

# **Maine Public Employees Retirement System**

(A Component Unit of the State of Maine)

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

*Year Ended June 30, 2021*  
*With Independent Auditor's Report*

**MAINE PUBLIC EMPLOYEES RETIREMENT SYTEM**

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

Year Ended June 30, 2021

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## INDEPENDENT AUDITOR'S REPORT

Board of Trustees of  
Maine Public Employees Retirement System

We have audited the accompanying schedule of employer allocations of the Maine Public Employees Retirement System PLD Consolidated Plan and the schedules of employer and non-employer entity allocations of the Maine Public Employees Retirement System State Employee and Teacher Plan – State Employee Portion and the Maine Public Employees Retirement System State Employee and Teacher Plan – Teacher Portion for the year ended June 30, 2021 (collectively, the schedules of employer allocations), and the related notes to the schedules. We have also audited the total for all entities for each Plan of the columns titled net pension (asset) liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (credit) excluding that attributable to employer-paid member contributions (collectively, the specified column totals) included in the accompanying schedules of pension amounts by employer of the Maine Public Employees Retirement System PLD Consolidated Plan, the Maine Public Employees Retirement System State Employee and Teacher Plan – State Employee Portion and the Maine Public Employees Retirement System State Employee and Teacher Plan – Teacher Portion as of and for the year ended June 30, 2021 (collectively, the schedules of pension amounts by employer), and the related notes to the schedules.

### ***Management's Responsibility for the Schedules***

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

### ***Auditor's Responsibility***

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

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

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

***Opinions***

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and non-employer entity allocations and total net pension (asset) liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (credit) excluding that attributable to employer-paid member contributions for the total of all participating employer and non-employer entities for the Maine Public Employees Retirement System PLD Consolidated Plan, the Maine Public Employees Retirement System State Employee and Teacher Plan – State Employee Portion and the Maine Public Employees Retirement System State Employee and Teacher Plan – Teacher Portion as of and for the year ended June 30, 2021, in accordance with U.S. generally accepted accounting principles.

***Other Matter***

We have audited, in accordance with U.S. generally accepted auditing standards, the financial statements of the Maine Public Employees Retirement System as of and for the year ended June 30, 2021, and our report thereon, dated October 14, 2021, expressed an unmodified opinion on those financial statements.

***Restriction on Use***

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

*Berry Dunn McNeil & Parker, LLC*

Manchester, New Hampshire  
January 20, 2022

## Maine Public Employees Retirement System

### PLD Consolidated Plan

#### Schedule of Employer Allocations

For the Year Ended June 30, 2021

Employer	Employer Code	Allocation Basis <sup>(1)</sup>	Employer Allocation Percentage
Town of Enfield	P0001	\$ 5,733	0.008380%
City of Portland	P0002	6,539,318	9.558123%
Town of Millinocket	P0003	192,315	0.281095%
City of Presque Isle	P0004	457,316	0.668432%
Cumberland County	P0005	1,914,434	2.798212%
City of Eastport	P0007	40,430	0.059095%
Town of Camden	P0008	324,202	0.473867%
City of South Portland	P0009	1,737,646	2.539811%
Town of Houlton	P0010	229,217	0.335033%
Penobscot County	P0011	634,131	0.926871%
Kittery Water District	P0012	91,433	0.133642%
City of Ellsworth	P0013	354,073	0.517527%
Town of Kittery	P0014	665,685	0.972991%
Town of Bar Harbor	P0015	332,263	0.485649%
Town of Mount Desert	P0016	204,123	0.298353%
Town of Fort Fairfield	P0017	43,594	0.063719%
City of Rockland	P0018	490,323	0.716675%
Bath Water District	P0019	100,306	0.146611%
City of Bangor	P0020	1,236,568	1.807416%
Bangor Public Library	P0022	16,912	0.024720%
City of Augusta	P0023	1,934,629	2.827729%
City of Gardiner	P0024	406,800	0.594595%
Ecology Learning Center	P0025	22,552	0.032963%
Houlton Water Company	P0026	140,645	0.205572%
City of Auburn	P0027	1,629,977	2.382438%
Town of York	P0028	761,004	1.112313%
Town of St. Agatha	P0030	18,186	0.026581%
Kennebec Water District	P0031	150,080	0.219363%
Livermore Falls Water District	P0032	22,030	0.032200%
City of Belfast	P0035	335,711	0.490688%
City of Calais	P0036	188,875	0.276067%
York County	P0037	615,678	0.899898%
Maine Maritime Academy	P0038	635,606	0.929027%
York Water District	P0039	147,286	0.215279%
Washington County	P0040	296,195	0.432930%
Portland Public Library	P0041	204,663	0.299143%
Town of Brunswick	P0042	669,655	0.978795%
Auburn Public Library	P0043	35,791	0.052314%
Town of Jay	P0045	88,956	0.130021%

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

(2) Non-consolidated employers participating in the disability and survivor benefit components of the Plan. The accompanying notes are an integral part of these Schedules.

## Maine Public Employees Retirement System

### PLD Consolidated Plan

### Schedule of Employer Allocations

For the Year Ended June 30, 2021

Employer	Employer Code	Allocation Basis <sup>(1)</sup>	Employer Allocation Percentage
Waldo County	P0046	401,790	0.587272%
Kennebec County	P0047	513,982	0.751257%
City of Lewiston	P0048	2,304,449	3.368273%
Maine Turnpike Authority	P0049	2,347,900	3.431782%
School Administrative District No. 31	P0050	35,084	0.051280%
Auburn Water and Sewer District	P0052	11,660	0.017042%
Town of East Millinocket	P0054	159,499	0.233130%
Maine Municipal Association	P0055	377,252	0.551406%
Hancock County	P0056	348,809	0.509833%
Oxford County	P0057	384,665	0.562242%
Falmouth Memorial Library	P0058	33,525	0.049002%
Bangor Water District	P0059	111,784	0.163387%
Rumford Fire and Police	P0060	152,023	0.222203%
Town of Orono	P0061	418,773	0.612094%
Kennebunk Light and Power Co.	P0062	95,772	0.139984%
City of Brewer	P0063	852,313	1.245774%
Rumford Water District	P0065	29,673	0.043372%
Waterville Fire and Police	P0066	306,948	0.448648%
Androscoggin County	P0067	623,765	0.911719%
Town of Baileyville	P0069	114,872	0.167902%
Westbrook Fire and Police	P0070	841,051	1.229313%
Brunswick Sewer District	P0072	138,403	0.202295%
City of Bath	P0073	730,693	1.068009%
Town of Lincoln	P0076	92,554	0.135280%
Old Town Water District	P0079	32,488	0.047485%
Town of Skowhegan	P0080	342,847	0.501118%
Town of Topsham	P0081	247,179	0.361286%
Town of Madawaska	P0082	249,364	0.364480%
City of Sanford	P0083	1,670,146	2.441151%
Town of Kennebunk	P0084	294,577	0.430565%
Town of Wilton	P0086	112,476	0.164400%
Town of Falmouth	P0087	659,417	0.963830%
Lubec Water District	P0088	13,104	0.019154%
Sanford Sewerage District	P0089	65,179	0.095268%
Town of Rumford	P0090	139,264	0.203554%
Town of Fort Kent	P0091	62,331	0.091106%
Maine Municipal Bond Bank	P0093	131,171	0.191724%
Lincoln County	P0095	123,576	0.180623%
Sagadahoc County	P0096	311,262	0.454953%

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## Maine Public Employees Retirement System

### PLD Consolidated Plan

### Schedule of Employer Allocations

For the Year Ended June 30, 2021

Employer	Employer Code	Allocation Basis <sup>(1)</sup>	Employer Allocation Percentage
Town of Dexter	P0097	54,803	0.080102%
Town of Frenchville	P0098	20,066	0.029329%
Town of Farmington	P0100	166,434	0.243267%
Somerset County	P0101	426,030	0.622703%
Franklin County	P0102	269,971	0.394600%
Town of Lisbon	P0103	382,352	0.558860%
Maine Principals' Association	P0105	44,976	0.065738%
Aroostook County	P0106	556,250	0.813036%
Town of Wells	P0107	212,086	0.309993%
Town of Berwick	P0108	296,095	0.432785%
Town of Livermore Falls	P0109	40,446	0.059117%
Town of Pittsfield	P0110	50,913	0.074416%
City of Old Town	P0111	319,944	0.467643%
Town of Greenville	P0112	36,337	0.053112%
Town of Mechanic Falls	P0114	36,966	0.054032%
Regional School Unit #54	P0115	220,487	0.322272%
Town of Yarmouth	P0116	370,440	0.541450%
Town of Searsport	P0117	45,879	0.067059%
Farmington Village Corp.	P0118	22,916	0.033494%
Regional School Unit #9	P0119	32,939	0.048145%
Mt Desert Island Regional School Unit	P0120	29,353	0.042903%
Piscataquis County	P0121	223,398	0.326528%
City of Westbrook	P0122	392,374	0.573510%
Searsport Water District	P0124	18,568	0.027139%
Town of Norway	P0125	157,651	0.230429%
Regional School Unit #67	P0126	45,435	0.066410%
Town of Paris	P0127	62,205	0.090921%
School Administrative District No. 53	P0129	7,141	0.010438%
Town of Bucksport	P0130	132,067	0.193035%
Fort Fairfield Utilities District	P0131	21,440	0.031338%
Belfast Water District	P0132	38,898	0.056855%
Town of Gorham	P0133	6,819	0.009967%
Lincoln Academy	P0134	148,167	0.216567%
Norway Water District	P0136	17,734	0.025921%
Dover-Foxcroft Water District	P0137	19,958	0.029171%
York Sewer District	P0139	99,259	0.145082%
Town of Old Orchard Beach	P0140	513,578	0.750666%
Town of South Berwick	P0141	178,832	0.261389%
Town of Freeport	P0142	363,147	0.530790%

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## Maine Public Employees Retirement System

### PLD Consolidated Plan

#### Schedule of Employer Allocations

For the Year Ended June 30, 2021

Employer	Employer Code	Allocation Basis <sup>(1)</sup>	Employer Allocation Percentage
School Administrative District No. 41	P0143	158,815	0.232131%
Auburn Housing Authority	P0145	105,655	0.154429%
Town of Boothbay Harbor	P0146	51,591	0.075407%
Town of Scarborough	P0147	1,108,280	1.619905%
Town of Fryeburg	P0149	47,548	0.069498%
Town of Hermon	P0150	84,969	0.124195%
Town of Hampden	P0151	240,884	0.352086%
Sanford Housing Authority	P0152	61,109	0.089319%
Town of Vassalboro	P0153	38,104	0.055694%
Lewiston Housing Authority	P0154	174,786	0.255474%
City of Biddeford	P0158	1,639,905	2.396949%
Paris Utility District	P0159	27,716	0.040510%
City of Hallowell	P0160	38,384	0.056103%
Town of Rockport	P0161	43,441	0.063495%
Lewiston/ Auburn Water Pollution Control Authority	P0163	38,698	0.056563%
Town of Thomaston	P0164	88,744	0.129712%
Pleasant Point Passamaquoddy Res. Housing Authority	P0165	35,771	0.052284%
Town of Orland	P0166	6,250	0.009135%
Town of Dover Foxcroft	P0167	75,690	0.110632%
Regional School Unit #29	P0168	19,247	0.028133%
Maine Housing Authority	P0169	461,801	0.674986%
Sanford Water District	P0170	105,697	0.154491%
South Berwick Water	P0171	25,278	0.036948%
Town of Glenburn	P0174	51,532	0.075322%
Town of Sabattus	P0175	53,606	0.078353%
Town of Bridgton	P0176	53,714	0.078511%
Town of Brownville	P0177	23,831	0.034832%
Town of Winthrop	P0179	230,326	0.336653%
Town of Eliot	P0180	202,888	0.296549%
Town of Lebanon	P0181	28,043	0.040989%
Town of Van Buren	P0182	95,333	0.139342%
Hampden Water District	P0183	30,154	0.044074%
Town of Monson	P0184	2,224	0.003250%
Portland Housing Authority	P0185	288,186	0.421224%
Town of Milford	P0186	16,816	0.024579%
Regional School Unit #60	P0187	132,657	0.193897%
Town of Kennebunkport	P0188	332,085	0.485388%
Regional School Unit #49	P0189	65,350	0.095518%
Town of Damariscotta	P0191	48,911	0.071490%

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## Maine Public Employees Retirement System

### PLD Consolidated Plan

#### Schedule of Employer Allocations

For the Year Ended June 30, 2021

Employer	Employer Code	Allocation Basis <sup>(1)</sup>	Employer Allocation Percentage
City of Saco	P0192	1,037,028	1.515761%
Town of Otisfield	P0193	49,149	0.071838%
Town of Medway	P0194	57,338	0.083808%
Town of Waldoboro	P0195	151,078	0.220822%
Regional School Unit #51	P0198	32,337	0.047265%
Town of Oxford	P0200	113,159	0.165397%
Kennebunk Sewer District	P0201	69,578	0.101698%
Town of Phippsburg	P0202	23,223	0.033943%
Gould Academy	P0205	14,303	0.020906%
South Portland Housing Authority	P0206	130,051	0.190087%
Berwick Sewer District	P0207	33,004	0.048239%
Caribou Policy and Fire	P0208	113,776	0.166299%
Town of Orrington	P0209	44,141	0.064518%
Town of New Gloucester	P0210	50,889	0.074381%
Town of Richmond	P0213	55,265	0.080778%
Town of Linneus	P0214	3,473	0.005077%
Town of Hodgdon	P0215	9,661	0.014121%
Town of Cumberland	P0216	239,895	0.350640%
Town of Corinna	P0217	2,628	0.003841%
Lincoln Sanitary District	P0219	31,345	0.045814%
Kennebec Sanitary Treatment District	P0220	60,754	0.088801%
Gardiner Water District	P0221	32,632	0.047696%
Waterville Sewerage District	P0222	59,215	0.086551%
School Administrative District No. 13	P0223	52,299	0.076442%
Waldo County Technical Center	P0224	6,530	0.009545%
Maine County Commissioners' Association	P0225	3,965	0.005795%
Town of Mars Hill	P0227	26,812	0.039189%
Town of Lubec	P0228	12,406	0.018133%
Town of Washburn	P0230	32,611	0.047665%
Androscoggin Valley Council of Governments	P0231	86,375	0.126249%
Town of Durham	P0234	37,846	0.055317%
Town of China	P0235	58,076	0.084886%
Madawaska Water District	P0236	23,366	0.034152%
Penquis	P0237	242,664	0.354688%
Milo Water District	P0238	11,655	0.017036%
Maine School Management Association	P0239	148,723	0.217379%
Town of Easton	P0240	79,469	0.116156%
Richmond Utilities District	P0242	10,522	0.015379%
Lisbon Water Department	P0243	32,124	0.046954%

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(2) Non-consolidated employers participating in the disability and survivor benefit components of the Plan. The accompanying notes are an integral part of these Schedules.

## Maine Public Employees Retirement System

### PLD Consolidated Plan

#### Schedule of Employer Allocations

For the Year Ended June 30, 2021

Employer	Employer Code	Allocation Basis <sup>(1)</sup>	Employer Allocation Percentage
Town of Limestone	P0245	16,734	0.024459%
Town of Bethel	P0246	71,020	0.103806%
Rumford Mexico Sewerage District	P0247	36,197	0.052906%
Brewer Housing Authority	P0248	65,991	0.096455%
Erskin Academy	P0249	46,593	0.068102%
Winter Harbor Utility District	P0250	-	0.000000%
Community School District No. 12 East Range-Support	P0252	5,373	0.007853%
Town of North Berwick	P0254	79,522	0.116232%
Kennebunk, Kennebunkport and Wells Water District	P0255	300,815	0.439683%
Auburn Lewiston Airport	P0256	12,617	0.018441%
Town of Princeton	P0258	1,195	0.001746%
Town of Fairfield	P0260	144,573	0.211313%
Old Town Housing Authority	P0262	47,858	0.069951%
Towns of Mapleton, Castle Hill and Chapman	P0265	42,375	0.061936%
Community School District No. 18 Wells-Ogunquit-Support	P0266	156,432	0.228647%
Aroostook Waste Solutions (Tri Community Landfill)	P0267	53,758	0.078575%
United Technologies Center, Region 4, S Penobscot	P0269	22,276	0.032559%
Town of Harpswell	P0270	12,508	0.018283%
Maine Veterans' Home	P0271	4,003,680	5.851936%
Brunswick Public Library	P0273	80,283	0.117344%
Eagle Lake Water and Sewer District	P0274	11,967	0.017492%
Fort Fairfield Housing Authority	P0275	26,373	0.038548%
Town of Lovell	P0276	16,619	0.024291%
Carrabasett Valley	P0277	38,309	0.055994%
Yarmouth Water District	P0278	48,840	0.071386%
Town of Harrison	P0280	39,601	0.057882%
Mechanic Falls Sanitary District	P0282	4,179	0.006108%
Mars Hill Utility District	P0283	16,377	0.023937%
Bangor Housing Authority	P0288	261,172	0.381739%
Maine Public Employees Retirement System	P0290	718,141	1.049663%
Lewiston/Auburn 911	P0291	113,229	0.165499%
Brunswick Fire and Police	P0292	660,377	0.965232%
Jackman Utility District	P0294	11,175	0.016334%
Town of Chesterville	P0295	-	0.000000%
MADSEC	P0297	-	0.000000%
Boothbay Region Water District	P0298	73,392	0.107272%
South Berwick Sewer District	P0299	30,717	0.044897%
Mount Desert Water District	P0300	31,763	0.046426%
Coastal Counties Workforce, Inc.	P0301	29,304	0.042832%

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

(2) Non-consolidated employers participating in the disability and survivor benefit components of the Plan. The accompanying notes are an integral part of these Schedules.

