

(A Component Unit of the State of Maine)

Schedules of Employer Allocations and Pension Amounts by Employer for State Employee and Teacher, and PLD Consolidated Plans

> Years Ended June 30, 2014 and 2013 With Independent Auditors' Report

> > Baker Newman & Noyes, LLC

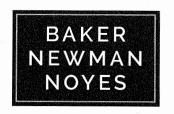
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SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER FOR STATE EMPLOYEE AND TEACHER, AND PLD CONSOLIDATED PLANS

Years Ended June 30, 2014 and 2013

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Independent Auditors' Report

The Board of Trustees Maine Public Employees Retirement System

We have audited the accompanying schedules of employer and non-employer entity allocations of the Maine Public Employees Retirement System State Employee and Teacher Plan and the schedule of employer allocations of the Maine Public Employees Retirement System PLD Consolidated Plan for the years ended June 30, 2014 and 2013 (collectively, the schedule of employer allocations), and the related notes to the schedules. We have also audited the total for all entities for each Plan of the columns titled *net pension liability*, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying schedules of pension amounts by employer of the Maine Public Employees Retirement System State Employee and Teacher Plan and the Maine Public Employees Retirement System PLD Consolidated Plan as of and for the year ended June 30, 2014 and net pension liability as of June 30, 2013, and the related notes to the schedules.

Management's Responsibility for the Schedules

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer.

The Board of Trustees Maine Public Employees Retirement System

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

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the total of all participating entities for the Maine Public Employees Retirement System State Employee and Teacher Plan and the Maine Public Employees Retirement System PLD Consolidated Plan as of and for the year ended June 30, 2014 and net pension liability for the year ended June 30, 2013, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Maine Public Employees Retirement System as of and for the years ended June 30, 2014 and 2013, and our report thereon, dated October 31, 2014 and October 31, 2013, respectively, expressed an unmodified opinion on those financial statements.

Restriction on Use

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

Portland, Maine August 31, 2015 Bekn Newman & Nayes Limited Liability Company

Maine Public Employees Retirement System PLD Consolidated Plan

PLD Consolidated Plan Schedule of Employer Allocations Years Ended June 30, 2013 and 2014

	Years Ended June 30, 2013 and 2014	Employer	Employer	
Employer	FY13 Adjusted Contributions	Allocation Percentage	FY14 Actual Contributions	Allocation Percentage
,				
2 City of Portland	\$ 3,223,084	10.937279%	\$ 3,723,460	10.740831%
3 Town of Millinocket	137,711	0.467311%	151,221	0.436218%
5 Cumberland County	821,383	2.787298%	1,006,674	2.903889%
8 Town of Camden	107,819	0.365875%	138,729	0.400183%
9 City of South Portland	817,232	2.773212%	919,737	2.653107%
10 Town of Houlton	94,814	0.321744%	108,595	0.313257%
11 Penobscot County	140,357	0.476290%	168,562	0.486240%
12 Kittery Water District	65,947	0.223786%	54,372	0.156843%
13 City of Ellsworth	54,159	0.183784%	60,384	0.174186%
14 Town of Kittery	284,073	0.963979%	346,566	0.999717%
15 Town of Bar Harbor	137,214	0.465625%	153,709	0.443395%
16 Town of Mount Desert	70,599	0.239572%	88,703	0.255876%
17 Town of Fort Fairfield	10,868	0.036880%	11,432	0.032977%
18 City of Rockland	299,852	1.017524%	334,669	0.965399%
19 Bath Water District	34,949	0.118597%	41,963	0.121048%
20 City of Bangor	769,519	2.611301%	782,914	2.258423%
22 Bangor Public Library	17,894	0.060722%	19,890	0.057375%
23 City of Augusta	790,721	2.683249%	914,892	2.639131%
24 City of Gardiner	208,975	0.709140%	225,008	0.649066%
26 Houlton Water District	62,069	0.210626%	79,159	0.228345%
27 City of Auburn	719,926	2.443012%	813,848	2.347656%
28 Town of York	318,097	1.079437%	359,045	1.035715%
30 Town of St. Agatha	8,867	0.030089%	9,572	0.027612%
31 Kennebec Water District	59,372	0.201474%	74,534	0.215004%
32 Livermore Falls Water District	12,881	0.043711%	16,536	0.047700%
35 City of Belfast	124,103	0.421134%	145,399	0.419423%
36 City of Calais	87,279	0.296174%	106,513	0.307251%
37 York County	328,010	1.113076%	369,708	1.066473%
38 Maine Maritime Academy	406,562	1.379636%	507,979	1.465335%
39 York Water District	64,739	0.219687%	80,377	0.231858%
40 Washington County	104,723	0.355369%	128,493	0.370656%
41 Portland Public Library	109,899	0.372934%	136,224	0.392957%
42 Town of Brunswick	269,622	0.914941%	356,074	1.027144%
43 Auburn Public Library	27,413	0.093024%	32,000	0.092308%
45 Town of Jay	66,288	0.224943%	73,970	0.213377%
46 Waldo County	161,787	0.549011%	190,887	0.550640%
47 Kennebec County	108,012	0.366530%	140,042	0.403970%
48 City of Lewiston	1,139,204	3.865798%	1,312,009	3.784670%
49 Maine Turnpike Authority	1,089,420	3.696860%	1,289,653	3.720181%
50 School Administrative District No. 31	10,089	0.034236%	11,435	0.032986%
52 Auburn Water and Sewer District	13,165	0.044674%	13,596	0.039220%
54 Town of East Millinocket	67,025	0.227444%	85,277	0.245993%
55 Maine Municipal Association	161,935	0.549514%	203,966	0.588368%
56 Hancock County	108,558	0.368383%	136,799	0.394615%
57 Oxford County	166,129	0.563746%	201,211	0.580421%
58 Falmouth Memorial Library	12,017	0.040779%	15,163	0.043740%
59 Bangor Water District	50,979	0.172993%	61,866	0.178461%
60 Rumford Fire and Police	118,433	0.401893%	110,895	0.319892%
61 Town of Orono	197,578	0.670465%	235,800	0.680197%
62 Kennebunk Light and Power Co.	38,057	0.129143%	51,657	0.149012%
63 City of Brewer	392,012	1.330262%	451,327	1.301915%
65 Rumford Water District	13,469	0.045706%	16,825	0.048534%
66 Waterville Fire and Police	145,105	0.492402%	151,882	0.438124%
67 Androscoggin County	320,736	1.088392%	361,008	1.041377%
69 Town of Baileyville	58,355	0.198023%	59,608	0.171947%
70 Westrbrook Fire and Police	421,285	1.429597%	480,869	1.387133%
72 Brunswick Sewer District	52,593	0.178470%	68,340	0.197136%

Maine Public Employees Retirement System PLD Consolidated Plan Schedule of Employer Allocations Years Ended June 30, 2013 and 2014

	Years Ended June 30, 2013 and 2014	Employer		Employer
Employer	FY13 Adjusted Contributions	Allocation Percentage	FY14 Actual Contributions	Allocation Percentage
70 City of Doth	464 802	4 5672040/	475.074	4.2700020/
73 City of Bath 76 Town of Lincoln	461,892 21,695	1.567394% 0.073620%	475,274 23,594	1.370993% 0.068060%
79 Old Town Water District	10,709	0.073620%	13,406	0.038671%
80 Town of Skowhegan	144,781	0.491303%	177,376	0.511665%
81 Town of Topsham	124,822	0.423574%	135,344	0.390418%
82 Town of Madawaska	109,666	0.372143%	126,639	0.365308%
83 City of Sanford	859,767	2.917551%	959,453	2.767674%
84 Town of Kennebunk	116,963	0.396905%	138,759	0.400269%
86 Town of Wilton	38,232	0.129737%	43,066	0.124230%
87 Town of Falmouth	233,425	0.792109%	287,138	0.828289%
88 Lubec Water District	2,192	0.007438%	2,100	0.006058%
89 Sanford Sewerage District	16,136	0.054756%	19,294	0.055656%
90 Town of Rumford	65,975	0.223881%	80,276	0.231567%
93 Maine Municipal Bond Bank	53,387	0.181165%	68,861	0.198639%
95 Lincoln County	47,193	0.160146%	62,733	0.180962%
96 Sagadahoc County	144,747	0.491187%	172,953	0.498907%
97 Town of Dexter	12,500	0.042418%	19,422	0.056025%
98 Town of Frenchville	5,815	0.019733%	7,152	0.020631%
100 Town of Farmington	77,021	0.261365%	86,445	0.249362%
101 Somerset County	134,652	0.456931%	167,562	0.483356%
102 Franklin County	88,886	0.301628%	116,183	0.335146%
103 Town of Lisbon	169,394	0.574825%	205,223	0.591994%
105 Maine Principals' Association	22,090	0.074961%	23,378	0.067437%
106 Aroostook County	188,350	0.639151%	242,336	0.699051%
107 Town of Wells	24,959	0.084696%	28,821	0.083138%
108 Town of Berwick	121,773	0.413227%	139,293	0.401810%
109 Town of Livermore Falls	14,619	0.049608%	19,728	0.056908%
110 Town of Pittsfield	7,297	0.024762%	9,043	0.026086%
111 City of Old Town	110,217	0.374013%	136,419	0.393519%
112 Town of Greenville	23,821	0.080835%	26,603	0.076740%
114 Town of Mechanic Falls	6,512	0.022098%	11,170	0.032221%
115 School Administrative District No. 54	98,427	0.334004%	117,941	0.340217%
116 Town of Yarmouth	147,738	0.501337%	166,463	0.480185%
117 Town of Searsport	10,115	0.034324%	12,176	0.035123%
118 Farmington Village Corp.	6,032	0.020469%	7,623	0.021990%
119 School Administrative District No. 9	23,416	0.079460%	29,499	0.085094%
120 Mt Desert Island Regional School Unit	13,658	0.046347%	16,366	0.047210%
121 Piscataquis County	75,979	0.257829%	100,385	0.289574%
122 City of Westbrook	126,357	0.428782%	159,271	0.459439%
124 Searsport Water District	4,075	0.013828%	6,458	0.018629%
125 Town of Norway	60,062	0.203816%	80,046	0.230904%
126 School Administrative District No. 67	34,714	0.117799%	45,103	0.130106%
127 Town of Paris	6,309	0.021409%	22,857	0.065934%
129 School Administrative District No. 53	1,579	0.005358%	1,936	0.005585%
130 Town of Bucksport	49,178	0.166882%	56,280	0.162347%
131 Fort Fairfield Utilities District	13,008	0.044142%	16,200	0.046731%
132 Belfast Water District	18,257	0.061954%	22,999	0.066344%
133 Town of Gorham	12,358	0.041936%	13,649	0.039372%
134 Lincoln Academy	40,849	0.138618%	59,980	0.173021%
136 Norway Water District	8,154	0.027670%	10,400	0.030000%
137 Dover-Foxcroft Water District	6,317	0.021436%	9,206	0.026556%
139 York Sewer District	24,185	0.082070%	31,652	0.091305%
140 Town of Old Orchard Beach	275,863	0.936119%	308,665	0.890387%
141 Town of South Berwick	111,876	0.379642%	116,982	0.337451%
142 Town of Freeport	186,091	0.631485%	201,867	0.582313%
143 School Administrative District No. 41	63,992	0.217152%	79,552	0.229479%
144 Town of Winslow	189	0.000641%	-	0.000000%

Maine Public Employees Retirement System
PLD Consolidated Plan
Schedule of Employer Allocations
Years Ended June 30, 2013 and 2014

	nedule of Employer Allocations s Ended June 30, 2013 and 2014	F		F
	FY13 Adjusted	Employer Allocation	FY14 Actual	Employer Allocation
Employer	Contributions	Percentage	Contributions	Percentage
145 Auburn Housing Authority	51,387	0.174378%	64,627	0.186425%
145 Auburn Housing Authority 146 Town of Boothbay Harbor	37,338	0.174378%	35,140	0.101366%
147 Town of Scarborough	436,098	1.479864%	520,455	1.501324%
149 Town of Fryeburg	16,359	0.055513%	20,559	0.059305%
150 Town of Hermon	18,381	0.062374%	23,044	0.0664749
151 Town of Hampden	92,792	0.314882%	98,571	0.2843429
	16,373	0.055560%	19,445	0.2843427
152 Sanford Housing Authority 153 Town of Vassalboro	14,150	0.048017%	19,443	0.057067%
154 Lewiston Housing Authority	84,805	0.287779%	103,643	0.2989729
158 City of Biddeford	822,613	2.791472%	940,313	2.7124629
159 Paris Utility District	15,545	0.052751%	15,893	0.0458469
160 City of Hallowell	11,816	0.032731%	15,502	0.0438487
161 Town of Rockport	12,314	0.040097%	15,766	0.0447187
163 Lewiston/Auburn Water Pollution Control Authority	23,188	0.041787%	31,230	0.0434797
164 Town of Thomaston	31,727	0.107663%	•	0.0900877
	·		42,528	
165 Pleasant Point Passamaquoddy	27,914	0.094724%	39,547	0.114079%
166 Town of Orland	968	0.003285%	1,223	0.0035289
167 Town of Dover Foxcroft	26,752	0.090781%	33,459	0.0965179
168 School Administrative District No. 29	19,768	0.067081%	20,629	0.059507%
169 Maine Housing Authority	508,710	1.726267%	492,519	1.420739%
170 Sanford Water District	53,504	0.181562%	65,731	0.1896109
171 South Berwick Water	12,495	0.042401%	13,092	0.037766%
174 Town of Glenburn	7,620	0.025858%	19,797	0.057107%
175 Town of Sabattus	22,291	0.075643%	29,888	0.0862169
177 Town of Brownville	9,960	0.033798%	12,395	0.035755%
179 Town of Winthrop	84,080	0.285319%	101,238	0.292035%
180 Town of Eliot	105,247	0.357147%	116,984	0.337456%
181 Town of Lebanon	8,086	0.027439%	7,364	0.0212429
182 Town of Van Buren	38,118	0.129350%	50,828	0.146620%
183 Hampden Water District	15,294	0.051899%	16,057	0.046319%
184 Town of Monson	2,299	0.007801%	2,882	0.0083149
185 Portland Housing Authority	135,087	0.458407%	161,529	0.465953%
186 Town of Milford	3,032	0.010289%	3,352	0.009669%
187 School Administrative District No. 60	36,494	0.123839%	48,251	0.139187%
188 Town of Kennebunkport	160,039	0.543080%	174,302	0.502798%
189 School Administrative District No. 49	13,609	0.046181%	15,540	0.044827%
191 Town of Damariscotta	14,644	0.049693%	18,664	0.053839%
192 City of Saco	234,264	0.794956%	269,729	0.778070%
193 Town of Otisfield	16,983	0.057630%	22,410	0.064645%
194 Town of Medway	21,868	0.074207%	27,054	0.078041%
195 Town of Waldoboro	87,742	0.297745%	91,861	0.264986%
198 School Administrative District No. 51	12,024	0.040802%	13,683	0.039470%
200 Town of Oxford	10,246	0.034769%	14,905	0.042996%
201 Kennebunk Sewer District	23,309	0.079097%	26,458	0.076322%
202 Town of Phippsburg	11,764	0.039920%	13,378	0.038591%
205 Gould Academy	8,356	0.028355%	11,142	0.0321419
206 South Portland Housing Authority	67,948	0.230576%	82,727	0.238637%
207 Berwick Sewer District	14,027	0.047600%	17,354	0.050060%
208 Caribou Policy and Fire	42,761	0.145106%	48,089	0.1387199
209 Town of Orrington	20,035	0.067987%	23,220	0.0669819
210 Town of New Gloucester	37,499	0.127250%	41,705	0.1203049
213 Town of Richmond	28,272	0.095939%	31,758	0.091610%
214 Town of Linneus	700	0.002375%	850	0.002452%
215 Town of Hodgdon	4,201	0.014256%	5,095	0.014697%
216 Town of Cumberland	101,617	0.344829%	107,751	0.310823%
217 Town of Corinna	4,163	0.014127%	5,415	0.015620%
219 Lincoln Sanitry District	16,772	0.056914%	21,758	0.062764%

Maine Public Employees Retirement System PLD Consolidated Plan

PLD Consolidated Plan Schedule of Employer Allocations Years Ended June 30, 2013 and 2014

	Years Ended June 30, 2013 and 2014	Employer		Employer
Employer	FY13 Adjusted Contributions	Allocation Percentage	FY14 Actual Contributions	Allocation Percentage
200 Karral at Oneitan Tanahara I Birtini	07.000	0.0000000	04.000	0.0000050/
220 Kennebec Sanitary Treatment District	27,289	0.092603%	31,302	0.090295%
221 Gardiner Water District	9,467	0.032126%	12,226	0.035268%
222 Waterville Sewarage District	25,340	0.085989%	35,960	0.103732%
223 School Administrative District No. 13	24,633	0.083590%	30,279	0.087344%
224 Waldo County Technical Center	4,000	0.013574%	4,892	0.014112%
225 Maine County Commissioners' Association	277	0.000940%	3,383	0.009759%
227 Town of Mars Hill	8,939	0.030334%	9,877	0.028492%
228 Town of Lubec 230 Town of Washburn	3,414	0.011585%	4,557	0.013145%
	-	0.000000%	10,333	0.029807%
231 Androscoggin Valley Council of Governments 234 Town of Durham	58,003	0.196829%	66,467	0.191733%
235 Town of China	5,085	0.017256%	6,533	0.018845%
236 Madawaska Water District	16,011	0.054332%	18,196	0.052489%
	11,377	0.038607%	14,285	0.041207%
237 Penquis CAP Inc. 238 Milo Water District	62,201	0.211074%	76,064 6.474	0.219417%
	4,629	0.015708%	6,474	0.018675%
239 Maine School Management Association 240 Town of Easton	78,866 33,517	0.267625% 0.113737%	88,524 43,853	0.255360% 0.126500%
242 Richmond Utilities District	3,785	0.012844%	2,770	0.007990%
243 Lisbon Water Department	11,697	0.039693%	12,737	0.036742%
245 Town of Limestone	10,271	0.034854%	10,502	0.030294%
246 Town of Bethel	26,542	0.090068%	33,983	0.030294%
247 Rumford Mexico Sewerage District	16,391	0.055622%	20,802	0.060006%
248 Brewer Housing Authority	31,618	0.107293%	39,533	0.114038%
249 Erskine Academy	16,606	0.056351%	20,729	0.059796%
250 Winter Harbor Utility District	849	0.002881%	20,729	0.000000%
252 Community School District No. 12	3,935	0.002881%	4,650	0.000000%
254 Town of North Berwick	35,492	0.120439%	36,549	0.105431%
255 Kennebunk, Kennebunkport and Wells Water District	121,656	0.412830%	153,050	0.441494%
256 Auburn Lewiston Airport	8,088	0.027446%	12,193	0.035172%
258 Town of Princeton	519	0.027440%	656	0.001892%
260 Town of Fairfield	65,880	0.223559%	67,661	0.195177%
262 Old Town Housing Authority	15,161	0.051448%	21,968	0.063370%
265 Towns of Mapleton, Castle Hill and Chapman	17,194	0.058346%	21,713	0.062634%
266 Wells Ogunquit CSD	63,160	0.214328%	78,110	0.225319%
267 Tri Community Sanitary Landfill	18,569	0.063012%	22,959	0.066228%
269 United Technologies Center, Region 4, S Penobscott	13,004	0.044128%	14,166	0.040864%
270 Town of Harpswell	7,132	0.024202%	6,923	0.019970%
271 Maine Veterans' Home	1,605,749	5.448981%	2,005,464	5.785036%
273 Brunswick Public Library	30,477	0.103421%	38,479	0.110998%
274 Eagle Lake Water and Sewer District	4,074	0.013825%	5,313	0.015326%
275 Fort Fairfield Housing Authority	10,585	0.035919%	14,104	0.040685%
276 Town of Lovell	8,137	0.027612%	9,990	0.028818%
277 Carrabasett Valley	14,844	0.050372%	22,266	0.064229%
278 Yarmouth Water District	17,497	0.059375%	23,995	0.069217%
280 Town of Harrison	15,416	0.052313%	18,989	0.054776%
282 Mechanic Falls Sanitary District	3,492	0.011850%	2,234	0.006444%
283 Mars Hill Utility District	7,529	0.025549%	9,621	0.027753%
288 Bangor Housing Authority	102,770	0.348742%	143,088	0.412757%
290 Maine Public Employees Retirement System	400,181	1.357982%	513,144	1.480234%
291 Lewiston/Auburn 911	35,628	0.120901%	52,280	0.150809%
292 Brunswick Fire and Police	413,215	1.402212%	440,619	1.271026%
294 Jackman Utility District	1,546	0.005246%	2,254	0.006502%
295 Town of Chesterville	1,543	0.005236%	(146)	-0.000421%
297 MADSEC	4,960	0.003230%	5,148	0.014850%
298 Boothbay Regional Water District	74,309	0.252162%	70,027	0.202002%
299 South Berwick Sewer District	15,891	0.252102%	18,255	0.052659%
300 Mount Desert Water District	13,274	0.035925%		0.046024%
JOO WIGHT DESCRI WALLET DISTRICT	13,274	0.04304470	15,955	0.040024%

