	609
Union 122 New Sweden	TU1221	32,436	627	10,358	-	378	11,363	61	4,244	833	1,219	6,357	4,089	12,611	16,700
Union 122 Westmanland	TU1223	-	-	-	-	(1)	(1)	-	-	-	-	-	-	64	64
Union 122 Woodland	TU1224	76,249	1,475	24,347	-	16,261	42,083	144	9,977	1,958	52	12,131	9,612	35,650	45,262
Total for All Employers ⁽³⁾		\$ 1,766,660,933	\$ 34,166,831	\$ 564,133,850	\$ -	\$ 6,872,818	\$ 605,173,499	\$ 3,336,565	\$ 231,156,263	\$ 45,372,453	\$ 6,872,818	\$ 286,738,099	\$ 222,711,276	\$ -	\$ 222,711,276

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

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

See accompanying notes to the Schedules of Employer and Non-Employer Entity Allocations and Pension Amounts By Employer for the PLD Consolidated and State Employee & Teacher Plans.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾ (continued)
As of and for the Fiscal Year Ended June 30, 2016

Employer	Employer Code	Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30							
		Sensitivity							
		Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
State of Maine	S00ME	\$ 2,687,502,112	\$ 837,272,263	\$ 32,431,494	\$ 35,668,833	\$ 150,948,316	\$ 83,096,461	\$ -	\$ -
Isle Au Haut School Department	T0802	-	-	(167)	-	-	-	-	-
Monhegan Plantation School Department	T0804	-	-	-	-	-	-	-	-
CSD No. 13 Deer Isle - Stonington	T0913	224,669	69,994	(12,806)	1,298	12,619	6,947	-	-
CSD No. 17 Moosabec	T0917	566	176	(4,940)	3	32	17	-	-
CSD No. 18 Wells - Ogunquit	T0918	308,178	96,011	(24,040)	2,163	17,309	9,529	-	-
CSD No. 19 Five Town CSD	T0919	226,169	70,461	1,299	(4,700)	12,703	6,993	-	-
Erskine Academy	TAERS	-	-	-	-	-	-	-	-
Foxcroft Academy	TAFOX	-	-	-	-	-	-	-	-
Fryeburg Academy	TAFRY	-	-	-	-	-	-	-	-
George Stevens Academy	TAGEO	-	-	-	-	-	-	-	-
Gould Academy	TAGOU	-	-	-	-	-	-	-	-
Lee Academy	TALEE	-	-	-	-	-	-	-	-
Lincoln Academy	TALIN	-	-	-	-	-	-	-	-
Maine Central Institute	TAMCI	-	-	-	-	-	-	-	-
Thornton Academy	TATHO	-	-	-	-	-	-	-	-
Washington Academy	TAWAS	-	-	-	-	-	-	-	-
Acton School Department	TCACT	149,280	46,507	(13,637)	(15,117)	8,385	4,616	-	-
Andover School Department	TCAND	36,096	11,246	6,323	6,365	2,027	1,116	-	-
Athens School Department	TCATH	144,697	45,079	3,075	(1,742)	8,127	4,474	-	-
Auburn School Department	TCAUB	3,586,617	1,117,385	148,665	53,346	201,449	110,897	-	-
Augusta School Department	TCAUG	2,893,373	901,410	7,436	(152)	162,511	89,462	-	-
Bangor School Department	TCBAN	3,395,696	1,057,905	165,808	93,431	190,725	104,994	-	-
Biddeford School Department	TCBID	2,715,833	846,098	56,303	92,503	152,540	83,972	-	-
Brewer School Department	TCBRE	272,873	85,012	(28,200)	(15,919)	15,326	8,437	-	-
Brunswick School Department	TCBRU	1,247,534	388,660	35,515	41,820	70,070	38,573	-	-
Calais School Department	TCCAL	424,755	132,330	(1,075)	11,500	23,857	13,133	-	-
Caswell School Department	TCCAS	25,941	8,082	3,866	4,574	1,457	802	-	-
Cape Elizabeth School Department	TCCEL	344,642	107,371	47,597	17,307	19,357	10,656	-	-
Chebeague Island School Department	TCCHE	-	-	-	-	-	-	-	-
Cherryfield School Department	TCCHR	88,148	27,462	10,086	3,458	4,951	2,725	-	-
Dayton School Department	TCDAY	101,613	31,657	18,492	6,546	5,707	3,142	-	-
Easton School Department	TCEAS	-	-	(1,346)	-	-	-	-	-
Ellsworth School Department	TCELL	910,021	283,510	163,427	94,360	51,113	28,137	-	-
East Millinocket School Department	TCMIL	238,050	74,163	43,918	5,553	13,370	7,360	-	-
Eustis School Department	TCEUS	91,712	28,572	11,932	1,130	5,151	2,836	-	-
Falmouth School Department	TCFAL	144,895	45,141	7,642	(8,205)	8,138	4,480	-	-
Fayette School Department	TCFAY	54,541	16,992	10,505	(5,987)	3,063	1,686	-	-
Glenburn School Department	TCGLE	161,076	50,182	1,621	(1,183)	9,047	4,980	-	-
Gorham School Department	TCGOR	994,632	309,871	(20,054)	19,165	55,865	30,754	-	-
Hancock School Department	TCHAN	140,227	43,687	25,682	6,356	7,876	4,336	-	-
Heron School Department	TCHER	432,365	134,700	(7,284)	3,767	24,285	13,369	-	-
Islesboro School Department	TCISL	52,108	16,234	(646)	759	2,927	1,611	-	-
Kittery School Department	TCKIT	493,893	153,869	(1,608)	4,997	27,740	15,271	-	-
Lamoine School Department	TCLAM	50,326	15,679	9,317	634	2,827	1,556	-	-
Lewiston School Department	TCLEW	6,127,681	1,909,036	(360,092)	(721,719)	344,172	189,465	-	-
Lincolnville School Department	TCLIN	149,421	46,551	6,953	3,851	8,393	4,620	-	-
Lisbon School Department	TCLIS	1,111,748	346,357	44,487	62,042	62,443	34,375	-	-
Long Island School Department	TCLON	13,918	4,336	1,693	(298)	782	430	-	-
Madawaska School Department	TCMAD	403,907	125,834	(3,764)	(6,255)	22,686	12,489	-	-
Maine Education Association	TCMEA	172,109	53,619	3,826	3,314	9,667	5,322	-	-
Medway School Department	TCMED	222,661	69,368	40,017	22,607	12,506	6,885	-	-
Millinocket School Department	TCMIL	1,010,134	314,700	96,927	67,153	56,736	31,233	-	-
Maine School of Science and Mathematics	TCMSM	-	-	-	-	-	-	-	-
Northport School Department	TCNOR	26,280	8,187	4,603	4,634	1,476	813	-	-
Otis School Department	TCOTI	50,807	15,828	(1,470)	1,544	2,854	1,571	-	-
Portland School Department	TCPOR	8,472,337	2,639,497	(349,995)	(68,322)	475,864	261,961	-	-
Saco School Department	TCSAC	1,066,005	332,106	196,304	30,814	59,874	32,960	-	-
Sanford School Department	TCSAN	3,596,263	1,120,390	101,278	148,557	201,990	111,195	-	-