## Maine Public Employees Retirement System

### PLD Consolidated Plan

#### Schedule of Employer Allocations

For the Year Ended June 30, 2021

Employer	Employer Code	Allocation Basis <sup>(1)</sup>	Employer Allocation Percentage
Lincoln County Sheriffs	P0302	207,856	0.303811%
Town of Ogunquit	P0303	336,976	0.492537%
Lincoln and Sagadahoc Multicounty Jail Authority	P0304	124,431	0.181873%
Veazie Fire and Police	P0305	41,029	0.059969%
Winterport Water and Sewer Districts	P0306	-	0.000000%
Topsham Sewer District	P0307	13,307	0.019450%
North Berwick Water District	P0308	21,647	0.031640%
Town of Windham	P0309	385,004	0.562736%
Biddeford Housing Authority	P0310	25,237	0.036888%
Greater August Utility District	P0311	230,641	0.337114%
Town of Grand Isle	P0312	7,291	0.010656%
Newport Water District	P0313	22,967	0.033570%
Town of Newport	P0314	68,408	0.099988%
Regional School Unit No. 1	P0315	52,393	0.076580%
Town of Monmouth	P0316	21,994	0.032147%
Cape Elizabeth Police	P0317	108,151	0.158078%
Thompson Free Library	P0318	8,144	0.011904%
Bowdoinham Water District	P0319	2,929	0.004282%
Regional School Unit No. 25	P0321	24,940	0.036454%
Regional School Unit No. 21	P0322	245,193	0.358384%
Regional School Unit No. 2	P0323	24,810	0.036264%
Regional School Unit No. 4	P0324	9,938	0.014526%
Regional School Unit No. 5	P0325	11,551	0.016883%
Regional School Unit No. 10	P0326	263,596	0.385282%
Regional School Unit No. 20	P0328	12,952	0.018931%
Regional School Unit No. 23	P0329	135,211	0.197630%
Regional School Unit No. 26	P0330	52,560	0.076824%
Regional School Unit No. 34	P0331	5,499	0.008037%
Regional School Unit No. 39	P0332	-	0.000000%
Town of West Bath	P0333	24,204	0.035378%
Gorham Fire and Police	P0334	281,335	0.411210%
Washburn Water and Sewer District	P0335	6,663	0.009739%
Town of Poland	P0336	128,850	0.188331%
Winthrop Utilities District	P0337	31,773	0.046440%
Town of Holden	P0338	94,309	0.137846%
Town of Levant	P0339	13,556	0.019814%
Regional School Unit No. 73	P0340	60,414	0.088304%
Town of Trenton	P0341	-	0.000000%
Town of Union	P0342	28,177	0.041185%

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

(2) Non-consolidated employers participating in the disability and survivor benefit components of the Plan. The accompanying notes are an integral part of these Schedules.

## Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2021

Employer	Employer Code	Allocation Basis <sup>(1)</sup>	Employer Allocation Percentage
Midcoast Council of Governments	P0343	-	0.000000%
Town of Buckfield	P0344	4,297	0.006281%
Community Regional Charter School	P0345	177,939	0.260082%
Maine Academy of Natural Sciences	P0346	154,775	0.226225%
Good Will Home Association	P0347	354,334	0.517909%
Baxter Academy of Technologies and Sciences	P0348	234,031	0.342069%
Wells Fire and Police	P0349	278,284	0.406751%
Augusta Housing Authority	P0351	25,985	0.037981%
Maine School of Science & Mathematics	P0352	56,604	0.082735%
Town of Dayton	P0355	21,259	0.031074%
Town of Waterboro	P0356	67,512	0.098678%
Maine Virtual Academy	P0357	165,648	0.242118%
Regional School Unit No. 71	P0358	-	0.000000%
Knox County Sheriff's Department	P0359	159,343	0.232902%
Town of Hartland	P0360	43,558	0.063666%
Town of Acton	P0361	26,145	0.038214%
Winslow Police	P0362	161,152	0.235546%
Boothbay Harbor Sewer District	P0363	32,227	0.047104%
Town of Otis	P0364	11,180	0.016341%
Anson-Madison Sanitary District	P0365	36,515	0.053372%
Regional School Unit No. 56	P0366	148,284	0.216738%
Town of Danforth	P0367	4,378	0.006399%
Town of Southwest Harbor	P0368	10,476	0.015313%
Town of Alfred	P0369	28,294	0.041355%
Town of Buxton	P0370	164,154	0.239933%
Town of Standish	P0371	20,460	0.029905%
Town of Eddington	P0372	9,327	0.013632%
Town of Lyman	P0373	6,138	0.008971%
Town of Wiscasset	P0417	57,073	0.083420%
Town of Cape Elizabeth <sup>(2)</sup>	P0085	-	0.000000%
Town of New Canada <sup>(2)</sup>	P0172	-	0.000000%
Community School District No. 903 <sup>(2)</sup>	P0204	-	0.000000%
Western Maine Community Action <sup>(2)</sup>	P0241	-	0.000000%
<b>Total for All Employers</b>		<b>\$ 68,416,339</b>	<b>100.000000%</b>

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

(2) Non-consolidated employers participating in the disability and survivor benefit components of the Plan. The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System  
Schedule of Pension Amounts by Employer - PLD Consolidated Plan  
As of and for the Year Ended June 30, 2021

Employer	Employer Code	Net Pension Asset	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(1)</sup>	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(1)</sup>	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense (Credit)	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense / (Credit) Excluding That Attributable to Employer-Paid Member Contributions	
Town of Enfield	P0001	\$ (2,693)	\$ 1,742	\$ -	\$ 9,043	\$ 14,901	\$ 25,686	\$ 183	\$ 36,706	\$ -	\$ -	\$ 36,889	\$ (344)	\$ (8)	\$ 9,559	\$ 9,207	
City of Portland	P0002	(3,071,618)	1,986,966	-	10,314,241	17,422	12,318,629	208,770	41,867,288	-	1,748,836	43,824,894	(392,055)	(7,245)	(1,196,046)	(1,595,346)	
Town of Millinocket	P0003	(90,333)	58,434	-	303,332	-	361,766	6,140	1,231,276	-	104,180	1,341,595	(11,530)	(253)	(57,889)	(69,672)	
City of Presque Isle	P0004	(214,808)	138,955	-	721,309	1,168,619	2,028,883	14,600	2,927,917	-	-	2,927,917	(603)	(603)	761,308	733,287	
Cumberland County	P0005	(899,239)	581,699	-	3,019,571	-	3,601,270	61,119	12,256,962	-	323,740	12,641,821	(114,777)	(1,814)	(207,499)	(324,090)	
City of Eastport	P0007	(18,991)	12,285	-	63,769	138,668	214,722	1,291	258,848	-	-	260,139	-	(53)	69,334	66,857	
Town of Camden	P0008	(152,283)	98,509	-	511,352	68,472	678,333	10,350	2,075,668	-	6,693	2,092,711	(19,437)	(427)	39,404	19,540	
City of South Portland	P0009	(816,199)	527,982	-	2,740,729	53,519	3,322,229	55,475	11,125,093	-	100,940	11,281,508	(104,177)	(2,290)	3,048	(103,419)	
Town of Houlton	P0010	(107,667)	69,647	-	361,537	11,628	442,812	7,318	1,467,539	-	22,530	1,497,388	(13,743)	(302)	(17)	(14,062)	
Penobscot County	P0011	(297,861)	192,680	-	1,000,193	366,229	1,559,102	20,245	4,059,958	-	-	4,080,203	(38,018)	(836)	260,571	221,717	
Kittery Water District	P0012	(42,947)	27,782	-	144,214	16,432	188,428	2,919	585,390	-	13,047	601,356	(5,482)	(120)	9,909	4,307	
City of Ellsworth	P0013	(166,314)	107,585	-	558,467	135,521	801,572	11,304	2,266,915	-	-	2,278,219	(21,228)	(467)	86,576	64,881	
Town of Kittery	P0014	(312,682)	202,268	-	1,049,962	29,321	1,281,550	21,252	4,261,976	-	139,346	4,422,574	(39,910)	(877)	(44,077)	(84,864)	
Town of Bar Harbor	P0015	(156,069)	100,957	-	524,067	30,178	655,202	10,608	2,127,281	-	21,861	2,159,749	(19,921)	(438)	19,248	(1,111)	
Town of Mount Desert	P0016	(95,880)	62,023	-	321,956	6,190	390,169	6,517	1,306,875	-	18,068	1,331,459	(12,238)	(269)	(5,374)	(17,881)	
Town of Fort Fairfield	P0017	(20,477)	13,246	-	68,760	63,139	145,145	1,392	279,107	-	5,239	285,738	(2,613)	(57)	29,643	26,973	
City of Rockland	P0018	(230,312)	148,984	-	773,369	-	922,353	15,654	3,139,240	-	260,755	3,415,648	(29,397)	(646)	(156,095)	(186,138)	
Bath Water District	P0019	(47,115)	30,478	-	158,209	27,769	216,455	3,202	642,198	-	-	642,688	(6,014)	(132)	14,585	8,439	
City of Bangor	P0020	(580,835)	375,730	-	1,950,396	542,349	2,868,475	39,478	7,916,994	-	397,261	8,353,733	(74,136)	2,448	257,090	185,402	
Bangor Public Library	P0022	(7,944)	5,139	-	26,674	1,293	33,106	540	108,276	-	1,429	110,245	(1,014)	(22)	(782)	(1,818)	
City of Augusta	P0023	(908,725)	587,835	-	3,051,423	329,398	3,968,656	61,764	12,386,254	-	-	12,448,018	(115,987)	(1,628)	207,577	89,962	
City of Gardiner	P0024	(191,080)	123,606	-	641,632	108,805	874,043	12,987	2,604,495	-	33,070	2,650,551	(24,389)	(536)	25,913	988	
Ecology Learning Center	P0025	(10,593)	6,853	-	35,571	77,350	119,774	720	144,387	-	-	145,107	(1,353)	(30)	38,675	37,292	
Houlton Water Company	P0026	(66,063)	42,734	-	221,834	11,047	275,615	4,490	900,464	-	38,997	943,951	(8,432)	(185)	(13,971)	(22,588)	
City of Auburn	P0027	(765,625)	495,266	-	2,570,906	-	3,066,172	52,038	10,435,754	-	304,907	10,792,699	(97,723)	21	(197,318)	(295,020)	
Town of York	P0028	(357,455)	231,230	-	1,200,305	69,499	1,501,034	24,295	4,872,246	-	41,616	4,938,157	(45,626)	(1,003)	11,330	(35,299)	
Town of St. Agatha	P0030	(8,542)	5,526	-	28,684	5,377	39,586	581	116,432	-	13,326	130,339	(1,090)	(24)	(1,287)	(2,401)	
Kennebec Water District	P0031	(70,495)	45,601	-	236,716	46,729	329,047	4,791	960,872	-	-	965,663	(8,997)	(198)	34,612	25,417	
Livermore Falls Water District	P0032	(10,348)	6,694	-	34,747	188	41,628	703	141,046	-	10,319	152,068	(1,322)	(29)	(9,739)	(11,090)	
City of Belfast	P0035	(157,689)	102,005	-	529,505	86,733	718,243	102,718	2,149,352	-	-	2,160,070	(20,127)	(442)	51,991	31,422	
City of Calais	P0036	(88,717)	57,389	-	297,906	1,497	356,792	6,030	1,209,252	-	23,614	1,238,895	(11,324)	(249)	(10,310)	(21,883)	
York County	P0037	(289,193)	187,073	-	971,088	9,881	1,168,043	19,656	3,941,812	-	193,347	4,154,815	(36,912)	(811)	(188,406)	(226,129)	
Maine Maritime Academy	P0038	(298,554)	193,129	-	1,002,520	-	1,195,649	20,292	4,069,401	-	343,482	4,433,176	(38,107)	(837)	(287,514)	(326,458)	
York Water District	P0039	(69,183)	44,752	-	232,309	3,804	280,865	4,702	942,983	-	32,558	980,243	(8,830)	(189)	(14,339)	(23,358)	
Washington County	P0040	(139,127)	89,999	-	467,178	23,747	580,924	9,456	1,896,357	-	5,162	1,910,974	(17,758)	2,562	7,976	(7,220)	
Portland Public Library	P0041	(96,133)	62,187	-	322,807	-	384,994	6,534	1,310,331	-	-	1,422,336	(1,270)	(270)	(100,982)	(113,522)	
Town of Brunswick	P0042	(314,547)	203,474	-	1,056,224	8,163	1,267,861	21,379	4,287,395	-	29,807	4,338,581	(40,149)	(882)	(10,341)	(51,372)	
Auburn Public Library	P0043	(16,812)	10,875	-	56,452	-	67,327	1,143	229,150	-	27,407	257,700	(2,146)	(47)	(25,103)	(27,296)	
Town of Jay	P0045	(41,784)	27,029	-	140,308	18,151	185,488	2,840	569,533	-	38,832	611,205	(5,333)	8,505	(29,756)	(26,584)	
Waldo County	P0046	(188,727)	122,084	-	633,730	6,683	762,497	12,827	2,572,418	-	48,602	2,633,847	(24,089)	(357)	(23,134)	(47,580)	
Kennebec County	P0047	(241,425)	156,173	-	810,686	223,027	1,189,885	16,409	3,290,714	-	-	3,307,123	(30,815)	8,603	124,467	102,255	
City of Lewiston	P0048	(1,082,435)	700,204	-	3,634,738	27,546	4,362,479	73,570	14,753,990	-	203,783	15,031,344	(138,160)	(3,036)	(190,010)	(331,206)	
Maine Turnpike Authority	P0049	(1,102,845)	713,407	-	3,703,261	134,271	4,550,939	74,958	15,032,178	-	1,114,708	16,221,843	(140,765)	(3,094)	(473,592)	(617,451)	
School Administrative District No. 31	P0050	(16,479)	10,660	-	55,337	34,321	100,318	1,120	224,621	-	-	225,741	(1,120)	(46)	24,711	22,562	
Auburn Water and Sewer District	P0052	(5,477)	3,543	-	18,391	723	22,657	372	74,654	-	5,855	80,881	(698)	(15)	(2,663)	(3,376)	
Town of East Millinocket	P0054	(74,919)	48,464	-	251,572	42,351	342,387	5,092	1,021,175	-	6,353	1,032,620	(9,563)	(210)	38,274	28,501	
Maine Municipal Association	P0055	(177,201)	114,627	-	595,026	-	709,653	114,627	2,415,315	-	30,962	2,458,321	(22,618)	(497)	(21,599)	(44,714)	
Hancock County	P0056	(163,841)	105,985	-	550,165	173,459	829,609	11,136	2,233,213	-	537	2,244,886	(20,913)	(460)	94,033	72,660	
Oxford County	P0057	(180,683)	116,880	-	606,718	44,331	767,929	12,281	2,462,775	-	50,546	2,525,602	(23,062)	(507)	(28,381)	(51,950)	
Falmouth Memorial Library	P0058	(15,747)	10,186	-	52,877	14,187	77,251	1,070	214,638	-	8,660	224,369	(2,010)	779	(1,566)	(2,797)	
Bangor Water District	P0059	(52,507)	33,966	-	176,313	720	210,998	3,569	715,685	-	57,617	776,871	(6,702)	(147)	(30,635)	(37,484)	
Rumford Fire and Police	P0060	(71,408)	46,192	-	239,781	30,796	316,769	4,853	973,312	-	13,280	991,445	(9,114)	(200)	3,010	(6,304)	
Town of Orono	P0061	(196,704)	127,244	-	660,516	10,467	798,227	13,369	2,681,150	-	19,026	2,713,545	(25,107)	(552)	(13,140)	(38,799)	
Kennebunk Light and Power Co.	P0062	(44,986)	29,101	-	151,058	1,589	181,747	3,058	613,170	-	13,970	630,198	(5,742)	(126)	(5,848)	(11,716)	

<sup>(1)</sup> Changes in proportion and differences between employer contributions and proportionate share of contributions.