Maine Public Employees Retirement System
PLD Consolidated Plan
Schedule of Employer Allocations
Years Ended June 30, 2013 and 2014

	Years Ended June 30, 2013 and 2014	Employer		Employer
Employer	FY13 Adjusted Contributions	Allocation Percentage	FY14 Actual Contributions	Allocation Percentage
301 Coastal Counties Workforce, Inc.	13,911	0.047206%	17,008	
302 Lincoln County Sherriffs	100,475	0.340954%	111,719	
303 Town of Ogunquit	165,597	0.561940%	167,399	
304 Lincoln and Sagadahoc Multicounty Jail Authority	88,936	0.301797%	100,343	
305 Veazie Fire and Police	17,938	0.060871%	25,007	
306 Winterport Water and Sewer Districts	1,233	0.004184%	2,056	
307 Topsham Sewer District	4,751	0.016122%	6,151	0.017743%
308 North Berwick Water District	5,744	0.019492%	8,006	
309 Town of Windham	127,883	0.433961%	141,334	
310 Biddeford Housing Authority	3,130	0.010621%	4,074	
311 Greater August Utility District	88,444	0.300128%	121,170	
312 Town of Grand Isle	4,397	0.014921%	5,259	
313 Newport Water District	10,680	0.036242%	12,989	
314 Town of Newport	36,254	0.123025%	46,887	
315 Regional School Unit No. 1	53,692	0.182200%	57,123	
316 Town of Monmouth	9,291	0.031528%	8,179	
317 Cape Elizabeth Policy	59,056	0.200402%	61,991	0.178822%
318 Thompson Free Library	1,962	0.006658%	3,295	
319 Bowdoinham Water District	1,281	0.004347%	1,581	0.004561%
320 Regional School Unit No. 24	25,074	0.085087%	30,292	
321 Regional School Unit No. 25	9,337	0.031684%	10,667	0.030770%
322 Regional School Unit No. 21	69,245	0.234977%	95,095	0.274315%
323 Regional School Unit No. 2	15,247	0.051739%	17,824	0.051416%
324 Regional School Unit No. 4	19,962	0.067739%	22,494	0.064887%
325 Regional School Unit No. 5	3,057	0.010374%	4,939	0.014247%
326 Regional School Unit No. 10	83,917	0.284766%	107,805	0.310978%
327 Regional School Unit No. 16	2,707	0.009186%	3,387	0.009770%
328 Regional School Unit No. 20	4,793	0.016265%	6,227	0.017963%
329 Regional School Unit No. 23	98,199	0.333230%	134,104	0.386841%
330 Regional School Unit No. 26	29,021	0.098480%	21,371	0.061648%
331 Regional School Unit No. 34	3,297	0.011188%	3,935	0.011351%
332 Regional School Unit No. 39	1,901	0.006451%	2,518	0.007264%
333 Town of West Bath	4,394	0.014911%	5,513	0.015903%
334 Gorham Fire and Police	193,560	0.656830%	211,952	0.611405%
335 Washburn Water and Sewer District	1,181	0.004008%	1,470	0.004240%
336 Town of Poland	31,682	0.107510%	38,466	0.110960%
337 Winthrop Utilities District	10,837	0.036774%	13,188	0.038043%
338 Town of Holden	12,836	0.043558%	14,431	0.041628%
339 Town of Levant	7,006	0.023774%	8,818	0.025437%
340 Regional School Unit No. 73	39,022	0.132418%	42,709	0.123200%
342 Town of Union	6,624	0.022478%	10,432	0.030093%
343 Midcoast Council of Governments	-	0.000000%	6,305	0.018188%
344 Town of Buckfield	1,501	0.005094%	3,143	0.009066%
345 Cornville Regional Charter School	-	0.000000%	22,094	0.063733%
346 Maine Academy of Natural Sciences	-	0.000000%	21,552	0.062170%
347 Good Will Home Association	-	0.000000%	71,491	0.206226%
348 Baxter Academy of Technologies and Sciences	-	0.000000%	33,303	0.096067%
349 Wells Fire and Police	-	0.000000%	115,232	0.332402%
351 Augusta Housing Authority	-	0.000000%	4,066	
417 Town of Wiscasset	21,346	0.072436%	26,336	
Total for All Employers	\$ 29,468,792	100.000000%	\$ 34,666,406	100.000000%

See accompanying notes

Maine Public Employees Retirement System Schedule of Pension Amounts by Employer - PLD Consolidated Plan As of and for the Piscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013

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

Deferred Outflows of Resources Proportion and Deferred Amounts from Changes in Proportion and Difference Between Employer Contributio Net Difference Differences Between Employer Between Projected and Actual Proportion and Differences Projected and Actual and Proportionate Share of Proportionate Share of Plan Pension oportionat Share of Proportions. Net Pension Liability June 30, Total Deferred Inflows of Employer Pension Employer 30, 2014 Experience Investments Investments Expense Expense Liability @ -1% Liability @ +1% 2016 2017 2018 2019 2020 2 City of Portland 33 715 175 \$ 16 526 117 \$ 2 075 436 \$ S 2 075 438 S \$ 17.553.909 454 177 8 18 008 066 2 684 623 \$ (205.502) \$ 2.479.121 \$ 51.562.849 \$ (12.756.567) \$ (3.848.056) \$ (3.848.056) S (3.848.058) \$ (4.388.477) S 3 Town of Millinocket NC 0004 City of Presque Isle 1,440,529 671,257 84,290 84,290 712,918 71,885 784,803 109 031 (26.569) 2.094.125 (518 083) (174.094) (174.094) (174 094) (178 229) 5 Cumberland County 8 592 104 4 468 538 561 115 269 552 830 667 4.745.871 4.745.871 725.814 72.499 796.313 13.940.522 (3.448.863) (909.579) (909.579) (909.579) (1.186,468) 8 Town of Camden 1,127,844 615,806 77 327 79,318 156,645 654,025 4,336,014 654,025 4,613,690 100,024 663,132 24 049 124 073 1 921 134 (475,286) (111,290) (111,290) (111,293) (163 506) 12,736,608 (1,005,677) (1,005,677) (1,005,677) (1,084,004) 512,657 277,676 (108,412) 9 City of South Portland 8,548,683 4,082,632 512,657 (114,354) 1D Town of Houlton 991.806 482 044 60 530 60.530 511.961 19.621 531.582 78.297 (8.413) 69.884 1.503.834 (372,046) (114,354) (114,353) (127,990) 748,232 241,352 11 Penobscot Count ,468,208 93,956 30,307 23,004 116,960 794 670 794.670 121.534 4.763 126.297 2 334 263 (577.493) (159.680) (159.680) (159.681) (198.667) 12 Kittery Water Distric 256,331 284,675 154,768 39,202 752,947 836,204 (186,278) (206,876) (105,571) (105,571) (105,568) (67,345) (64,083) (71,169) 22,190 13 City of Elisworth 566,531 268.039 33.658 33.658 306,865 43,537 (8,438) 35,099 14 Town of Kittery 2 971 555 1 538 376 193 174 82,624 275.798 1 633 853 1.633.853 249.875 21.568 271.443 4.799.280 (1.187,334 (316,530) (316,530) (316,531) (408,463) 110,825 63,955 (19,781) 11,036 2,128,579 (526,607) 15 Town of Bar Harb 85,677 49,443 51,394 776,041 418,182 (169,735) (169 735) (169.733) 37,694 (104,546) 418,182 16 Town of Mount Deser 738,503 393,745 87,137 17 Town of Fort Faidleld 113 686 50,745 6.372 6.372 53.895 9.023 62.918 8.242 (3,205) 5.037 158,311 (39,166) (14,358) (14,358) (14,357) (13,474) 1,577,767 241,297 30,255 (45,939) 1,166 3,136,612 1,485,567 186,543 186,543 29,056 120,510 1,698,277 195.358 4.634.532 (1.146.576) (372,431) (372.431) (372 431) (394,442 581,106 10,841,873 (39,772) (39,774) (49,458) (922,744) 31,421 (143,765) (39,772) 23,390 5,666 19 Bath Water District 365,586 186,270 197,831 20 City of Bangor 8.049.577 3.475.288 436.392 436.392 3.690,976 815.634 4,506,810 564,483 (276,280) 288,203 (2,682,262) 22 Bangor Public Library (2,922) (49,775) 18,483 (68,143) (3,134,418) (770,876) 11,087 93.76 7 738 101 503 14,341 11 419 275.437 (22.325) (22 325) (22 327) (23.442) 12,669,514 3,115,931 (942,308) (269,685) (942,308) (269,685) 4,313,173 659,639 (942,305) (269,685) (1,078,293) (265,195) 509,956 101,998 4,415,171 23 City of Augusta 8,271,363 4,061,126 509,956 24 City of Gardiner 2.185.990 998.79 125.418 125,418 1,060,779 138,888 1,199,667 162,231 180,714 (64,934) (881,477) (390,155) 649,274 7,530,811 351,380 3,612,601 44,123 453,635 373,188 3,836,811 40,965 85,088 453,635 373.188 57.074 12 29 69 365 1 096 202 (271 199) (64,934) (84 935) (93,297) 4,057,269 1,793,768 596,786 258,872 (87,514) (39,883) 11,270,248 (2,788,242) (881,477) (881,478) (390,156) (959.203) (423,171) 499,272 27 City of Auburn 28 Town of York 3.327.464 1.593,770 200.130 200,130 1,692,685 101,083 218,989 30 Town of St. Agatha 31 Kennebec Water District 92.75 42,490 330,851 5.335 45.127 5.727 50.854 6.90 (2,074) 4,827 132,555 (32,794 (11,413) (11,413) (11,412) (11,282) 621,062 41,545 1,032,157 (255,354 (63,571) (13,343) (63,571) (63,571 (87,846 31,280 72,825 (56,652) (13,343) (13,342) 32 Livermore Falls Water District 134,743 73,401 9.217 9,222 18,439 77,957 77,957 11,922 2,789 35 City of Belfas 36 City of Calais 1,298,185 912,984 (3,825) 645.413 81.045 81.045 685,470 3,955 689,425 104,833 101,008 2,013,498 (498, 136) (145,671) (145,671) (145,669) (171,367) 472,801 59,370 25,609 502,145 502,145 76,796 266,560 366,254 6,701 83 497 1.475.00 (364,913) (97 209) (97 209) (97,211) (125.536) 224,272 5,119,752 (1,266,618) (402,962) (402,960) (438,281) (435,738) (598,705) 107,743 37 York County 3,431,160 1,641,101 206,073 206,073 1,742,954 1,850,697 (42,288)(1,740,335) 38 Maine Maritime Aca 4.252.856 2.254.875 283,145 198,131 481,276 2,394,820 2,394,820 57,288 423,542 7,034,544 (438, 279) (438, 279) (94,732) (151,442) (160,554) 39 York Water District 356,786 570,370 44,802 71,621 28,138 35,343 72,940 106,964 378,929 378,929 57,952 7 99 65.947 1.113.066 /275 371 (70.418) (70.418) (70.420 (115,787) (115,787) (115,788) (119,813) 92,644 1,779,386 (440,217) 40 Washington County 1,095,458 605,769 13,083 41 Portland Public Librar 1.149.604 604,68 75,931 46,292 122,223 642,216 642,216 98,218 111,301 1,886,445 (466,703) 1,580,581 198,474 17,837 259,407 457,881 17,837 1,678,678 150,860 1,678,678 256,730 80 457 337 187 4 930 947 (1 219 909) (267.042) (267.042) (267.042) (419.669) 23,072 53,333 443,137 1,024,346 (109,631) (253,422) (32,321) (32,321) (82,350) (32,321) (82,352) (37,715) 152,515 21,968 43,145 43 Aubum Public Library 286,75 328,34 (1D,188) 45 Town of Jay 693,408 41,231 41,231 348,725 26,740 375,465 1,692,377 847,331 621,634 106,399 78,059 3,766 86,559 110,165 899 920 899 920 137 630 (2.034) 135.596 2 643 424 (653.979) (188.258) (188,258) (188,259) (224,980) 46 Waldo County 1,939,314 100,971 127,410 (479.783 (110.181) (110.181) (110.182) (165.054 47 Kennebec County (4,494,941) (1,365,088) (1,365,088) (1,546,336) (1,365,089) 48 City of Lewiston 11,916,680 5,823,895 731,307 731,307 6,185,346 187,564 6,372,910 945,962 (85,136) 860,826 49 Maine Tumpike Authority 50 School Administrative District No. 31 11,395,913 105,536 5,724,658 50,759 718,846 6,374 53,917 772 763 6 079 950 6 079 950 929 843 (4.132) 925.711 17.859.245 (4,418,349) (1.262.401) (1,262,401) (1,262,399) (1,519,988 (1,160) 158,354 188,281 (39,176) (46,580) (12,315) (12,315) (17,701) (13,477) (16,024) (100,508) 53,910 8,245 9,803 7 085 (12.317 5,366 (17,701) 60,352 76,707 52 Aubum Water and Sewer District 137,712 7,578 7,578 64,098 12,609 701 117 378 537 47,533 42 BB4 90 417 402,030 402 030 61.485 12.825 74.310 1.180.924 (292,159) (70,369) (70,369) (70,369 905,388 113,690 76,251 89,828 60,647 961,579 644,925 961,579 147,060 98,632 26,427 17,858 173,487 116,490 154,457 2 824 543 (698,787) (468,673) (172.565) (172.555) (172.557 (240.395) 55 Maine Municipal Associatio 1,693,928 1,894,40 (115,598) (115,599) (186,915) (161,231) 136,698 644,925 56 Hancock County 1,135,575 57 Oxford Countr 1 737 799 893,159 112 154 38 551 150 705 948 59 948.591 145.074 9,383 2,786,393 (689,349) (186,912) (186,912) 67,308 274,618 71,485 291,662 209,980 856,727 (51,949) (211,953) (379,926) (12,772) (57,206) (173,291) 8,452 34,484 6,846 12,642 15,298 47,126 71 485 10,933 44,606 2,021 3,148 12.954 (12,772) (12,771 (17,871) 291,662 (57,206) (173,291) (57.207 (72,915) (130,701) (277,914) 59 Bangor Water District 533,267 (173,291) 60 Rumford Fire and Poline 14,851 1,535,686 1 238 872 492 254 61 812 61.812 522 805 189.582 712.387 79,956 (65,105) 2,066,770 398,095 1,046,695 229,301 131,434 28,793 22,500 45,936 1,111,657 243,533 3,436 14,422 1.111.657 170.012 173,448 3.265.380 (807,850) (226,603) (226,603) (226,602) 1 Town of Oro 243,533 37,245 715,353 6,250,024 (176,977) (35,973) (35,973) (35,974 (60,883 62 Kennebunk Light and Power Co. (469,925) (469,924) 65,536 325,408 (29,625) 295,783 63 City of Brown 4 100 656 2 003 402 251.567 251.567 2.127.740 2,193,276 65 Rumford Water District 66 Waterville Fire and Police 140,893 1,517,875 74,685 674,190 15,916 84,658 9,378 84,658 6 538 79.320 79.320 12,131 1,890 14,021 232,994 (57,642 (14,524) (14,524) (14,526) (19,830) 716,033 125,488 841,521 1,810,635 109,507 (44,409 65,098 2,103,275 4,999,275 (520,347) (192.618 (192 618) (192 618) (179 008 (394,642) (79,275) (425,485) (70,254) (42,455) 217,833 (1,236,813) (394,643) (79,273) 1,701,939 108,696 260,288 67 Androscoggin County 3 355 069 1.602.483 201.224 201,224 (79,275 69 Town of Baileyville 610 424 264 594 33.225 33.225 281.016 60,286 341,302 42,977 (73,935) (30,958)825,455 (204,216) 4.406.865 268,034 2,267,013 322,182 98,174 2,365,187 322,182 346,708 49,273 (41,014) 13,207 305 694 6,659,124 (1,647,457) (510 133) (510 133) (510 133) (566 753) 2,134,53 946,379 6,581,642 (53,464) (623,210) (53,463) (623,210) (80,546) (234, 133 43,155 72 Brunswick Sewer District 550,150 303,355 38,092 81,247 73 City of Bath 76 Town of Lincoln 4 831 637 2.109.700 264.915 264,915 2,240,635 454,068 2,694,703 342,574 (159,548) 183,126 (1,628,288 (623, 210) (4,692) 1,655 12,635 104,732 13,151 7,472 326,731 185,645 2,456,319 (80,833) (45,928) (607,589) 111.232 12,854 124 086 17 011 12 319 (27.709) (27.709) (27.709 (27.808 9,666 127,886 11,321 140,523 (11,512) (15,800) (209,056) 63,20 (11.512) (11.515) 79 Old Town Water Distric 112,021 (160.408) (160,408) 80 Town of Skowhegan 1.514.487 787.356 98.868 47,076 145,944 836,222 836,222 1,305,706 600,780 562,140 75,440 70,588 75 440 638 066 76 654 714 720 97 583 (27 885 G9 G98 1.874.256 (463.688) (159.922) (159.922) (159,921) (159,517) 612,831 91,307 691,768 (7,451) (132,041) 83 856 1,753,712 13,286,603 (433.866) (130.996 (130.996) (130.993 (149.257 82 Town of Madawaska 559,727 (3,287,085 (1,068,050) (1.130.813) 4,523,253 4,869,760 83 City of Sanford 8,993,621 4,258,929 534,794 534,794 346,507 7 777 (135,169) 84 Town of Kennebunk NC 0085 Town of Cape Elizabeth 1.223.496 615,939 77,343 85 120 654 166 654 166 100 045 100.246 1.921.54 (475,388) (135, 167) (135,167) 12.732 215,763 31,051 (4,986) 22,933 26,065 229,960 596,383 3,976,316 (147,544) (47,000) (257,189) (47.000) (47.001) (50,758) (338,421) 191,167 24,005 24,005 203.03 85 Town of Wilton 399,926 (983,734) (257,189) (257,190) 87 Town of Falmouth 2 441 749 1 274 581 160 049 83 646 243 695 1 353 686 1.353.686 207.027 88 Lubec Water District 1,171 10,754 9,901 90,959 3,190 13 091 1.514 (1,100) 29.062 (7.195) (3,149) (3,149) (3,146 {2,475 13,911 57,879 14,272 62,418 267,184 1,111,670 (18,461) (18,464) (73,774) /66 101° (22.740) 89 Sanford Sewerage District 168,790 4,539 (275,025) (73,775) Q1 Town of Dumford 690 134 356 338 44 745 17.770 62.515 378 454 378,454 38,383 324,639 324,639 40 640 12,279 14,959 61 028 953 594 C35 9181 (54,900) /54 900k (54.898) (81 160) 93 Maine Municipel Bond Ban 558,458 305,668 (46,239) (165,759) (46,239) (165,759) (46,241) (165,760) (73,937) 45,231 60,190 868,733 2,395,072 (214,923) 95 Lincoln County 493 665 278.466 34 967 48.125 83.092 295.749 295,749 1,514,129 130,757 767,724 86,212 96,403 17 842 114 251 815.372 815.372 124,700 2,969 127,669 (592,537) (203,843 268,956 99,042 1,197,097 (66,539) (24,503) (8,796) (6,408) (95,072) 10,826 31,459 91,563 14,003 5,157 10,151 569 24.154 (8,796) (8,796) (22.891) 97 Town of Dexter (6,408) (95,073) Ø 429 5,726 98 Town of Frenchville 60,829 31,747 3,987 2,076 6,063 33,718 33,718 100 Town of Farmingt 805 682 383,721 743,794 515,727 48,184 48.184 407.536 27.750 435,286 62,327 (10,740) 51,587 (296, 160) (95,073) (101,884) 789,956 547,734 789,956 547,734 120,813 83,768 147,966 1,408,532 93,396 61,093 77,491 154,491 142,251 17,477 138,290 2 3 20 4 18 (574.068) (145.991) (145 991) (145.994 (197.489 101 Somerset County 107,596 157,660 1,608,915 2,841,949 (398,043) (703,094) (89,516) (190,515) (89,516) (190,515) (89,519) (190,514) (136,934) (241,876) 23,828 9,694 64,760 102 Franklin County 929,798 103 Town of Lisbon 103 1 771 951 910 967 114 390 39.694 154.084 967,505 967,505 13,031 110,213 17,395 127,608 16.856 (6,201) 41,985 10.655 323 741 (80.093) (29,007) (29.007) (29.009) (27.553) 105 Maine Principals' Associatio (194,432) (285,618) 138,485 174,725 216,710 3,355,891 (830,242) (194,430) 1,142,470 106 Aroostook County 1,970,242 1,075,708 135,077 273,562 1,142,470 107 Town of Wells 261,063 1,273,810 127,934 618,310 16,065 77,641 16.065 135.874 3 602 139 476 20,780 (1.698) 19 082 399,116 1,928,945 (98,741) (477,218) (67,588) (29.814) (29.814) (29,813) (33,968) (147,090) (164,171) 656,684 683,079 100,431 (11,200) (147.090) (147.087) 108 Town of Berwick 26,395 (13,960) (13,960) 109 Town of Livermore Falls 109 152,921 87,571 10.996 16,877 27,873 93,006 93,006 14,224 5,286 19,510 273,195 40,141 605,552 42 63 42 633 6.520 7 384 125 229 (30.982) (7.958) (7.958) (7.956 (10.658) 110 Town of Pittsfield 1,889,143 368,401 (120,406) (29,567) (120,404) (160,784) 98,358 (120,406) 111 City of Old Town 111 1,152,930 76,039 45,097 121,136 643,134 643,134 112 Town of Greenville 114 Town of Mechanic Falls 249,181 68,119 1,029,598 (29,567) 118.088 14.828 14.828 125.417 9,467 134,884 19,181 (3,615) (91,142) 49,582 523,530 6,226 65,740 29,630 80,104 52,659 556,022 52,659 8,053 85,036 7,608 2,755 15.661 154 681 (38.268) (3,289) (3,289) (3,287) (13, 165) 23,404 14,364 87,791 100,850 1,633,259 /404.066 (112.304) (112,303) (139,006 115 School Administrative District No. 54 115 (570,302) (181,565) (181,565) (11,473) (181,565) (196,193) (14,351) 738,914 54,048 33,838 130,944 116 Town of Yarmouth 116 117 1,545,418 92,786 92,786 784,774 48,902 833,676 120,020 (19,170) 105,807 63,098 244,943 6,787 4,249 16,443 9,122 8,634 57 402 57.402 8.779 9,185 168,613 (41,715) 118 Farmington Village Corp. 119 School Administrative Dir 118 119 120 3,517 13,025 1,995 35 939 5,496 21,269 11,800 1.041 6.537 105,566 (26,117) (6,397) (6,397)(6,395) (24,946) (8,985)139,070 77,156 27,306 12,183 408,506 226,638 (101,064) (56,070) (24,945) (24 945) (34.768) 139,070 77,156 (15,583) (19,289) 120 Mt Desert Island Regional School Unit 142,859 72.647