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾ (continued)
As of and for the Fiscal Year Ended June 30, 2016

		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30							
Sensitivity									
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
Scarborough School Department	TCSCA	999,696	311,448	14,881	(16,919)	56,150	30,910	-	-
South Portland School Department	TCSPD	2,715,352	845,949	166,292	40,083	152,513	83,958	-	-
Saint George Municipal School Unit	TCSTG	139,577	43,484	24,448	24,613	7,840	4,316	-	-
Veazie School Department	TCVEA	46,450	14,471	349	799	2,609	1,436	-	-
West Bath School Department	TCWBA	302,152	94,133	52,923	53,280	16,971	9,342	-	-
Westbrook School Department	TCWES	2,785,366	867,761	90,679	35,487	156,445	86,122	-	-
Winthrop School Department	TCWIN	252,336	78,613	46,722	3,143	14,173	7,802	-	-
Wiscasset School Department	TCWIS	785,578	244,741	141,355	76,936	44,123	24,290	-	-
Yarmouth School Department	TCYAR	240,567	74,947	17,419	15,279	13,512	7,438	-	-
York School Department	TCYOR	400,880	124,891	(39,314)	7,713	22,516	12,395	-	-
RSU No. 79 - MSAD 1 Presque Isle	TD001	1,033,756	322,059	28,637	7,763	58,063	31,963	-	-
RSU No. 3 - MSAD 3 Unity	TD003	1,820,748	567,241	7,805	43,089	102,266	56,297	-	-
MSAD 4 Guilford	TD004	647,925	201,857	9,330	14,420	36,392	20,034	-	-
RSU No. 6 - MSAD 6 Bar Mills	TD006	1,102,667	343,528	1,230	11,775	61,933	34,094	-	-
MSAD 7 North Haven	TD007	-	-	-	-	-	-	-	-
MSAD 8 Vinalhaven	TD008	123,452	38,461	19,192	7,041	6,934	3,817	-	-
RSU No. 9 - MSAD 9 Farmington	TD009	2,437,613	759,421	(3,726)	27,171	136,913	75,370	-	-
RSU No. 11 - MSAD 11 Gardiner	TD011	1,122,441	349,688	10,870	(57,871)	63,044	34,705	-	-
MSAD 12 Jackman	TD012	174,909	54,492	10,790	16,700	9,824	5,408	-	-
MSAD 13 Bingham	TD013	316,466	98,593	9,761	10,434	17,775	9,785	-	-
RSU No. 15 - MSAD 15 Gray	TD015	1,055,538	328,845	(40,272)	14,449	59,286	32,637	-	-
RSU No. 17 - MSAD 17 South Paris	TD017	2,237,526	697,086	169,772	179,484	125,675	69,183	-	-
MSAD 20 Fort Fairfield	TD020	353,100	110,006	10,964	26,642	19,832	10,918	-	-
RSU No. 22 - MSAD 22 Hampden	TD022	1,020,460	317,917	61,208	34,265	57,316	31,552	-	-
MSAD 23 Carmel	TD023	588,236	183,261	9,536	10,401	33,039	18,188	-	-
MSAD 24 Van Buren	TD024	129,987	40,496	(40,127)	(22,015)	7,301	4,019	-	-
MSAD 27 Fort Kent	TD027	1,022,695	318,613	189,360	12,687	57,441	31,621	-	-
MSAD 28 Camden	TD028	429,395	133,775	10,187	19,945	24,118	13,277	-	-