<sup>(2)</sup> Non-consolidated employers participating in the disability and survivor benefit components of the Plan

<sup>(3)</sup> Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System  
Schedule of Pension Amounts by Employer - PLD Consolidated Plan  
As of and for the Year Ended June 30, 2021

Employer	Employer Code	Net Pension Asset	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions					
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(1)</sup>	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(1)</sup>	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense(Credit)	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense/(Credit) Excluding That Attributable to Employer-Paid Member Contributions
City of Brewer	P0063	(400,345)	258,974	-	1,344,324	11,259	1,614,557	27,210	5,456,843	-	148,421	5,632,475	(51,099)	1,544	(85,949)	(135,504)
Rumford Water District	P0065	(13,938)	9,016	-	46,802	441	56,259	947	189,978	-	4,145	195,070	(1,779)	(39)	(3,924)	(5,742)
Waterville Fire and Police	P0066	(144,178)	93,265	-	484,138	141,743	719,146	9,799	1,965,201	-	-	1,975,000	(18,402)	(404)	78,359	59,553
Androscoggin County	P0067	(292,992)	189,530	-	983,843	167,901	1,341,275	19,914	3,993,587	-	26,343	4,039,844	(37,397)	(822)	60,815	22,596
Town of Baileyville	P0069	(53,957)	34,904	-	181,183	15,258	231,344	3,667	735,454	-	21,118	760,240	(6,887)	(151)	(434)	(7,472)
Westbrook Fire and Police	P0070	(395,055)	255,553	-	1,326,561	57,314	1,639,428	26,851	5,384,739	-	13,828	5,425,419	(50,424)	1,952	25,359	(23,113)
Brunswick Sewer District	P0072	(65,010)	42,054	-	218,298	3,877	264,228	4,419	886,110	-	8,075	898,603	(8,297)	(182)	(2,680)	(11,159)
City of Bath	P0073	(343,218)	222,020	-	1,152,496	11,874	1,386,389	23,328	4,678,182	-	50,701	4,752,210	(43,807)	(963)	(44,764)	(89,534)
Town of Lincoln	P0076	(43,474)	28,123	-	145,983	144,694	318,799	2,955	592,569	-	-	595,524	(5,550)	(122)	80,415	74,743
Old Town Water District	P0079	(15,260)	9,872	-	51,242	3,750	64,864	1,037	208,003	-	2,437	211,477	(1,948)	(43)	451	(1,540)
Town of Skowhegan	P0080	(161,041)	104,174	-	540,761	100,663	745,598	10,946	2,195,044	-	29,167	2,235,156	(20,555)	(452)	50,091	29,084
Town of Topsham	P0081	(116,104)	75,105	-	389,866	30,053	495,024	7,891	1,582,535	-	84,777	1,675,203	(14,819)	(326)	(12,336)	(27,481)
Town of Madawaska	P0082	(117,130)	75,769	-	393,313	3,116	427,197	7,961	1,596,526	-	59,755	1,664,241	(14,950)	(329)	(29,764)	(45,043)
City of Sanford	P0083	(784,493)	507,473	-	2,634,264	-	3,141,737	53,320	10,692,933	-	26,495	10,772,749	(100,130)	5,770	(21,363)	(115,723)
Town of Kennebank	P0084	(138,367)	89,507	-	464,626	50,513	604,646	9,404	1,885,997	-	43,660	1,939,062	(17,661)	(388)	28,683	10,634
Town of Wilton	P0086	(52,832)	34,176	-	177,404	39,091	250,672	3,591	720,115	-	3,143	726,849	(6,743)	(148)	19,128	12,237
Town of Falmouth	P0087	(309,738)	200,364	-	1,040,076	185,480	1,425,920	21,052	4,221,849	-	12,582	4,255,483	(39,534)	824	91,422	52,712
Lubec Water District	P0088	(6,155)	3,981	-	20,668	7,362	32,011	418	83,896	-	692	85,006	(785)	(17)	5,877	5,075
Sanford Sewerage District	P0089	(30,616)	19,805	-	102,804	3,218	125,827	2,081	417,300	-	10,233	429,615	(3,907)	(86)	(1,899)	(5,892)
Town of Rumford	P0090	(65,415)	42,316	-	219,657	11,176	273,148	4,446	891,625	-	27,819	923,889	(8,349)	(183)	(20,864)	(29,396)
Town of Fort Kent	P0091	(29,278)	18,939	-	98,312	110,403	227,654	1,990	399,066	-	-	401,056	(3,738)	(82)	100,958	97,138
Maine Municipal Bond Bank	P0093	(61,613)	39,857	-	206,892	27,216	273,964	4,188	839,810	-	19,768	863,766	(7,864)	(173)	(6,160)	(14,197)
Lincoln County	P0095	(58,046)	37,548	-	194,913	68,439	300,900	3,945	791,185	-	16,097	811,227	(16,097)	(163)	18,658	11,086
Sagadahoc County	P0096	(146,205)	94,577	-	490,943	5,672	591,192	9,937	1,992,823	-	50,429	2,053,189	(18,662)	47	(47,593)	(66,208)
Town of Dexter	P0097	(25,742)	16,652	-	86,439	11,236	114,327	1,750	350,870	-	2,393	355,012	(3,286)	(72)	5,218	1,860
Town of Frenchville	P0098	(9,425)	6,097	-	31,649	3,951	41,697	641	128,469	-	2,221	131,331	(1,203)	(26)	2,479	1,250
Town of Farmington	P0100	(78,176)	50,571	-	262,510	68,569	381,650	5,313	1,065,574	-	45,748	1,116,635	(9,979)	(219)	(11,464)	(21,662)
Somerset County	P0101	(200,113)	129,449	-	671,962	25,551	826,962	13,601	2,727,612	-	25,148	2,766,361	(25,541)	(561)	12,977	(13,125)
Franklin County	P0102	(126,809)	82,030	-	425,816	-	507,846	8,619	1,728,459	-	28,355	1,765,433	(16,185)	(356)	(17,244)	(33,785)
Town of Lisbon	P0103	(179,597)	116,177	-	603,071	6,876	726,124	12,207	2,447,969	-	35,555	2,495,731	(22,923)	11,722	(19,918)	(31,119)
Maine Principals' Association	P0105	(21,126)	13,666	-	70,939	-	84,605	1,436	287,955	-	7,568	296,959	(2,696)	(59)	(4,675)	(7,430)
Aroostook County	P0106	(261,279)	169,016	-	877,354	77,032	1,123,403	17,758	3,561,333	-	-	3,579,091	(33,349)	(520)	72,919	39,050
Town of Wells	P0107	(99,620)	64,442	-	334,516	206,284	605,242	6,771	1,357,857	-	-	1,364,628	(12,716)	(279)	145,578	132,583
Town of Berwick	P0108	(139,080)	89,968	-	467,020	39,643	596,631	9,453	1,895,717	-	-	1,905,170	(17,752)	(390)	24,912	6,770
Town of Livermore Falls	P0109	(18,998)	12,289	-	63,794	1,359	77,443	1,291	258,949	-	10,372	270,612	(2,425)	(53)	(8,564)	(11,042)
Town of Pittsfield	P0110	(23,914)	15,470	-	80,303	49,904	145,677	1,625	325,963	-	-	327,589	(3,053)	(67)	31,963	28,843
City of Old Town	P0111	(150,283)	97,215	-	504,637	32,251	634,103	10,214	2,048,409	-	1,240	2,059,863	(19,182)	(422)	23,330	3,726
Town of Greenville	P0112	(17,068)	11,042	-	57,314	12,822	81,177	1,160	232,645	-	14,092	247,897	(2,179)	(48)	(7,681)	(9,908)
Town of Mechanic Falls	P0114	(17,364)	11,232	-	58,305	21,884	91,421	1,180	236,671	-	-	237,852	(2,216)	(49)	16,742	14,977
Regional School Unit #54	P0115	(103,566)	66,994	-	347,766	-	414,760	7,039	1,411,643	-	70,691	1,489,373	(13,219)	(291)	(56,240)	(69,750)
Town of Yarmouth	P0116	(174,002)	112,557	-	584,283	51,317	748,158	11,826	2,371,704	-	2,032	2,385,563	(22,209)	(488)	27,396	4,699
Town of Searsport	P0117	(21,550)	13,940	-	72,364	8,592	94,896	1,465	293,737	-	4,374	299,576	(6,000)	(60)	6,405	3,594
Farmington Village Corp.	P0118	(10,764)	6,963	-	36,145	1,485	44,593	732	146,718	-	1,336	148,785	(1,374)	(30)	(593)	(1,997)
Regional School Unit #9	P0119	(15,472)	10,008	-	51,954	6,741	68,703	1,052	210,889	-	27,067	239,007	(1,975)	(43)	(13,158)	(15,176)
Mt Desert Island Regional School Unit	P0120	(13,787)	8,918	-	46,297	-	55,215	937	187,927	-	12,370	201,234	(1,759)	(39)	(12,176)	(13,974)
Piscataquis County	P0121	(104,933)	67,879	-	352,358	28,274	448,511	7,132	1,430,280	-	28,389	1,465,801	(13,394)	(294)	14,079	391
City of Westbrook	P0122	(184,304)	119,222	-	618,878	30,697	768,797	12,527	2,512,132	-	-	2,524,659	(23,524)	(517)	29,866	5,825
Searsport Water District	P0124	(8,722)	5,642	-	29,287	1,768	36,697	593	118,881	-	1,079	120,554	(1,114)	(24)	1,228	90
Town of Norway	P0125	(74,051)	47,903	-	248,658	4,719	301,279	5,033	1,009,344	-	8,066	1,022,443	(9,452)	(208)	(5,706)	(15,366)
Regional School Unit #67	P0126	(21,342)	13,806	-	71,664	-	85,470	1,451	290,894	-	45,864	338,209	(2,724)	(60)	(30,964)	(33,748)
Town of Paris	P0127	(29,219)	18,901	-	98,114	30,432	147,447	1,986	398,260	-	2,764	403,010	(3,730)	(82)	29,050	25,238
School Administrative District No. 53	P0129	(3,354)	2,170	-	11,264	4,923	18,357	228	45,721	-	194	46,143	(427)	(9)	3,281	2,845
Town of Bucksport	P0130	(62,034)	40,129	-	208,304	49,372	297,804	4,216	845,544	-	-	849,760	(7,917)	(174)	28,167	20,076
Fort Fairfield Utilities District	P0131	(10,071)	6,515	-	33,817	2,511	42,843	684	137,270	-	24,422	162,376	(1,285)	(28)	(12,888)	(14,201)

<sup>(1)</sup> Changes in proportion and differences between employer contributions and proportionate share of contributions.

<sup>(2)</sup> Non-consolidated employers participating in the disability and survivor benefit components of the Plan

<sup>(3)</sup> Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System  
Schedule of Pension Amounts by Employer - PLD Consolidated Plan  
As of and for the Year Ended June 30, 2021

Employer	Employer Code	Net Pension Asset	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(1)</sup>	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(1)</sup>	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense(Credit)	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense/(Credit) Excluding That Attributable to Employer-Paid Member Contributions	
Belfast Water District	P0132	(18,271)	11,819	-	61,353	-	73,172	1,242	249,041	-	9,185	259,468	(2,332)	(51)	(7,189)	(9,572)	
Town of Gorham	P0133	(3,203)	2,072	-	10,755	-	12,827	218	43,658	-	7,014	50,890	(408)	(9)	(6,645)	(7,062)	
Lincoln Academy	P0134	(69,596)	45,020	-	233,699	5,331	284,050	4,730	948,625	-	66,950	1,020,305	(8,883)	(195)	(44,622)	(53,700)	
Norway Water District	P0136	(8,330)	5,388	-	27,972	667	34,027	566	113,542	-	7,968	122,076	(1,063)	(23)	(6,315)	(7,401)	
Dover-Foxcroft Water District	P0137	(9,374)	6,064	-	31,479	694	38,237	637	127,777	-	9,810	138,225	(1,196)	(26)	(5,485)	(6,707)	
York Sewer District	P0139	(46,624)	30,160	-	156,558	49,795	236,513	3,169	635,496	-	-	638,665	(5,951)	(131)	31,128	25,046	
Town of Old Orchard Beach	P0140	(241,236)	156,050	-	810,049	-	966,099	16,396	3,288,130	-	119,276	3,423,802	(30,791)	(677)	(72,141)	(103,609)	
Town of South Berwick	P0141	(84,000)	54,338	-	282,066	18,815	355,219	5,709	1,144,953	-	43,425	1,194,088	(10,721)	(236)	(34,018)	(44,975)	
Town of Freeport	P0142	(170,576)	110,342	-	572,779	23,791	706,912	11,594	2,325,011	-	29,353	2,365,957	(21,773)	(478)	(15,145)	(37,396)	
School Administrative District No. 41	P0143	(74,598)	48,255	-	250,493	10,633	309,381	5,070	1,016,796	-	35,754	1,057,619	(9,521)	(209)	(10,302)	(20,032)	
Town of Winslow	P0144	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Auburn Housing Authority	P0145	(49,628)	32,104	-	166,645	-	198,749	3,373	676,443	-	43,859	723,675	(6,334)	(139)	(31,021)	(37,494)	
Town of Boothbay Harbor	P0146	(24,233)	15,675	-	81,372	50,083	147,130	1,647	330,304	-	-	331,951	(3,093)	23,178	28,795	48,880	
Town of Scarborough	P0147	(520,576)	336,750	-	1,748,051	33,486	2,118,286	35,382	7,095,643	-	43,578	7,174,603	(66,445)	(1,460)	(26,835)	(94,740)	
Town of Fryeburg	P0149	(22,334)	14,448	-	74,996	7,562	97,006	1,518	304,421	-	30,843	336,782	(2,851)	(63)	(9,617)	(12,531)	
Town of Hermon	P0150	(39,911)	25,818	-	134,019	16,575	176,412	2,713	544,005	-	4,744	551,461	(5,095)	(112)	4,374	(833)	
Town of Hampden	P0151	(113,147)	73,192	-	379,938	154,722	607,852	7,690	1,542,233	-	-	1,549,923	(14,441)	(317)	104,329	89,571	
Sanford Housing Authority	P0152	(28,704)	18,568	-	96,385	23,760	138,713	1,951	391,242	-	1,772	394,965	(3,663)	(81)	22,874	19,130	
Town of Vassalboro	P0153	(17,898)	11,577	-	60,100	2,190	73,867	1,216	243,956	-	6,510	251,683	(2,284)	(50)	(2,830)	(5,164)	
Lewiston Housing Authority	P0154	(82,100)	53,108	-	275,684	2,294	331,086	5,580	1,119,048	-	61,866	1,186,494	(10,479)	(230)	(33,173)	(43,882)	
City of Biddeford	P0158	(770,289)	498,283	-	2,586,565	149,692	3,234,541	52,355	10,499,317	-	199,113	10,750,784	(98,318)	463	(124,266)	(222,121)	
Paris Utility District	P0159	(13,019)	8,421	-	43,716	2,597	54,734	885	177,450	-	3,862	182,197	(1,661)	(37)	665	(1,033)	
City of Hallowell	P0160	(18,030)	11,663	-	60,542	3,023	75,228	1,225	245,752	-	9,605	256,582	(2,301)	(51)	(1,779)	(4,131)	
Town of Rockport	P0161	(20,405)	13,199	-	68,518	7,429	89,146	1,387	278,126	-	-	279,513	(2,604)	(57)	6,291	3,630	
Lew/Aub Water Pollution Control Auth.	P0163	(18,177)	11,759	-	61,038	-	72,797	1,235	247,762	-	33,542	282,540	(2,320)	(51)	(20,115)	(22,486)	
Town of Thomaston	P0164	(41,685)	26,965	-	139,973	83,376	250,314	2,833	568,176	-	25,610	596,619	(5,321)	991	16,078	11,748	
Pl. Pt. Passamaquoddy Res. Housing Auth.	P0165	(16,802)	10,869	-	56,420	120	67,408	1,142	229,019	-	12,036	242,197	(2,144)	(47)	(11,976)	(14,167)	
Town of Orland	P0166	(2,936)	1,899	-	9,858	-	11,757	200	40,014	-	3,758	43,971	(376)	(8)	(2,234)	(2,618)	
Town of Dover Foxcroft	P0167	(35,553)	22,998	-	119,383	9,057	151,438	2,416	484,595	-	40,025	527,036	(4,538)	(100)	(15,961)	(20,599)	
School Administrative District No. 29	P0168	(9,041)	5,849	-	30,357	-	36,206	614	123,226	-	18,001	141,841	(1,154)	(25)	(14,642)	(15,821)	
Maine Housing Authority	P0169	(216,915)	140,317	-	728,382	-	868,699	14,743	2,956,630	-	187,271	3,158,645	(27,686)	(608)	(146,671)	(174,965)	
Sanford Water District	P0170	(49,648)	32,116	-	166,712	-	198,828	3,374	676,715	-	8,445	688,533	(6,337)	(139)	(6,509)	(12,985)	
South Berwick Water District	P0171	(11,873)	7,680	-	39,870	13,896	61,447	807	161,839	-	1,315	163,961	(1,516)	(33)	6,724	5,175	
Town of Glenburn	P0174	(24,205)	15,658	-	81,279	5,517	102,454	1,645	329,927	-	11,594	343,166	(3,090)	(68)	(3,388)	(6,546)	
Town of Sabattus	P0175	(25,180)	16,289	-	84,551	4,182	105,022	1,711	343,208	-	49,988	394,908	(3,213)	(71)	(28,488)	(31,772)	
Town of Bridgton	P0176	(25,230)	16,321	-	84,721	142,271	243,313	1,715	343,897	-	-	345,611	(3,220)	(71)	89,706	86,415	
Town of Brownville	P0177	(11,194)	7,241	-	37,587	1,482	46,310	761	152,574	-	4,363	157,698	(1,430)	(31)	(948)	(2,409)	
Town of Winthrop	P0179	(108,188)	69,985	-	363,285	47,203	480,472	7,353	1,474,636	-	12,953	1,494,943	(13,808)	(303)	20,591	6,480	
Town of Eliot	P0180	(95,300)	61,648	-	320,008	-	381,656	6,477	1,298,968	-	17,476	1,322,922	(12,164)	(267)	(16,979)	(29,410)	
Town of Lebanon	P0181	(13,172)	8,521	-	44,232	8,137	60,890	895	179,543	-	6,146	186,585	(1,682)	(37)	117	(1,602)	
Town of Van Buren	P0182	(44,779)	28,967	-	150,365	-	179,332	3,044	610,358	-	36,750	650,151	(5,716)	(126)	(25,775)	(31,617)	
Hampden Water District	P0183	(14,164)	9,162	-	47,561	-	56,723	963	193,056	-	2,128	196,147	(1,808)	(40)	(2,089)	(3,937)	
Town of Monson	P0184	(1,045)	676	-	3,508	-	4,184	71	14,240	-	3,580	17,891	(133)	(3)	(2,526)	(2,662)	
Portland Housing Authority	P0185	(135,365)	87,565	-	454,546	27,516	569,627	9,200	1,845,081	-	17,895	1,872,176	(17,278)	(380)	18,568	910	
Town of Milford	P0186	(7,899)	5,109	-	26,523	14,535	46,167	537	107,663	-	5,098	113,298	(1,007)	(22)	2,709	1,680	
Regional School Unit #60	P0187	(62,311)	40,308	-	209,236	37,507	287,051	4,235	849,324	-	6,948	860,507	(7,953)	(175)	19,436	11,308	
Town of Kennebunkport	P0188	(155,985)	100,903	-	523,785	13,996	638,685	10,602	2,126,137	-	105,242	2,241,981	(19,910)	(438)	(44,316)	(64,664)	
Regional School Unit #49	P0189	(30,696)	19,857	-	103,074	9,098	132,028	2,086	418,396	-	847	421,329	(3,918)	(86)	4,091	87	
Town of Damariscotta	P0191	(22,974)	14,861	-	77,145	9,586	101,593	1,561	313,147	-	19,054	333,762	(2,933)	(64)	59	(2,938)	
City of Saco	P0192	(487,108)	315,100	-	1,635,669	549,256	2,500,026	33,108	6,639,463	-	3,553	6,676,124	(62,174)	(1,366)	395,280	331,740	
Town of Otisfield	P0193	(23,086)	14,934	-	77,521	2,291	94,745	1,569	314,671	-	7,826	324,066	(2,947)	(65)	(2,227)	(5,239)	
Town of Medway	P0194	(26,932)	17,422	-	90,437	4,840	112,699	1,831	367,098	-	622	369,550	(3,438)	(76)	4,529	1,015	
Town of Waldoboro	P0195	(70,964)	45,905	-	238,291	10,514	294,710	4,823	967,263	-	51,529	1,023,616	(9,058)	(199)	(18,919)	(28,176)	
Regional School Unit #51	P0198	(15,189)	9,825	-	51,004	20,820	81,649	1,032	207,034	-	-	208,067	(1,938)	(43)	11,728	9,747	

<sup>(1)</sup> Changes in proportion and differences between employer contributions and proportionate share of contributions.