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Maine Public Employees Retirement System Schedule of Pension Amounts by Brimployer - PLO consolidated Plan As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013

Net Difference Between Projected and Actual Investment Earnings on Pension Plan Net Difference Net Pensio Liability Jur 30, 2014 let Pension ability @ -1% Net Pension Liability @ +1% Thereafter Employer 121 Piscataquis County Experience Assumptions xpense 72,378 017 (75,199) (118,314) (75,199) 2018 (75,197) 794,78 445,6 473,25 122 City of Westbroo 122 1,321,760 706,990 28,667 88,777 70.877 159 854 750,868 750 86 114 835 20.881 135,716 2.205.601 (545,662 (134.499) (134.499) (134.499) (167.717 3,600 44,617 30,446 377,370 6,245 77,208 89,431 1,108,487 (2,711) (58,596) (2,711) 11,100 62,626 4,656 (22,125) (2,711) 107,243 377,370 57,713 (274,238) (58,594) (94,343) 125 Town of Norway 125 126 628,282 355,318 19,495 126 School Administrative District No. 67 363 126 200,209 101,460 25 140 28 453 53 593 212 634 212.634 32.519 9.549 42.068 624.592 (154.523) (35.295) (35.295) (35.294) (53.159) 50,399 1,538 36,113 316,525 26,812 779,369 11,621 11,621 (26,939) 12,740 102,939 115,679 107,757 107,757 16,480 33,919 (78,308) 11,620 (1,748) 16,517 9,128 129 School Administrative District No. 53 129 130 8,594 1,079 31,370 525 1,604 9,128 (6,633) (192,815) 130 Town of Bucksnort 514 429 249,821 31.370 265.326 10.485 275.811 40.578 (4.465) (59,370) (59,370) (59,371) (66,332) 71,910 9,030 12,820 76,373 108,427 13,396 19,569 7,630 224,339 318,494 (55,501) (78,795) (14,088) (19,451) (15,527) (14.088) (19.451) (15,527) 131 136,072 5,986 10,150 15,016 22,970 76,373 108,427 11,680 16,582 9,841 (14.087) (19.093) (19,449) (15,527) 132 Belfast Water District 190,979 133 Town of Gorham 133 134 136 129 272 60 586 7.608 7.608 64.346 5,928 70.274 (2,211) 189,011 (46,761) (16,087) 134 Lincoln Academy 136 Norway Water Distric 427,303 85,295 266,247 46,164 33,433 5,797 79,537 5,386 112,970 282,771 49,029 282,771 49,029 43,246 7,498 6,638 25,479 68.725 830,611 (205, 492) (33,036) (33,036 (33,037) (70,693) 1,617 3,787 9,115 144,019 (35,630) (8,529) (5,194) (8,529) (8,530) (12,257) 137 Dover-Foxcroft Water District 66.078 40.865 5.131 11.837 16,968 38,994 43,401 43,401 (5,194)(10.850) 139 York Sewer Distric 252,988 2,885,673 140,501 1,370,138 17,643 172,048 21,351 149.221 149.221 22.821 6,571 29,392 438,322 (108,440) (24,307) (24,307) (24,307) (37,305) 140 Town of Old Orchard Beach 105,730 97,543 1,560,903 222,548 84,344 145,547 (40,563) (34,531) 181,985 49,813 4,274,426 1,619,960 (1,057,486) (400,781) (341,687) (148,655) (238,308) (341,687) (148,655) (341,687 (363,793) (137,875) (148,653) 141 Town of South Berwick 1.170.282 519.274 65.205 65,205 551,501 142 Town of Freeport 143 School Administrative District No. 41 896,070 353,125 112,520 44,342 1.946.611 112,520 951,683 113,683 1,065,366 (41,374) 104,173 2,795,474 (691,596) (238,308) (238,310) (237,921) 28,499 72,841 375.041 375,041 57,35 8,129 65,486 (494) 54,766 1,101,646 (272,545) (69,479) (494) (54,877) (69,479) (69,481) (93,760) 1,482 (494) (54,877) (494) (54,876) 144 Town of Winslow 1.976 (494) 8,170 46,596 894,959 (221,411) (76,169) 145 Aubum Housing Authorit 537.536 286.873 36.023 27.852 63,875 304,677 304,677 146 Town of Boothbay Harbo 19,587 290,099 165,664 2,453,637 56,580 224,244 2,453,637 25,336 (20,133) 7,567 2,568 5.203 486 622 (120,389) (54 414) (54,414) (500,171) (17,489) (54 413) (41.416) 375,249 14,823 (500,171) (17,489) (500,172) (613,409) (24,231) 49,614 339,713 (1,783,078) 147 Town of Scarborough 4,561,818 2,310,255 (70,435) 149 Town of Fryeburg 149 171.124 91,259 11.459 8,767 20,226 96,923 96,923 17,391 284,702 150 Town of Hermon 151 Town of Hampden 192,274 970,653 102,291 437,549 12,845 54,943 9,479 22.324 108,640 464,705 108.640 16,615 71,070 2 891 19 506 319 118 (78.949) (19.718) (19.718 (19.720) (27.160) 319,118 1,365,023 269,277 273,958 45,835 14,095 (337,705) (66,619) (67,777) (121,398) (18,895) (121,398) (18,895) (121,395) (18,895) 535,311 (25,235) (116,176) (22,918) 1,230 14,020 152 Sanford Housing Authority 152 153 154 171,269 86,315 87,815 10.839 12,069 91,672 91,672 153 Town of Vassal 148.017 11 027 20 923 31 950 93 265 93.265 14,264 6 633 20 897 (12.666) (12.666) (12.666) (23.316) 488,615 4,615,686 74,727 677,968 6,840 (76,110) 81,567 601,858 1,435,257 13,021,550 (355,080) (94,271) (994,435) 57,770 25,877 (94.271) (94.273) (122.154) 154 Lewiston Housing Authority 887,105 460,062 (994,435) (1,108,255) 158 City of Biddeford 158 159 8,604,971 4,173,968 524,126 524,126 4,433,019 182,667 8,859 8,641 8,788 17,407 (54,450) (53,110) (54,014) 159 Paris Utility Distric 162.610 70.548 8 859 74 927 15 964 90 891 11,459 11,177 11,367 (5.595) 5.864 220.090 (21,100) (21,100) (21.101)(18,732) 14,471 13,940 30,765 214,675 218,328 432,475 (11,830) (12,808) (18,271) (18,582) 68,813 73,083 74,327 3,294 2,573 (11.830) (11.828) 160 City of Hallowell 123,603 10,684 8,536 19,325 73,063 74,327 (12,808) (12,806) (22,221) 161 Town of Rockport 128,812 69,984 138,627 17,324 163 Lauriston/Authum Water Pollution Control Authorit 242 560 26 356 43 763 147 231 147.231 22.517 8.248 (106,994) (22.220) (22,220) (36,808) 331,881 291,995 188,778 175,546 23,705 22,043 34,714 44,748 58,419 66,791 200,495 186,441 200,495 186,441 30,663 28,514 251,326 14,234 281,989 42,748 1,048 588,933 547,652 16,937 (145.701) (30.651) (30.651 (30.651) (50.124) 164 Town of Thomaston (135,488 (24,346) (24,347) (46,610) 165 Pleasant Point Passamaquoddy 165 882 24,124 14,874 (1,027) (1,025) 166 Town of Orland 10.126 5 429 682 582 1 244 5.766 5 7 6 6 (4,190) (1,027) 157,739 97,253 157,739 114,764 463,343 285,672 6,820,455 (114.630) 148,521 18,650 11,498 13,261 31,911 3 844 27.968 (28,797) (28,797 (28,800) (39, 435) 17,511 (6,193) (243,944) 8,681 111,163 (70,675) (1.687,370) (26,317) (724,430) (26,317) (26.318) (24,313) (580,484) (77,471) 168 School Administrative District No. 29 206,783 91,570 (724,427) 169 Maine Housing Authority 5 321 378 2 186 250 274 528 274 528 2.321.936 706.363 3.026.299 355,107 559,682 130,705 291,774 58,115 55,245 7,297 309,883 61,722 170 Sanford Water District 36,638 7,297 18,607 309 883 47,392 5 069 52.461 910,249 (225,194) (59,056) (59,056 (59,056) 5,641 38,015 181,301 274,150 (44,854) (67,824) (16,570) 4,427 (16,570) 4,427 10,716 9,439 14,274 (3.798 23,741 (16,569) (15.430) 171 South Berwick Wate 174 11.035 72.246 93,331 174 Town of Gleriburn 79 710 87 877 83.281 93.331 175 Town of Sabattus 177 Town of Brownville 132,670 55,020 21,549 8,937 72,993 413,892 (21,525) (21,525 (21,525) 233,177 16,659 6,909 24,444 41 103 140.904 140.904 7.633 29,182 (102,396) (35,226) 175 177 179 180 181 (10,797) (95,334) (131,315) (14,609) (119,319) (137,877) 58,435 477,277 10,231 79,546 67,155 171,647 1,401,955 1,620,004 (42,465) (346,841) (400,787) (10,798) (95,333) (131,317) (10,798) (95,333) (131,317) 4,525 11,434 58,435 477,277 1,294 6,553 449,387 71,957 179 Town of Winthmo 879,522 56,430 15,527 84,346 5,309 36,647 11,577 180 Town of Eliot 1,100,939 84,583 519,281 32,687 225,621 65,206 4,105 28,331 65.206 551.510 45.524 597,034 (17, 191)4,105 68,258 34,716 239,623 406 49,060 7,000 2,423 101,975 703,870 222,361 (12.087) (37,153) (20,242) 14,327 49.043 (4,903) 12,433 (25 228) (12 087 (12.085) (B 679) (37,153) (37,154) (20,242) 239,623 (174,136) (59,906 39,927 182 Town of Van Burer 182 398,733 (18,925) 183 Hampden Water District 183 184 185 159 983 71,276 12,794 717,014 8,950 1,607 90,036 8.950 75,700 12,901 88,601 (4,577) (55,012) 24,047 2,793 107,482 2.078 116,463 2,417 184 Town of Monson 13.568 13 588 39 913 (9.874) (2.456) (2.466 (2.466) (3.397) 119,494 1,881 45,785 2,236,872 46,417 (553,399) (11,484) (165,308) (2,406) (154,562) (3,806) (36,076) (154,551) (3,806) 17,446 761,514 761,514 3,031 (154,552 (190,379) 185 Portland Housing Authority (3,806) (3,951) 1,433 186 Town of Milford 31.717 14.879 1,868 26,895 97,155 1.868 15,802 17,235 (536) 10,996 187 School Administrative District No. 60 381 745 214,183 773,711 35,484 62.379 227 475 227 475 34 789 668 187 (36.076 (36,076) (56.869) 1,674,094 821,731 93,130 914,861 76,391 125,672 11,204 13,457 (34,047) 91,625 9,892 2,413,752 215,198 (597,158) (53,240) (204,091) (204 091 (204 092) (205 433) 188 Town of Kennebunkport (16,469) (15,335) (18,315) 189 School Administrative District No. 49 142,357 68.980 8.662 8,662 73,261 3,130 10,403 150,346 191 Town of Damariscotta 153.183 82 848 9.585 19,988 87,990 87,990 2,873 16,330 258,462 (63,943) (15,334) (15,334) (21,997) 2,450,525 1,197,303 1,271,612 39.040 1,310,652 105,650 194,475 16,158 (17,662) 5,020 176,813 21,178 3,735,233 (924,091) (76,777) (280,801) (280 801 (280.801) (317.903) 192 City of Saco 310,33 (16,843) (16,843) (16,844) (26,413) 193 Town of Otisfield 193 177,650 99,476 12,491 16,218 28,709 105,650 194 Town of Medway 195 Town of Waldoboro 228,750 917,827 120,090 407,764 374,647 (23,904) (23,906) (31,886) 15.080 8.864 23,944 127,544 127,544 19,506 2,489 21,995 (92,687) (314,716) (23,904 51,203 7,627 433,071 64,506 75 737 508 808 9,865 10,747 (26,829) 39 403 1,272,102 (116.446) (116.446 (116,446) (108.268) 51,203 7,627 (14,612) (8,458) (14,609) (8,457) (16,127) (17,567) 3.079 67,585 (1,263) 6,083 8,602 16,830 (46,877 (14,612) 198 School Administrative District No. 51 125,776 60,737 66,163 117,445 206,408 366,394 (51,065) (8,458) 200 Town of Oxford 107,179 8.306 19,020 27,328 70,269 70,269 243,824 14,748 7,457 14,748 124 734 6.415 131,149 19,076 (2,595) 16,481 (90.645) (28,407) (28,407 (28,405) (31,184) 7,457 63,070 3,073 9,646 (1,255) 8,391 48 185,261 (45,833) (14,305) (14,305 (14.307) (15.767) 202 Town of Phippsburg 202 123,057 59,384 204 205 206 207 NC 0204 Community School District No. 903* 154,297 (38, 173) (8, 144) (8,144) (8,144) (13,132) 205 Gould Academy 206 South Portland Housing Authority 87 407 49,459 6 211 8,753 14 964 52 529 52.529 8.034 2.726 10,760 59,646 12,512 34,672 1,145,610 240,320 665,940 (283,422) (59,455) (164,752) (75,919) (15,333) (52,665) 46.112 9,673 18,637 5,687 390,008 81,814 390,008 81,814 4,786 1,597 64 432 (75,919 (75,919) (97,502) 710,772 367.217 14,109 (15,333) (52,665) (15,333) (52,666) (20,453) (56,678) 207 Berwick Sewer District 146,731 77,033 15,360 208 Caribou Policy and Fire 447 303 213,462 26.805 26.805 226.711 14,767 241,478 (5,751) 208 209 210 213 214 215 (79,551) (142,882) (108,802) 109,468 196,615 111,794 212,674 16,742 30,069 22,898 (1,175) (6,072) (3,883) 209 Fown of Orrington 209,576 103,071 12,943 2,326 16,059 15,567 321,552 (23,828) (23,828) (23,828)(27,367)23,997 577,536 439,787 (46,758) (34,865) (46,758) (34,865) (46.759) (49 154) 185,125 140,971 23,246 23,246 210 Town of New Gloucester 392,260 (34,867) (37,430) 213 Town of Richmond 295,741 17,702 474 2,840 17.702 149.720 10.009 159,729 (2,912) (17,455) (369,155) 214 Town of Linneus 7,321 43,945 652 3,859 4.007 4.007 613 3,673 77,689 3,904 657 11,771 (785) (1,002)1,019 24,020 3,925 49,625 4,962 70.555 (4,718) (133,183) (4,225) (4.718 (4 720) (6 005) 22,616 215 Town of Hodgdon (126,996) (6,382) 1,492,149 (133,183) 78,620 (28,054) 216 Town of Cumbedand 216 217 219 1 062 967 478 298 60,060 3,016 12,128 60.060 507.983 586,603 43,548 175,443 24,036 96,582 138,947 (4,227) 3 451 6 469 25.528 25,528 1,058 74,986 (18,551) (4,225 13,525 25,653 102,576 15,688 22,569 8,815 4,133 (2,319) 19,821 20,250 11,026 301,307 433,474 169,309 (74.543) (107,241) (17,093) (32,856) (17,093 (17.093) (25.644) 219 Lincoln Sanitry District (32,856) (32,855) (36,893) 5,336 220 Kenneber Sanitary Treatment District 220 221 222 285.457 17,448 17,448 147,571 152,90 221 Gardiner Water District 99,031 265,069 54,271 159,624 6,815 20,044 16,877 2,211 7.264 14.079 57,639 57,639 (41,887) (9.716)41,020 8,679 169,531 142,748 169 531 25,927 21,831 3,527 13,054 2,371 38,981 497.980 (123 199) (22.028) (22,028) (27,168) (22.029) (42.383) 222 Waterville Sewarage District 142,748 419,307 (103,736) (27, 168 (35.687 25,556 223 School Administrative District No. 13 223 257.674 134,406 21,716 15,017 67,747 (4,442) (4,442 (4,444) (5,766) 224 Waldo County Technical Center 224 225 227 41,843 2,898 2,727 1,886 1 243 3.970 23 063 23.063 3,858 (16,760) 20,389 22,275 15,949 2,439 7,121 6,738 (1,590) 9,177 5,531 46,849 136,780 (11,590) (33,839) 3,438 (11,226) 3,438 3 438 (3.987) 225 Maine County Com (11,226) 4.258 50.823 (11,224) (11,641) 227 Town of Mars Hill 93.507 43 844 5 505 5.505 46.565 35,712 2,540 5,760 3,607 21,483 21,483 3,286 7,450 1.123 4 409 63.104 (15.612) (3.322) (3,322 (3,322) (5,371)30,243 (35,401) 12,712 (69,916) 12,712 (12,179) 230 68,912 230 Town of Washburn 45,867 74,672 48,714 (78,338) 231 Androscoggin Valley Co 234 Town of Durham 606 744 295,041 28,999 80,771 37.048 37 048 313 352 11 782 325 134 47 923 (5.073) 42.850 920,441 (227,716) (69,916) 3,641 10,142 3,673 30,799 85,784 30,799 90,045 4,710 13,119 1,112 5,822 11,385 90,468 251,981 197,820 (22,382) (62,340) (5,261) (19,485) (12,178) (5.261) (5,264) (7,700) (19,485) (12,178) (19,487) (12,179) (21,446) (16,836) 4,261 235 Town of China 235 167,483 10,142 236 Martawacka Water Dietrich 236 237 238 239 240 241 242 119 010 63.410 7.962 6.011 13 973 67 345 67.345 10.300 1.758 12.058 (48,940) 650,655 48,421 61,686 10,468 358,597 30,521 358,597 30,521 54,842 4,668 63,826 5,119 2,175 (10,978) 337,641 42,398 3,609 19,288 6,859 59.961 1.053.342 (260.595) (69,086) (69,086) (69,089) (89,649) 6,843 52,848 89,652 1,225,891 (22,180) (4,140) (97,339) (33,701) (4,140) (4 142) 77 630) 238 Milo Water District 26.737 (97,339) (33,701) (97,340) (33,703) (104,335) (51,685) 28.356 239 Maine School Management Association 824 979 392,951 194,660 49 343 49.343 417.339 445,695 240 Town of Eastor 350,605 24,443 29.507 53,950 206.741 206,741 31,618 9,080 40,698 607,281 (150,240) 2.076 2.076 1,544 1,544 13,058 11,222 24,280 1,997 38,357 (9,489) (6,491) (6,491) (6.491) (3.265) 39,593 12,295 242 Richmond Utilities District