RSU No. 29 - MSAD 29 Houlton	TD029	1,102,214	343,387	24,525	23,735	61,908	34,080	-	-
MSAD 32 Ashland	TD032	-	-	-	-	-	-	-	-
MSAD 33 Saint Agatha	TD033	144,584	45,044	392	7,198	8,121	4,470	-	-
RSU No. 35 - MSAD 35 Eliot	TD035	458,164	142,738	28,033	27,992	25,734	14,166	-	-
MSAD 37 Harrington	TD037	1,096,472	341,598	114,189	114,678	61,585	33,902	-	-
RSU No. 40 - MSAD 40 Waldoboro	TD040	1,737,806	541,401	(8,698)	33,323	97,607	53,732	-	-
MSAD 42 Mars Hill	TD042	217,088	67,632	(8,908)	(6,057)	12,193	6,712	-	-
RSU No. 44 - MSAD 44 Bethel	TD044	1,155,567	360,009	118,035	25,078	64,904	35,730	-	-
MSAD 45 Washburn	TD045	252,873	78,781	8,833	3,265	14,203	7,819	-	-
RSU No. 49 - MSAD 49 Fairfield	TD049	1,669,206	520,029	7,627	7,093	93,754	51,611	-	-
RSU No. 51 - MSAD 51 Cumberland Center	TD051	915,028	285,070	36,086	49,875	51,394	28,292	-	-
RSU No. 52 - MSAD 52 Turner	TD052	604,757	188,408	12,814	7,905	33,967	18,699	-	-
MSAD 53 Pittsfield	TD053	709,708	221,105	(30,864)	(38,399)	39,862	21,944	-	-
RSU No. 54 - MSAD 54 Skowhegan	TD054	2,917,673	908,980	16,219	46,892	163,876	90,213	-	-
RSU No. 55 - MSAD 55 Cornish	TD055	2,125,843	662,291	52,457	36,573	119,402	65,730	-	-
RSU No. 57 - MSAD 57 Waterboro	TD057	1,001,167	311,906	5,075	8,420	56,232	30,956	-	-
MSAD 58 Kingfield	TD058	494,374	154,019	6,245	(5,242)	27,767	15,286	-	-
MSAD 59 Madison	TD059	720,005	224,312	4,389	24,159	40,440	22,262	-	-
RSU No. 60 - MSAD 60 North Berwick	TD060	1,818,259	566,466	91,542	26,100	102,126	56,220	-	-
RSU No. 61 - MSAD 61 Bridgton	TD061	1,916,817	597,171	64,435	84,660	107,661	59,267	-	-
RSU No. 64 - MSAD 64 East Corinth	TD064	1,056,613	329,180	17,674	46,570	59,347	32,670	-	-
MSAD 65 Matinicus	TD065	-	-	-	-	-	-	-	-
RSU No. 67 - MSAD 67 Lincoln	TD067	512,139	159,553	39,771	(6,693)	28,765	15,835	-	-
MSAD 68 Dover-Foxcroft	TD068	777,884	242,344	(757)	16,281	43,691	24,052	-	-
RSU No. 72 - MSAD 72 Fryeburg	TD072	367,782	114,580	(30,244)	8,518	20,657	11,372	-	-
MSAD 74 North Anson	TD074	945,778	294,650	22,515	(1,605)	53,121	29,243	-	-
RSU No. 75 - MSAD 75 Topsham	TD075	1,925,983	600,026	44,102	47,571	108,176	59,551	-	-
Pleasant Point School	TIE001	1,026,797	319,891	39,570	60,573	57,672	31,748	-	-
Indian Township	TIE002	802,919	250,144	(26,508)	(37,650)	45,097	24,826	-	-
Indian Island	TIE003	639,382	199,195	57,542	38,404	35,912	19,769	-	-
Maine Indian Education	TIE004	191,826	59,762	3,197	3,425	10,774	5,931	-	-