<sup>(2)</sup> Non-consolidated employers participating in the disability and survivor benefit components of the Plan

<sup>(3)</sup> Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System  
Schedule of Pension Amounts by Employer - PLD Consolidated Plan  
As of and for the Year Ended June 30, 2021

Employer	Employer Code	Net Pension Asset	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(1)</sup>	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(1)</sup>	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense (Credit)	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense / (Credit) Excluding That Attributable to Employer-Paid Member Contributions	
Town of Oxford	P0200	(53,153)	34,383	-	178,482	127,750	340,615	3,613	724,491	-	-	728,103	(6,784)	(149)	75,796	68,863	
Kennebunk Sewer District	P0201	(32,682)	21,141	-	109,743	6,864	137,748	2,221	445,466	-	12,142	459,830	(4,171)	(92)	(2,250)	(6,513)	
Town of Phippsburg	P0202	(10,908)	7,056	-	36,629	1,729	45,415	741	148,685	-	1,682	151,108	(1,393)	(31)	(817)	(2,241)	
Gould Academy	P0205	(6,718)	4,346	-	22,560	-	26,906	457	91,575	-	44,449	136,480	(858)	(19)	(37,894)	(38,771)	
South Portland Housing Authority	P0206	(61,087)	39,515	-	205,125	-	244,640	4,152	832,640	-	62,642	899,434	(7,797)	(171)	(59,722)	(67,690)	
Berwick Sewer District	P0207	(15,503)	10,029	-	52,056	5,422	67,506	1,054	211,305	-	1,680	214,039	(1,979)	(43)	1,709	(313)	
Caribou Police and Fire	P0208	(53,442)	34,571	-	179,454	6,835	220,860	3,632	728,436	-	1,577	733,645	(6,821)	(150)	2,517	(4,454)	
Town of Orrington	P0209	(20,734)	13,412	-	69,622	997	84,031	1,409	282,608	-	16,336	300,352	(2,646)	260	(14,834)	(17,220)	
Town of New Gloucester	P0210	(23,903)	15,463	-	80,265	-	95,728	1,625	325,810	-	51,598	379,032	(3,051)	(67)	(37,403)	(40,521)	
Town of Richmond	P0213	(25,959)	16,792	-	87,167	4,293	108,252	1,764	353,826	-	4,743	360,333	(3,313)	(73)	(1,628)	(5,014)	
Town of Linneus	P0214	(1,631)	1,055	-	5,478	2,493	9,026	111	22,234	-	1,424	23,770	(208)	(5)	1,780	1,567	
Town of Hodgdon	P0215	(4,538)	2,935	-	15,238	1,793	19,966	308	61,854	-	2,345	64,507	(579)	(13)	(1,021)	(1,613)	
Town of Cumberland	P0216	(112,682)	72,892	-	378,378	21,715	472,985	7,659	1,535,902	-	114,557	1,658,118	(14,383)	(316)	(54,749)	(69,448)	
Town of Corinna	P0217	(1,234)	799	-	4,145	-	4,944	84	16,825	-	7,682	24,591	(157)	(3)	(4,245)	(4,405)	
Lincoln Sanitary District	P0219	(14,723)	9,525	-	49,439	-	58,964	1,001	200,683	-	6,991	208,674	(1,879)	(41)	(4,088)	(6,008)	
Kennebec Sanitary Treatment District	P0220	(28,537)	18,460	-	95,825	1,064	115,348	1,940	388,969	-	14,743	405,652	(3,643)	(80)	(9,046)	(12,769)	
Gardiner Water District	P0221	(15,328)	9,915	-	51,469	2,056	63,439	1,042	208,922	-	2,964	212,927	(1,957)	(43)	(1,936)	(3,936)	
Waterville Sewerage District	P0222	(27,814)	17,993	-	93,398	4,897	116,288	1,890	379,118	-	10,505	391,513	(3,551)	(78)	(3,309)	(6,938)	
School Administrative District No. 13	P0223	(24,566)	15,891	-	82,489	-	98,380	1,670	334,838	-	21,161	357,668	(3,136)	(69)	(17,344)	(20,549)	
Waldo County Technical Center	P0224	(3,067)	1,984	-	10,300	97	12,380	208	41,809	-	814	42,832	(391)	(9)	(470)	(870)	
Maine County Commissioners' Association	P0225	(1,862)	1,205	-	6,253	-	7,458	127	25,384	-	21,645	47,156	(238)	(5)	(11,185)	(11,428)	
Town of Mars Hill	P0227	(12,594)	8,147	-	42,289	341	50,776	856	171,659	-	16,817	189,332	(1,608)	(35)	(10,276)	(11,919)	
Town of Lubec	P0228	(5,827)	3,770	-	19,567	5,502	28,838	396	79,427	-	270	80,093	(745)	(16)	2,525	1,764	
Town of Washburn	P0230	(15,318)	9,909	-	51,437	37,796	99,142	1,041	208,791	-	2,411	212,243	(1,955)	(43)	17,655	15,657	
Androscoggin Valley Council of Govts.	P0231	(40,572)	26,245	-	136,236	-	162,481	2,758	553,006	-	73,823	629,587	(5,179)	(114)	(43,242)	(48,535)	
Town of Durham	P0234	(17,777)	11,499	-	59,693	2,560	73,752	1,208	242,304	-	10,489	254,002	(2,269)	(50)	(2,685)	(5,004)	
Town of China	P0235	(27,279)	17,646	-	91,601	74,818	184,066	1,854	371,825	-	3,082	376,761	(3,482)	(77)	49,573	46,014	
Madawaska Water District	P0236	(10,975)	7,099	-	36,855	15,468	59,423	746	149,600	-	1,467	151,813	(1,401)	(31)	7,311	5,879	
Penquis	P0237	(113,983)	73,733	-	382,745	101,240	557,718	7,747	1,553,630	-	71,763	1,633,140	(14,548)	(320)	65,359	50,491	
Milo Water District	P0238	(5,474)	3,542	-	18,383	2,088	24,013	372	74,619	-	1,337	76,327	(698)	(15)	(293)	(1,006)	
Maine School Management Association	P0239	(69,857)	45,189	-	234,575	12,918	292,682	4,748	952,181	-	61,553	1,018,482	(8,916)	(196)	(17,897)	(27,009)	
Town of Easton	P0240	(37,328)	24,147	-	125,344	-	149,491	2,537	508,792	-	17,482	528,812	(4,764)	(105)	(12,644)	(17,513)	
Richmond Utilities District	P0242	(4,942)	3,197	-	16,596	4,374	24,167	336	67,364	-	2,301	70,001	(631)	(14)	(114)	(759)	
Lisbon Water Department	P0243	(15,089)	9,761	-	50,668	-	60,429	1,026	205,671	-	13,651	220,348	(1,927)	(42)	(11,365)	(13,334)	
Town of Limestone	P0245	(7,860)	5,085	-	26,394	4,887	36,365	534	107,137	-	4,244	111,915	(1,003)	(22)	842	(183)	
Town of Bethel	P0246	(33,359)	21,580	-	112,018	-	133,598	2,267	454,700	-	9,336	466,303	(4,258)	(94)	(7,028)	(11,380)	
Rumford Mexico Sewerage District	P0247	(17,002)	10,998	-	57,092	1,018	69,108	1,156	231,747	-	9,546	242,449	(2,170)	(48)	(8,149)	(10,367)	
Brewer Housing Authority	P0248	(30,997)	20,051	-	104,085	-	124,136	2,107	422,501	-	29,747	454,355	(3,956)	(87)	(19,100)	(23,143)	
Erskine Academy	P0249	(21,885)	14,157	-	73,489	9,324	96,971	1,487	298,306	-	2,893	302,687	(2,793)	(61)	5,919	3,065	
Winter Harbor Utility District	P0250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CSD No. 12 East Range-Support	P0252	(2,524)	1,632	-	8,474	1,535	11,641	172	34,398	-	1,000	35,569	(323)	(7)	(233)	(563)	
Town of North Berwick	P0254	(37,353)	24,163	-	125,427	-	149,590	2,539	509,129	-	21,017	532,684	(4,768)	(105)	(17,144)	(22,017)	
Kennebunk, Kennebunkport and Wells Water Dist	P0255	(141,297)	91,403	-	474,465	-	565,868	9,604	1,925,936	-	52,672	1,988,211	(18,035)	(396)	(44,519)	(62,950)	
Auburn Lewiston Airport	P0256	(5,927)	3,833	-	19,901	-	23,734	403	80,781	-	8,731	89,915	(756)	(17)	(8,169)	(8,942)	
Town of Princeton	P0258	(561)	363	-	1,885	3,080	5,328	38	7,653	-	293	7,984	(71)	(2)	1,698	1,625	
Town of Fairfield	P0260	(67,908)	43,929	-	228,031	8,886	280,846	4,616	925,615	-	-	930,231	(8,667)	(190)	8,465	(392)	
Old Town Housing Authority	P0262	(22,480)	14,542	-	75,485	5,240	95,267	1,528	306,406	-	4,507	312,440	(2,870)	(63)	(1,887)	(4,820)	
Towns of Mapleton, Castle Hill and Chapman	P0265	(19,904)	12,876	-	66,837	33,569	113,282	1,353	271,301	-	3,268	275,922	(2,541)	(56)	13,914	11,317	
CSD No. 18 Wells-Ogunquit-Support	P0266	(73,478)	47,532	-	246,735	38	294,305	4,994	1,001,539	-	10,262	1,016,796	(9,378)	(206)	(9,256)	(18,840)	
Aroostook Waste Solutions (Tri Comm. Landfill)	P0267	(25,251)	16,334	-	84,791	20,605	121,730	1,716	344,181	-	9,626	355,523	(3,223)	(71)	15,793	12,499	
United Technologies Center, Region 4, S Penobscot	P0269	(10,463)	6,768	-	35,135	-	41,903	711	142,617	-	8,008	151,337	(1,336)	(29)	(7,804)	(9,169)	
Town of Harpswell	P0270	(5,875)	3,800	-	19,728	486	24,015	399	80,080	-	493	80,972	(750)	(16)	(161)	(927)	
Maine Veterans' Home	P0271	(1,880,590)	1,216,515	-	6,314,866	100,316	7,631,697	127,819	25,633,134	-	684,294	26,445,247	(240,035)	(5,275)	(287,767)	(533,077)	
Brunswick Public Library	P0273	(37,710)	24,394	-	126,628	-	151,022	2,563	514,004	-	18,741	535,308	(4,813)	(106)	(12,829)	(17,748)	

<sup>(1)</sup> Changes in proportion and differences between employer contributions and proportionate share of contributions.

<sup>(2)</sup> Non-consolidated employers participating in the disability and survivor benefit components of the Plan

<sup>(3)</sup> Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.



Maine Public Employees Retirement System  
Schedule of Pension Amounts by Employer - PLD Consolidated Plan  
As of and for the Year Ended June 30, 2021

Employer	Employer Code	Net Pension Asset	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions					
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(1)</sup>	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(1)</sup>	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense(Credit)	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense/(Credit) Excluding That Attributable to Employer-Paid Member Contributions
Eagle Lake Water and Sewer District	P0274	(5,621)	3,636	-	18,875	-	22,511	382	76,616	-	915	77,913	(717)	(16)	(570)	(1,303)
Fort Fairfield Housing Authority	P0275	(12,388)	8,013	-	41,597	3,216	52,826	842	168,852	-	10,105	179,798	(1,581)	(35)	(4,065)	(5,681)
Town of Lovell	P0276	(7,806)	5,050	-	26,213	15,724	46,987	531	106,401	-	2,356	109,287	(996)	(18)	5,506	4,492
Town of Carrabassett Valley	P0277	(17,994)	11,640	-	60,424	8,784	80,848	1,223	245,269	-	-	246,492	(2,298)	(50)	6,872	4,524
Yarmouth Water District	P0278	(22,941)	14,840	-	77,033	4,440	96,313	1,559	312,691	-	1,960	316,209	(2,928)	(64)	2,114	(878)
Town of Harrison	P0280	(18,601)	12,033	-	62,461	10,002	84,496	1,264	253,539	-	-	254,803	(2,374)	(52)	8,791	6,365
Mechanic Falls Sanitary District	P0282	(1,963)	1,270	-	6,591	-	7,861	133	26,754	-	731	27,618	(251)	(6)	(591)	(848)
Mars Hill Utility District	P0283	(7,692)	4,977	-	25,831	2,640	33,448	523	104,851	-	1,547	106,920	(981)	(22)	1,565	562
Bangor Housing Authority	P0288	(122,676)	79,357	-	411,937	-	491,294	8,338	1,672,125	-	102,241	1,782,703	(15,658)	(344)	(65,276)	(81,278)
Maine Public Employees Retirement Sys.	P0290	(337,327)	218,195	-	1,132,706	-	1,350,901	22,927	4,597,839	-	142,788	4,763,554	(43,054)	(953)	(101,826)	(145,833)
Lewiston/ Auburn 911	P0291	(53,185)	34,404	-	178,592	15,621	228,617	3,615	724,937	-	3,385	731,937	(6,788)	(149)	13,154	6,217
Brunswick Fire and Police	P0292	(310,189)	200,655	-	1,041,590	17,755	1,260,000	21,083	4,227,994	-	129,947	4,379,024	(39,591)	(870)	(67,973)	(108,434)
Jackman Utility District	P0294	(5,249)	3,395	-	17,626	1,007	22,029	357	71,548	-	1,165	73,070	(670)	(15)	219	(466)
Town of Chesterville	P0295	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ME Admin. of Svcs for Children with Disabilities	P0297	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Boothbay Region Water District	P0298	(34,473)	22,300	-	115,759	12,655	150,714	2,343	469,886	-	7,423	479,652	(4,400)	(97)	(1,096)	(5,593)
South Berwick Sewer District	P0299	(14,428)	9,333	-	48,449	-	57,782	981	196,661	-	12,342	209,984	(1,842)	(40)	(8,633)	(10,515)
Mount Desert Water District	P0300	(14,920)	9,651	-	50,099	-	59,750	1,014	203,359	-	3,486	207,859	(1,905)	(42)	(2,486)	(4,433)
Coastal Counties Workforce, Inc.	P0301	(13,765)	8,904	-	46,220	23,035	78,159	936	187,616	-	13,420	201,971	(1,757)	(39)	(1,661)	(3,457)
Lincoln County Sheriff's Office	P0302	(97,633)	63,156	-	327,844	30,963	421,963	6,636	1,330,773	-	32,105	1,369,514	(12,462)	(274)	11,917	(819)
Town of Ogunquit	P0303	(158,283)	102,390	-	531,500	72,307	706,196	10,758	2,157,452	-	20,738	2,188,948	(20,203)	(444)	17,913	(2,734)
Lincoln & Sagadahoc Multicounty Jail Auth.	P0304	(58,447)	37,808	-	196,261	7,384	241,453	3,973	796,656	-	152,112	952,740	(7,459)	1,119	(83,207)	(89,547)
Veazie Fire and Police	P0305	(19,272)	12,467	-	64,714	10,779	(87,960)	1,310	262,685	-	15,663	279,658	(2,460)	(54)	(319)	(2,833)
Winterport Water District	P0306	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Topsham Sewer District	P0307	(6,250)	4,044	-	20,989	1,083	26,115	425	85,197	-	1,309	86,931	(798)	(18)	428	(388)
North Berwick Water District	P0308	(10,168)	6,578	-	34,143	3,150	43,870	691	138,592	-	2,291	141,575	(1,298)	(29)	1,418	91
Town of Windham	P0309	(180,842)	116,983	-	607,254	170,607	894,845	12,291	2,464,948	-	-	2,477,239	(23,082)	(507)	119,972	96,383
Biddeford Housing Authority	P0310	(11,854)	7,668	-	39,805	3,823	51,297	806	161,575	-	12,573	174,954	(1,512)	(33)	(3,319)	(4,864)
Greater Augusta Utility District	P0311	(108,336)	70,080	-	363,782	17,279	451,141	7,363	1,476,655	-	21,861	1,505,879	(13,828)	(304)	5,009	(9,123)
Town of Grand Isle	P0312	(3,425)	2,215	-	11,500	113	13,829	233	46,681	-	2,766	49,680	(437)	(10)	(1,891)	(2,338)
Newport Water District	P0313	(10,788)	6,979	-	36,225	-	43,204	733	147,042	-	4,490	152,265	(1,377)	(30)	(3,529)	(4,936)
Town of Newport	P0314	(32,132)	20,786	-	107,898	-	128,684	2,184	437,976	-	48,691	488,850	(4,101)	(90)	(27,992)	(32,183)
Regional School Unit No. 1	P0315	(24,610)	15,919	-	82,638	-	98,557	1,673	335,442	-	22,170	359,285	(3,142)	(69)	(19,244)	(22,455)
Town of Monmouth	P0316	(10,331)	6,683	-	34,690	14,924	56,297	702	140,813	-	269	141,785	(1,319)	(29)	11,076	9,728
Cape Elizabeth Police	P0317	(50,800)	32,862	-	170,583	2,910	206,354	3,453	692,426	-	6,884	702,763	(6,484)	(143)	(4,534)	(11,161)
Thompson Free Library	P0318	(3,825)	2,475	-	12,846	362	15,683	260	52,143	-	1,870	54,273	(488)	(11)	(1,269)	(1,768)
Bowdoinham Water District	P0319	(1,376)	890	-	4,620	-	5,510	94	18,752	-	408	19,254	(175)	(4)	(298)	(477)
Regional School Unit No. 24	P0320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional School Unit No. 25	P0321	(11,715)	7,578	-	39,337	22,243	69,157	796	159,674	-	6,052	166,522	(1,495)	(33)	13,031	11,503
Regional School Unit No. 21	P0322	(115,171)	74,502	-	386,735	-	461,237	7,828	1,569,824	-	34,686	1,612,338	(14,700)	(323)	(20,374)	(35,397)
Regional School Unit No. 2	P0323	(11,654)	7,539	-	39,132	-	46,671	792	158,842	-	9,458	169,092	(1,487)	(33)	(9,029)	(10,549)
Regional School Unit No. 4	P0324	(4,668)	3,020	-	15,675	-	18,695	317	63,628	-	20,895	84,840	(596)	(13)	(17,905)	(18,514)
Regional School Unit No. 5	P0325	(5,426)	3,510	-	18,219	12,611	34,340	369	73,953	-	-	74,322	(693)	(15)	8,106	7,398
Regional School Unit No. 10	P0326	(123,815)	80,094	-	415,761	190,182	686,037	8,415	1,687,644	-	-	1,696,060	(15,803)	(347)	128,289	112,139
Regional School Unit No. 16	P0327	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional School Unit No. 20	P0328	(6,084)	3,936	-	20,429	-	25,323	414	82,923	-	1,326	84,663	(777)	(17)	201	(593)
Regional School Unit No. 23	P0329	(63,511)	41,084	-	213,264	17,500	271,847	4,317	865,675	-	-	869,992	(8,106)	(178)	14,964	6,680
Regional School Unit No. 26	P0330	(24,688)	15,970	-	82,901	8,351	107,222	1,678	336,511	-	3,197	341,386	(3,151)	(69)	3,641	421
Regional School Unit No. 34	P0331	(2,583)	1,671	-	8,674	-	10,345	176	35,209	-	4,412	39,796	(330)	(7)	(4,056)	(4,393)
Regional School Unit No. 39	P0332	-	-	-	-	706	706	-	-	-	9,064	9,064	-	-	(8,358)	(8,358)
Town of West Bath	P0333	(11,369)	7,354	-	38,177	10,375	55,906	773	154,966	-	4,813	160,552	(1,451)	(32)	7,968	6,485
Gorham Fire and Police	P0334	(132,147)	85,484	-	443,740	199,313	728,537	8,982	1,801,217	-	55,802	1,866,000	(16,866)	(371)	43,855	26,618
Washburn Water and Sewer District	P0335	(3,130)	2,025	-	10,509	3,655	16,189	213	42,660	-	-	42,872	(400)	(9)	3,127	2,718
Town of Poland	P0336	(60,523)	39,151	-	203,230	97,262	339,644	4,114	824,947	-	-	829,061	(7,725)	(170)	56,457	48,562