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Maine Public Employees Retirement System Schedule of Pension Amounts by Employer - PLD Consolidated Plan As of and for the Piscal Year Briedd June 30, 2014 with Net Pension Liability as of June 30, 2013

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

Deferred Outflows of Resou Deferred inflows of Resource Pension Expens Between (pected an Actual roportionar hare of Pla Pension Expense Net Pension Liability June 30, 2014 56,538 oportionat Share of (43,637) (35,979) Employer 243 Lisbon Water Departmen 176,385 (14,921) 245 Town of Limestone 245 107.441 46,617 5.854 5.854 49,510 10,543 60,053 7,572 (3,695) 3,877 145,431 (13.940) (27.604) (13,940) (27,604) (13,940)(12,377) 18,942 11,595 246 Town of Bethel 246 247 248 249 250 252 277.643 150.848 18.406 37.348 160,210 160,210 24,502 5,549 30,051 470,602 (116,426 (27,603) (40,053) 247 Rumford Mexico Sewerage District 171,460 92,338 10,135 15,594 21,730 98,069 98,069 186,374 14,998 28,503 3,020 4,517 18,018 33,020 288,067 547,455 (71,267) (135,440) (17,273) (34,051) (17,273) (34,051) (17,275) (34,051) (24,517) (46,594) 248 Brewer Housing Authority 330,741 175,483 22,035 37,629 186,374 249 Erskine Academy 173,707 8,881 92,015 11,554 7.965 19,519 97.726 97.726 14.946 2,298 17,244 287,059 (71,018) (17,925) (17,925) (17,924)(24,431) 250 Winter Harbor Utility District 6,661 6,661 21,923 (2,220) (2,220) (2,220) (4,570) (2,220) (2,221) (4,570) 2,592 2,733 21,923 3,353 (15,931) (5,481) 252 Community School District No. 12 41,162 20,642 371,264 1,272,587 84,605 20,372 85,309 6,796 (47,852) (47,852) 254 Town of North Berwick 254 255 256 162.238 20.372 172,308 34,698 207,006 26,352 (12,196) 14,156 506,136 (125,217) (47,853) (43,077) 679,376 54,123 66,269 17,862 151,578 24,558 721,541 57,482 721,541 57,482 110,349 8,791 19,452 5,744 129,801 14,535 2,119,453 168,848 (524,349) (41,773) (129,859) (6,152) (129,859) (6,152) (129.859) (180,385) (14,371) 256 Aubum Lewiston Airport 366 37,714 12,245 12,103 (2,247) 258 Town of Princetor 258 260 262 5.426 2.911 303 3,092 3,092 473 48,784 9,083 (550) (550) (773) 260 Town of Fairfield 689,141 300,341 97,514 37 714 318,981 103,567 65 617 384 598 (23 (39) 25 745 936 974 (231 806) (89 047) (89.047 (89.044) (79.745) 24,648 18,586 304,216 300,683 (75,263) (74,389) (12,622) (12,624) (18,253) (25,892) (25,591) 27,563 39,808 15,839 15,655 8,809 2,931 (12,622) 262 Old Town Housing Authority 158,593 265 Towns of Mapleton, Castle Hill and Chapmai 265 266 267 179,857 96,382 346,724 101,912 9,913 22,016 102,364 102,364 (18,252) 266 Wells Ogunquit CSD 267 Tri Community Sanitary Landfill 660,686 43,538 12,797 7,896 3,859 1,117,835 21,448 25,411 68 949 368 242 368 242 56 317 109 819 166 136 1.081.675 (267.605) (69.078) (69.078) (69.078) (92.061) 108,237 74,331 16,553 10,214 317,937 196,173 95,869 (78,657) (48,533) (20,314) (16,580) (20,317) (16,578) (27,059) 194,240 7,435 20,232 108,237 18,636 7,454 1,610 (20,314) 269 United Technologies Center, Region 4, S Penobscott 7,546 (2,760) (3,381) (16,580) 136,029 62,862 7,896 66,785 270 Town of Harpswell 270 271 273 74 605 30,730 8,902,081 3,859 32 637 9.784 42 421 4.991 (23,718) (10.135) (10.135) (10,132) (8,159) 16,796,988 9,454,575 1,445,944 27,743 224,557 5,176 1,670,501 32,919 27,771,868 532,861 (6,870,716) (131,829) (1,732,052) (1,732,052) (1.732,052) (2.363.644) 271 Maine Veterans' Home 894,776 (45,351) (6,262) 273 Brunswick Public Library 318,805 170,805 17,518 38,966 181,406 274 Eagle Lake Water and Sewer District 275 Fort Fairfield Housing Authority 42,617 23,584 2.961 3 470 6,431 25,048 25.048 3.831 1.065 4.896 73,575 195,314 138,345 (18,202) (48,320) (34,226) (4.118) (4,118 (4,119) 274 275 276 277 278 62,607 44,345 (10,329) 110,724 7,862 5,568 11,019 18,881 8,356 66,492 47,098 66,492 47,098 10,169 7,203 16,054 13,599 7,961 (10.329 (10.330) (16.623) (11,774) (26,243) 85,117 276 Town of Lovell 10,295 7,171 1,571 (11,427) (16,238) (16,954) (6,384) (7,852) (76,283) (82,207) (65,056) (7,653) (32,961) 277 Carrahaselt Valler 155,276 98,836 106,512 84,290 12,411 13,375 10,584 32 036 44.447 104 970 104.970 26.349 306,340 332,286 (11,427) (11,428) 22,754 5,694 113,122 89,521 278 Yarmouth Water District 183,029 36,129 16,278 113,122 17,300 13,691 1,611 24.471 (16.238) (16,238) (28,281) (16,238) (16,954) (6,384) (7,852) 15,262 262,960 30,935 133,232 (16,954) (6,384) (7,855) (22,380) (2,633) 161,260 89,521 280 Town of Harrison 280 282 283 288 290 291 292 1,245 5,363 79,757 282 Mechanic Falls Sanitary District 36 529 9.916 1.245 10.532 12.498 23.030 (3,822) 78,757 1,075,030 42,707 635,155 5,095 147,999 10,458 227,756 283 Mars Hill Utility District 45 357 45.357 6.937 1.533 8.470 (11,339) 674,575 103,167 47,157 247,816 150,324 617,793 1,981,497 7,106,050 (490,219) (1,758,025) (92,725) (415,254) (92,725) (415,254) (92,726) (415,220) (168,644) (604,796) 288 Bangor Housing Authority 369,977 290 Maine Public Employees Retirement System 4 186 115 2 277 804 286 014 282 640 588.654 2,419,186 2,419,166 372,689 4,322,448 232,067 1,955,870 29,141 245,599 98,286 245,599 4,160 246,470 2.077,258 246,470 2,380,553 10,626 37,694 317,687 1,625 291 Lewiston/Auburn 911 292 Brunswick Fire and Police 69,145 22.148 59.842 723,980 (179,111) (28,854) (28,854 (28,857) (61,617) 303,295 208,994 2,554 6,101,737 31,214 (1,509,560) (7,722) (536,546) {1,270} (538,546 (538 546 /519 314 (1,270) (4,215) (1,271) (2,657) 294 Jackman Utility District 16.17 10 005 1.256 2.904 10,626 (105) 3,712 50,490 295 Town of Chesterville 16,140 51,883 (648) 22,851 (688) 13.078 12.390 (4,357) (4,462) (2.021) 71,289 500 (4,215) (4,213)172 24,270 4,580 115,967 (1,616) 2,096 10,627 11,871 (17.637) (6,638) (108,179) (19,099) (6.638) (6.636) (6.067) 297 MADSEC 969,739 252,797 (108,179) (82,534) (21,515) (239,912) (108,178) (19,099) 39 033 446,102 298 Roothbay Regional Water District 296 299 300 777 313 310 843 39.033 330,135 (62,542) (54,681) (58,269) (382,749) (573,508) 299 South Berwick Sewer District 300 Mount Desert Water District 81,032 70,822 166 229 10,175 8,893 9,480 10.175 86,061 2.927 88,988 13,162 (1,291) 220,945 235,529 1,547,097 138,852 2,266 11,159 75,218 75,218 80,183 11,503 12,263 11,963 13,453 64,229 (15,085) (15.085) (15.083) (18 804) 1,190 (15,456) (125,315) (15,456) (125,315) (15,455) (125,312) (20,046) (131,672) 4.291 80,183 301 Coastal Counties Workforce, Inc. 301 145.517 75.497 495,911 743,069 62,272 93,307 55,931 302 Lincoln County Sherriffs 302 303 1 051 022 62.272 526,689 43,196 569,887 80,550 789,187 473,058 971,957 501,597 120,695 72,348 18,030 56,886 61,105 26,280 303 Town of Ogunquit 1,732,232 93,307 55,931 182 770 (63,809) 2 318 156 (227 119) (227.119 (227.116) (197.297 (63,809) (11,243) 8,250 1,311 1,143 2,638 (343,775) (85,674) (7,044) (21,073) (27,428) 1,389,559 346,299 (109, 133) (16, 146) (109,133) (109,134) (16,144) (118,264) (29,473) 28,539 445,414 304 Lincoln and Sacadahoc Multicounty Jail Authorit 930.317 305 Veazie Fire and Police 305 187.640 111.004 13 939 26.044 39,983 117,893 117,893 28,473 85,178 110,866 (695) (4,857) (5,173) (160,556) (695) (4,857) (5,173) (160,556) 9,127 27,303 9,693 28,998 37,743 9,693 28,998 37,743 2,793 5,578 8,410 306 Winterport Water and Sewer Districts 12,898 1,146 3,428 4,039 3,748 8,327 5,185 7,176 1,482 4,435 5,772 (2.423) (4,857) (5,173) (7,249) (9,436) 49,696 307 Topsham Sewer District 308 North Berwick Water District 308 309 310 60.086 35.537 4.462 12,789 1,337,725 32,740 627,369 18,084 666,306 19,206 101,902 2,937 87,364 79,226 3,739 123,347 (166,576) 309 Town of Windham 78,779 2,271 78 779 60,721 727 027 (22,676) 1,957,206 (484,210) (160.558) 2,614 114,217 19,206 571,244 802 35,983 56,417 1,677,972 (13,958) (415,128) (3.175) (82,225) (5,029) 4,885 (3,173) (3,173 (4.802) 310 Biddeford Housing Authority (82,226) (82,226) (142,811 311 Greater August Utility District 311 925.172 537.862 67.539 181,756 571,244 3,792 9,365 33,806 45,995 111,719 23,344 57,658 2,931 7,240 26,135 72,826 179,875 649,296 791,044 (5.029 312 Town of Grand Isle 312 313 576 3,507 10,076 24 793 24 793 3.893 (16,017) (44,501) (5.029) (6,198)2,836 28,268 61,236 221,044 61,236 10,087 42,421 26,775 (11,950) (11,950 (11.951) (15,309) 313 Newport Water District 8,615 (14,411) (37,126) (70,138) (37,128) (70,135) (55,261) (67,325) (160,635) (37,126) 314 Town of Newport 314 315 316 317 318 319 320 379,236 208,127 253,564 54,403 315 Regional School Unit No. 1 316 Town of Monmouth 561.648 31.840 31 840 269 301 40 276 309 577 41.186 (195,703) (70,138) 97,188 36,305 4,559 34,554 4,559 34,554 38,558 292,252 18,345 49,891 56,903 342,143 5,897 44,696 2,376 (6,256) (17,700) 2,137 (359) 26,996 4,513 113,261 858,460 45,630 (28 021) (14,235) (14.235 (14.236) (9,640) (212,382) (11,289) (78,176) (1,078) (78,176) (1,078) (78,174) (1,077) (73.063 317 Cape Elizabeth Policy 617,758 275,173 (3,884) 318 Thompson Free Library 319 Bowdoinham Water Cistric 20.524 14,626 1,837 881 16,885 5,946 53,006 9,935 12,538 2,753 60,090 1,888 3,471 6,582 8,419 15,534 15,534 7,454 21,898 419,485 147,716 (1,405) (28,306) (11,294) (64,094) 1,140 21,840 7,691 68,564 1,279 23,086 6,803 97,241 (5,417) (103,780) (36,545) (325,796) 13,400 262,289 7,019 134,463 1,376 22,168 7,454 142,808 138 (1.405 (1,406) (1,864) 5,303 142,808 1,246 (28,306) (11,294) (64,094) (28,306) (35.702) 320 Regional School Unit No. 24 (11,295) (64,096) (12,572) 2,113 321 Regional School Unit No. 25 322 Regional School Unit No. 21 321 322 323 324 325 97,669 47,349 5,946 50,288 52,401 (868) 28,677 724,338 159,490 422,119 79,120 90,947 143,953 448 317 448.317 1,316,887 (112,079) 747 84,777 112,640 (556) (2,586) 9,353 246,830 311,499 68,395 (61,065) (77,064) (16,921) 84,030 12,851 16,218 3,561 77,728 2,442 4,490 96,689 15,409 2,837 1,816 3,975 12,295 13,632 12,914 (17 944) (17,944 (17.945) (21 007) 323 Regional School Unit No. 2 (24,530) (24,529) (1,920) (26,511) (5,821) 6,594 (24,530) 324 Regional School Unit No. 4 325 Regional School Unit No. 5 208,812 99,849 12,538 106,046 31,979 21,923 8 954 11.707 23 284 23.284 (1,918)326 327 328 329 330 120,691 3,238 508,236 15,967 508.236 15,967 18,342 392 1,202 96,070 2,834 5,692 1,492,893 46,902 86,234 (369,339) (11,604) (21,334) (86,829) (2,913) (4,873) 326 Regional School Unit No. 10 877,818 478,537 60,601 (86 829) (86 828) (127.059) (2,913) (2,912) (4,875) (3,992) 327 Regional School Unit No. 16 28,317 15,034 328 Regional School Unit No. 20 329 Regional School Unit No. 23 50.138 27.642 3.925 7.396 29,357 29,357 1,027,212 135,692 595,275 74,749 11,912 123,946 198.695 632.220 632,220 39,003 1,857,084 (459,440) (91,824) (91,824 (91,822) (158,055)295,950 54,492 34,872 76,345 (49,602) (3,781) (1,673) (13,344 2,895 2,400 4,645 11,912 100,752 18,551 85,153 185,905 (28,753) (73,218) (13,481) (49,602 (49.601) (25,188) 330 Regional School Unit No. 26 94,865 (3,781) (3,783) (4,638) (2,968) 376 331 Regional School Unit No. 34 331 34.488 17.467 2,193 1,404 3,073 2,569 332 Regional School Unit No. 39 333 Town of West Bath 11,178 24,472 940,837 3,283 5,366 118,141 11,872 25,991 999,229 332 333 19,886 45,965 1,879 2,293 11,872 584 670 (8,627) 25,991 (4,709) (245,434) (4,709 (4.710) (6,498) 114,158 (245,434) (245,432) (1,281) (249,807) (1,732) (45,336) 1.104,249 152,818 (38,660) 2,935,135 (726,148) 334 335 336 337 105,020 334 Gorham Fire and Police 2.024.739 118,141 536 335 Washburn Water and Sewer District 336 Town of Poland 12,355 6.525 819 1,355 6,929 6,929 1,060 27,734 154 20,355 (5,036) (131,784) (1,280) (35,530) 21,441 7,351 7,976 2,934 29,417 10,285 181,344 62,174 181 34 1,996 751 29.730 532.679 (35,530) (35,531) 182,631 199,841 (45,183) (49,440) (12,116) (15,814) (12,116) (15,814) 62,174 9,509 10,405 10,260 8,669 7,488 (12.115 (15.544) 337 Winthrop Utilities District 113,359 58,541 338 Town of Holden 339 Town of Levant 4,462 (1,736) 338 339 340 342 343 344 134.272 64.058 8.044 8,044 68,033 72,495 1,130 (7,840) 5,689 13,908 (30,211) (146,321) (35,741) (21,601) 39,143 4,915 23,606 3,844 8,759 23,808 41,572 201,348 41,572 6,358 30,793 7,522 122.114 591,439 144,466 (7.473) (7,473 (7,474) (10,393) 22,953 13,211 (49,596) (4,486) - 7,757 (49,506) (4,488) 7,757 (49.504) (50.337) 340 Regional School Unit No. 73 408,191 189,582 46,307 (4,489) 7,756 (12,295) 17,605 342 Town of Union 69.291 5.815 23,420 49,181 49,181 27,968 13,951 3,514 1,752 42,049 9,183 45,563 10,935 29,725 29 725 4,546 2,266 15,930 18.454 87.314 5,273 64,665 43,523 305,959 (10,767) (75,694) (59) 27,181 15,703 (59 (3,704) 344 Town of Buckfield 27,181 345 Cornville Regional Charter School 346 Maine Academy of Natural Sciences 48,735 98.073 12.315 147,347 159,662 104,160 104,160 95,668 12,013 143,734 476,783 155,747 516,632 101,605 337,038 101,605 337,038 15,539 51,545 47 540 63 079 298,456 (73.837) 26.514 26.514 26.516 (25.401) 87,951 40,971 157,696 (244,929) (114,096) 87,951 87,950 (84,260) 317.343 209,241 347 Good Will Home Association 39.849 222,101 768,495 40,971 40,969 348 Baxter Academy of Technologies and Sciences 147 829 18 563 240.664 157.004 157,004 24.012 73,460 97,472 461,183 (39,251) 349 Wells Fire and Police 832,725 543,250 543,250 83,082 2,932 254,179 337,261 11,901 1,595,742 56,307 (394,784) 141,763 141,763 141 763 (135 812) 511,504 64,230 (13,930) 351 Augusta Housing Authority 18 049 2,266 14,680 27.117 29.383 19.169 19,169 8,969 417 Town of Wiscasse 223,291 116,904 8,170 22,850 124 159 124.159 18.988 2.580 21,568 364,705 (90,227) (23, 423) (23,423) (23,424) (31,040) (34,416,932) \$ (40,857,894) \$ (34,416,934) 7,744,403 \$ 27,067,281 \$ \$ 163,431,570 \$ \$ 7,744,406 \$ 171,175,976 \$ 24,994,560 \$ (34,416,932) 308.259.258 \$ 153.681.174 \$ 19.322.878 \$ Total for All Employers

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

See accompanying notes

State Employee and Teacher Plan - State Employee Portion⁽¹⁾ Schedule of Employer and Non-Employer Entity Allocations For the Years Ended June 30, 2013 and June 30, 2014

Entity	Employer	Employer Code	FY′	I3 Allocation Basis	Employer Allocation Percentage	FY	14 Allocation Basis	Employer Allocation Percentage
S00ME	State of Maine	S00ME	\$	88,226,786	93.288524%	\$	109,503,728	92.853946%
SMCCS	Maine Community College System	SMCCS		5,857,860	6.193936%		7,805,041	6.618303%
154	Northern NE Passenger Rail Authority	S0154		67,016	0.070861%		85,284	0.072317%
560	MECDHH/Gov. Baxter School for the Deaf	S0560		422,443	0.446679%		537,099	0.455434%
	Total for All Employers		\$	94,574,105	100.000000%	\$	117,931,152	100.000000%

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

See accompanying notes

Maine Public Employees Retirement System Schedule of Pension Amounts by Employer - State Employee Portion As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013

		Defen	red Outflows of Resources	Defer	erred Inflows of Resources	Pension Expense	Sensiti vity	Projected Deferred Gutflows/(Inflows) to be Recognized in Pension Exp Year Ended June 30	pense for the Fiscal
		Net Difference Between Projected and Actual Between Investment Expected and Earnings on	Changes in Properties of the P		Changes In Proportion and Differences Between Employer Contributions Proportionate Changes of Share of Inflows of	Net Amounts from Deferred Amounts from Proportion and Differences Between Employer Contributions Save of Plan Proportionate	Net Pension Net Pension Lubility &		
ERL Employer Code 3	2013 2014	Experience Investments	Assumptions Contributions Resources		Assumptions Contributions Resources	Expense Contributions Expense	Liability @ -1% +1%	2016 2017 2018 2019 2020	Thereafter
SOOME State of Maine SOOME \$ 1.0	072,306,904 \$ 837,740,287 1 71,196,328 59,711,184 814,513 652,453 5,134,361 4,108,984		\$ 34,696,677 \$ 1,926,327 \$ 36,622,0 2,472,986 3,251,930 5,724,6 27,022 11,157 38,1 170,177 67,090 237,2	,916 622,420 15,371,621 ,179 6,801 167,963	\$ - \$ 5,118,840 \$ 229,513,11 - 127,490 16,121,61 - 1,393 176,11 - 8,773 1,109,31	1 5,168,503 1,548,009 6,716,512 7 56,475 4,727 61,202	\$ 1,294,362,914 \$ 451,185,002 \$ 92,259,066 32,156,946 1,006,098 351,395 6,348,745 2,212,996	\$ (42,530,129) \$ (42,530,129) \$ (53,915,479) \$ (53,915,469) \$ (1,555,403) (1,355,402) (2,842,200) (3,842,200) (28,948) (41,991) (41,991) (171,619) (171,619) (284,447) (264,447)	: :
Total for All Employers \$ 1,1	149,452,106 \$ 902,212,908 1		\$ 37,365,862 \$ 5,250,504 \$ 42,622,3	388 \$ 9,404,530 \$ 232,259,250	\$ - \$ 5,256,498 \$ 246,920,2	6 \$ 78,094,078 \$ - \$ 78,094,078	\$ 1,393,996,823 \$ 485,909,239 \$	\$ (44,084,144) \$ (44,084,142) \$ (58,084,813) \$ (58,064,811) \$	- S -