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾ (continued)
As of and for the Fiscal Year Ended June 30, 2016

Employer	Employer Code	Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30							
		Sensitivity							
		Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
Region No. 2 Southern Aroostook County	TR002	-	-	-	-	-	-	-	-
Region No. 3 Northern Penobscot County	TR003	-	-	-	-	-	-	-	-
Region No. 4 United Technologies Center	TR004	205,065	63,887	1,336	2,696	11,518	6,341	-	-
Region No. 7 Waldo County	TR007	10,806	3,367	2,200	(8,756)	607	334	-	-
Mid-Coast School of Technology - Region 8	TR008	7,214	2,247	(3,381)	585	405	223	-	-
Region No. 9 School of Applied Technology	TR009	(20,453)	(6,372)	(8,492)	(13,157)	(1,149)	(632)	-	-
Region No. 10 Cumberland Sagadahoc County	TR010	-	-	(10,503)	(8,536)	-	-	-	-
Oxford Hill Technical School 11	TR011	-	-	(1,086)	-	-	-	-	-
Regional School Unit No. 1	TS001	1,211,437	377,415	21,425	(8,148)	68,043	37,457	-	-
Regional School Unit No. 2	TS002	1,026,316	319,741	(79,178)	3,028	57,645	31,733	-	-
Regional School Unit No. 4	TS004	975,764	303,992	49,849	54,932	54,805	30,170	-	-
Regional School Unit No. 5	TS005	228,714	71,254	(11,790)	(3,905)	12,846	7,072	-	-
Regional School Unit No. 10	TS010	3,056,401	952,200	3,163	49,433	171,668	94,503	-	-
Regional School Unit No. 12	TS012	2,121,684	660,996	(55,807)	(69,780)	119,168	65,602	-	-
Regional School Unit No. 13	TS013	1,737,721	541,375	(12,840)	36,198	97,602	53,730	-	-
Regional School Unit No. 14	TS014	1,362,103	424,354	(12,048)	(1,741)	76,505	42,116	-	-
Regional School Unit No. 16	TS016	1,231,296	383,602	45,028	12,974	69,158	38,071	-	-
Regional School Unit No. 18	TS018	1,407,054	438,358	45,156	71,567	79,030	43,506	-	-
Regional School Unit No. 19	TS019	3,008,282	937,209	156,684	160,870	168,965	93,015	-	-
Regional School Unit No. 20	TS020	730,246	227,503	(349,049)	(297,378)	41,016	22,579	-	-
Regional School Unit No. 21	TS021	1,363,235	424,706	36,813	40,121	76,568	42,151	-	-
Regional School Unit No. 23	TS023	1,150,645	358,475	79,004	118,656	64,628	35,577	-	-
Regional School Unit No. 24	TS024	1,984,003	618,102	(153,687)	79,715	111,435	61,345	-	-
Regional School Unit No. 25	TS025	835,338	260,244	(1,979)	18,702	46,918	25,828	-	-
Regional School Unit No. 26	TS026	236,777	73,766	13,944	9,243	13,299	7,321	-	-
Regional School Unit No. 34	TS034	862,863	268,819	24,789	18,124	48,464	26,679	-	-
Regional School Unit No. 38	TS038	1,039,555	323,866	21,063	27,589	58,388	32,143	-	-
Regional School Unit No. 39	TS039	1,162,328	362,115	1,883	28,433	65,284	35,939	-	-
Regional School Unit No. 50	TS050	934,066	291,002	25,383	31,957	52,463	28,881	-	-
Regional School Unit No. 71	TS071	1,337,548	416,704	234,275	235,853	75,126	41,356	-	-
Regional School Unit No. 73	TS073	1,551,524	483,366	(10,324)	45,987	87,144	47,972	-	-
Regional School Unit No. 78	TS078	150,524	46,895	(16,979)	(10,020)	8,454	4,654	-	-
School Agent - Carrabassett Valley	TSA001	-	-	-	-	-	-	-	-
School Agent - Coplin Plantation	TSA002	-	-	-	-	-	-	-	-
School Agent - Pleasant Ridge Plantation	TSA003	-	-	-	-	-	-	-	-
AOS No. 43 Central Office	TT043	-	-	-	-	-	-	-	-
AOS No. 43 Howland	TT0431	562,295	175,179	(24,051)	(18,208)	31,582	17,386	-	-
AOS No. 43 Milo	TT0432	656,667	204,580	13,612	(2,383)	36,883	20,304	-	-
AOS No. 47 Central Office	TT047	-	-	-	-	-	-	-	-
AOS No. 47 Orrington	TT0471	2,207	687	429	(294)	124	68	-	-
AOS No. 47 Dedham	TT0472	70,524	21,971	12,353	12,436	3,961	2,181	-	-
AOS No. 48 Central Office	TT048	-	-	-	-	-	-	-	-
Regional School Unit No. 70 / MSAD 70	TT0481	870,756	271,278	63,074	42,899	48,908	26,923	-	-
Regional School Unit No. 84 / MSAD14	TT0482	262,435	81,760	31,525	11,508	14,740	8,114	-	-
AOS No. 66 East Millinocket	TT0661	-	-	(36,522)	-	-	-	-	-
AOS No. 66 Medway	TT0662	-	-	(21,388)	-	-	-	-	-
AOS No. 77 Central Office	TT077	-	-	-	-	-	-	-	-
AOS No. 77 Lubec	TT0771	273,071	85,073	2,922	4,143	15,338	8,443	-	-
AOS No. 77 Charlotte	TT0772	40,906	12,744	4,351	2,772	2,298	1,265	-	-
AOS No. 77 Eastport	TT0773	234,712	73,123	(1,730)	(934)	13,183	7,257	-	-
AOS No. 77 Pembroke	TT0774	140,680	43,828	(6,517)	4,245	7,902	4,350	-	-
AOS No. 77 Perry	TT0775	92,419	28,793	(1,911)	(1,471)	5,191	2,858	-	-
AOS No. 77 Alexander	TT0776	90,807	28,290	(1,591)	2,708	5,100	2,808	-	-
AOS No. 77 Calais	TT0777	-	-	-	-	-	-	-	-
AOS No. 77 Robbinston	TT0778	-	-	(1,063)	(5,294)	-	-	-	-
AOS No. 81 Central Office	TT081	-	-	(2,928)	-	-	-	-	-
AOS No. 81 Holden	TT0811	481,842	150,115	(2,768)	3,864	27,064	14,898	-	-
AOS No. 81 CSD 8	TT0812	59,887	18,657	3,976	1,951	3,364	1,852	-	-
AOS No. 90 Central Office	TT090	-	-	-	-	-	-	-	-

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾ (continued)
As of and for the Fiscal Year Ended June 30, 2016