<sup>(1)</sup> Changes in proportion and differences between employer contributions and proportionate share of contributions.

<sup>(2)</sup> Non-consolidated employers participating in the disability and survivor benefit components of the Plan

<sup>(3)</sup> Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System  
Schedule of Pension Amounts by Employer - PLD Consolidated Plan  
As of and for the Year Ended June 30, 2021

Employer	Employer Code	Net Pension Asset	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions					
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(1)</sup>	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(1)</sup>	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense(Credit)	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense/(Credit) Excluding That Attributable to Employer-Paid Member Contributions
Winthrop Utilities District	P0337	(14,924)	9,654	-	50,115	2,821	62,590	1,014	203,425	-	7,724	212,163	(1,905)	(42)	(6,313)	(8,260)
Town of Holden	P0338	(44,298)	28,656	-	148,751	162,094	339,501	3,011	603,804	-	86	606,902	(5,655)	(124)	89,532	83,753
Town of Levant	P0339	(6,367)	4,119	-	21,381	-	25,500	433	86,791	-	10,508	97,732	(813)	(18)	(9,275)	(10,106)
Regional School Unit No. 73	P0340	(28,377)	18,357	-	95,288	1,084	114,729	1,929	386,792	-	19,255	407,975	(3,622)	(80)	(18,712)	(22,414)
Town of Trenton	P0341	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town of Union	P0342	(13,235)	8,562	-	44,443	7,013	60,018	900	180,401	-	10,376	191,677	(1,689)	(37)	1,596	(130)
Midcoast Council of Governments	P0343	-	-	-	-	-	-	-	-	-	16,925	16,925	-	-	(16,925)	(16,925)
Town of Buckfield	P0344	(2,018)	1,306	-	6,778	3,157	11,240	137	27,513	-	5,931	33,581	(258)	(6)	(1,312)	(1,576)
Community Regional Charter School	P0345	(83,581)	54,067	-	280,657	48,091	382,815	5,681	1,139,238	-	23,304	1,168,222	(10,668)	(234)	36,439	25,537
Maine Academy of Natural Sciences	P0346	(72,700)	47,028	-	244,121	92,573	383,723	4,941	990,930	-	-	995,871	(9,279)	(204)	70,721	61,238
Good Will - Hinckley	P0347	(166,436)	107,664	-	558,878	201,932	868,474	11,312	2,268,583	-	95,482	2,375,378	(21,243)	(467)	154,191	132,481
Baxter Academy for Technology and Science	P0348	(109,928)	71,110	-	369,129	45,453	485,692	7,472	1,498,359	-	44,463	1,550,294	(14,031)	(308)	(21,736)	(36,075)
Wells Fire and Police	P0349	(130,714)	84,556	-	438,928	58,343	581,827	8,884	1,781,685	-	2,176	1,792,745	(16,684)	(367)	43,882	26,831
Augusta Housing Authority	P0351	(12,206)	7,896	-	40,986	2,034	50,916	830	166,368	-	3,785	170,983	(1,558)	(34)	(895)	(2,487)
Maine School of Science & Mathematics	P0352	(26,588)	17,199	-	89,280	9,645	116,124	1,807	362,403	-	55,318	419,528	(3,393)	(75)	(18,014)	(21,482)
Town of Hancock	P0353	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town of Dayton	P0355	(9,986)	6,459	-	33,531	72,915	112,905	679	136,108	-	-	136,787	(1,275)	(28)	36,458	35,155
Town of Waterboro	P0356	(31,711)	20,513	-	106,484	31,202	158,200	2,155	432,238	-	4,639	439,032	(4,047)	2,088	12,281	10,322
Maine Virtual Academy	P0357	(77,808)	50,332	-	261,271	124,464	436,067	5,288	1,060,545	-	-	1,065,834	(9,932)	(218)	102,627	92,477
Regional School Unit No. 71	P0358	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Knox County Sheriff's Department	P0359	(74,846)	48,416	-	251,326	158,950	458,692	5,087	1,020,176	-	-	1,025,264	(9,553)	(210)	120,799	111,036
Town of Hartland	P0360	(20,460)	13,235	-	68,702	11,401	93,337	1,391	278,875	-	68	280,333	(2,611)	(57)	9,206	6,538
Town of Acton	P0361	(12,281)	7,945	-	41,238	5,449	54,631	835	167,392	-	762	168,989	(1,568)	(34)	4,911	3,309
Winslow Police	P0362	(75,696)	48,966	-	254,179	109,884	413,029	5,145	1,031,758	-	-	1,036,903	(9,662)	(212)	108,593	98,719
Boothbay Harbor Sewer District	P0363	(15,137)	9,792	-	50,830	2,594	63,216	1,029	206,329	-	8,992	216,350	(1,932)	(42)	(2,019)	(3,993)
Town of Otis	P0364	(5,251)	3,397	-	17,634	5,312	26,343	357	71,579	-	1,150	73,085	(671)	(15)	4,737	4,051
Anson-Madison Sanitary District	P0365	(17,152)	11,096	-	57,594	-	68,690	1,166	233,784	-	520	235,470	(2,189)	(48)	(441)	(2,678)
Regional School Unit No. 56	P0366	(69,651)	45,056	-	233,884	25,530	304,470	4,734	949,373	-	7,140	961,247	(8,891)	(195)	10,956	1,870
Town of Danforth	P0367	(2,056)	1,330	-	6,905	61	8,296	140	28,029	-	1,964	30,133	(263)	(6)	(1,215)	(1,484)
Town of Southwest Harbor	P0368	(4,921)	3,183	-	16,523	21,602	41,309	334	67,071	-	23,536	90,942	(628)	(14)	6,062	3,844
Town of Alfred	P0369	(13,290)	8,597	-	44,628	40,718	93,943	903	181,151	-	-	182,054	(1,696)	(37)	39,577	37,844
Town of Buxton	P0370	(77,106)	49,878	-	258,915	563,022	871,815	5,241	1,050,979	-	-	1,056,220	(9,842)	(216)	281,511	271,453
Town of Standish	P0371	(9,610)	6,217	-	32,271	70,174	108,662	653	130,993	-	-	131,646	(1,227)	(27)	35,087	33,833
Town of Eddington	P0372	(4,381)	2,834	-	14,711	31,991	49,536	298	59,716	-	-	60,014	(559)	(12)	15,995	15,424
Town of Lyman	P0373	(2,883)	1,866	-	9,682	21,053	32,601	196	39,300	-	-	39,496	(368)	(8)	10,527	10,151
Town of Wiscasset	P0417	(26,808)	17,342	-	90,019	6,092	113,452	1,822	365,403	-	39,484	406,709	(3,421)	(75)	(36,438)	(39,934)
City of Presque Isle <sup>(2)</sup>	P0004	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town of Cape Elizabeth <sup>(2)</sup>	P0085	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town of Fort Kent <sup>(2)</sup>	P0091	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town of New Canada <sup>(2)</sup>	P0172	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community School District No. 903 <sup>(2)</sup>	P0204	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Western Maine Community Action <sup>(2)</sup>	P0241	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total for All Employers<sup>(3)</sup></b>		<b>\$ (32,136,209)</b>	<b>\$ 20,788,238</b>	<b>\$ -</b>	<b>\$ 107,910,741</b>	<b>\$ 11,377,992</b>	<b>\$ 140,076,971</b>	<b>\$ 2,184,217</b>	<b>\$ 438,028,350</b>	<b>\$ -</b>	<b>\$ 11,377,992</b>	<b>\$ 451,590,559</b>	<b>\$ (4,101,798)</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ (4,101,798)</b>

<sup>(1)</sup> Changes in proportion and differences between employer contributions and proportionate share of contributions.

<sup>(2)</sup> Non-consolidated employers participating in the disability and survivor benefit components of the Plan

<sup>(3)</sup> Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System  
Schedule of Pension Amounts by Employer - PLD Consolidated Plan  
As of and for the Year Ended June 30, 2021

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

Employer	Employer Code	Sensitivity		Projected Deferred Outflows/ (Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30						
		Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2022	FY2023	FY2024	FY2025	FY2026	Thereafter	
Town of Enfield	P0001	\$ 38,323	\$ (36,619)	\$ 5,477	\$ 1,875	\$ (8,356)	\$ (10,200)	\$ -	\$ -	
City of Portland	P0002	43,710,903	(41,766,930)	(5,852,086)	(4,489,603)	(9,530,490)	(11,634,087)	-	-	
Town of Millinocket	P0003	1,285,495	(1,228,324)	(194,819)	(162,581)	(280,282)	(342,147)	-	-	
City of Presque Isle	P0004	3,056,847	(2,920,899)	435,696	130,778	(666,498)	(813,610)	-	-	
Cumberland County	P0005	12,796,694	(12,227,581)	(1,570,590)	(1,273,873)	(2,790,122)	(3,405,966)	-	-	
City of Eastport	P0007	270,247	(258,228)	40,548	44,887	(58,923)	(71,929)	-	-	
Town of Camden	P0008	2,167,069	(2,070,692)	(191,430)	(173,664)	(472,496)	(576,787)	-	-	
City of South Portland	P0009	11,614,983	(11,098,425)	(1,234,168)	(1,101,200)	(2,532,468)	(3,091,442)	-	-	
Town of Houlton	P0010	1,532,162	(1,464,022)	(163,221)	(149,491)	(334,064)	(407,800)	-	-	
Penobscot County	P0011	4,238,737	(4,050,226)	(190,935)	(277,792)	(924,191)	(1,128,182)	-	-	
Kittery Water District	P0012	611,167	(583,987)	(55,192)	(61,811)	(133,256)	(162,668)	-	-	
City of Ellsworth	P0013	2,366,738	(2,261,481)	(165,526)	(165,158)	(516,031)	(629,931)	-	-	
Town of Kittery	P0014	4,449,651	(4,251,760)	(518,049)	(468,478)	(970,178)	(1,184,318)	-	-	
Town of Bar Harbor	P0015	2,220,955	(2,122,181)	(217,327)	(211,845)	(484,245)	(591,129)	-	-	
Town of Mount Desert	P0016	1,364,423	(1,303,742)	(150,711)	(129,934)	(297,491)	(363,155)	-	-	
Town of Fort Fairfield	P0017	291,398	(278,438)	(1,396)	1,896	(63,535)	(77,558)	-	-	
City of Rockland	P0018	3,277,475	(3,131,715)	(505,208)	(401,150)	(714,603)	(872,332)	-	-	
Bath Water District	P0019	670,477	(640,658)	(56,833)	(49,759)	(146,187)	(178,454)	-	-	
City of Bangor	P0020	8,265,617	(7,898,017)	(623,355)	(859,738)	(1,802,191)	(2,199,975)	-	-	
Bangor Public Library	P0022	113,044	(108,017)	(12,823)	(9,580)	(24,648)	(30,088)	-	-	
City of Augusta	P0023	12,931,680	(12,356,564)	(1,169,892)	(1,048,022)	(2,819,554)	(3,441,894)	-	-	
City of Gardiner	P0024	2,719,183	(2,598,252)	(263,732)	(196,164)	(592,876)	(723,737)	-	-	
Ecology Learning Center	P0025	150,745	(144,041)	22,618	25,038	(32,868)	(40,122)	-	-	
Houlton Water Company	P0026	940,115	(898,305)	(114,111)	(99,026)	(204,978)	(250,221)	-	-	
City of Auburn	P0027	10,895,290	(10,410,739)	(1,357,873)	(1,093,214)	(2,375,550)	(2,899,888)	-	-	
Town of York	P0028	5,086,794	(4,860,567)	(530,510)	(443,615)	(1,109,097)	(1,353,900)	-	-	
Town of St. Agatha	P0030	121,559	(116,153)	(14,235)	(17,660)	(26,504)	(32,354)	-	-	
Kennebec Water District	P0031	1,003,184	(958,569)	(72,246)	(78,633)	(218,729)	(267,007)	-	-	
Livermore Falls Water District	P0032	147,256	(140,707)	(25,425)	(13,714)	(32,107)	(39,194)	-	-	
City of Belfast	P0035	2,243,999	(2,144,200)	(187,037)	(168,258)	(489,269)	(597,262)	-	-	
City of Calais	P0036	1,262,501	(1,206,353)	(144,790)	(126,017)	(275,269)	(336,027)	-	-	
York County	P0037	4,115,389	(3,932,364)	(626,773)	(367,351)	(897,297)	(1,095,351)	-	-	
Maine Maritime Academy	P0038	4,248,597	(4,059,647)	(740,070)	(440,310)	(926,341)	(1,130,806)	-	-	
York Water District	P0039	984,507	(940,723)	(119,208)	(103,477)	(214,657)	(262,036)	-	-	
Washington County	P0040	1,979,862	(1,891,810)	(202,917)	(168,495)	(431,678)	(526,960)	-	-	
Portland Public Library	P0041	1,368,031	(1,307,190)	(246,703)	(165,011)	(298,278)	(364,115)	-	-	
Town of Brunswick	P0042	4,476,190	(4,277,118)	(487,140)	(416,234)	(975,964)	(1,191,382)	-	-	
Auburn Public Library	P0043	239,241	(228,601)	(50,587)	(23,947)	(52,163)	(63,676)	-	-	
Town of Jay	P0045	594,612	(568,168)	(93,094)	(44,716)	(129,646)	(158,262)	-	-	
Waldo County	P0046	2,685,694	(2,566,252)	(309,211)	(261,741)	(585,574)	(714,824)	-	-	
Kennebec County	P0047	3,435,620	(3,282,826)	(241,492)	(212,238)	(749,084)	(914,424)	-	-	
City of Lewiston	P0048	15,403,679	(14,718,624)	(1,830,794)	(1,379,696)	(3,358,535)	(4,099,841)	-	-	
Maine Turnpike Authority	P0049	15,694,116	(14,996,145)	(2,145,313)	(1,926,588)	(3,421,860)	(4,177,143)	-	-	
School Administrative District No. 31	P0050	234,512	(224,083)	(269)	(11,605)	(51,132)	(62,418)	-	-	
Auburn Water and Sewer District	P0052	77,941	(74,474)	(10,965)	(9,520)	(16,994)	(20,745)	-	-	
Town of East Millinocket	P0054	1,066,143	(1,018,728)	(75,290)	(98,723)	(232,456)	(283,764)	-	-	
Maine Municipal Association	P0055	2,521,672	(2,409,525)	(290,205)	(237,482)	(549,812)	(671,168)	-	-	
Hancock County	P0056	2,331,552	(2,227,860)	(154,322)	(132,032)	(508,359)	(620,565)	-	-	
Oxford County	P0057	2,571,223	(2,456,872)	(302,265)	(210,435)	(560,616)	(684,356)	-	-	
Falmouth Memorial Library	P0058	224,090	(214,124)	(25,436)	(13,178)	(48,859)	(59,644)	-	-	
Bangor Water District	P0059	747,201	(713,970)	(110,226)	(93,857)	(162,916)	(198,875)	-	-	
Rumford Fire and Police	P0060	1,016,172	(970,979)	(105,232)	(77,419)	(221,561)	(270,464)	-	-	
Town of Orono	P0061	2,799,213	(2,674,723)	(311,309)	(248,644)	(610,325)	(745,038)	-	-	
Kennebunk Light and Power Co.	P0062	640,170	(611,700)	(74,038)	(64,446)	(139,579)	(170,388)	-	-	

<sup>(1)</sup> Changes in proportion and differences between employer contributions and proportionate share of contributions.