Entity	Employer	Employer Code	FY	'13 Allocation Basis ⁽²⁾	Employer Allocation Percentage	FY	′14 Allocation Basis ⁽²⁾	Employer Allocation Percentage
•								
S00ME	State of Maine	S00ME	\$	120,356,610	94.946756%	\$	142,075,042	95.069591%
T0802	Isle Au Haut School Department	T0802		-	0.000000%		51	0.000034%
T0804	Monhegan Plantation School Department	T0804		-	0.000000%		-	0.000000%
T0913	CSD No. 13 Deer Isle - Stonington	T0913		13,633	0.010755%		16,579	0.011094%
T0917	CSD No. 17 Moosabec	T0917		2,443	0.001927%		1,535	0.001027%
T0918	CSD No. 18 Wells - Ogunquit	T0918		26,570	0.020961%		24,705	0.016531%
T0919	CSD No. 19 Five Town CSD	T0919		9,108	0.007185%		12,485	0.008354%
TAERS	Erskine Academy	TAERS		-	0.000000%		-	0.000000%
TAFOX	Foxcroft Academy	TAFOX		-	0.000000%		-	0.000000%
TAFRY	Fryeburg Academy	TAFRY		-	0.000000%		-	0.000000%
TAGEO	George Stevens Academy	TAGEO		-	0.000000%		-	0.000000%
TAGOU	Gould Academy	TAGOU		19,026	0.015009%		-	0.000000%
TALEE	Lee Academy	TALEE		-	0.000000%		-	0.000000%
TALIN	Lincoln Academy	TALIN		-	0.000000%		_	0.000000%
TAMCI	Maine Central Institute	TAMCI		_	0.000000%		_	0.000000%
TATHO	Thornton Academy	TATHO		-	0.000000%		-	0.000000%
TAWAS	Washington Academy	TAWAS		-	0.000000%		-	0.000000%
TCACT	Acton School Department	TCACT		11,358	0.008960%		12,873	0.008614%
TCATH	Athens School Department	TCATH		-	0.000000%		7,281	0.004872%
TCAUB	Auburn School Department	TCAUB		144,090	0.113670%		156,643	0.104818%
TCAUG	Augusta School Department	TCAUG		126,868	0.100083%		161,393	0.107996%
TCBAN	Bangor School Department	TCBAN		130,662	0.103076%		139,885	0.093604%
TCBID	Biddeford School Department	TCBID		125,487	0.098994%		134,764	0.090177%
TCBRE	Brewer School Department	TCBRE		17,673	0.013942%		24,308	0.016266%
TCBRU	Brunswick School Department	TCBRU		49,187	0.038803%		58,980	0.039467%
TCCAL	Calais School Department	TCCAL		-	0.000000%		24,138	0.016152%
TCCAS	Caswell School Department	TCCAS		_	0.000000%		206	0.000138%
TCCEL	Cape Elizabeth School Department	TCCEL		7,039	0.005553%		4,691	0.003139%
TCCHE	Chebeague Island School Department	TCCHE		-	0.000000%		-	0.000000%
TCCHR	Cherryfield School Department	TCCHR		_	0.000000%		1,853	0.001240%
TCDAY	Dayton School Department	TCDAY		_	0.000000%		-	0.000000%
TCEAS	Easton School Department	TCEAS		8,467	0.006679%		409	0.000274%
TCELL	Ellsworth School Department	TCELL		-	0.000000%			0.000000%
TCEML	East Millinocket School Department	TCEML		_	0.000000%		-	0.000000%
TCEUS	Eustis School Department	TCEUS		_	0.000000%		1,536	0.001028%
TCFAL	Falmouth School Department	TCFAL		8,800	0.006942%		6,022	0.004030%
TCFAY	Fayette School Department	TCFAY		-	0.000000%		-	0.000000%
TCGLE	Glenburn School Department	TCGLE		_	0.000000%		8,639	0.005781%
TCGOR	Gorham School Department	TCGOR		58,729	0.046330%		62,003	0.041489%
TCHAN	Hancock School Department	TCHAN		50,729	0.000000%		02,003	0.000000%
TCHER	Hermon School Department	TCHER		23,302	0.018382%		26,601	0.017800%
TCISL	Islesboro School Department	TCISL			0.002254%		·	
TCKIT	Kittery School Department	TCKIT		2,857	0.002234 %		3,130	0.002094%
TCLAM	Lamoine School Department	TCLAM		24,215	0.000000%		28,331	0.018958%
TCLEW	•	TCLEW		261 754			460 529	0.000000%
	Lewiston School Department			361,754 3,865	0.285380%		469,538	0.314192%
TCLIN	Lincolnville School Department	TCLIN		3,865	0.003049%		6,265	0.004192%
TCLIS	Lisbon School Department	TCLIS		32,469	0.025614%		48,196	0.032250%
TCLON	Long Island School Department	TCLON		1,985	0.001566%		278	0.000186%
TCMAD	Madawaska School Department	TCMAD		14,683	0.011583%		24,106	0.016131%
TCMEA	Maine Education Association	TCMEA		7,664	0.006046%		8,509	0.005694%

Entity	Employer	Employer Code	FY13 Allocation Basis ⁽²⁾	Employer Allocation Percentage	FY14 Allocation Basis ⁽²⁾	Employer Allocation Percentage
Entity	Employer	Code	Dasis	rercentage	Dasis	rercentage
TCMED	Medway School Department	TCMED	_ `	0.000000%	_	0.000000%
TCMIL	Millinocket School Department	TCMIL	24,324	0.019189%	26,399	0.017665%
TCMSM	Maine School of Science and Mathematics	TCMSM	392	0.000309%	-	0.000000%
TCOTI	Otis School Department	TCOTI	2.352	0.001855%	3,292	0.002203%
TCPOR	Portland School Department	TCPOR	475,954	0.375470%	586,952	0.392759%
TCSAC	Saco School Department	TCSAC	-	0.000000%	-	0.000000%
TCSAN	Sanford School Department	TCSAN	163,574	0.129040%	169,837	0.113647%
TCSCA	Scarborough School Department	TCSCA	55,234	0.043573%	52,331	0.035017%
TCSPO	South Portland School Department	TCSPO	85,534	0.067476%	102,247	0.068419%
TCVEA	Veazie School Department	TCVEA	-	0.000000%	2,506	0.001677%
TCWES	Westbrook School Department	TCWES	112,397	0.088668%	129,297	0.086519%
TCWIN	Winthrop School Department	TCWIN	-	0.000000%	-	0.000000%
TCWIS	Wiscasset School Department	TCWIS	-	0.000000%	-	0.000000%
TCYAR	Yarmouth School Department	TCYAR	10,465	0.008256%	8,024	0.005369%
TCYOR	York School Department	TCYOR	42,398	0.033447%	34,492	0.023080%
TD001	RSU No. 79 - MSAD 1 Presque Isle	TD001	45,618	0.035987%	49,614	0.033199%
TD003	RSU No. 3 - MSAD 3 Unity	TD003	94,123	0.074252%	99,809	0.066787%
TD004	MSAD 4 Guilford	TD004	40,448	0.031909%	33,541	0.022444%
TD006	RSU No. 6 - MSAD 6 Bar Mills	TD006	56,654	0.044693%	61,775	0.041337%
TD007	MSAD 7 North Haven	TD007	-	0.000000%	-	0.000000%
TD008	MSAD 8 Vinalhaven	TD008	1,928	0.001521%	1,013	0.000678%
TD009	RSU No. 9 - MSAD 9 Farmington	TD009	112,542	0.088782%	138,503	0.092679%
TD011	RSU No. 11 - MSAD 11 Gardiner	TD011	48,499	0.038260%	61,254	0.040988%
TD012	MSAD 12 Jackman	TD012	6,917	0.005457%	6,301	0.004216%
TD013	MSAD 13 Bingham	TD013	13,891	0.010958%	14,736	0.009861%
TD015	RSU No. 15 - MSAD 15 Gray	TD015	53,769	0.042417%	71,686	0.047969%
TD017	RSU No. 17 - MSAD 17 South Paris	TD017	60,478	0.047710%	71,574	0.047894%
TD020	MSAD 20 Fort Fairfield	TD020	17,255	0.013612%	16,142	0.010801%
TD022	RSU No. 22 - MSAD 22 Hampden	TD022	30,242	0.023857%	38,460	0.025736%
TD023	MSAD 23 Carmel	TD023	27,239	0.021488%	30,177	0.020193%
TD024	MSAD 24 Van Buren	TD024	18,005	0.014204%	19,969	0.013362%
TD027	MSAD 27 Fort Kent	TD027	-	0.000000%	-	0.000000%
TD028	MSAD 28 Camden	TD028	14,234	0.011229%	20,818	0.013930%
TD029	RSU No. 29 - MSAD 29 Houlton	TD029	43,196	0.034076%	54,441	0.036429%
TD032	MSAD 32 Ashland	TD032	-	0.000000%	-	0.000000%
TD033	MSAD 33 Saint Agatha	TD033	6,062	0.004782%	7,925	0.005303%
TD035	RSU No. 35 - MSAD 35 Eliot	TD035	11,895	0.009384%	16,866	0.011286%
TD037	MSAD 37 Harrington	TD037	26,218	0.020683%	25,148	0.016828%
TD040	RSU No. 40 - MSAD 40 Waldoboro	TD040	106,217	0.083792%	100,320	0.067129%
TD042	MSAD 42 Mars Hill	TD042	11,752	0.009271%	15,101	0.010105%
TD044	RSU No. 44 - MSAD 44 Bethel	TD044	27,801	0.021932%	28,984	0.019395%
TD045	MSAD 45 Washburn	TD045	10,917	0.008612%	11,555	0.007732%
TD049	RSU No. 49 - MSAD 49 Fairfield	TD049	84,505	0.066664%	91,960	0.061535%
TD051	RSU No. 51 - MSAD 51 Cumberland Center	TD051	32,689	0.025788%	39,850	0.026666%
TD052	RSU No. 52 - MSAD 52 Turner	TD052	26,065	0.020562%	30,161	0.020182%
TD053	MSAD 53 Pittsfield	TD053	41,558	0.032784%	50,244	0.033621%
TD054	RSU No. 54 - MSAD 54 Skowhegan	TD054	139,324	0.109910%	159,222	0.106543%
TD055	RSU No. 55 - MSAD 55 Cornish	TD055	63,965	0.050461%	103,601	0.069325%
TD057	RSU No. 57 - MSAD 57 Waterboro	TD057	47,223	0.037253%	54,927	0.036754%
TD058	MSAD 58 Kingfield	TD058	26,093	0.020584%	26,160	0.017505%

		Employer	FY13 Allocation	Employer Allocation	FY14 Allocation	Employer Allocation
Entity	Employer	Code	Basis ⁽²⁾	Percentage	Basis ⁽²⁾	Percentage
TD059	MSAD 59 Madison	TD059	34,667	0.027348%	38,940	0.026057%
TD060	RSU No. 60 - MSAD 60 North Berwick	TD060	86,370	0.068135%	74,508	0.049857%
TD061	RSU No. 61 - MSAD 61 Bridgton	TD061	95,971	0.075709%	87,242	0.058378%
TD064	RSU No. 64 - MSAD 64 East Corinth	TD064	47,623	0.037569%	53,521	0.035814%
TD065	MSAD 65 Matinicus	TD065	-1,020	0.000000%	-	0.000000%
TD067	RSU No. 67 - MSAD 67 Lincoln	TD067	7,373	0.005816%	16,991	0.011370%
TD068	MSAD 68 Dover-Foxcroft	TD068	39,304	0.031006%	43,926	0.029393%
TD072	RSU No. 72 - MSAD 72 Fryeburg	TD072	25,641	0.020228%	29,845	0.019971%
TD072	MSAD 74 North Anson	TD072	45,264	0.035708%	46,674	0.031232%
TD074	RSU No. 75 - MSAD 75 Topsham	TD074	107,613	0.084894%	94,635	0.063325%
TIE001	Pleasant Point School	TIE001	19,740	0.015572%	44,914	0.030054%
TIE002	Indian Township	TIE002	36,499	0.028793%	54,177	0.036253%
TIE002	Indian Island	TIE002	26,123	0.020793%	17,945	0.012008%
TIE003	Maine Indian Education	TIE003	5,299	0.004180%	9,814	0.006567%
	Region No. 2 Southern Aroostook County	TR002	5,299	0.000000%	9,014	0.000000%
TR002	•	TR002	-	0.000000%	. -	0.000000%
TR003	Region No. 3 Northern Penobscot County	TR003	- 10 630	0.008393%	11 140	
TR004	Region No. 4 Southern Penobscot County		10,639		11,142	0.007456%
TR007	Region No. 7 Waldo County Vocational School	TR007	537	0.000424%	104	0.000070%
TR008	Region No. 8 Knox County Vocational School	TR008	1,329	0.001048%	1,425	0.000954%
TR009	Region No. 9 School of Applied Technology	TR009	1,708	0.001347%	1,671	0.001118%
TR010	Region No. 10 Cumberland Sagadahoc County	TR010	2,336	0.001843%	3,354	0.002244%
TR011	Oxford Hill Technical School 11	TR011	-	0.000000%	330	0.000221%
TS001	Regional School Unit No. 1	TS001	55,417	0.043717%	62,154	0.041590%
TS002	Regional School Unit No. 2	TS002	47,625	0.037570%	82,081	0.054925%
TS004	Regional School Unit No. 4	TS004	32,205	0.025406%	39,004	0.026100%
TS005	Regional School Unit No. 5	TS005	22,085	0.017422%	16,596	0.011105%
TS010	Regional School Unit No. 10	TS010	162,305	0.128039%	170,993	0.114420%
TS012	Regional School Unit No. 12	TS012	90,181	0.071142%	138,278	0.092529%
TS013	Regional School Unit No. 13	TS013	80,732	0.063688%	101,521	0.067933%
TS014	Regional School Unit No. 14	TS014	70,317	0.055472%	80,740	0.054027%
TS016	Regional School Unit No. 16	TS016	39,090	0.030837%	55,703	0.037274%
TS018	Regional School Unit No. 18	TS018	55,066	0.043440%	64,517	0.043172%
TS019	Regional School Unit No. 19	TS019	77,019	0.060759%	119,496	0.079961%
TS020	Regional School Unit No. 20	TS020	121,613	0.095938%	153,017	0.102391%
TS021	Regional School Unit No. 21	TS021	74,212	0.058544%	65,162	0.043603%
TS023	Regional School Unit No. 23	TS023	43,448	0.034275%	38,843	0.025992%
TS024	Regional School Unit No. 24	TS024	115,970	0.091486%	157,493	0.105387%
TS025	Regional School Unit No. 25	TS025	38,041	0.030010%	47,502	0.031786%
TS026	Regional School Unit No. 26	TS026	15,084	0.011899%	8,978	0.006008%
TS034	Regional School Unit No. 34	TS034	42,672	0.033663%	40,926	0.027386%
TS038	Regional School Unit No. 38	TS038	59,439	0.046890%	51,878	0.034714%
TS039	Regional School Unit No. 39	TS039	62,478	0.049288%	64,641	0.043255%
TS050	Regional School Unit No. 50	TS050	44,473	0.035084%	44,516	0.029788%
TS073	Regional School Unit No. 73	TS073	92,273	0.072792%	90,042	0.060252%
TS078	Regional School Unit No. 78	TS078	11,589	0.009142%	13,866	0.009278%
TSA001	School Agent - Carrabassett Valley	TSA001	-	0.000000%	-	0.000000%
TSA002	School Agent - Coplin Plantation	TSA002	-	0.000000%	-	0.000000%
TSA003	School Agent - Pleasant Ridge Plantation	TSA003	-	0.000000%	-	0.000000%
TT043	AOS No. 43 Central Office	TT043	-	0.000000%	-	0.000000%
TT0431	AOS No. 43 Howland	TT0431	30,781	0.024282%	39,459	0.026404%

		Employer	FY13 Allocation	Employer Allocation	FY14 Allocation	Employer Allocation
Entity	Employer	Code	Basis ⁽²⁾	Percentage	Basis ⁽²⁾	Percentage
TT0432	AOS No. 43 Milo	TT0432	23,485	0.018527%	33,045	0.022112%
TT047	AOS No. 47 Central Office	TT047	-	0.000000%	· <u>-</u>	0.000000%
TT0471	AOS No. 47 Orrington	TT0471	139	0.000110%	_	0.000000%
TT0472	AOS No. 47 Dedham	TT0472	_	0.000000%	_	0.000000%
TT048	AOS No. 48 Central Office	TT048	_	0.000000%	_	0.000000%
TT0481	Regional School Unit No. 70 / MSAD 70	TT0481	21,883	0.017263%	29,266	0.019583%
TT0482	Regional School Unit No. 84 / MSAD 14	TT0482	9,169	0.007233%	5,039	0.003372%
TT0661	AOS No. 66 East Millinocket	TT0661	13,622	0.010746%	11,111	0.007435%
TT0662	AOS No. 66 Medway	TT0662	4,928	0.003888%	6,507	0.004354%
TT077	AOS No. 77 Central Office	TT077	-	0.000000%	-	0.000000%
TT0771	AOS No. 77 Lubec	TT0771	14,396	0.011357%	14,480	0.009689%
TT0772	AOS No. 77 Charlotte	TT0772	1,886	0.001488%	939	0.000628%
TT0773	AOS No. 77 Eastport	TT0773	13,055	0.010299%	13,819	0.009247%
TT0774	AOS No. 77 Pembroke	TT0774	8,064	0.006362%	9,860	0.006598%
TT0775	AOS No. 77 Perry	TT0775	5,618	0.004432%	5,836	0.003905%
TT0776	AOS No. 77 Alexander	TT0776	7,671	0.006051%	5,570	0.003727%
TT0777	AOS No. 77 Calais	TT0777	20,180	0.015920%	-,0.0	0.000000%
TT0778	AOS No. 77 Robbinston	TT0778	250	0.000197%	422	0.000282%
TT081	AOS No. 81 Central Office	TT081	-	0.000000%	890	0.000596%
TT0811	AOS No. 81 Holden	TT0811	20,883	0.016474%	28,024	0.018752%
TT0812	AOS No. 81 CSD 8	TT0812	2,420	0.001909%	2,141	0.001433%
TT090	AOS No. 90 Central Office	TT090	2, 120	0.000000%	_,	0.000000%
TT0901	AOS No. 90 Lee	TT0901	14,734	0.011623%	14,565	0.009746%
TT0902	AOS No. 90 East Range	TT0902	65	0.000051%	158	0.000106%
TT0903	AOS No. 90 Baileyville	TT0903	12,538	0.009891%	11,870	0.007943%
TT0904	AOS No. 90 Princeton	TT0904	5,091	0.004016%	7,906	0.005290%
TT091	AOS No. 91 Central Office	TT091	-	0.000000%	-	0.000000%
TT0911	AOS No. 91 Mount Desert Island High School	TT0911	14,043	0.011078%	15,165	0.010148%
TT0912	AOS No. 91 Bar Harbor	TT0912	9,276	0.007318%	9,669	0.006470%
TT0913	AOS No. 91 Cranberry Isle	TT0913	202	0.000159%	235	0.000177%
TT0914	AOS No. 91 Frenchboro	TT0914	294	0.000232%	1,263	0.000845%
TT0915	AOS No. 91 Mt Desert	TT0915	4,919	0.003880%	4,183	0.002799%
TT0916	AOS No. 91 Southwest Harbor	TT0916	6,236	0.004919%	6,685	0.004473%
TT0917	AOS No. 91 Tremont	TT0917	6,506	0.005132%	7,004	0.004687%
TT0918	AOS No. 91 Swans Island	TT0918	2,535	0.002000%	2,632	0.001761%
TT0919	AOS No. 91 Trenton	TT0919	8,310	0.006556%	8,109	0.005426%
TT092	AOS No. 92 Central Office	TT092	-	0.000000%	-	0.000000%
TT0921	AOS No. 92 Waterville	TT0921	92,384	0.072880%	102,918	0.068868%
TT0922	AOS No. 92 Vassalboro	TT0922	21,326	0.016824%	21,974	0.014704%
TT0923	AOS No. 92 Winslow	TT0923	46,638	0.036792%	57,691	0.038604%
TT093	AOS No. 93 Central Office	TT093	9,943	0.007844%	4,668	0.003124%
TT0931	AOS No. 93 Great Salt Bay	TT0931	6,403	0.005051%	10,248	0.006857%
TT0932	AOS No. 93 Nobleboro	TT0932	3,381	0.002667%	5,558	0.003719%
TT0933	AOS No. 93 Bristol	TT0933	2,858	0.002255%	3,993	0.002672%
TT0934	AOS No. 93 South Bristol	TT0934	527	0.000416%	1,006	0.000673%
TT0935	AOS No. 93 Jefferson	TT0935	9,555	0.007538%	10,273	0.006874%
TT094	AOS No. 94 Central Office	TT094	-	0.000000%	-	0.000000%
TT0941	AOS No. 94 MSAD 46	TT0941	79,401	0.062638%	86,484	0.057871%
TT0942	AOS No. 94 Harmony	TT0942	5,694	0.004492%	8,150	0.005454%
TT095	AOS No. 95 Central Office	TT095	-	0.000000%	-	0.000000%