Employer	Employer Code	Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30							
		Sensitivity							
		Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
AOS No. 90 Lee	TT0901	261,049	81,328	557	1,692	14,662	8,072	-	-
AOS No. 90 East Range	TT0902	74,597	23,240	12,794	9,078	4,190	2,307	-	-
AOS No. 90 Baileyville	TT0903	287,583	89,595	14,626	(2,903)	16,153	8,892	-	-
AOS No. 90 Princeton	TT0904	131,939	41,105	(1,454)	(21)	7,411	4,079	-	-
AOS No. 91 Central Office	TT091	2,433	758	426	428	137	75	-	-
AOS No. 91 Mount Desert Island High School	TT0911	277,258	86,378	1,698	(17)	15,573	8,573	-	-
AOS No. 91 Bar Harbor	TT0912	221,473	68,998	9,138	4,193	12,439	6,848	-	-
AOS No. 91 Cranberry Isle	TT0913	9,335	2,908	864	1,646	524	289	-	-
AOS No. 91 Frenchboro	TT0914	13,494	4,204	(1,544)	(1,600)	758	417	-	-
AOS No. 91 Mt Desert	TT0915	101,670	31,674	5,142	175	5,710	3,144	-	-
AOS No. 91 Southwest Harbor	TT0916	81,330	25,338	(6,547)	(5,012)	4,568	2,515	-	-
AOS No. 91 Tremont	TT0917	139,860	43,572	2,932	758	7,855	4,324	-	-
AOS No. 91 Swans Island	TT0918	51,287	15,978	546	5,558	2,881	1,586	-	-
AOS No. 91 Trenton	TT0919	142,858	44,506	95	(3,095)	8,024	4,417	-	-
AOS No. 92 Central Office	TT092	-	-	-	-	-	-	-	-
AOS No. 92 Waterville	TT0921	1,931,414	601,718	20,071	11,746	108,481	59,719	-	-
AOS No. 92 Vassalboro	TT0922	443,256	138,093	8,911	20,784	24,896	13,705	-	-
AOS No. 92 Winslow	TT0923	1,096,415	341,580	13,338	14,287	61,582	33,901	-	-
AOS No. 93 Central Office	TT093	167,667	52,236	15,671	2,540	9,417	5,184	-	-
AOS No. 93 Great Salt Bay	TT0931	150,807	46,983	(5,647)	23	8,470	4,663	-	-
AOS No. 93 Nobleboro	TT0932	111,175	34,636	2,028	6,121	6,244	3,437	-	-
AOS No. 93 Bristol	TT0933	80,453	25,065	1,468	5,983	4,519	2,488	-	-
AOS No. 93 South Bristol	TT0934	20,396	6,354	446	660	1,146	631	-	-
AOS No. 93 Jefferson	TT0935	271,317	84,527	16,113	9,215	15,239	8,389	-	-
AOS No. 94 Central Office	TT094	-	-	-	-	-	-	-	-
AOS No. 94 MSAD 46	TT0941	1,290,476	402,039	(44,939)	9,590	72,482	39,901	-	-
AOS No. 94 Harmony	TT0942	165,348	51,513	3,286	10,878	9,287	5,112	-	-
AOS No. 95 Central Office	TT095	-	-	-	-	-	-	-	-
AOS No. 95 Fort Kent	TT0951	-	-	(221,194)	-	-	-	-	-
AOS No. 95 St. John Valley	TT0952	-	-	-	-	-	-	-	-
AOS No. 96 Central Office	TT096	-	-	-	-	-	-	-	-
AOS No. 96 East Machias	TT096A	207,809	64,741	1,091	3,305	11,672	6,425	-	-
AOS No. 96 Jonesboro	TT096B	44,413	13,837	(5,889)	(164)	2,495	1,373	-	-
AOS No. 96 Machias	TT096C	387,443	120,705	14,090	3,583	21,761	11,980	-	-
AOS No. 96 Marshfield	TT096D	-	-	-	-	-	-	-	-
AOS No. 96 Northfield	TT096E	1,075	335	232	(526)	60	33	-	-
AOS No. 96 Rogue Bluffs	TT096F	-	-	-	-	-	-	-	-
AOS No. 96 Wesley	TT096G	13,494	4,204	(157)	1,264	758	417	-	-
AOS No. 96 Cutler	TT096I	76,323	23,778	1,152	1,460	4,287	2,360	-	-
AOS No. 96 Machiasport	TT096J	124,018	38,637	(3,041)	3,788	6,966	3,835	-	-
AOS No. 96 Whiting	TT096K	54,597	17,009	125	1,282	3,067	1,688	-	-
AOS No. 97 Central Office	TT097	-	-	-	-	-	-	-	-
AOS No. 97 Fayette	TT0971	-	-	(14,295)	-	-	-	-	-
AOS No. 97 Winthrop	TT0972	-	-	(55,334)	(28)	-	-	-	-
AOS No. 98 Central Office	TT098	-	-	-	-	-	-	-	-
AOS No. 98 Boothbay Harbor	TT0981	381,559	118,872	(2,498)	3,842	21,431	11,798	-	-
AOS No. 98 Edgecomb	TT0982	81,556	25,408	(12,011)	3,707	4,581	2,522	-	-
AOS No. 98 Southport	TT0983	7,327	2,283	1,284	1,293	412	227	-	-
AOS No. 98 Georgetown	TT0984	55,333	17,239	3,421	3,362	3,108	1,711	-	-
Union 60 Greenville	TU0601	106,168	33,076	(2,614)	(3,920)	5,963	3,283	-	-
Union 69 Appleton	TU0691	131,430	40,946	446	5,123	7,382	4,064	-	-
Union 69 Hope	TU0692	111,712	34,803	2,818	(2,057)	6,275	3,454	-	-
Union 76 Brooklin	TU0761	51,259	15,969	(240)	1,186	2,879	1,585	-	-
Union 76 Sedgewick	TU0762	153,042	47,679	3,024	2,547	8,596	4,732	-	-
Greenbush School Department	TU0903	125,461	39,086	(6,502)	1,276	7,047	3,879	-	-
Milford School Department	TU0905	477,740	148,837	20,551	14,812	26,833	14,772	-	-
Union 93 Surry School Department	TU0924	31,004	9,659	(4,745)	(621)	1,741	959	-	-
Union 93 Blue Hill	TU0931	4,272	1,331	(54,310)	(14,897)	240	132	-	-
Union 93 Brooksville	TU0932	11,994	3,737	(7)	(48)	674	371	-	-

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾ (concluded)
As of and for the Fiscal Year Ended June 30, 2016