<sup>(2)</sup> Non-consolidated employers participating in the disability and survivor benefit components of the Plan

<sup>(3)</sup> Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System  
Schedule of Pension Amounts by Employer - PLD Consolidated Plan  
As of and for the Year Ended June 30, 2021

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

Employer	Employer Code	Sensitivity		Projected Deferred Outflows/ (Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30					
		Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2022	FY2023	FY2024	FY2025	FY2026	Thereafter
City of Brewer	P0063	5,697,134	(5,443,763)	(692,802)	(566,596)	(1,242,172)	(1,516,348)	-	-
Rumford Water District	P0065	198,343	(189,522)	(25,051)	(17,722)	(43,246)	(52,791)	-	-
Waterville Fire and Police	P0066	2,051,738	(1,960,490)	(140,190)	(122,224)	(447,350)	(546,090)	-	-
Androscoggin County	P0067	4,169,444	(3,984,015)	(383,310)	(296,439)	(909,083)	(1,109,739)	-	-
Town of Baileyville	P0069	767,840	(733,691)	(82,223)	(74,887)	(167,416)	(204,368)	-	-
Westbrook Fire and Police	P0070	5,621,855	(5,371,832)	(573,475)	(490,446)	(1,225,759)	(1,496,312)	-	-
Brunswick Sewer District	P0072	925,129	(883,985)	(101,224)	(85,208)	(201,710)	(246,232)	-	-
City of Bath	P0073	4,884,185	(4,666,968)	(565,022)	(435,903)	(1,064,921)	(1,299,974)	-	-
Town of Lincoln	P0076	618,663	(591,149)	14,516	8,312	(134,890)	(164,663)	-	-
Old Town Water District	P0079	217,161	(207,504)	(22,681)	(18,783)	(47,349)	(57,800)	-	-
Town of Skowhegan	P0080	2,291,701	(2,189,782)	(194,019)	(185,910)	(499,670)	(609,959)	-	-
Town of Topsham	P0081	1,652,222	(1,578,742)	(188,329)	(191,854)	(360,241)	(439,755)	-	-
Town of Madawaska	P0082	1,666,828	(1,592,699)	(207,313)	(177,662)	(363,426)	(443,643)	-	-
City of Sanford	P0083	11,163,794	(10,667,302)	(1,210,519)	(1,015,046)	(2,434,093)	(2,971,354)	-	-
Town of Kennebunk	P0084	1,969,046	(1,881,476)	(181,058)	(199,957)	(429,320)	(524,081)	-	-
Town of Wilton	P0086	751,824	(718,388)	(60,956)	(51,193)	(163,924)	(200,105)	-	-
Town of Falmouth	P0087	4,407,757	(4,211,729)	(378,088)	(317,265)	(961,043)	(1,173,168)	-	-
Lubec Water District	P0088	87,590	(83,694)	(3,453)	(7,131)	(19,098)	(23,313)	-	-
Sanford Sewerage District	P0089	435,677	(416,301)	(48,307)	(44,530)	(94,993)	(115,960)	-	-
Town of Rumford	P0090	930,887	(889,487)	(120,021)	(79,990)	(202,966)	(247,765)	-	-
Town of Fort Kent	P0091	416,638	(398,109)	56,578	(28,246)	(90,842)	(110,892)	-	-
Maine Municipal Bond Bank	P0093	876,791	(837,797)	(99,555)	(65,709)	(191,171)	(233,366)	-	-
Lincoln County	P0095	826,024	(789,288)	(69,329)	(41,041)	(180,102)	(219,854)	-	-
Sagadahoc County	P0096	2,080,577	(1,988,046)	(269,214)	(185,380)	(453,638)	(553,766)	-	-
Town of Dexter	P0097	366,320	(350,028)	(33,802)	(29,514)	(79,870)	(97,500)	-	-
Town of Frenchville	P0098	134,126	(128,161)	(11,808)	(12,884)	(29,244)	(35,699)	-	-
Town of Farmington	P0100	1,112,496	(1,063,020)	(129,966)	(66,355)	(242,563)	(296,102)	-	-
Somerset County	P0101	2,847,721	(2,721,073)	(290,359)	(270,188)	(620,902)	(757,949)	-	-
Franklin County	P0102	1,804,572	(1,724,317)	(209,465)	(174,359)	(393,459)	(480,305)	-	-
Town of Lisbon	P0103	2,555,765	(2,442,102)	(292,155)	(239,963)	(557,245)	(680,242)	-	-
Maine Principals' Association	P0105	300,635	(287,265)	(36,698)	(30,088)	(65,549)	(80,017)	-	-
Aroostook County	P0106	3,718,155	(3,552,796)	(323,135)	(332,243)	(810,686)	(989,623)	-	-
Town of Wells	P0107	1,417,650	(1,354,602)	(5,429)	(67,539)	(309,097)	(377,322)	-	-
Town of Berwick	P0108	1,979,194	(1,891,172)	(185,910)	(164,314)	(431,533)	(526,782)	-	-
Town of Livermore Falls	P0109	270,352	(258,329)	(37,362)	(24,906)	(58,946)	(71,957)	-	-
Town of Pittsfield	P0110	340,317	(325,182)	(4,287)	(12,845)	(74,201)	(90,579)	-	-
City of Old Town	P0111	2,138,610	(2,043,499)	(204,473)	(185,786)	(466,291)	(569,212)	-	-
Town of Greenville	P0112	242,890	(232,088)	(33,553)	(15,562)	(52,958)	(64,648)	-	-
Town of Mechanic Falls	P0114	247,093	(236,104)	(9,578)	(17,210)	(53,875)	(65,766)	-	-
Regional School Unit #54	P0115	1,473,804	(1,408,259)	(213,228)	(147,776)	(321,340)	(392,267)	-	-
Town of Yarmouth	P0116	2,476,142	(2,366,019)	(236,360)	(202,111)	(539,885)	(659,050)	-	-
Town of Searsport	P0117	306,672	(293,033)	(26,261)	(29,930)	(66,865)	(81,624)	-	-
Farmington Village Corp.	P0118	153,178	(146,366)	(16,909)	(13,114)	(33,398)	(40,770)	-	-
Regional School Unit #9	P0119	220,175	(210,383)	(36,611)	(27,087)	(48,006)	(58,602)	-	-
Mt Desert Island Regional School Unit	P0120	196,203	(187,477)	(33,075)	(17,943)	(42,779)	(52,221)	-	-
Piscataquis County	P0121	1,493,263	(1,426,852)	(144,982)	(149,280)	(325,583)	(397,447)	-	-
City of Westbrook	P0122	2,622,753	(2,506,110)	(249,507)	(236,432)	(571,851)	(698,072)	-	-
Searsport Water District	P0124	124,116	(118,596)	(11,993)	(11,768)	(27,062)	(33,035)	-	-
Town of Norway	P0125	1,053,791	(1,006,925)	(117,955)	(92,970)	(229,763)	(280,477)	-	-
Regional School Unit #67	P0126	303,704	(290,197)	(63,314)	(42,374)	(66,218)	(80,834)	-	-
Town of Paris	P0127	415,797	(397,305)	(15,240)	(38,996)	(90,658)	(110,668)	-	-
School Administrative District No. 53	P0129	47,735	(45,612)	(1,804)	(2,870)	(10,408)	(12,705)	-	-
Town of Bucksport	P0130	882,777	(843,517)	(65,865)	(58,654)	(192,476)	(234,960)	-	-
Fort Fairfield Utilities District	P0131	143,314	(136,940)	(28,154)	(21,988)	(31,247)	(38,144)	-	-

<sup>(1)</sup> Changes in proportion and differences between employer contributions and proportionate share of contributions.

<sup>(2)</sup> Non-consolidated employers participating in the disability and survivor benefit components of the Plan

<sup>(3)</sup> Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System  
Schedule of Pension Amounts by Employer - PLD Consolidated Plan  
As of and for the Year Ended June 30, 2021

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

Employer	Employer Code	Sensitivity		Projected Deferred Outflows/ (Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30					
		Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2022	FY2023	FY2024	FY2025	FY2026	Thereafter
Belfast Water District	P0132	260,007	(248,444)	(34,885)	(25,517)	(56,691)	(69,204)	-	-
Town of Gorham	P0133	45,581	(43,554)	(11,500)	(4,491)	(9,938)	(12,132)	-	-
Lincoln Academy	P0134	990,397	(946,351)	(150,118)	(106,592)	(215,941)	(263,604)	-	-
Norway Water District	P0136	118,541	(113,269)	(18,942)	(11,710)	(25,846)	(31,551)	-	-
Dover-Foxcroft Water District	P0137	133,404	(127,471)	(19,695)	(15,699)	(29,087)	(35,507)	-	-
York Sewer District	P0139	663,480	(633,973)	(39,545)	(41,354)	(144,662)	(176,592)	-	-
Town of Old Orchard Beach	P0140	3,432,922	(3,280,248)	(437,812)	(357,688)	(748,496)	(913,706)	-	-
Town of South Berwick	P0141	1,195,371	(1,142,209)	(161,348)	(98,730)	(260,632)	(318,160)	-	-
Town of Freeport	P0142	2,427,392	(2,319,437)	(273,708)	(210,007)	(529,255)	(646,074)	-	-
School Administrative District No. 41	P0143	1,061,570	(1,014,358)	(123,379)	(110,852)	(231,459)	(282,547)	-	-
Town of Winslow	P0144	-	-	-	-	-	-	-	-
Auburn Housing Authority	P0145	706,230	(674,821)	(106,248)	(76,726)	(153,983)	(187,970)	-	-
Town of Boothbay Harbor	P0146	344,849	(329,512)	(7,938)	(9,908)	(75,189)	(91,785)	-	-
Town of Scarborough	P0147	7,408,098	(7,078,634)	(815,938)	(653,418)	(1,615,222)	(1,971,738)	-	-
Town of Fryeburg	P0149	317,826	(303,691)	(43,472)	(42,416)	(69,297)	(84,593)	-	-
Town of Hermon	P0150	567,960	(542,701)	(56,125)	(43,923)	(123,835)	(151,168)	-	-
Town of Hampden	P0151	1,610,144	(1,538,535)	(67,182)	(95,266)	(351,067)	(428,556)	-	-
Sanford Housing Authority	P0152	408,471	(390,305)	(20,636)	(37,838)	(89,061)	(108,719)	-	-
Town of Vassalboro	P0153	254,698	(243,371)	(29,960)	(24,531)	(55,533)	(67,790)	-	-
Lewiston Housing Authority	P0154	1,168,326	(1,116,366)	(157,622)	(132,089)	(254,735)	(310,961)	-	-
City of Biddeford	P0158	10,961,651	(10,474,149)	(1,291,890)	(916,782)	(2,390,019)	(2,917,551)	-	-
Paris Utility District	P0159	185,264	(177,024)	(19,069)	(18,691)	(40,394)	(49,310)	-	-
City of Hallowell	P0160	256,573	(245,162)	(29,109)	(28,012)	(55,942)	(68,289)	-	-
Town of Rockport	P0161	290,373	(277,459)	(24,639)	(25,130)	(63,311)	(77,286)	-	-
Lew/Aub Water Pollution Control Auth.	P0163	258,672	(247,168)	(47,668)	(36,827)	(56,399)	(68,848)	-	-
Town of Thomaston	P0164	593,195	(566,813)	(47,108)	(11,974)	(129,337)	(157,885)	-	-
Pl. Pt. Passamaquoddy Res. Housing Auth.	P0165	239,104	(228,470)	(37,445)	(21,570)	(52,133)	(63,640)	-	-
Town of Orland	P0166	41,776	(39,918)	(6,684)	(5,303)	(9,109)	(11,119)	-	-
Town of Dover Foxcroft	P0167	505,934	(483,434)	(69,853)	(60,777)	(110,311)	(134,659)	-	-
School Administrative District No. 29	P0168	128,652	(122,931)	(28,346)	(14,997)	(28,051)	(34,242)	-	-
Maine Housing Authority	P0169	3,086,824	(2,949,543)	(475,476)	(319,845)	(673,035)	(821,589)	-	-
Sanford Water District	P0170	706,513	(675,092)	(81,766)	(65,850)	(154,044)	(188,045)	-	-
South Berwick Water District	P0171	168,965	(161,450)	(11,274)	(9,428)	(36,840)	(44,972)	-	-
Town of Glenburn	P0174	344,456	(329,136)	(40,079)	(33,849)	(75,103)	(91,680)	-	-
Town of Sabattus	P0175	358,321	(342,386)	(66,656)	(49,733)	(78,126)	(95,371)	-	-
Town of Bridgton	P0176	359,039	(343,072)	51,461	20,084	(78,283)	(95,562)	-	-
Town of Brownville	P0177	159,293	(152,208)	(17,916)	(16,344)	(34,731)	(42,397)	-	-
Town of Winthrop	P0179	1,539,571	(1,471,101)	(143,402)	(125,617)	(335,680)	(409,772)	-	-
Town of Eliot	P0180	1,356,168	(1,295,855)	(161,437)	(123,181)	(295,692)	(360,958)	-	-
Town of Lebanon	P0181	187,450	(179,113)	(19,850)	(15,083)	(40,870)	(49,892)	-	-
Town of Van Buren	P0182	637,234	(608,894)	(93,653)	(68,621)	(138,939)	(169,606)	-	-
Hampden Water District	P0183	201,558	(192,594)	(23,559)	(18,273)	(43,947)	(53,647)	-	-
Town of Monson	P0184	14,867	(14,206)	(4,110)	(2,400)	(3,242)	(3,957)	-	-
Portland Housing Authority	P0185	1,926,328	(1,840,658)	(186,622)	(183,209)	(420,006)	(512,711)	-	-
Town of Milford	P0186	112,404	(107,405)	(9,264)	(3,440)	(24,508)	(29,917)	-	-
Regional School Unit #60	P0187	886,724	(847,288)	(75,017)	(69,092)	(193,336)	(236,010)	-	-
Town of Kennebunkport	P0188	2,219,761	(2,121,041)	(280,763)	(247,737)	(483,985)	(590,811)	-	-
Regional School Unit #49	P0189	436,820	(417,393)	(42,439)	(35,356)	(95,242)	(116,264)	-	-
Town of Damariscotta	P0191	326,936	(312,396)	(34,766)	(39,103)	(71,283)	(87,017)	-	-
City of Saco	P0192	6,931,830	(6,623,548)	(343,091)	(476,654)	(1,511,379)	(1,844,975)	-	-
Town of Otisfield	P0193	328,527	(313,917)	(37,221)	(33,029)	(71,630)	(87,441)	-	-
Town of Medway	P0194	383,264	(366,218)	(36,296)	(34,982)	(83,565)	(102,009)	-	-
Town of Waldoboro	P0195	1,009,856	(964,944)	(126,488)	(113,451)	(220,184)	(268,783)	-	-
Regional School Unit #51	P0198	216,151	(206,538)	(11,296)	(10,462)	(47,128)	(57,531)	-	-

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<sup>(3)</sup> Collective Plan totals may not agree due to rounding.