State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Years Ended June 30, 2013 and June 30, 2014

Entity	Employer	Employer Code	FY13 Allo Basi		Employer Allocation Percentage	FY	14 Allocation Basis ⁽²⁾	Employer Allocation Percentage
TT0951	AOS No. 95 Fort Kent	TT0951		51,510	0.040635%		67,294	0.045030%
TT0952	AOS No. 95 Allagash	TT0952		_	0.000000%		-	0.000000%
TT096	AOS No. 96 Central Office	TT096		-	0.000000%		_	0.000000%
TT096A	AOS No. 96 East Machias	TT096A		12,082	0.009531%		11,360	0.007602%
TT096B	AOS No. 96 Jonesboro	TT096B		3,920	0.003092%		4,307	0.002882%
TT096C	AOS No. 96 Machias	TT096C		18,199	0.014357%		17,561	0.011751%
TT096D	AOS No. 96 Marshfield	TT096D		-	0.000000%		-	0.000000%
TT096F	AOS No. 96 Rogue Bluffs	TT096F		_	0.000000%		_	0.000000%
TT096G	AOS No. 96 Wesley	TT096G		452	0.000357%		787	0.000527%
TT096I	AOS No. 96 Cutler	TT096I		4,347	0.003429%		3,940	0.002636%
TT096J	AOS No. 96 Machiasport	TT096J		5,803	0.004578%		7,869	0.005266%
TT096K	AOS No. 96 Whiting	TT096K		2,652	0.002092%		3,026	0.002025%
TT097	AOS No. 97 Central Office	TT097		_,00_	0.000000%		-	0.000000%
TT0971	AOS No. 97 Fayette	TT0971		4,329	0.003415%		4,349	0.002910%
TT0972	AOS No. 97 Wintrhop	TT0972		24,983	0.019709%		16,835	0.011265%
TT098	AOS No. 98 Central Office	TT098		,	0.000000%		-	0.000000%
TT0981	AOS No. 98 Boothbay Harbor	TT0981		15,925	0.012563%		22,270	0.014902%
TT0982	AOS No. 98 Edgecomb	TT0982		3,470	0.002737%		8,199	0.005486%
TT0983	AOS No. 98 Southport	TT0983		-	0.000000%		-	0.000000%
TT0984	AOS No. 98 Georgetown	TT0984		893	0.000704%		2,027	0.001356%
TU0601	Union 60 Greenville	TU0601		6,720	0.005301%		6,873	0.004599%
TU0691	Union 69 Appleton	TU0691		5,779	0.004559%		7,203	0.004820%
TU0692	Union 69 Hope	TU0692		6,164	0.004863%		5,499	0.003680%
TU0761	Union 76 Brooklin	TU0761		3,461	0.002730%		2,950	0.001974%
TU0762	Union 76 Sedgewick	TU0762		6,537	0.005157%		7,689	0.005145%
TU0903	Union 90 Greenbush	TU0903		5,564	0.004389%		9,050	0.006056%
TU0905	Union 90 Milford	TU0905		12,966	0.010229%		20,495	0.013714%
TU0924	Union 92 Surry	TU0924		6,829	0.005387%		3,208	0.002147%
TU0931	Union 93 Blue Hill	TU0931		20,581	0.016236%		17,041	0.011403%
TU0932	Union 93 Brooksville	TU0932		860	0.000678%		681	0.000456%
TU0933	Union 93 Castine	TU0933		1,553	0.001225%		1,598	0.001069%
TU0934	Union 93 Penobscot	TU0934		2,737	0.002159%		4,158	0.002782%
TU1031	Union 103 Beals	TU1031		3,256	0.002569%		4,204	0.002813%
TU1032	Union 103 Jonesport	TU1032		8,123	0.006408%		9,933	0.006647%
TU1062	Union 106 Calais	TU1062		-	0.000000%		- "	0.000000%
TU1081	Union 108 Vanceboro	TU1081		-	0.000000%		-	0.000000%
TU1221	Union 122 New Sweden	TU1221		2,532	0.001997%		3,043	0.002036%
TU1223	Union 122 Westmanland	TU1223		-	0.000000%		-	0.000000%
TU1224	Union 122 Woodland	TU1224		2,841	0.002241%		3,639	0.002435%
	Total for All Employers		\$ 126,	762,217	100.000000%	\$	149,443,197	100.000000%

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

See accompanying notes

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

Maine Public Employees Retirement System Schedule of Pension Amounts by Employer - Teacher Portion As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013

						Deferre	ed Outflows of Re	sources			Defer	red inflows of R	resources		,	Pension Expense		Sensitiv	atv.	Projected Deferr	fini)lewofituO bar	ows) to be Recognize June 30	ed in Pension Expense D	for the Fisc	scal Year Ended
ERL	En ployer	Employer Code	Net Pension Liability June 30, 2013	Net Pension Liability June 30, 2014	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment	i Changes of	Changes in Proportion and Differences Between Enjoyer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Setween Employer Contributions and Proportionate Share of	Total Oeferred Inflows of Resolvers	Proportionate Share of Plan Parsion Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	Net Pension Liability @ -1%	Net Pension Liability @	2016	2017	2018	2019	. 2020	Thereafter
	State of Maine	SOOME			s .	s -		\$ 1,302,034			\$ 439.518.630		\$ 18,590,328	\$ 463,244,309		e (# eE2 E20)	\$ 55,126,016		* 240 241 749			(109,679,656) \$			· · · · · · · · · · · · · · · · · · ·
	Isle Au Haut School Department	T0802	1,000,010,024	367	• •	• :	25	1,709	1,734	2	157	•	* 10,080,320	159	23	854	877	704	86	827	826	(39)	(39)	÷	
	Monhegan Plantation School Department	T0804	-		-	-	-	615	615		-	-				308	308	200 500		308	307		(12,822)	-	•
	CSD No. 13 Deer Isle - Stonington CSD No. 17 Mossabec	T0913 T0917	170,998 30,636	119,852 11,095	:		8,254 764	56,634 7,619	64,888 5,383	599 55	51,289 4,748		9,539	51,888 14,342	7,443 689	28,317 (900)	35,760 (271)	229,568 21,251	28,046 2,596	19,322 (1,793)	19,322 (1,792)	(12,822) (1,187)	(12,822)	:	
T0918	CSD No. 18 Wells - Ogunquit	T0918	333,248	178,589			12,299	193,404	205,703	893	76,425		46,953	124,271	11,090	73,224	84,314	342,072	41,791	59,822	59,822	(19,106)	(19,106)		-
	CSD No. 19 Five Town CSD Erskine Academy	T0919 TAERS	114,231	90,251	-	-	6,215	93,191 51,404	99,406 51,404	451	38,622	-		39,073	5,604	46,595 25,702	52,199 25,702	172,868	21,119	39,822 25.702	39,821 25,702	(9,655)	(9,655)	•	-
	Erskine Academy Foxcroft Academy	TAFOX		:				38,860	38,860				:	:		19,430	19,430		- :	19,430	19,430	-	:	:	
TAFRY	Fryeburg Academy	TAFRY						68,123	68,123							34,062	34,062		-	34,062	34,061	-			
	George Stevens Academy	TAGEO	·		•		-	30,335	30,335	•	•	-	159,081	159,081	-	15,168	15,168		-	15,168 (79,540)	15,167 (79,541)	-	•	•	-
	Gould Academy Lee Academy	TAGOU TALEE	238,621				:	19.673	19.673	:	:		159,081	159,081	:	(79,540) 9,837	(79,540) 9,837	:	:	9,837	(79,541) 9,836		:	:	:
	Lincoln Academy	TALIN	-					53,627	53,627				-			26,813	26,813	-	-	26,813	26,814				
	Maine Central Institute	TAMCI		-	-			47,159	47,159	•			•		•	23,580	23,580	•	-	23,580	23,579 61,224	-	•	-	-
	Thornton Academy Washington Academy	TATHO TAWAS		-		:	:	122,447 35,313	122,447 35,313				:		:	61,223 17,657	61,223 17,657		:	61,223 17,657	61,224 17,656		:	- :	
TCACT	Acton School Department	TCACT	142,451	93,060			6,409	26,109	32,518	465	39,624		3,667	43,956	5,779	11,219	16,998	178,248	21,777	4,236	4,238	(9,956)	(9,956)	-	-
	Athens School Department Auburn School Department	TCATH TCAUB	1.807.182	52,634 1 132,380			3,625 77,986	60,763 301,845	64,388 379,831	263 5.662	22,524 484,587		93.823	22,787 584,072	3,268 70,318	30,382 104,003	33,650 174,321	100,815 2,168,976	12,317 264,986	26,432 19,027	26,431 19,026	(5,631) (121,147)	(5,631) (121,147)		-
	Aubum School Department Augusta School Department	TCAUB TCAUG	1,807,182 1,591,169	1,132,380	:		77,988 80,350	301,845 290,724	379,831 371,074	5,662 5,634	484,587 499,279		90,823	584,072 505,113	70,318	104,003	174,321 217,803	2,168,976	264,986	19,027 57,801	19,026 57,600	(121,147) (124,820)	(121,147)		
TCBAN	Bangor School Department	TCBAN	1,638,754	1,011,232			69,642	410,225	479,867	5,056	432,743		100,394	538,193	62,795	154,908	217,703	1,938,927	236,637	79,023	79,023	(108,186)	(108, 186)		
	Biddeford School Department	TCBID TCBRE	1,573,856	974,209		•	67,093	256,274	323,367 192,925	4,871	416,900	-	93,451	515,222 78,079	60,496 10,912	81,403 90,410	141,899 101,322	1,866,013 336,589	227,973 41,121	8,297 77,222	8,298 77,224	(104,225) (18,800)	(104,225) (18,800)	-	-
TOBRU	Brewer School Department Brunswick School Department	TCBRU	221,657 616,909	175,726 426,374	:	:	12,102 29,364	180,623 262,595	311,959	879 2,132	75,200 182,461	:	:	184,593	26,477	141,294	167,771	816,682	99,775	109,298	109,296	(45,615)	(45,615)		
TOTAL	Calais School Department	TOCAL		174,495			12,017	228,066	240,083	672	74,673			75,545	10,836	114,033	124,869	334,230	40,833	100,938	100,936	(18,668)	(18,668)		
	Caswell School Department Case Elizabeth School Department	TOCAS TOCAS	- 86.284	1,491 33,912			103	3,963 204,964	4,066 207.319	7	638 14.512		25,586	645 40.268	93	1,981 89,699	2,074 91,805	2,858 64,955	349 7,936	1,870 87,154	1,869 87,153	(159)	(159) (3,628)	-	
	Cape Elizabeth School Department Chebeague Island School Department	TOOHE	86,284	33,912			2,335	204,964	207,319	170	14,512	:	25,586	40,258	2,106	1,342	1,342	64,955	7,996	1,342	1,343	(3,628)	(3,626)	:	
	Cherryfield School Department	TOOHR		13,396			923	19,010	19,933	67	5,733			5,800	832	9,504	10,336	25,659	3,135	8,499	8,500	(1,433)	(1,433)		
	Dayton School Department	TCDAY TCEAS								٠	-	-			184	-	-	5,870	693	(21,506)	(21,506)	(317)	(317)		
	Easton School Department Ellsworth School Department	TOELL	106,186	2,960			204	25,319	25,523	15	1,267		67,887	69,169	184	(21,283)	(21,099)	5,670		(21,300)	(21,500)	(317)	(311)		:
TCEML	East Millinocket School Department	TCEML	-								-								-				-		-
TCEUS	Eustis School Department	TOEUS		11,106			765	18,258	19,023	56	4,753			4,809	690	9,129 120,645	9,819	21,272	2,599 10,188	8,295 117,377	8,295 117.377	(1,188) (4,658)	(1,188) (4,658)	-	
	Falmouth School Department Favorite School Department	TCFAL TCFAY	110,387	43,537	:		2,998	272,153	275,151	218	18,631		30,864	49,713	2,704	120,645	123,349	83,392	10,188	117,377	117,377	(4,656)	(4,656)	:	:
	Glenburn School Department	TOGLE	:	62,454			4,301	102,374	106,675	312	26,726			27,038	3,878	51,186	55,064	119,625	14,615	46,501	48,500	(6,682)	(6,682)		
	Gorham School Department	TOGOR	738,577	448,218			30,868	270,463	301,331	2,241	191,809	-	51,310	245,360	27,833	109,572	137,406	858,523	104,887	75,937	75,938	(47,962)	(47,952)	-	
	Hancock School Department Hermon School Department	TCHAN TCHER	292,246	192,299			13,243	97,220	110,463	961	82,292		6,169	89,422	11,941	45,524	57,465	368,332	44,999	31,094	31,093	(20,573)	(20,573)	-	
	Islesboro School Department	TCISI.	35,835	22,622			1,558	12,774	14,332	113	9,681		1,696	11,490	1,405	5,539	6,944	43,331	5,294	3,841	3,841	(2,420)	(2,420)		
	Kittery School Department	TOKIT	303,709	204,809			14,105	118,645	132,750	1,024	87,645	-	1,537	90,208	12,718	58,553	71,271	392,294	47,927	43,184	43,182	(21.911)	(21,911)	-	
	Lamoine School Department Lewiston School Department	TCLAM TCLEW	4,537,113	3,394,310			233.763	744.513	978,276	16.972	1.452.549			1 469 521	210 779	372 228	583 007	6.501.507	794.297	117.515	117.514	(363.137)	(363,137)		
	Lincolnville School Department	TCLIN	48,475	45,287			3,119	37,754	40,873	226	19,380		:	19,606	2,812	18,876	21,688	86,744	10,598	15,478	15,479	(4,845)	(4,845)		
	Liston School Department	TCLIS	407,224	349,406			23,994	184,116	208,110	1,742	149,096			150,838	21,635	92,054	113,689	867,342	81,530	65,909	65,911	(37,274)	(37,274)		
	Long Island School Department Madawaska School Department	TCLON TCMAD	24,897 184,152	2,009 174,268		-	138 12,002	2.870 97,077	2,808 109,079	10 871	863 74,576		14,627	15,497 75,447	125 10,822	(5,978) 48,537	(5,853) 59,359	3,849 333,796	470 40,780	(6.129) 35,459	(6,130) 35,461	(215) (18,644)	(215) (18,644)		
	Maine Education Association	TCMEA	96,122	81,514			4,236		4,238	308	26,324		3,862	30,494	3,820	(1,930)	1,890	117,825	14,395	(6,547)	(6,549)	(6,581)	(6.581)	-	
	Medway School Department	TCMED		-				-	-	÷.			16 153	98.775		9.242	21 093	365,538	44,658	(5.076)	(5,080)	(20,417)	(20,417)	-	
	Millinocket School Department Maine School of Science and Mathematics	TCMIL TCMSM	305,076 4,913	190,840			13,143	34,640	47,783	954	81,668		16,153 3,275	98,775 3.275	11,851	9,242	21,093	365,538	44,658	(5,076)	(5,080)	(20,417)	(20,417)		
	Otis School Department	TCOTI	29,492	23,800	:		1,639	10,020	11,659	119	10,185		5,2,5	10,304	1,478	5,010	6,488	45,588	5,569	3,224	3,223	(2,546)	(2,546)		
	Portland School Department	TOPOR	5,969,409	4,243,093	-		292,217	1,089,691	1,381,908	21,216	1,815,774		•	1,836,990	263,487	544,811	808,298	8,127,277	992,919	226,402	226,402	(453,943)	(453,943)	•	•
	Saco School Department Sanford School Department	TCSAC TCSAN	2,051,542	1,227,763	-	:	84,555	301,113	385,668	6,139	525,404		163,151	694,694	76,241	68,971	145,212	2,351,873	287,307	(23.162)	(23,162)	(131,351)	(131,351)		:
TCSCA	Scarborough School Department	TOSCA	692,745	378,299			26,053	357,055	383,108	1,892	161,888		90,685	254,465	23,492	133,182	156,674	724,599	88,525	104,794	104,793	(40,472)	(40,472)		
	South Portland School Department	TCSPO	1,072,767	739,151	-	•	50,905	377,988	428,893	3,696	316,310		•	320,006 7,844	45,900 1.125	188,988 19,783	234,888 20,908	1,415,780 34,702	172,987 4,240	133,521 18,423	133,520 18,423	(79,077) (1,938)	(79.077) (1,938)	•	
	Veazie School Department Westbrook School Department	TCVEA TOWES	1,409,688	18,117 934,891			1,248 64,371	39,566 267,544	40,814 331,915	91 4,673	7,753 399,988		22.777	7,844 427.438	1,125 58,042	19,783 122,375	20,908 180,417	34,702 1,790,319	4,240 218,725	18,423 52,235	18,423 52,236	(1,938) (99,997)	(1,938) (99,997)		
	Winthrop School Department	TOWIN	1,400,000	-	-		-		•		-			-						-	-				
	Wiscasset School Department	TCWIS			-							-		-			e person	111.100	40.535	70.000	76,625	(6,205)	(6,206)	•	
	Yarmouth School Department York School Department	TCYAR TCYOR	131,258 531,757	58,003 249,340	-		3,995 17,172	192,556 232,925	196,551 250,097	290 1,247	24,822 106,702	:	30,599 109,880	55,711 217,829	3,602 15,483	80,978 61,521	84,580 77,004	111,100 477,589	13,573 58,348	76,625 42,809	76,625 42,809	(6,205) (26,675)	(6,205) (26,675)	:	
TD001	RSU No. 79 - MSAD 1 Presque Isle	TD001	572,139	358,659		:	24,700	142,439	167,139	1,793	153,483		29,550	184,826	22,272	56,441	78,713	666,980	83,929	29,527	29,528	(38,371)	(38,371)	-	
	RSU No. 3 - MSAD 3 Unity	TD003	1,180,495	721,520	-	-	49,690	116,729	166,419	3,608	308,765		79,121	391,494	44,805 15,057	18,797	63,602 (6.312)	1,362,009	168,842 56,740	(35,347)	(35,346)	(77,191) (25,940)	(77,191) (25,940)	-	•
	MSAD 4 Guilford RSU No, 6 - MSAD 6 Bar Mills	TD004 TD006	507,305 710,552	242,469 446,576	-		16,699 30,755	57,565 338,769	74,284 369,524	1,212 2,233	103,761 191,106	:	100,319 35,570	205,292 228,909	15,057 27,731	(21,369) 151,595	(6,312) 179,326	464,429 855,378	56,740 104,502	(39,564) 118,083	(39,584) 118,084	(25,940) (47,776)	(25,940) (47,776)		
TD007	MSAD 7 North Haven	TD007	-			:	-	16,364	16,364							8,182	6,182		-	8,182	8,182				
	MSAD 8 Vinalhaven	TD008	24,182	7,325			504	22,069	22,573	37	3,134		8,935	12,106	455	6,568	7,023	14,030	1,714	6,018	6,017	(784)	(784)		-
	RSU No. 9 - MSAD 9 Farmington RSU No. 11 - MSAD 11 Gardiner	TD009	1,411,500 608,277	1,001,239	•		68,954 30,496	244,695 209,342	313,649 239,838	5,006 2,214	428,467 189,493	•		433,473 191 707	82,175 27,497	122,339 104.667	184,514 132,164	1,917,786 848,158	234,298 103,620	47,205 71,439	47,205 71,438	(107,117) (47,373)	(107,117) (47,373)	-	
	MSAD 12 Jackman	TD012	86,758	442,806 45,547			3,137	17,579	239,838	2,214	19,491		13,153	32,872	2,497	4,231	7,059	87,241	103,620	(1,205)	(1,205)	(4,873)	(4,873)		- 1
TD013	MSAD 13 Bingham	TD013	174,216	106,531	-		7,337	20,382	27,719	533	45,589		11,627	57,749	6,615	4,376	10,991	204,052	24,929	(3,618)	(3,616)	(11,397)	(11.397)	-	
	RSU No. 15 - MSAD 15 Gray	TD015	674,367	518,223	-		35,690	246,068	281,758	2,591	221,767			224,358	32,181	123,031	155,212	992,612	121,269	84,142	84,142	(55,442) (56,355)	(55,442) (55,355)	-	
	RSU No. 17 - MSAD 17 South Paris MSAD 20 Fort Fairfield	TD017 TD020	758,517 218,410	517,413 116,686			35,634 8,036	274,335 46,027	309,969 54,063	2,587 583	221,420 49,934		29,794	224,007 80,311	32,130 7,246	137,163 8,116	169,293 15,362	991,060 223,503	121,079 27,306	98,335 (640)	98,337 (640)	(55,355) (12,484)	(55,355) (12,484)	- :	:
TD022	RSU No. 22 - MSAD 22 Hampden	TD022	379,290	278,034		:	19,148	232,998	252,146	1,390	118,981		-	120,371	17,265	116,498	133,763	532,549	65,062	95,633	95,632	(29,745)	(29,745)	-	
	MSAD 23 Carmel	TD023	341,627	218,151	-	•	15,024	43,859	58,883	1,091	93,355		13,726	108,172	13,547	15,064	28,611	417,849 276,497	51,049 33,780	(1,306) 432	(1,305) 430	(23,339) (15,444)	(23,339)	-	
TD024	MSAD 24 Van Buren MSAD 27 Fort Kent	TD624 TD627	225,822	144,354	-		9,941	31,454	41,395	722	61,774	-	8,925	71,421	8,984	11,264	20,228	276,497	33,780		-			- 3	:
										752		•	-				68,543	288,250	35,216	47,905	47,904				
TD028	MSAD 28 Carnden RSU No. 29 - MSAD 29 Houlton	TD028 TD029	178,524 541,757	150,490 393,553			10,364 27,104	118,397 130,859	128,761 157,963	1,968	64,400 168,416	-		65,152 170,384	9,345 24,439	59,198 65,427	80,866	753,817	92,095	47,905 35,894	35,893	(16,100) (42,104)	(16,100) (42,104)	•	