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

Sensitivity

Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2017	FY2018	FY2019	FY2020	FY2021	Thereafter
Union 93 Castine	TU0933	6,110	1,904	(3,906)	(3,442)	343	189	-	-
Union 93 Penobscot	TU0934	30,806	9,598	(7,660)	(4,565)	1,730	953	-	-
Union 102 Machias	TU1022	-	-	-	-	-	-	-	-
Union 103 Beals	TU1031	93,296	29,066	3,419	1,789	5,240	2,885	-	-
Union 103 Jonesport	TU1032	193,467	60,273	3,052	4,345	10,866	5,982	-	-
Union 106 Calais	TU1062	-	-	-	-	-	-	-	-
Vanceboro School Department	TU1081	-	-	-	-	-	-	-	-
Union 122 New Sweden	TU1221	51,938	16,181	(400)	881	2,917	1,606	-	-
Union 122 Westmanland	TU1223	-	-	-	-	-	-	-	-
Union 122 Woodland	TU1224	122,094	38,038	10,180	9,139	6,858	3,775	-	-
Total for All Employers ⁽³⁾		\$ 2,828,874,379	\$ 881,315,790	\$ 34,371,232	\$ 37,707,798	\$ 158,888,736	\$ 87,467,637	\$ -	\$ -

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

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

See accompanying notes to the Schedules of Employer and Non-Employer Entity Allocations and Pension Amounts By Employer for the PLD Consolidated and State Employee & Teacher Plans.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR THE PLD CONSOLIDATED PLAN AND THE STATE EMPLOYEE AND TEACHER PLAN

June 30, 2016

1. Plan Description

The State Employee and Teacher (SET) Plan is a multiple-employer cost sharing plan with a special funding situation. As of June 30, 2016 there were 236 employers, including the State of Maine (the State), participating in the plan. The State is also a non-employer contributing entity in that the State pays the initial unfunded actuarial liability (IUAL) 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, 2016 there were 283 employers in the plan.

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

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 judges, legislators, and 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 by the System's Board of Trustees 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 AND NON-EMPLOYER ENTITY ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR THE PLD CONSOLIDATED PLAN AND THE STATE EMPLOYEE AND TEACHER PLAN

June 30, 2016

2. Summary of Significant Accounting Policies

Revenue Recognition

The Schedules of Employer Allocations for the SET Plan are displayed separately for state employees and teachers. This is to reflect the unique funding arrangement that currently exists within the SET 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 entity contributions were used as 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 Schedule of Employer Allocations for the PLD Consolidated Plan reflects current year employer contributions, adjusted to remove contributions related to employer specific liabilities to the Plan.

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

		PLD Consolidated
	SET Plan	Plan
<u>June 30, 2016</u>		
Employer and Non-Employer Contributions Reported in the System's Statement of Changes in Fiduciary Net Position for the Fiscal Year ended June 30, 2016	\$ 311,690,555	\$ 47,624,182
Adjusted for:		
Remove Employer Specific Liability Contributions	(163,144)	(43,718)
Remove Normal Cost Contributions from Teacher Districts	(39,772,630)	-
Remove Employer Paid Member Contributions	<u>(9,635,900)</u>	<u>(655,861)</u>
Total Employer Contributions Used as the Basis for Allocating Collective Pension Amounts	<u>\$ 262,118,881</u>	<u>\$ 46,924,603</u>

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR THE PLD CONSOLIDATED PLAN AND THE STATE EMPLOYEE AND TEACHER PLAN

June 30, 2016

3. Collective Net Pension Liability

The collective net pension liability for the SET Plan and the PLD Consolidated Plan, measured as of June 30, 2016 is as follows:

	<u>State Employees</u>	<u>Teacher</u>	<u>Total SET Plan</u>	<u>PLD Consolidated Plan</u>
Collective Total Pension Liability	\$ 4,637,590,460	\$ 8,432,364,488	\$ 13,069,954,948	\$ 2,889,740,634
Less: Plan Net Fiduciary Position	<u>(3,294,631,835)</u>	<u>(6,665,703,555)</u>	<u>(9,960,335,390)</u>	<u>(2,358,409,925)</u>
Collective Net Pension Liability	<u>\$ 1,342,958,625</u>	<u>\$ 1,766,660,933</u>	<u>\$ 3,109,619,558</u>	<u>\$ 531,330,709</u>

4. Special Funding Situation – SET Plan

The State of Maine participates in the SET 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, 2016, using the following methods and assumptions, applied to all periods included in the measurement:

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 AND NON-EMPLOYER ENTITY ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR THE PLD CONSOLIDATED PLAN AND THE STATE EMPLOYEE AND TEACHER PLAN

June 30, 2016

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 IUAL of the SET 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.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2016 are as follows:

	State Employee and Teacher Plan	PLD Consolidated Plan
Investment Rate of Return	6.875% per annum, compounded annually; 7.125% was used for the period ended June 30, 2015	
Inflation Rate	2.75%; 3.50% was used for the period ended June 30, 2015	
Annual Salary Increases, including inflation	For the period ended June 30, 2016:	
	State employees, 2.75% - 8.75%; Teachers, 2.75% - 14.50%	2.75% - 9.00%
	For the period ended June 30, 2015:	
	State employees, 3.50% - 10.50%; Teachers, 3.50% - 13.50%	3.50% - 9.50%
Cost of Living Benefit Increases	2.20%; 2.55% was used for the period ended June 30, 2015	
Mortality Rates	For the period ended June 30, 2016:	
	For active members and non-disabled retirees of the SET Plan and the PLD Consolidated Plan, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females, is used.	
	For the period ended June 30, 2015:	
	For active members and non-disabled retirees of the SET Plan and the PLD Consolidated Plan, the RP2000 Tables projected forward to 2015 using Scale AA are used; the ages are set back two years for employees of the teacher plan. Mortality assumptions were also reviewed and updated in 2011 for the PLD Consolidated Plan, and in 2012 for the other Plans, based on actual demographic data of the Plans. For all recipients of disability benefits, the Revenue Ruling 96-7 Disabled Mortality Table for Males and Females is used.	