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Maine Public Employees Retirement System  
Schedule of Pension Amounts by Employer - PLD Consolidated Plan  
As of and for the Year Ended June 30, 2021

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

Employer	Employer Code	Sensitivity		Projected Deferred Outflows/ (Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30						
		Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2022	FY2023	FY2024	FY2025	FY2026	Thereafter	
Town of Oxford	P0200	756,393	(722,753)	(4,774)	(16,472)	(164,920)	(201,321)	-	-	
Kennebunk Sewer District	P0201	465,082	(444,398)	(51,790)	(45,101)	(101,404)	(123,786)	-	-	
Town of Phippsburg	P0202	155,232	(148,328)	(17,352)	(13,178)	(33,846)	(41,316)	-	-	
Gould Academy	P0205	95,607	(91,355)	(48,078)	(15,204)	(20,846)	(25,447)	-	-	
South Portland Housing Authority	P0206	869,304	(830,643)	(152,319)	(81,560)	(189,538)	(231,374)	-	-	
Berwick Sewer District	P0207	220,610	(210,798)	(21,790)	(17,924)	(48,101)	(58,717)	-	-	
Caribou Police and Fire	P0208	760,513	(726,691)	(78,492)	(66,057)	(165,818)	(202,418)	-	-	
Town of Orrington	P0209	295,052	(281,930)	(46,263)	(27,196)	(64,331)	(78,531)	-	-	
Town of New Gloucester	P0210	340,157	(325,029)	(73,636)	(44,966)	(74,166)	(90,536)	-	-	
Town of Richmond	P0213	369,407	(352,978)	(40,977)	(32,240)	(80,543)	(98,321)	-	-	
Town of Linneus	P0214	23,213	(22,181)	(693)	(2,812)	(5,061)	(6,178)	-	-	
Town of Hodgdon	P0215	64,578	(61,706)	(7,900)	(5,373)	(14,080)	(17,188)	-	-	
Town of Cumberland	P0216	1,603,536	(1,532,221)	(225,556)	(183,154)	(349,626)	(426,797)	-	-	
Town of Corinna	P0217	17,566	(16,784)	(6,116)	(5,026)	(3,830)	(4,675)	-	-	
Lincoln Sanitary District	P0219	209,520	(200,202)	(26,406)	(21,857)	(45,683)	(55,766)	-	-	
Kennebec Sanitary Treatment District	P0220	406,097	(388,037)	(52,303)	(41,370)	(88,543)	(108,087)	-	-	
Gardiner Water District	P0221	218,122	(208,421)	(25,170)	(18,704)	(47,558)	(58,055)	-	-	
Waterville Sewerage District	P0222	395,812	(378,209)	(45,471)	(38,105)	(86,301)	(105,349)	-	-	
School Administrative District No. 13	P0223	349,582	(334,035)	(54,581)	(35,441)	(76,221)	(93,045)	-	-	
Waldo County Technical Center	P0224	43,651	(41,710)	(5,120)	(4,197)	(9,517)	(11,618)	-	-	
Maine County Commissioners' Association	P0225	26,502	(25,323)	(14,008)	(12,857)	(5,778)	(7,054)	-	-	
Town of Mars Hill	P0227	179,218	(171,247)	(29,366)	(22,414)	(39,076)	(47,701)	-	-	
Town of Lubec	P0228	82,925	(79,237)	(6,308)	(4,795)	(18,081)	(22,071)	-	-	
Town of Washburn	P0230	217,985	(208,290)	(5,564)	(1,990)	(47,528)	(58,019)	-	-	
Androscoggin Valley Council of Govts.	P0231	577,358	(551,681)	(104,742)	(82,811)	(125,884)	(153,669)	-	-	
Town of Durham	P0234	252,974	(241,723)	(29,632)	(28,130)	(55,157)	(67,332)	-	-	
Town of China	P0235	388,198	(370,933)	8,223	(12,955)	(84,641)	(103,323)	-	-	
Madawaska Water District	P0236	156,187	(149,241)	(9,326)	(7,439)	(34,054)	(41,571)	-	-	
Penquis	P0237	1,622,043	(1,549,905)	(107,419)	(182,616)	(353,662)	(431,723)	-	-	
Milo Water District	P0238	77,904	(74,439)	(8,591)	(6,003)	(16,986)	(20,735)	-	-	
Maine School Management Association	P0239	994,111	(949,899)	(123,789)	(120,669)	(216,751)	(264,592)	-	-	
Town of Easton	P0240	531,196	(507,572)	(69,226)	(52,893)	(115,819)	(141,383)	-	-	
Richmond Utilities District	P0242	70,331	(67,203)	(7,606)	(4,175)	(15,335)	(18,719)	-	-	
Lisbon Water Department	P0243	214,729	(205,179)	(34,238)	(21,711)	(46,818)	(57,152)	-	-	
Town of Limestone	P0245	111,855	(106,881)	(11,073)	(10,318)	(24,388)	(29,771)	-	-	
Town of Bethel	P0246	474,722	(453,610)	(57,595)	(45,253)	(103,506)	(126,352)	-	-	
Rumford Mexico Sewerage District	P0247	241,953	(231,192)	(33,922)	(22,267)	(52,754)	(64,398)	-	-	
Brewer Housing Authority	P0248	441,105	(421,487)	(66,086)	(50,552)	(96,176)	(117,404)	-	-	
Erskine Academy	P0249	311,442	(297,591)	(27,255)	(27,662)	(67,905)	(82,893)	-	-	
Winter Harbor Utility District	P0250	-	-	-	-	-	-	-	-	
CSD No. 12 East Range-Support	P0252	35,913	(34,316)	(4,058)	(2,482)	(7,830)	(9,559)	-	-	
Town of North Berwick	P0254	531,548	(507,909)	(73,764)	(51,959)	(115,896)	(141,477)	-	-	
Kennebunk, Kennebunkport and Wells Water Dist	P0255	2,010,744	(1,921,320)	(258,701)	(190,052)	(438,412)	(535,179)	-	-	
Auburn Lewiston Airport	P0256	84,338	(80,588)	(17,153)	(8,192)	(18,389)	(22,447)	-	-	
Town of Princeton	P0258	7,989	(7,634)	847	366	(1,742)	(2,126)	-	-	
Town of Fairfield	P0260	966,374	(923,396)	(94,472)	(87,000)	(210,703)	(257,210)	-	-	
Old Town Housing Authority	P0262	319,898	(305,671)	(35,962)	(26,319)	(69,749)	(85,144)	-	-	
Towns of Mapleton, Castle Hill and Chapman	P0265	283,248	(270,651)	(16,257)	(9,237)	(61,758)	(75,389)	-	-	
CSD No. 18 Wells-Ogunquit-Support	P0266	1,045,641	(999,138)	(120,637)	(95,560)	(227,986)	(278,308)	-	-	
Aroostook Waste Solutions (Tri Comm. Landfill)	P0267	359,337	(343,356)	(22,483)	(37,320)	(78,348)	(95,641)	-	-	
United Technologies Center, Region 4, S Penobscot	P0269	148,898	(142,276)	(23,664)	(13,674)	(32,465)	(39,631)	-	-	
Town of Harpswell	P0270	83,607	(79,888)	(9,067)	(7,408)	(18,229)	(22,253)	-	-	
Maine Veterans' Home	P0271	26,761,883	(25,571,690)	(3,138,415)	(2,717,181)	(5,835,016)	(7,122,938)	-	-	
Brunswick Public Library	P0273	536,638	(512,772)	(69,991)	(54,458)	(117,006)	(142,832)	-	-	

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

Employer	Employer Code	Sensitivity							
		Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2022	FY2023	FY2024	FY2025	FY2026	Thereafter
Eagle Lake Water and Sewer District	P0274	79,989	(76,432)	(9,090)	(7,581)	(17,440)	(21,290)	-	-
Fort Fairfield Housing Authority	P0275	176,286	(168,446)	(22,843)	(18,771)	(38,437)	(46,920)	-	-
Town of Lovell	P0276	111,087	(106,146)	(6,327)	(2,187)	(24,221)	(29,567)	-	-
Town of Carrabassett Valley	P0277	256,070	(244,682)	(20,404)	(21,253)	(55,832)	(68,156)	-	-
Yarmouth Water District	P0278	326,460	(311,941)	(32,660)	(29,167)	(71,180)	(86,891)	-	-
Town of Harrison	P0280	264,704	(252,932)	(19,405)	(22,735)	(57,715)	(70,454)	-	-
Mechanic Falls Sanitary District	P0282	27,933	(26,691)	(3,566)	(2,667)	(6,090)	(7,435)	-	-
Mars Hill Utility District	P0283	109,468	(104,600)	(10,095)	(10,375)	(23,868)	(29,136)	-	-
Bangor Housing Authority	P0288	1,745,757	(1,668,117)	(251,232)	(194,891)	(380,635)	(464,650)	-	-
Maine Public Employees Retirement Sys.	P0290	4,800,299	(4,586,820)	(613,150)	(475,207)	(1,046,624)	(1,277,642)	-	-
Lewiston/ Auburn 911	P0291	756,859	(723,199)	(67,466)	(69,387)	(165,022)	(201,446)	-	-
Brunswick Fire and Police	P0292	4,414,173	(4,217,859)	(538,166)	(443,540)	(962,442)	(1,174,875)	-	-
Jackman Utility District	P0294	74,698	(71,376)	(7,738)	(7,134)	(16,287)	(19,882)	-	-
Town of Chesterville	P0295	-	-	-	-	-	-	-	-
ME Admin. of Svcs for Children with Disabilities	P0297	-	-	-	-	-	-	-	-
Boothbay Region Water District	P0298	490,577	(468,760)	(53,352)	(38,051)	(106,963)	(130,572)	-	-
South Berwick Sewer District	P0299	205,322	(196,190)	(30,504)	(22,283)	(44,767)	(54,648)	-	-
Mount Desert Water District	P0300	212,314	(202,872)	(25,101)	(20,207)	(46,292)	(56,509)	-	-
Coastal Counties Workforce, Inc.	P0301	195,878	(187,167)	(22,526)	(6,445)	(42,708)	(52,135)	-	-
Lincoln County Sheriff's Office	P0302	1,389,374	(1,327,584)	(136,078)	(138,746)	(302,932)	(369,796)	-	-
Town of Ogunquit	P0303	2,252,455	(2,152,280)	(222,016)	(170,109)	(491,113)	(599,513)	-	-
Lincoln & Sagadahoc Multicounty Jail Auth.	P0304	831,736	(794,746)	(171,803)	(136,763)	(181,347)	(221,375)	-	-
Veazie Fire and Police	P0305	274,253	(262,056)	(29,532)	(29,375)	(59,797)	(72,995)	-	-
Winterport Water District	P0306	-	-	-	-	-	-	-	-
Topsham Sewer District	P0307	88,948	(84,992)	(9,047)	(8,702)	(19,394)	(23,674)	-	-
North Berwick Water District	P0308	144,695	(138,260)	(13,995)	(13,650)	(31,549)	(38,512)	-	-
Town of Windham	P0309	2,573,491	(2,459,039)	(154,154)	(182,172)	(561,110)	(684,960)	-	-
Biddeford Housing Authority	P0310	168,690	(161,188)	(21,288)	(20,691)	(36,780)	(44,899)	-	-
Greater Augusta Utility District	P0311	1,541,679	(1,473,115)	(159,209)	(149,057)	(336,139)	(410,333)	-	-
Town of Grand Isle	P0312	48,736	(46,569)	(7,082)	(5,170)	(10,626)	(12,972)	-	-
Newport Water District	P0313	153,517	(146,689)	(19,881)	(14,849)	(33,472)	(40,860)	-	-
Town of Newport	P0314	457,262	(436,926)	(76,699)	(62,064)	(99,699)	(121,705)	-	-
Regional School Unit No. 1	P0315	350,213	(334,638)	(56,548)	(34,607)	(76,359)	(93,213)	-	-
Town of Monmouth	P0316	147,014	(140,475)	(4,584)	(9,720)	(32,054)	(39,129)	-	-
Cape Elizabeth Police	P0317	722,917	(690,767)	(81,538)	(64,838)	(157,621)	(192,412)	-	-
Thompson Free Library	P0318	54,439	(52,018)	(7,068)	(5,164)	(11,870)	(14,489)	-	-
Bowdoinham Water District	P0319	19,578	(18,707)	(2,383)	(1,881)	(4,269)	(5,211)	-	-
Regional School Unit No. 24	P0320	-	-	-	-	-	-	-	-
Regional School Unit No. 25	P0321	166,706	(159,292)	(4,726)	(11,921)	(36,348)	(44,370)	-	-
Regional School Unit No. 21	P0322	1,638,950	(1,566,061)	(194,953)	(162,577)	(357,348)	(436,223)	-	-
Regional School Unit No. 2	P0323	165,837	(158,461)	(26,694)	(15,430)	(36,158)	(44,139)	-	-
Regional School Unit No. 4	P0324	66,430	(63,475)	(24,981)	(8,999)	(14,484)	(17,681)	-	-
Regional School Unit No. 5	P0325	77,209	(73,775)	(118)	(2,480)	(16,834)	(20,550)	-	-
Regional School Unit No. 10	P0326	1,761,959	(1,683,599)	(59,393)	(97,500)	(384,168)	(468,963)	-	-
Regional School Unit No. 16	P0327	-	-	-	-	-	-	-	-
Regional School Unit No. 20	P0328	86,575	(82,724)	(9,021)	(8,401)	(18,876)	(23,043)	-	-
Regional School Unit No. 23	P0329	903,795	(863,600)	(81,307)	(79,225)	(197,059)	(240,554)	-	-
Regional School Unit No. 26	P0330	351,329	(335,704)	(33,782)	(30,268)	(76,602)	(93,510)	-	-
Regional School Unit No. 34	P0331	36,759	(35,124)	(7,972)	(3,681)	(8,015)	(9,784)	-	-
Regional School Unit No. 39	P0332	-	-	(8,358)	-	-	-	-	-
Town of West Bath	P0333	161,790	(154,594)	(9,266)	(17,042)	(35,276)	(43,062)	-	-
Gorham Fire and Police	P0334	1,880,532	(1,796,899)	(156,457)	(70,462)	(410,021)	(500,522)	-	-
Washburn Water and Sewer District	P0335	44,538	(42,557)	(1,617)	(3,501)	(9,711)	(11,854)	-	-
Town of Poland	P0336	861,274	(822,970)	(35,285)	(37,108)	(187,788)	(229,237)	-	-

<sup>(1)</sup> Changes in proportion and differences between employer contributions and proportionate share of contributions.

<sup>(2)</sup> Non-consolidated employers participating in the disability and survivor benefit components of the Plan

<sup>(3)</sup> Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System  
Schedule of Pension Amounts by Employer - PLD Consolidated Plan  
As of and for the Year Ended June 30, 2021

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

Employer	Employer Code	Sensitivity							
		Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2022	FY2023	FY2024	FY2025	FY2026	Thereafter
Winthrop Utilities District	P0337	212,383	(202,937)	(28,936)	(17,803)	(46,307)	(56,528)	-	-
Town of Holden	P0338	630,393	(602,357)	22,383	15,449	(137,447)	(167,785)	-	-
Town of Levant	P0339	90,613	(86,583)	(18,927)	(9,430)	(19,757)	(24,117)	-	-
Regional School Unit No. 73	P0340	403,824	(385,865)	(61,727)	(35,989)	(88,048)	(107,482)	-	-
Town of Trenton	P0341	-	-	-	-	-	-	-	-
Town of Union	P0342	188,346	(179,970)	(18,466)	(21,996)	(41,066)	(50,130)	-	-
Midcoast Council of Governments	P0343	-	-	(16,925)	-	-	-	-	-
Town of Buckfield	P0344	28,724	(27,447)	(4,372)	(4,060)	(6,263)	(7,645)	-	-
Community Regional Charter School	P0345	1,189,403	(1,136,506)	(90,255)	(119,249)	(259,331)	(316,571)	-	-
Maine Academy of Natural Sciences	P0346	1,034,565	(988,554)	(39,480)	(71,738)	(225,571)	(275,360)	-	-
Good Will - Hinckley	P0347	2,368,480	(2,263,146)	(98,097)	(262,002)	(516,411)	(630,394)	-	-
Baxter Academy for Technology and Science	P0348	1,564,339	(1,494,768)	(188,368)	(118,788)	(341,080)	(416,364)	-	-
Wells Fire and Police	P0349	1,860,141	(1,777,414)	(154,258)	(155,991)	(405,575)	(495,095)	-	-
Augusta Housing Authority	P0351	173,693	(165,969)	(19,397)	(16,570)	(37,871)	(46,230)	-	-
Maine School of Science & Mathematics	P0352	378,361	(361,534)	(58,317)	(61,887)	(82,496)	(100,705)	-	-
Town of Hancock	P0353	-	-	-	-	-	-	-	-
Town of Dayton	P0355	142,102	(135,782)	21,321	23,603	(30,983)	(37,822)	-	-
Town of Waterboro	P0356	451,271	(431,202)	(35,788)	(26,542)	(98,393)	(120,110)	-	-
Maine Virtual Academy	P0357	1,107,246	(1,058,003)	(15,316)	(78,328)	(241,418)	(294,704)	-	-
Regional School Unit No. 71	P0358	-	-	-	-	-	-	-	-
Knox County Sheriff's Department	P0359	1,065,100	(1,017,731)	7,346	(58,202)	(232,229)	(283,487)	-	-
Town of Hartland	P0360	291,155	(278,207)	(21,808)	(24,212)	(63,482)	(77,494)	-	-
Town of Acton	P0361	174,764	(166,991)	(13,705)	(16,034)	(38,105)	(46,515)	-	-
Winslow Police	P0362	1,077,191	(1,029,285)	(6,148)	(96,155)	(234,865)	(286,705)	-	-
Boothbay Harbor Sewer District	P0363	215,415	(205,834)	(24,965)	(23,867)	(46,968)	(57,335)	-	-
Town of Otis	P0364	74,730	(71,407)	(3,223)	(7,335)	(16,294)	(19,890)	-	-
Anson-Madison Sanitary District	P0365	244,079	(233,224)	(26,440)	(22,159)	(53,218)	(64,964)	-	-
Regional School Unit No. 56	P0366	991,179	(947,098)	(94,623)	(82,231)	(216,111)	(263,812)	-	-
Town of Danforth	P0367	29,264	(27,962)	(4,332)	(3,335)	(6,380)	(7,789)	-	-
Town of Southwest Harbor	P0368	70,024	(66,910)	(1,397)	(14,331)	(15,268)	(18,638)	-	-
Town of Alfred	P0369	189,128	(180,717)	19,431	(15,967)	(41,236)	(50,338)	-	-
Town of Buxton	P0370	1,097,259	(1,048,460)	164,632	182,249	(239,240)	(292,046)	-	-
Town of Standish	P0371	136,761	(130,678)	20,519	22,715	(29,819)	(36,400)	-	-
Town of Eddington	P0372	62,346	(59,573)	9,354	10,355	(13,594)	(16,594)	-	-
Town of Lyman	P0373	41,030	(39,206)	6,156	6,815	(8,946)	(10,921)	-	-
Town of Wiscasset	P0417	381,494	(364,527)	(77,074)	(31,465)	(83,179)	(101,538)	-	-
City of Presque Isle <sup>(1)</sup>	P0004	-	-	-	-	-	-	-	-
Town of Cape Elizabeth <sup>(2)</sup>	P0085	-	-	-	-	-	-	-	-
Town of Fort Kent <sup>(2)</sup>	P0091	-	-	-	-	-	-	-	-
Town of New Canada <sup>(2)</sup>	P0172	-	-	-	-	-	-	-	-
Community School District No. 903 <sup>(2)</sup>	P0204	-	-	-	-	-	-	-	-
Western Maine Community Action <sup>(2)</sup>	P0241	-	-	-	-	-	-	-	-
<b>Total for All Employers<sup>(3)</sup></b>		<b>\$ 457,316,812</b>	<b>\$ (436,978,368)</b>	<b>\$ (48,712,913)</b>	<b>\$ (41,370,418)</b>	<b>\$ (99,710,890)</b>	<b>\$ (121,719,366)</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>(1)</sup> Changes in proportion and differences between employer contributions and proportionate share of contributions.

<sup>(2)</sup> Non-consolidated employers participating in the disability and survivor benefit components of the Plan

<sup>(3)</sup> Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.