Maine Public Employees Retirement System Schedule of Pension Amounts by Employer - Teacher Portion As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013

Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ended June 30 Deferred Outflows of Resources Deferred Inflows of Resource Net
Am ortization of
Deferred
Am ounts from
Changes in
Proportion and
Differences
Between
Employer
Contributions
and
Proportionate
Share of
Contributions
14,852 Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions 247,035 61,019 166,707 43,809 76,493 33,237 Changes in
Proportion and
Differences
Between
Employer
Contributions
and
Proportionate
Share of
Contributions Net
Difference
Between
Projected and
Actual
Investment
Earnings on
Pension Plan
Investments Net Difference Eetween Projected and Actual Investment Earnings on Pension Plan Investments 24,516 92,177 77,708 Differences Between Expected and Actual Experience Total Employer Pension Expense 18,41 Proportiona Share of Pla Pension Expense 3 for Net Pension Liability June 30, 2014 57,290 121,926 Net Pension Liability & +1% 13,405 ty @ -1% 10,551 Code 24,802 52,787 MSAD 33 Saint Agatha /B 129 286 610 909 3,626 546 1,048 (13,044) (19,449) (13,044) (19,449) (77,586) 131,738 21,388 40,076 28,683 38,811 17,140 112,734 160,791 114,127 58,081 175,118 196,763 105,856 31,597 48,201 88,386 51,386 51,386 55,380 51,386 51,366 51 RSU No. 35 - MSAD 35 Elio 7,571 28,532 42,542 TD035 149,192 TD035 MSAD 37 Harrington RSU No. 40 - MSAD 40 Waldoboro 10,079 348,218 TD037 TD037 328,829 181,79 12,520 77,798 119,568 11,289 310,346 46,717 89,666 35,746 (4,858) 21,904 25,800 11,953 169,706 25,546 49,032 19,547 TD040 TD040 1,332,167 725,215 109,167 209,530 49,945 7,518 14,430 5,753 45,783 19,840 15,016 25,014 79,269 51,579 27,345 176,611 490,583 47,263 117,603 45,491 342,170 124,720 98,421 157,250 534,004 45.034 1,389,086 (59.380) (59,379) (77,586) (59,380) 13,711 10,076 5,686 21,567 121,284 84,227 8,270 (77,586) (11,679) (22,416) (8,937) (71,121) MSAD 42 Mars Hill RSU No. 44 - MSAD 44 Bethel TD042 TD044 TD045 6,779 13,011 5,187 209,101 401,337 159,997 13,711 10,076 5,667 21,566 121,283 84,227 8,269 17,267 94,054 111,403 5,663 9,596 14,519 (35,125) 2,320 (11,679) (22,416) (8,937) 26,889 9,327 54,362 346,686 TCX044 TD045 MSAD 45 Washburn 136,918 83.531 418 3,324 1,440 1,090 1,816 5,755 3,745 1,965 946 1,408 2,693 3,153 1,935 RSU No. 49 - MSAD 49 Fairfield RSU No. 51 - MSAD 51 Cumberland Center RSU No. 52 - MSAD 52 Turner 35,237 197,278 285,807 205,207 71,057 71,453 142,902 100,588 35,526 (71,121) (30,820) (23,326) (38,856) 1,059,867 284,484 123,260 93,304 41,281 17,889 13,539 22,555 71,476 TD049 TD051 TD052 664,781 288,081 1,273,330 155,564 67,413 51,021 84,996 269,347 175,258 92,916 44,254 65,874 126,042 147,583 90,540 (30,820) (23,326) (36,859) (123,140) 551,794 417,822 4,027 TD052 326,905 216,032 695,712 TD053 MSAD 53 Pittsfield TD053 521,216 363,218 155,434 TD054 TD055 RSU No. 54 - MSAD 54 Skowhegan RSU No. 55 - MSAD 55 Cornish RSU No. 57 - MSAD 57 Waterboro TD054 TD055 TD057 1,747,404 802,254 592,267 1,151,016 748,939 397,064 492,562 320,498 169,918 35.687 103,642 2.204.671 17,267 (123,140) 242,969 300,522 287,693 72,346 75,129 303,613 208,105 81,316 1,083 139,471 47,064 64,639 69,026 293,065 165,244 94,054 111,403 5,663 9,596 14,519 (35,125) 2,319 324,243 177,192 114,508 1,434,527 760,543 362,227 (80,125) (42,480) (20,232) (80,125) (42,480) (20,232) 46,507 24,657 11,743 150,256 141,199 19,854 30,720 54,938 12,202 31,354 532 69,734 14,981 41,065 5,289 TD057 13,024 19,387 37,094 43,434 TD058 MSAD 58 Kingfield TD058 327.256 189.112 80.928 32,634 135,556 426,917 456,733 186,109 (30,116) (57,624) (67,472) (41,393) TD059 MSAD 59 Madison RSU No. 60 - MSAD 60 North Berwic 434,792 1,083,244 1,203,659 281,502 538,620 630,675 120,465 230,495 269,889 13,683 193,729 183,691 (30, 116) TD059 TD060 TD061 17,481 33,447 39,164 539,192 1,031,680 (57,624) (67,472) TD061 RSU No. 61 - MSAD 61 Bridgton (41,393) TD064 RSU No. 64 - MSAD 64 East Corinth TD064 597,291 386,909 26,646 165,573 18,601 24,026 741,091 TD065 TD067 TD068 TD072 TD074 TD075 TD065 TD067 MSAD 65 Matinicus RSU No. 67 - MSAD 67 Lincoln 532 531 52,565 135,888 92,328 144,389 292,759 138,943 167,602 532 80,517 (8,847) 24,865 (14,530) (19,115) 58,255 18,662 531 60,616 (8,848) 24,866 (14,530) (19,115) 56,258 18,661 (13,141) (33,972) (23,082) (36,097) (73,190) (34,736) (41,901) 53,179 154,572 96,131 193,517 524,790 140,566 7,628 19,719 13,398 235,277 608,223 413,256 28,744 74,307 122,634 (13,141) 92,466 8,459 21,869 14,859 23,237 47,115 22,361 26,973 8,934 4,886 614 1,588 1,079 1,687 3,421 1,623 1,958 649 355 492,949 321,595 567,704 1,349,687 (33,972) (23,082) 17,096 TD068 MSAD 68 Dover-Foxcroft 317,541° 215,753 2,724 47,441 228,610 50,488 78,956 160,089 75,978 91,650 30,357 TD072 RSU No. 72 - MSAD 72 Fowhum 10,789 32,222 82,618 48,050 (34,409) 13,028 646,277 1,310,370 621,901 750,175 (36,097) (73,190) (34,736) (41,901) TD074 TD075 MSAD 74 North Anson RSU No. 75 - MSAD 75 Topshan 337,409 684,119 20,952 42,482 20,162 TIE001 Pleasant Point School TIEOO 247.571 324,682 TIE002 TIE003 Indian Township Indian Island Maine Indian Education 457,765 327,636 66,456 391,652 129,726 70,945 96,108 22,336 26,059 169,560 147,314 24,321 8,056 4,406 TIE002 TIE004 TIE004 TR002 TR003 TR004 TR007 55,514 91,151 (26,353) 17,434 248.479 (44,143) (44,143) 7,706 (13,879) (13,879) 30,360 30,715 135,890 16,602 7,704 (7,590) (7.590) TIEO04 TR002 Region No. 2 Southern Aroostock County 3,113 3,113 TE(003 Region No. 3 Northern Penobscot County Region No. 4 Southern Penobscot County 44,977 4,080 5,674 7,907 10,495 1,039 217,067 3,113 (5,053) (1,875) (606) (1,339) 2,131 1,168 103,132 3,113 (51) (1,828) 34 (589) 3,636 1,316 131,033 233,674 133,436 6,741 5,547 52 (11,097) (8,618) 5,547 34.470 10.104 5,002 154,285 18,849 177 (11,097) (8,618) 80,549 756 10,306 (11,097) (1,933) (1,379) (2,246) 313 989 69,415 152,300 (81) (1,103) (1,292) (2,594) 324 4,410 3,752 1,212 1,448 19,741 23,135 (81) (1,103) (1,292) 47 640 750 1,505 148 27,901 36,847 17,509 7,450 76,760 62,074 (1,933) (1,376) (2,245) 313 689 69,416 6152,269 52,623 64,693 125,473 77,947 79,073 88,056 13,040 25,389 105,513 30,364 113,422 52,594 88,056 113,366 113,366 113,366 113,366 125,948 88,466 113,466 1 TR007 Region No. 7 Waldo County Vocational School 2.412 2,826 TROOS Region No. 8 Knox County Vocational School TR008 16.662 12,078 24,243 2,388 449,309 5,169 10,374 1,022 192,278 Region No. 9 School of Applied Technology TR009 TR010 TR011 TS001 21,415 29,301 2,678 832 1,670 30,943 40,865 19,419 8,262 85,130 32,120 550,543 40,197 77,732 32,120 50,543 19,338 78,409 20,376 25,628 32,162 44,470 20,376 44,628 44,628 5,673 559 105,142 138,854 Region No. 10 Cumberland Sagadahoc County Oxford Hill Technical School 11 4,263 2,343 228,817 12 46,435 (2,594) 5,933 2,507 25,976 25,976 166,986 223,011 366,933 316,595 366,059 246,320 476,034 476,034 477,603 477, 4,573 860,613 1,136,551 (255) (48,069) (63,481) (255) (48,069) (63,481) TR011 695,035 22,544 TS001 Regional School Unit No. 1 2,247
2,867
1,410
600
6,181
4,996
3,670
2,918
2,013
2,332
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5,693
1,717
325
1,479
1,675
2,336
1,609
5,501 597,307 403,917 276,984 2,035,628 196,827 73,782 73,897 67,227 TS002 TS004 Regional School Unit No. 2 Regional School Unit No. 4 TS002 TS004 TS005 593,371 281,966 119,971 393,664 147,569 214,749 278,823 400,989 266,052 345,862 218,568 327,442 279,802 340,663 397,665 124,311 99,027 162,836 135,613 150,777 64,422 253,925 256,692 540,082 229,793 2,367,668 1,914,683 52,623 64,894 (25,533) 125,474 (30,166) (12,835) (132,244) (106,943) (30,166) (12,835) (132,244) (106,943) 120,864 51,340 528,978 122,074 118,894 679,507 91,291 81,347 143,987 65,982 28,074 289,261 233,919 171,739 136,584 94,231 109,141 202,146 258,851 110,231 65,709 66,954 144,348 TS005 Regional School Unit No. 5 1,236,114 999,618 733,901 583,670 TS010 Regional School Unit No. 10 TS010 199,379 133,019 165,268 109,291 261,453 178,593 201,513 134,297 150,619 Regional School Unit No. 12 Regional School Unit No. 13 1,131,051 TS012 TS013 TS014 427,773 432,771 (78,516) (02,443) (43,081) (49,897) (92,417) (118,342) (50,396) (30,041) (121,804) (78,516) (62,443) (43,081) (49,897) (92,417) 314,063 249,774 172,322 317,733 45,574 36,245 25,006 1.405.723 77.947 15,315 268,007 174,335 1,117,969 771,303 121,469 79,074 TS014 Regional School Unit No. 14 881,921 Regional School Unit No. 14 Regional School Unit No. 16 Regional School Unit No. 19 Regional School Unit No. 19 TS016 TS018 TS019 TS020 TS016 490,262 402,882 468,400 863,843 1,106,161 2,841 28,962 53,643 68,690 29,252 17,437 86,656 133,436 90,705 25,370 105,511 690,831 965,977 1,525,270 199,590 369,670 473,366 121,657 198,261 163,713 80,717 131,273 198,803 62,152 18,294 48,151 3,277 43,412 6,793 14,465 893,349 204,763 373,989 478,997 362,296 209,359 492,910 148,668 90,540 194,618 291,415 268,253 195,455 1,654,616 2,118,755 902,267 537,847 251,904 232,403 89,969 148,710 269,503 83,476 22,325 66,523 26,565 72,430 24,126 47,214 (118,342) (50,396) (30,041) TS020 Regional School Unit No. 20 TS021 TS023 TS024 TS025 930,762 544,921 1,454,490 477,114 158,359 TS021 Regional School Unit No. 21 471.056 201,582 Regional School Unit No. 23 Regional School Unit No. 24 280,799 1,138,527 343,394 120,184 87,791 (30,041) (36,738) (6,944) (31,652) (40,122) (49,993) (34,428) (69,638) (10,723) 70,700 21,324 4,031 18,372 2,180,750 657,741 124,322 566,693 487,217 146,951 27,776 266,425 80,357 15,189 113,366 TS024 113,366 36,384 13,423 25,949 (24,865) 8,346 (20,007) (42,054) (36,738) (6,944) (31,652) Regional School Unit No. 25 Regional School Unit No. 25 Regional School Unit No. 34 Regional School Unit No. 38 Regional School Unit No. 39 TS025 189,176 535,191 745,481 783,605 62,439 TS026 TS034 TS038 TS039 TS026 64,906 126,609 160,487 199,973 137,714 66,530 129,053 63,944 56,132 TS034 TS038 295,859 375,026 467,297 69,233 87,759 718,329 895,066 616,397 (40,122) (49,993) (34,428) (69,638) 23,288 29,018 19,984 40,421 109,351 75,306 152,321 TS039 TS050 Regional School Unit No. 50 Regional School Unit No. 73 Regional School Unit No. 78 TS050 557.783 321,809 TS073 TS078 TS073 TS078 TSA001 1,157,283 145,344 414,719 1,246,782 650.920 146,509 278,553 132,911 100,233 28,932 42,893 43,394 6,224 20,689 191,988 23,455 6,944 6,943 (10,723) TSA001 School Agent - Carrabassett Valley TSA002 School Agent - Copin Plantation
TSA003 School Agent - Pleasant Ridge Plantation
TT043 AOS No. 43 Central Office TSA002 TSA003 TT043 4,331 88,939 118,271 1,477 29,856 17,667 2,166 52,358 65,742 739 14,345 8,833 2,166 13,239 32,982 739 2,185 13,239 32,982 738 4,331 69,294 2,166 34,645 50,906 546,372 457,559 66,751 55,900 (30,517) (26,557) 1,426 1,194 123,496 103,421 17,713 14,834 (30,517) 19,645 122,066 TT0431 AOS No. 43 Howland TT0431 386,047 285,250 (25,557) TT0432 AOS No. 43 Mileo TT047 AOS No. 47 Central Office TT0471 AOS No. 47 Orrington TT0432 TT047 TT0471 294.551 238.883 16,452 101,819 102.227 738 1,749 29,856 17,667 1,166 1,166 14,345 8,833 14.345 14,345 8,834 6,833 TT0472 AOS No. 47 Dedhain TT0472 TT048 AOS No. 48 Central Office TT0481 Regional School Unit No. 70 / MSAD 70 TT0482 Regional School Unit No. 84 / MSAD 14 TT0661 AOS No. 66 East Millinocket TT048 47,899 405,227 18,886 18,886 211,581 36,429 80,323 34,782 TT0481 TT0482 TT0661 274,456 114,994 170,845 14,570 2,509 5,532 3,239 84,097 15,256 33,143 1,058 182 402 90,535 91,593 56,694 69,868 20,364 13,137 49,507 (22,634) (22.634) 69,527 12,747 27,611 17,708 3,028 9,729 3,782 18,254 8,534 7,128 2,872 (16,822) (9,769) 5,323 1,514 (14,068) (3,742) 8,855 1,514 (16,822) (9,770) 5,324 (3,897) (8,593) (5,032) 15,589 34,373 40,923 35,093 2,262 4,988 2,921 (11,826) 1,246 11,776 1,514 2,523 (2,246) 9,754 8,593 3,391 69,776 8.526 (3.897) (8,593) 153,861 90,096 18,796 11,007 TT0862 AOS No. 66 Medwer TT0662 81.813 47.038 20,947 3,028 16,938 235 20,129 TT077 AOS No. 77 Central Office TT0771 AOS No. 77 Lubec TT077 1.514 7,209 467 6,880 4,909 2,905 2,773 1,514 (3,977) (2,667) 3,551 4,267 771 (11,831) (3,176) (3,945) (1,081) (2,396) (13,901) (11,198) (726) (10,688) (7,626) (4,513) (4,308) 180,559 104,673 44,793 17,679 62,995 6,500 200,492 24,494 1,588 (11,830) (11,198) (726) (10,688) 4,249 25,134 13,443 10,033 5,645 421 6,203 4,426 2,620 2,500 12,995 191,346 TT0772 AOS No. 77 Charlotte TT0772 23.657 6,784 99,898 71,280 2,903 42,750 30,503 9,115 11,150 12,052 54,399 37,859 23,850 42,063 168,738 1,319 2,787 TT0773 AOS No. 77 Eastport TT0774 AOS No. 77 Pembroke TT0773 TT0774 163,739 23,377 (3,944) (1,003) (2,305) (13,901) (64,368) 2,105 3,574 22,552 (1,860) 1,369 (8,541) 2,970 136,531 (7,626) (4.513) 16,680 9,872 5,585 TT0775 AOS No. 77 Perry TT0775 70,462 96,202 42.187 18,053 (8,380) (84,368) 2,520 4,458 50,333 242 1,396 5,896 2,226 TT0776 AOS No. 77 Alexande 110776 40,264 201 17,230 24,632 168,736 (10,880) (84,368) 2,331 4,058 37,753 (719) 1,398 (640) 2,155 77,122 9,422 (4,308) TT0777 AOS No. 77 Calais TT0778 AOS No. 77 Robbinstor TT0777 TT0778 253,104 3,132 (84.368) (84,368, 2,102 3,575 22,551 (1,881) 1,398 (8,541) 2,071 210 443 13,952 1,066 5,836 12,333 388,031 29,653 713 1,507 47,406 3,623 (32f) (689) (21,673) 4,664 8,115 75,511 3,608 2,797 18,616 189 400 12,580 961 (326) (689) (21,673) (1,656) 3,047 4,874 1,304 6,439 202,583 15,481 8,658 89,463 4,674 2,797 25,867 4,391 TT081 AOS No. 81 Central Office TT081 2,755 86,693 6,625 TT0811 AOS No. 81 Holder TT0811 TT0812 TT090 261,912 1,013 87,706 11,747 TT0812 AOS No. 81 CSD 8
TT090 AOS No. 90 Central Office
TT0901 AOS No. 90 Lee 30,350 5,045 (1.656) 201,672 2.193 24,638 268 184,788 105,289 7,251 19,894 (11.264) (11, 264) TT090