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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June 30, 2016

5. Actuarial Methods and Assumptions (Concluded)

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 Plan's target asset allocation as of June 30, 2016 are summarized in the following table. Assets for each of the defined benefit plans are commingled for investment purposes.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equities	20%	5.7%
Non-US Equities	20%	5.5%
Private Equity	10%	7.6%
Real Assets:		
Real Estate	10%	5.2%
Infrastructure	10%	5.3%
Hard Assets	5%	5.0%
Fixed Income	25%	2.9%

Discount Rate

The discount rate used to measure the collective total pension liability was 6.875% for 2016 for each of the Plans. 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 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, 2016 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate.

	<u>1% Decrease (5.875%)</u>	<u>Current Discount Rate (6.875%)</u>	<u>1% Increase (7.875%)</u>
State Employees	\$ 1,885,465,447	\$ 1,342,958,625	\$ 886,784,522
Teacher	2,828,874,379	1,766,660,933	881,315,790
Total SET Plan	<u>\$ 4,714,339,826</u>	<u>\$ 3,109,619,558</u>	<u>\$ 1,768,100,312</u>
PLD Consolidated Plan	<u>\$ 881,913,266</u>	<u>\$ 531,330,709</u>	<u>\$ 201,269,751</u>

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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6. Components of Schedules of Pension Amounts by Employer

Net Pension Liability

Each employer's share of the collective net pension liability is equal to the collective net pension liability multiplied by the employer's proportionate share as of June 30, 2016 as shown in the schedules of employer and non-employer contributing entity allocations. Changes in net pension liability are recognized in pension expense for the year ended June 30, 2016 with the following exceptions.

Differences between Expected and Actual Experience

The difference between expected and actual experience with regard to economic or demographic factors are recognized in 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. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. For 2016, this was three years for the SET Plan and four years for the PLD Consolidated Plan.

Differences between Projected and Actual Investment Earnings on Pension Plan Investments

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

Changes of Assumptions

Differences due to changes of assumptions about future economic or demographic factors or other inputs are 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. The actuarial assumptions used for the year ended June 30, 2016 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 through June 30, 2015. Please refer to Note 5 for information relating to changes of assumptions. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

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

Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions are recognized in 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. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR THE PLD CONSOLIDATED PLAN AND THE STATE EMPLOYEE AND TEACHER PLAN

June 30, 2016

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

Allocable Pension Expense

The calculation of collective pension expense for the year ended June 30, 2016 is as follows:

	State	Teacher	Total SET Plan	PLD Consolidated Plan
	<u>Employees</u>	<u>Teacher</u>	<u>Total SET Plan</u>	<u>Plan</u>
Service Cost	\$ 76,009,053	\$127,288,000	\$ 203,297,053	\$ 74,208,414
Interest Cost	308,247,977	574,537,157	882,785,134	192,774,429
Cost of Benefit Changes	-	-	-	-
Amortization of Differences in Actual and Expected Experience	(6,042,763)	11,046,011	5,003,248	(9,503,455)
Amortization of Differences in Changes to Assumptions	51,514,692	14,514,370	66,029,062	22,119,454
Amortization of Differences in Expected and Actual Investment Income	20,496,766	43,310,607	63,807,373	14,382,479
Plan Administrative Expenses	2,857,213	5,791,817	8,649,030	2,028,294
Transfers Out	6,321,932	25,227	6,347,159	217,338
Expected Investment Income	(229,358,876)	(464,104,852)	(693,463,728)	(163,315,319)
Member Contributions	(35,826,925)	(89,697,061)	(125,523,986)	(40,861,405)
Allocable Pension Expense	<u>\$194,219,069</u>	<u>\$222,711,276</u>	<u>\$ 416,930,345</u>	<u>\$ 92,050,229</u>

Each employer's proportionate share of the collective pension expense is equal to the total collective pension expense multiplied by the employer's proportionate share percentage as of June 30, 2016.

7. Collective Deferred Outflows (Inflows) of Resources

Differences between expected and actual experience with regard to economic and demographic assumptions are recognized in pension expense over a closed period equal to the expected remaining services lives of both active and inactive members, beginning in the period in which the difference arose. Differences between actual and expected investment income are recognized over a closed five year period. Amounts not recognized in the current period are reflected in collective deferred outflows and inflows of resources related to pensions.

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June 30, 2016

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

A summary of changes in collective deferred outflows and inflows of resources related to pensions for the year ended June 30, 2016, by Plan, follows:

	Measurement Period <u>July 1-June 30:</u>	Amortization Period (Years)	Beginning Balance <u>July 1, 2015</u>	Current Year Measurement Period Additions	Amortization Recognized in Current Year	Ending Balance <u>June 30, 2016</u>
<u>PLD Consolidated Plan</u>						
Deferred Outflows of Resources						
Differences Between Expected and Actual Experience:						
	2014	4	\$ 12,881,919	\$ -	\$ (6,440,960)	\$ 6,440,959
	2015	4	-	-	-	-
	2016	4	-	-	-	-
Differences Between Projected and Actual Investment Earnings on Pension Plan Investments:						
	2014	5	-	-	-	-
	2015	5	98,469,504	-	(24,617,377)	73,852,127
	2016	5	-	153,114,971	(30,622,995)	122,491,976
Changes of Assumptions:						
	2014	4	-	-	-	-
	2015	4	28,195,198	-	(9,398,399)	18,796,799
	2016	4	-	50,884,219	(12,721,055)	38,163,164
Total Deferred Outflows of Resources			<u>139,546,621</u>	<u>203,999,190</u>	<u>(83,800,786)</u>	<u>259,745,025</u>
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2014	4	\$ -	\$ -	\$ -	\$ -
	2015	4	(40,976,179)	-	13,658,727	(27,317,452)
	2016	4	-	(9,142,757)	2,285,689	(6,857,068)
Differences Between Projected and Actual Investment Earnings on Pension Plan Investments:						
	2014	5	(122,573,678)	-	40,857,892	(81,715,786)
	2015	5	-	-	-	-
	2016	5	-	-	-	-
Changes of Assumptions:						
	2014	4	-	-	-	-
	2015	4	-	-	-	-
	2016	4	-	-	-	-
Total Deferred Inflows of Resources			<u>(163,549,857)</u>	<u>(9,142,757)</u>	<u>56,802,308</u>	<u>(115,890,306)</u>
Total Collective Deferred Outflows (Inflows) of Resources			<u>\$ (24,003,236)</u>	<u>\$ 194,856,438</u>	<u>\$ (26,998,478)</u>	<u>\$ 143,854,719</u>

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

	Measurement Period	Amortization Period (Years)	Beginning Balance July 1, 2015	Current Year Measurement Period Additions	Amortization Recognized in Current Year	Ending Balance June 30, 2016
<u>SET Plan - State Employee Portion</u>	<u>July 1-June 30:</u>					
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2014	3	\$ -	\$ -	\$ -	\$ -
	2015	3	-	-	-	-
	2016	3	-	30,256,454	(10,085,485)	20,170,969
Differences Between Projected and Actual Investment Earnings on Pension Plan Investments:						
	2014	5	-	-	-	-
	2015	5	141,778,466	-	(35,444,617)	106,333,849
	2016	5	-	215,584,809	(43,116,962)	172,467,847
Changes of Assumptions:						
	2014	3	18,682,931	-	(18,682,931)	-
	2015	3	-	-	-	-
	2016	3	-	98,495,285	(32,831,761)	65,663,524
Total Deferred Outflows of Resources			<u>160,461,397</u>	<u>344,336,548</u>	<u>(140,161,756)</u>	<u>364,636,189</u>
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2014	3	\$ (4,702,265)	\$ -	\$ 4,702,265	\$ -
	2015	3	(22,851,965)	-	11,425,983	(11,425,982)
	2016	3	-	-	-	-
Differences Between Projected and Actual Investment Earnings on Pension Plan Investments:						
	2014	5	(174,194,438)	-	58,064,813	(116,129,625)
	2015	5	-	-	-	-
	2016	5	-	-	-	-
Changes of Assumptions:						
	2014	3	-	-	-	-
	2015	3	-	-	-	-
	2016	3	-	-	-	-
Total Deferred Inflows of Resources			<u>(201,748,668)</u>	<u>-</u>	<u>74,193,061</u>	<u>(127,555,607)</u>
Total Collective Deferred Outflows (Inflows) of Resources			<u>\$ (41,287,271)</u>	<u>\$ 344,336,548</u>	<u>\$ (65,968,695)</u>	<u>\$ 237,080,582</u>

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

	Measurement Period	Amortization Period (Years)	Beginning Balance July 1, 2015	Current Year Measurement Period Additions	Amortization Recognized in Current Year	Ending Balance June 30, 2016
<u>SET Plan - Teacher Portion</u>						
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2014	3	\$ -	\$ -	\$ -	\$ -
	2015	3	-	-	-	-
	2016	3	-	51,250,246	(17,083,415)	34,166,831
Differences Between Projected and Actual Investment Earnings on Pension Plan Investments:						
	2014	5	-	-	-	-
	2015	5	285,684,428	-	(71,421,107)	214,263,321
	2016	5	-	437,338,161	(87,467,632)	349,870,529
Changes of Assumptions:						
	2014	3	37,200,596	-	(37,200,596)	-
	2015	3	-	-	-	-
	2016	3	-	-	-	-
Total Deferred Outflows of Resources			<u>322,885,024</u>	<u>488,588,407</u>	<u>(213,172,750)</u>	<u>598,300,681</u>
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2014	3	\$ (2,700,839)	\$ -	\$ 2,700,839	\$ -
	2015	3	(6,673,131)	-	3,336,565	(3,336,565)
	2016	3	-	-	-	-
Differences Between Projected and Actual Investment Earnings on Pension Plan Investments:						
	2014	5	(346,734,395)	-	115,578,132	(231,156,263)
	2015	5	-	-	-	-
	2016	5	-	-	-	-
Changes of Assumptions:						
	2014	3	-	-	-	-
	2015	3	-	-	-	-
	2016	3	-	(68,058,679)	22,686,226	(45,372,453)
Total Deferred Inflows of Resources			<u>(356,108,365)</u>	<u>(68,058,679)</u>	<u>144,301,762</u>	<u>(279,865,282)</u>
Total Collective Deferred Outflows (Inflows) of Resources			<u>\$ (33,223,341)</u>	<u>\$ 420,529,728</u>	<u>\$ (68,870,988)</u>	<u>\$ 318,435,399</u>

8. Additional Financial and Actuarial Information

Additional financial and actuarial information with respect to the Plans can be found in the System's 2016 Comprehensive Annual Financial Report available online at www.mainebers.org or by contacting the System at (207) 512-3100.