TT0902 AOS No. 90 Fast Range

TT0902

1.145

4.312

Maine Public Employees Retirement System Schedule of Pension Amounts by Employer - Teacher Portion As of and for the Fiscal Year Ended June 30, 2014 with Net Pension Liability as of June 30, 2013

Deferred Outflows of Resources Deferred Inflows of Resource Pension Expense Net
Amortization of
Deferred
Amounts from
Changes in
Proportion and
Differences
Between
Employer
Contributions
and
Proportionate
Share of
Contributions
5,081
11,055
4,713
27,801 Changes in Proportion of the Control Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments 36,721 24,450 Differences Between Expected and Actual Experience 429 286 Total Deferred hutflows of tesources 37,880 26,044 9,425 73,191 56,492 2,324 8,213 24 Net Pension Liability June 30, 2013 157,252 Testal misyleyer President (1997) (19 Total Deferred Inflows of Resources 57,797 24,742 Tension lity @ -1% 164,36: 109,465 5,325 3,549 ERL Employer
TT0903 AOS No. 90 Baileyville 85,811 57,149 sumptions 5,910 3,936 (9,180) (778) 6,764 4,712 TT0904 AOS No. 90 Princeton TTOSC4 TT091 AOS No. 91 Central Office TT091 57,320 39,249 755 3,953 25,655 16,357 397 2,136 7,076 11,308 11,849 4,452 176,124 116,345 2,528 3,588 61,886 78,205 109,632 69,897 1,096 9,129 30,238 48,323 AOS No. 91 Mount Desert Island High School AOS No. 91 Bar Harbor TT0911 TT0912 TT0913 7,550 4,814 117 629 2,082 3,328 3,487 1,310 4,037 46,915 29,912 726 3,907 12,940 20,679 21,669 8,141 25,065 9.857 6,808 4,340 105 567 1,878 3,001 3,144 1,181 3,640 27,801 21,344 1,093 3,792 8,810 7,316 6,359 8,810 7,450 61,403 7,460 62,2882 13,554 14,554 14,55 209.990 19,665 16,069 968 3,107 4,089 5,184 3,515 106 19,004
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10 (11,729) (11,720) 200,990 133,862 3,249 17,485 57,919 92,559 96,987 36,440 8,988 21 (7,478) (181) (977) (7,478) (7,476) (181) (977) (3,235) (5,170) (5,417) (2,035) TT0913 AOS No. 91 Cranberry Isla TT0913 TT0914 TT0915 TT0916 TT0917 TT0918 TT0919 TT092 TT0921 TT0914 AOS No. 91 Frenchbors TT0915 AOS No. 91 Frenchboro
TT0915 AOS No. 91 Mt Desert
TT0916 AOS No. 91 Southwest Harbo
TT0917 AOS No. 91 Tremont 26,257 25,676 22,834 6,912 (3,235) (5,170) (5,417) (2,035) 24,548 25,648 26,639 10,769 37,355 151 242 253 11.457 4,727 4,717 2,533 81.59 50.635 31,797 TT0918 AOS No. 91 Swans Island 19,025 95 293 TT0919 AOS No. 91 Trenton TT092 AOS No. 92 Central Office 58,619 11,977 112,279 13.717 (6,271) (6, 271) 22,922 9,459 216,498 48,392 100,556 6,648 69,680 29,468 29,017 14,162 23,011 4,729 6,531 (4,430) 34,618 (25,385) 26,730 10,335 11,348 6,266 (144) 1,549 364,628 91,242 180,556 64,639 32,071 17,394 12,497 3,147 39,186 744,002 51,239 10,940 28,722 2,324 5,102 2,767 1,988 501 5,114 3,720 318,385 42,523 46,201 1,425,07 174,103 37,173 (79,596) (16,095) (44,618) (3,611) (7,925) (4,298) (3,086) (778) (7,945) (79,596) (16,995) (44,618) 1,158,683 TT0921 AOS No. 92 Waterville 267,476 584,938 124,708 80,303 158.852 417,051 33,750 74,076 67,978 178,471 14,443 31,701 17,193 304,267 798,824 64,844 141,890 76,958 TT0922 AOS No. 92 Vassalboro TT0923 AOS No. 92 Winslow TT093 AOS No. 93 Central Office 22,470 TT0922 TT0923 TT093 TT0931 TT0932 TT0933 TT0934 TT0941 TT0942 TT095 TT095 TT095 TT096 TT096A 794 2,085 169 370 201 144 36 371 9,864 25,898 2,096 4,600 2,495 1,793 451 4,612 37,173 97,593 7,898 17,335 9,402 6,755 1,701 17,378 (3,611) (7,925) (4,298) (3,088) (778) (7,945) 50,027 TT0931 AOS No. 93 Great Salt Bay 40,177 28,866 7,271 74,262 TT0932 AOS No. 93 Nobleboro TT0933 AOS No. 93 Bristol
TT0934 AOS No. 93 South Bristol 35,851 6,614 119,843 12,353 3,111 31,779 55,291 13,926 142,242 7,038 TT0935 AOS No. 93 Jefferson 23,011 3,096 129,135 21,172 3,781 161,004 3,009 18,784 7,689 46,687 TT094 AOS No. 94 Central Office TT0941 AOS No. 94 MSAD 46 TT0942 AOS No. 94 Harmony 43,057 4,058 (29,145) 4,135 1,891 27,242 1,505 995,860 71,416 625,198 58,921 3,126 295 321,196 25,510 38,823 3,659 1,197,512 146,301 (66,886) (6,304) (66,886) 267.545 50,525 25,215 112,858 13,788 3,781 127,501 3,009 13,128 5,545 37,944 TT095 AOS No. 95 Central Office 30,209 (52,045) TT0951 AOS No. 95 Fort Kent TT096 AOS No. 96 Central Office 33,503 2,432 210,611 931,796 113,839 (52,045) 646,035 486.473 208,179 5,656 2,144 8,743 157,307 59,837 19,218 7,286 29,707 (8,786) (3,331) (13,582) (8,786) (3,331) (13,582) 151,529 82,127 411 156 635 35,145 13,324 54,326 20,445 2,226 27,621 56,001 15,706 5,100 1,933 7,883 (9,823) (678) (4,366) 170 290 908 (4,055) 1,386 (175) 1,149 (2,330) TT096A AOS No. 96 East Machiae TT096B AOS No. 96 Jonesboro TTD96B TT096C TTD96C TT096F TT096I TT096I TT096I TT0971 TT0971 TT098 TT0981 TT0982 TT0983 TT0984 TU0601 TU0601 TU0692 TU0691 49,158 31,135 TT096C AOS No. 96 Machias TT096D AOS No. 96 Marshfield TT096F AOS No. 96 Rogue Bluffs 228,255 126,950 82.582 243,161 2,436 12,187 24,345 9,362 354 1,768 3,533 1,358 10,905 54,546 108,968 41,903 392 1,961 3,918 1,507 1,332 6,664 13,313 (609) (3,047) (609) TT096G AOS No. 96 Wesley 5.676 2,699 4,599 13,644 2,297 76,714 5,705 14,571 2,691 19,223 16,403 30,499 9,941 13,049 9,047 14,298 16,788 9,077 14,298 11,606 11,606 11,606 11,606 11,618 2,6 3,061 6,530 TT096I AOS No. 95 Cutter 54,516 72,783 33,260 28,477 56,890 21,877 142 284 109 8,405 20,734 24,629 10,161 6,530 15,229 5,151 2,297 7,578 67,005 5,706 112,825 AOS No. 96 Machiaspor (0,086) (2,340) (6,086) 5,119 (2,340) TT096K AOS No. 96 Whiting TT097 AOS No. 97 Central Office 2,165 8,381 157 608 1,952 7,557 7,357 50,216 (3,363) (3,363) 13.453 TT0971 AOS No. 97 Fayette TT0972 AOS No. 97 Wintrhop 54,293 31.438 5.353 18,963 313,343 121,699 52,080 89,498 142,186 (5,393) 2,853 50,868 20,785 1,345 10,681 8,963 9,611 1,832 53 4,455 16,371 33,164 (12,200) (9,088) 3,218 3,707 7,135 4,083 5,933 608 3,091 18 233,104 28,479 (14,529) 2,853 38,786 16,339 1,345 9,582 5,284 5,704 (1,052) (1,547) 284 11,462 22,044 (13,020) (13,020) TT098 AOS No. 98 Central Office (17,223) (6,341) 11,087 4,082 806 296 58,894 25,362 9,997 3,680 37,673 69,699 25,658 (17,223) TT0981 AOS No. 98 Boothbay Harbo 199,733 180,991 TT0982 AOS No. 98 Edgecomb TT0983 AOS No. 98 Southport 45,653 2,891 22,372 113,521 13,869 (6,341) 43,514 59,267 28,059 95,166 99,739 76,149 40,848 106,464 125,315 3,428 11,627 12,185 9,303 4,990 13,007 11,193 14,649 1,009 3,422 3,586 2,738 1,469 3,828 4,506 10,203 1,597 8,484 339 796 2,070 2,093 4,945 6,269 21,262 22,283 17,013 9,126 23,766 27,998 63,402 9,926 52,717 2,108 4,942 12,862 13,005 6,342 28,951 910 3,085 3,234 2,469 1,324 3,452 4,063 9,200 1,440 7,650 306 717 1,866 1,887 4,459 (1,567) (5,315) (5,571) (1,567) (5,315) (5,571) TT0984 AOS No. 98 Georgetow 7,441 84,278 72,481 77,314 43,403 TU0601 Union 60 Greenville 49,684 52,072 39,756 21,325 55,583 65,425 148,156 23,195 123,190 4,920 11,540 30,055 26,648 22,809 19,141 9,588 12,867 37,251 76,531 11,538 41,533 248 260 199 107 278 327 741 116 616 25 58 28,961 22,543 29,751 17,246 24,191 28,325 64,143 44,363 104,558 TU0691 Union 69 Appleton TU0692 Union 69 Hope TU0761 Union 76 Brooklin (9.571) (4.253) (2.282) (5.945) (6.999) (15.850) (2.461) (13.179) (527) (1,236) 12,539 0,013 127 (4,253) (2,262) (5,946) (6,996) (15,850) (2,481) (13,179) (527) (1,236) (3,215) (3,251) TU0761 TU0762 TU0903 TU0905 TU0924 TU0931 TU0932 TU0933 TU0934 TU1031 TU0762 Union 76 Sedgewick TU0903 Union 90 Greenbush TU0905 Union 90 Milford TU0924 Union 92 Surry 81,989 69,779 162,626 85,645 15,310 125,315 283,781 44,427 235,960 9,436 22,121 57,567 58,209 15,310 34,670 5,428 28,827 1,153 2,702 7,033 7,111 22,044 22,044 (13,942) (18,333) 2,848 2,841 4,879 1,802 543 609 22,044 (13,941) (18,334) 2,847 2,840 4,878 1,802 543 609 34,341 51,225 2,353 1,653 TU0931 Union 93 Blue Hill TU0932 Union 93 Brooksvill TU0933 Union 93 Castine 258,128 10,779 19,476 34,325 40,843 4,486 6,653 13,012 13,157 9,127 9,862 16,339 150 152 (3,215) (3,251) TU0934 Union 93 Penobsco 10,259 16,811 1,218 7,697 TU1031 Union 103 Beals 30,390 TU1032 Union 103 Jonesport TU1081 Union 108 Vancebord TU1032 TU1081 TU1221 16,804 (7,682) 101,878 71,810 359 30,730 31,089 137,545 (7.682)5.147 (2,353) 31,749 1.515 110 9,413 9,523 1,366 42,131 1,440 (2,363) TU1221 Union 122 New Sweden 21,996

Total for All Employers See accompanying notes TU1223

TU1224

35,629

\$ 1,589,849,812

26,306

1,080,329,848 \$

1,812

14,903

16.715

132

11.257

462,312,532

TU1223 Union 122 Westmanland

11,389

490,850,017

1,634

67,086,152

7,452

9,086

\$ 67,086,152

50,387

2,069,278,306

6,156

5,477

\$ 252.806.120 \$ (81.078.328) \$ (81.078.347) \$

5,477

(2,814)

(115.578,125) \$

(2,814)

(115,578,125) \$

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

June 30, 2014 and 2013

1. Description of the Plans

The State Employee and Teacher (SET) Plan is a multiple-employer cost sharing plan with a special funding situation. As of June 30, 2014 there were 229 employers, including the State of Maine, participating in the plan. The State of Maine is also a non-employer contributing entity in that the State pays the initial unfunded actuarial liability on behalf of teachers, while school districts contribute the normal cost, calculated actuarially, for their teacher members.

The Legislative Retirement Plan was established to provide a retirement program for those serving in the Maine Legislature. Except as provided otherwise by statute, membership in the Maine Legislative Retirement Plan is mandatory for legislators entering service on or after December 3, 1986.

The Judicial Retirement Plan was established to provide a retirement program for Maine's judges. Membership in the Judicial Retirement Plan is a condition of employment for all judges serving on or after December 1, 1984.

The Legislative and Judicial Retirement Plans are single-employer agent plans. Certain information about those plans is provided for purposes of presenting such information for all plans in the System.

The Participating Local District (PLD) Plan is a multiple-employer cost sharing plan. Eligible employers (districts) are defined in Maine statute. As of June 30, 2014 there were 286 employers in the plan.

Pension Benefits

Benefit terms are established in Maine statute; in the case of the PLD Consolidated Plan, an advisory group, also established by statute, reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. 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, judges and legislative members 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. 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%.

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

June 30, 2014 and 2013

1. Description of the Plans (Continued)

Member and Employer Contributions

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

2. Summary of Significant Accounting Policies

Revenue Recognition

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

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

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

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

June 30, 2014 and 2013

2. Summary of Significant Accounting Policies (Continued)

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

June 30, 2014	<u>State</u>	<u>Teacher</u>	Judicial	Legislative	Total <u>SET Plan</u>	PLD Plan
Employer and non-employer contributions reported in MainePERS' Statement of Changes in Fiduciary Net Position for fiscal year ended June 30, 2014	\$121,460,029	\$183,760,804	\$ 934,639	\$ 3,857	\$306,159,329	\$32,706,160
Adjusted for: Remove employer specific liability contributions Remove normal cost contributions from teacher	(330,193)	(228,072)		-	(558,265)	(2,065,308)
districts Add IUUAL ⁽¹⁾ offsets	(2.880.400)	(29,562,720)	(17,007)	- (2.957)	(29,562,720)	4,025,554
Remove one-time COLA contribution Administrative expense contributions and other adjustments	(2,889,490)	(4,059,010) (467,805)	(17,007)	(3,857)	(6,969,364)	
Total employer contributions used as the basis for	(309,194)	(407,803)	(2,410)		(///,413)	
allocating collective pension amounts	\$ <u>117,931,152</u>	\$ <u>149,443,197</u>	\$ <u>915,216</u>	\$	\$ <u>268,289,565</u>	\$ <u>34,666,406</u>
June 30, 2013 Employer and non-employer contributions reported in MainePERS' Statement of Changes in Fiduciary Net Position for fiscal year ended June 30, 2013	\$100,169,156	\$164,409,048	\$ 844,216	\$ 6,507	\$ 265,428,927	\$27,265,365
Adjusted for: Remove employer specific liability contributions	(167,183)	_	_	_	(167,183)	(1,909,939)
Remove PLD Agent Employer contributions Remove normal cost contributions from teacher	(107,103)	_	-		-	(656,047)
districts Add IUUAL (1) offsets	-	(30,106,970)	-	-	(30,106,970)	4,758,684
Remove one-time COLA contribution Administrative expense contributions and other	(5,095,438)	(6,993,915)	(30,375)	(6,507)	(12,126,235)	-
adjustments	(332,430)	(545,946)	(2,819)	-	(881,195)	10,729
Total employer contributions used as the basis for allocating collective pension amounts	\$ <u>94,574,105</u>	\$ <u>126,762,217</u>	\$ <u>811,022</u>	\$	\$ <u>221,147,344</u>	\$ <u>29,468,792</u>

⁽¹⁾ Initial Unpooled Unfunded Actuarial Liability

Benefits and Refunds

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

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

June 30, 2014 and 2013

2. Summary of Significant Accounting Policies (Continued)

Investments

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

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

Use of Estimates

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

3. Collective Net Pension Liabilities

The collective net pension liabilities for the Plans, measured as of June 30, 2014, are as follows:

	SET Plan	Judicial Plan	Legislative Plan	PLD Plan
Collective total pension liability	\$ 12,320,158,783	\$ 54,560,642	\$ 7,505,193	\$ 2,609,657,845
Less: Plan net position	(10,337,615,927)	(57,189,900)	(11,120,032)	(2,455,776,671)
Collective net pension liability	\$ <u>1,982,542,856</u>	\$ <u>(2,629,258)</u>	\$ <u>(3,614,839)</u>	\$ <u>153,881,174</u>

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

June 30, 2014 and 2013

3. Collective Net Pension Liability (Continued)

The collective net pension liabilities for the Plans, measured as of June 30, 2013, are as follows:

	SET Plan	Judicial Plan	Legislative Plan	PLD Plan
Collective total pension liability	\$ 11,830,649,882	\$ 52,374,785	\$ 6,872,614	\$ 2,465,934,744
Less: Plan net position	(9,091,347,964)	(50,574,605)	(9,679,958)	(2,157,675,486)
Collective net pension liability	\$ <u>2,739,301,918</u>	\$ <u>1,800,180</u>	\$ <u>(2,807,344)</u>	\$ <u>308,259,258</u>

4. Special Funding Situation – State Employee and Teacher Plan

The State of Maine participates in the State Employee and Teacher Plan as a non-employer contributing entity in that the state pays the unfunded liability associated with the teachers. 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, 2014 and 2013, 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 or her expected future salary. The normal cost for each employee is the product of his or her pay and his or her normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

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

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

June 30, 2014 and 2013

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 net pension liability of the State Employee and Teacher Retirement Plan is amortized on a level percentage of payroll over the amortization period then in effect under statutory and constitutional requirements.

The net pension liability of the PLD Consolidated Plan is amortized on an open basis over a period of fifteen years.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2014 and June 30, 2013 are as follows:

Investment Rate of Return – For the State Employee and Teacher Plan, 7.125% per annum for the year ended June 30, 2014 and 7.25% for the year ended June 30, 2013, compounded annually; for the PLD Plan, 7.25% per annum, compounded annually.

Salary Increases, Merit and Inflation – State employees, 3.50% to 10.50% per year; Teachers, 3.50% to 13.5% per year; members of the consolidated plan for PLDs, 3.50% to 9.50% per year.

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

Cost of Living Benefit Increases – 2.55% per annum for State employees and teachers, and 3.12% for participating local districts.

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

June 30, 2014 and 2013

5. Actuarial Methods and Assumptions (Continued)

The long-term expected rate of return on pension plan assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as June 30, 2014 are summarized in the following table.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Equities	20%	2.5%
Non-US Equities	20	5.5
Private Equity	10	7.6
Real Assets:		
Real Estate	10	3.7
Infrastructure	10	4.0
Hard Assets	5	4.8
Fixed Income	25	0.0

Discount Rate

The discount rate used to measure the collective total pension liability was 7.125% for 2014 and 7.25% for 2013 for the State Employee and Teacher Plan, and 7.25% for the PLD Plan. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following table shows how the collective net pension liability/(asset) as of June 30, 2014 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rates are 7.125% for the State Employee and Teacher, Judicial, and Legislative Plans and 7.25% for the PLD Consolidated Plan.

	Current					
	1% Decrease	Discount Rate	1% Increase			
State Employee and Teacher Plan	\$ 3,463,277,129	\$ 1,982,542,856	\$ 738,715,359			
Judicial Plan	2,168,262	(2,629,258)	(6,810,102)			
Legislative Plan	(2,811,760)	(3,614,839)	(4,288,607)			
PLD Plan	480,063,871	153,881,174	(118,767,041)			

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

June 30, 2014 and 2013

6. Changes in Net Pension Liability

Changes in net pension liability are recognized in pension expense for the year ended June 30, 2014 with the following exceptions.

Differences between Expected and Actual Experience

The difference between expected and actual experience with regard to economic or demographic factors were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. For 2014, this was 3 years for the State Employee and Teacher Plan, and 4 years for the PLD Consolidated Plan.

Differences between Projected and Actual Investment Earnings

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

Changes in Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. There were no changes in assumptions for the PLD Consolidated Plan. For the State Employee and Teacher Plan, the change in the discount rate from 7.25% to 7.125% was the only change in assumption in the 2014 valuation.

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

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

7. Additional Financial and Actuarial Information

Additional financial and actuarial information with respect to the Plans can be found in the MainePERS' 2014 Comprehensive Annual Financial Report available online at www.mainepers.org or by contacting the System at (207) 512-3100.