**Maine Public Employees Retirement System**  
State Employee and Teacher Plan - State Employee Portion<sup>(1)</sup>  
Schedule of Employer and Non-Employer Entity Allocations  
For the Year Ended June 30, 2021

Employer	Employer Code	Allocation Basis <sup>(2)</sup>	Employer Allocation Percentage
State of Maine	S00ME	\$ 163,857,544	95.156477%
Maine Dairy & Nutrition Council	S00150	52,700	0.030604%
Maine Potato Board	S00151	143,681	0.083440%
Northern New England Passenger Rail Authority	S00154	200,438	0.116400%
Maine Developmental Disabilities Council	S00155	49,113	0.028521%
MECDHH/Governor Baxter School for the Deaf	S00560	858,596	0.498610%
Maine Community College System	SMCCS	7,035,921	4.085948%
Total for All Employers		<u>\$ 172,197,992</u>	<u>100.000000%</u>

<sup>(1)</sup> The total pension liability and pension related numbers for the State Employee and Teacher Plan

<sup>(2)</sup> The allocation basis is contributions revenue recognized by the Plan, adjusted for contributions for employer-specific liabilities and employer-paid member contributions.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System  
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - State Employee Portion <sup>(1)</sup>  
As of and for the Year Ended June 30, 2021

Employer	Employer Code	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
		Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(2)</sup>	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(2)</sup>	Total Deferred Inflows of Resources	Proportionate Share of Allocable Pension Expense(Credit)	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense/(Credit) Excluding That Attributable to Employer-Paid Member Contributions
State of Maine	S00ME	\$ 614,597,915	\$ 20,799,995	\$ -	\$ 197,220,654	\$ 2,899,853	\$ 220,920,502	\$ -	\$ 556,153,051	\$ -	\$ -	\$ 556,153,051	\$ 67,881,937	\$ -	\$ 2,510,075	\$ 70,392,012
Maine Dairy & Nutrition Council	S00150	197,666	6,689	-	63,430	-	70,119	-	178,869	-	21,415	200,284	21,832	-	(12,030)	9,802
Maine Potato Board	S00151	538,917	18,239	-	172,935	-	191,174	-	487,669	-	175,885	663,553	59,523	-	(112,384)	(52,861)
Northern NE Passenger Rail Authority	S00154	751,806	25,443	-	241,250	62,630	329,323	-	680,314	-	-	680,314	83,036	-	136,248	219,284
Maine Developmental Disabilities Council	S00155	184,212	6,234	-	59,112	-	65,346	-	166,694	-	24,571	191,265	20,346	-	(28,289)	(7,943)
MECDHH/Gov. Baxter School for the Deaf	S00560	3,220,429	108,990	-	1,033,416	-	1,142,406	-	2,914,184	-	54,988	2,969,172	355,695	-	(271,288)	84,407
Maine Community College System	S0999X	26,390,375	893,136	-	8,468,507	-	9,361,643	-	23,880,796	-	2,685,625	26,566,421	2,914,800	-	(2,222,333)	692,467
Total for All Employers <sup>(3)</sup>		\$ 645,881,320	\$ 21,858,727	\$ -	\$ 207,259,304	\$ 2,962,483	\$ 232,080,513	\$ -	\$ 584,461,576	\$ -	\$ 2,962,483	\$ 587,424,058	\$ 71,337,169	\$ -	\$ -	\$ 71,337,169

<sup>(1)</sup> The net pension liability and pension-related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

<sup>(2)</sup> Changes in proportion and differences between employer contributions and proportionate share of contributions.

<sup>(3)</sup> Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System  
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - State Employee Portion <sup>(1)</sup>  
As of and for the Year Ended June 30, 2021

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

Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2022	FY2023	FY2024	FY2025	FY2026	Thereafter
State of Maine	S00ME	\$ 1,252,634,058	\$ 78,811,498	\$ (29,367,532)	\$ (24,627,922)	\$ (126,392,065)	\$ (154,845,031)	\$ -	\$ -
Maine Dairy & Nutrition Council	S00150	402,869	25,347	(27,520)	(12,193)	(40,650)	(49,802)	-	-
Maine Potato Board	S00151	1,098,386	69,107	(148,804)	(76,970)	(110,828)	(135,778)	-	-
Northern NE Passenger Rail Authority	S00154	1,532,282	96,406	15,834	(22,801)	(154,609)	(189,414)	-	-
Maine Developmental Disabilities Council	S00155	375,449	23,622	(25,521)	(16,103)	(37,883)	(46,412)	-	-
MECDHFH/Gov. Baxter School for the Deaf	S00560	6,563,672	412,964	(215,382)	(137,733)	(662,281)	(811,371)	-	-
Maine Community College System	S0999X	53,787,170	3,384,107	(3,266,300)	(1,862,367)	(5,427,181)	(6,648,930)	-	-
Total for All Employers <sup>(3)</sup>		\$ 1,316,393,886	\$ 82,823,051	\$ (33,035,224)	\$ (26,756,087)	\$ (132,825,497)	\$ (162,726,737)	\$ -	\$ -

<sup>(1)</sup> The net pension liability and pension-related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

<sup>(2)</sup> Changes in proportion and differences between employer contributions and proportionate share of contributions.

<sup>(3)</sup> Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

**Maine Public Employees Retirement System**  
State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
Schedule of Employer and Non-Employer Entity Allocations  
For the Year Ended June 30, 2021

Employer	Employer Code	Allocation Basis <sup>(2)</sup>	Employer Allocation Percentage
State of Maine, Non-Employer Entity	S00ME	\$ 178,880,340	94.381819%
Isle Au Haut School Department	T0802	-	0.000000%
Monhegan Plantation School Department	T0804	-	0.000000%
CSD No. 13 Deer Isle - Stonington	T0913	35,987	0.018988%
CSD No. 17 Moosabec	T0917	1,902	0.001004%
CSD No. 18 Wells - Ogunquit	T0918	41,449	0.021870%
CSD No. 19 Five Town CSD	T0919	20,514	0.010824%
Erskin Academy	TAERS	-	0.000000%
Foxcroft Academy	TAFOX	-	0.000000%
Fryeburg Academy	TAFRY	-	0.000000%
George Stevens Academy	TAGEO	-	0.000000%
Gould Academy	TAGOU	-	0.000000%
Lee Academy	TALEE	-	0.000000%
Lincoln Academy	TALIN	-	0.000000%
Maine Central Institute	TAMCI	-	0.000000%
Thornton Academy	TATHO	-	0.000000%
Washington Academy	TAWAS	-	0.000000%
Acton School Department	TCACT	7,419	0.003914%
Andover School Department	TCAND	2,637	0.001391%
Athens School Department	TCATH	7,275	0.003838%
Auburn School Department	TCAUB	144,530	0.076258%
Augusta School Department	TCAUG	210,150	0.110880%
Bangor School Department	TCBAN	231,167	0.121970%
Biddeford School Department	TCBID	198,056	0.104499%
Brewer School Department	TCBRE	59,539	0.031414%
Brunswick School Department	TCBRU	62,332	0.032888%
Calais School Department	TCCAL	34,635	0.018274%
Caswell School Department	TCCAS	1,984	0.001047%
Cape Elizabeth School Department	TCCEL	29,693	0.015667%
Chebeague Island School Department	TCCHE	-	0.000000%
Cherryfield School Department	TCCHR	9,144	0.004824%
Dayton School Department	TCDAY	7,639	0.004030%
Easton School Department	TCEAS	2,462	0.001299%

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

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

The accompanying notes are an integral part of these Schedules.

**Maine Public Employees Retirement System**  
State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
Schedule of Employer and Non-Employer Entity Allocations  
For the Year Ended June 30, 2021

Employer	Employer Code	Allocation Basis <sup>(2)</sup>	Employer Allocation Percentage
Ellsworth School Department	TCELL	146,108	0.077091%
East Millinocket School Department	TCFML	19,433	0.010253%
Eustis School Department	TCEUS	12,131	0.006401%
Falmouth School Department	TCFAL	50,376	0.026580%
Fayette School Department	TCFAY	3,091	0.001631%
Glenburn School Department	TCGLE	8,500	0.004485%
Gorham School Department	TCGOR	47,795	0.025218%
Hancock School Department	TCHAN	22,993	0.012132%
Hermon School Department	TCHER	50,305	0.026542%
Islesboro School Department	TCISL	664	0.000350%
Kittery School Department	TCKIT	25,915	0.013673%
Lamoine School Department	TCLAM	10,315	0.005442%
Lewiston School Department	TCLEW	644,364	0.339983%
Lincolnville School Department	TCLIN	21,622	0.011408%
Lisbon School Department	TCLIS	40,803	0.021529%
Limestone Public Schools	TCLMS	12,173	0.006423%
Long Island School Department	TCLON	-	0.000000%
Madawaska School Department	TCMAD	27,815	0.014676%
Maine Education Association	TCMEA	12,774	0.006740%
Medway School Department	TCMED	14,717	0.007765%
Millinocket School Department	TCMIL	28,848	0.015221%
Maine Ocean School	TCMOS	514	0.000271%
Maine School of Science and Mathematics	TCMSM	-	0.000000%
Northport School Department	TCNOR	10,474	0.005526%
Otis School Department	TCOTI	2,039	0.001076%
Portland School Department	TCPOR	1,165,383	0.614885%
Saco School Department	TCSAC	44,254	0.023349%
Sanford School Department	TCSAN	149,373	0.078813%
Scarborough School Department	TCSCA	142,045	0.074946%
Sebago Public Schools	TCSEB	16,409	0.008658%
South Portland School Department	TCSPO	205,342	0.108343%
Saint George Municipal School Unit	TCSTG	9,580	0.005055%
Veazie School Department	TCVEA	10,387	0.005481%

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

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

The accompanying notes are an integral part of these Schedules.

**Maine Public Employees Retirement System**  
State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
Schedule of Employer and Non-Employer Entity Allocations  
For the Year Ended June 30, 2021

Employer	Employer Code	Allocation Basis <sup>(2)</sup>	Employer Allocation Percentage
West Bath School Department	TCWBA	7,998	0.004220%
Westbrook School Department	TCWES	222,052	0.117160%
Winthrop School Department	TCWIN	39,042	0.020599%
Wiscasset School Department	TCWIS	21,572	0.011382%
Yarmouth School Department	TCYAR	8,549	0.004511%
York School Department	TCYOR	13,148	0.006937%
RSU No. 79 - Presque Isle	TD001	137,298	0.072442%
RSU No. 3 - Unity	TD003	129,786	0.068478%
MSAD 4 Guilford	TD004	41,310	0.021796%
RSU No. 6 - Bar Mills	TD006	91,356	0.048202%
MSAD 7 North Haven	TD007	-	0.000000%
MSAD 8 Vinalhaven	TD008	7,903	0.004170%
RSU No. 9 - Farmington	TD009	139,558	0.073634%
RSU No. 11 - Gardiner	TD011	79,519	0.041956%
MSAD 12 Jackman	TD012	-	0.000000%
MSAD 13 Bingham	TD013	18,213	0.009610%
RSU No. 15 - Gray	TD015	71,646	0.037802%
RSU No. 17 - South Paris	TD017	82,826	0.043701%
MSAD 20 Fort Fairfield	TD020	31,273	0.016501%
RSU No. 22 - Hampden	TD022	89,206	0.047067%
MSAD 23 Carmel	TD023	36,953	0.019497%
MSAD 24 Van Buren	TD024	26,094	0.013768%
MSAD 27 Fort Kent	TD027	54,111	0.028550%
MSAD 28 Camden	TD028	21,904	0.011557%
RSU No. 29 - Houlton	TD029	72,420	0.038211%
MSAD 32 Ashland	TD032	14,535	0.007669%
MSAD 33 Saint Agatha	TD033	12,707	0.006705%
RSU No. 35 - Eliot	TD035	96,256	0.050787%
MSAD 37 Harrington	TD037	53,701	0.028334%
RSU No. 40 - Waldoboro	TD040	104,912	0.055354%
MSAD 42 Mars Hill	TD042	15,461	0.008158%
RSU No. 44 - Bethel	TD044	47,332	0.024973%
MSAD 45 Washburn	TD045	20,567	0.010852%

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

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

The accompanying notes are an integral part of these Schedules.

**Maine Public Employees Retirement System**  
State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
Schedule of Employer and Non-Employer Entity Allocations  
For the Year Ended June 30, 2021

Employer	Employer Code	Allocation Basis <sup>(2)</sup>	Employer Allocation Percentage
RSU No. 49 - Fairfield	TD049	90,706	0.047859%
RSU No. 51 - Cumberland Center	TD051	97,487	0.051437%
RSU No. 52 - Turner	TD052	38,987	0.020571%
MSAD 53 Pittsfield	TD053	43,065	0.022722%
RSU No. 54 - Skowhegan	TD054	266,257	0.140484%
RSU No. 55 - Cornish	TD055	41,968	0.022144%
RSU No. 57 - Waterboro	TD057	67,231	0.035473%
MSAD 58 Kingfield	TD058	25,746	0.013584%
MSAD 59 Madison	TD059	62,680	0.033071%
RSU No. 60 - North Berwick	TD060	156,481	0.082563%
RSU No. 61 - Bridgton	TD061	109,293	0.057666%
RSU No. 64 - East Corinth	TD064	53,632	0.028298%
MSAD 65 Matinicus	TD065	-	0.000000%
RSU No. 67 - Lincoln	TD067	50,206	0.026490%
MSAD 68 Dover-Foxcroft	TD068	51,813	0.027338%
RSU No. 72 - Fryeburg	TD072	22,590	0.011919%
MSAD 74 North Anson	TD074	62,963	0.033221%
RSU No. 75 - Topsham	TD075	111,720	0.058946%
Pleasant Point School	TIE001	38,623	0.020379%
Indian Township	TIE002	44,510	0.023484%
Indian Island	TIE003	36,290	0.019147%
Maine Indian Education	TIE004	13,431	0.007086%
Region No. 2 Southern Aroostook County	TR002	-	0.000000%
Region No. 3 Northern Penobscot County	TR003	-	0.000000%
Region No. 4 United Technologies Center	TR004	9,744	0.005141%
Region No. 7 Waldo County	TR007	758	0.000400%
Region No. 8 Mid-Coast School of Technology	TR008	-	0.000000%
Region No. 9 School of Applied Technology	TR009	1,479	0.000780%
Region No. 10 Cumberland Sagadahoc County	TR010	-	0.000000%
Region No. 11 Oxford Hill Technical School	TR011	992	0.000524%
Regional School Unit No. 1	TS001	152,465	0.080444%
Regional School Unit No. 2	TS002	72,230	0.038111%
Regional School Unit No. 4	TS004	67,446	0.035586%

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The accompanying notes are an integral part of these Schedules.

**Maine Public Employees Retirement System**  
State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
Schedule of Employer and Non-Employer Entity Allocations  
For the Year Ended June 30, 2021

Employer	Employer Code	Allocation Basis <sup>(2)</sup>	Employer Allocation Percentage
Regional School Unit No. 5	TS005	19,873	0.010485%
Regional School Unit No. 10	TS010	205,981	0.108681%
Regional School Unit No. 12	TS012	75,401	0.039784%
Regional School Unit No. 13	TS013	87,671	0.046257%
Regional School Unit No. 14	TS014	89,878	0.047422%
Regional School Unit No. 16	TS016	91,107	0.048070%
Regional School Unit No. 18	TS018	119,795	0.063207%
Regional School Unit No. 19	TS019	119,441	0.063020%
Regional School Unit No. 20	TS020	31,965	0.016866%
Regional School Unit No. 21	TS021	110,610	0.058361%
Regional School Unit No. 23	TS023	66,514	0.035095%
Regional School Unit No. 24	TS024	71,927	0.037950%
Regional School Unit No. 25	TS025	90,080	0.047529%
Regional School Unit No. 26	TS026	34,606	0.018259%
Regional School Unit No. 34	TS034	104,408	0.055088%
Regional School Unit No. 38	TS038	74,893	0.039516%
Regional School Unit No. 39	TS039	72,007	0.037993%
Regional School Unit No. 50	TS050	22,995	0.012133%
Regional School Unit No. 56	TS056	64,993	0.034292%
Regional School Unit No. 71	TS071	162,136	0.085547%
Regional School Unit No. 73	TS073	106,722	0.056309%
Regional School Unit No. 78	TS078	27,492	0.014506%
Regional School Unit No. 89	TS089	21,790	0.011497%
School Agent - Carrabassett	TSA001	-	0.000000%
School Agent - Coplin Plantation	TSA002	-	0.000000%
School Agent - Pleasant Ridge Plantation	TSA003	-	0.000000%
AOS No. 43 Central Office	TT043	-	0.000000%
AOS No. 43 Howland	TT0431	31,971	0.016869%
AOS No. 43 Milo	TT0432	57,871	0.030534%
AOS No. 47 Central Office	TT047	-	0.000000%
AOS No. 47 Orrington	TT0471	3,466	0.001829%
AOS No. 47 Dedham	TT0472	9,701	0.005118%
AOS No. 48 Central Office	TT048	-	0.000000%

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**Maine Public Employees Retirement System**  
State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
Schedule of Employer and Non-Employer Entity Allocations  
For the Year Ended June 30, 2021

Employer	Employer Code	Allocation Basis <sup>(2)</sup>	Employer Allocation Percentage
Regional School Unit No. 70	TT0481	57,145	0.030151%
Regional School Unit No. 84	TT0482	6,566	0.003465%
AOS No. 66 East Millinocket	TT0661	-	0.000000%
AOS No. 66 Medway	TT0662	-	0.000000%
AOS No. 77 Central Office	TT077	-	0.000000%
AOS No. 77 Lubec	TT0771	15,847	0.008361%
AOS No. 77 Charlotte	TT0772	1,833	0.000967%
AOS No. 77 Eastport	TT0773	18,517	0.009770%
AOS No. 77 Pembroke	TT0774	10,298	0.005434%
AOS No. 77 Perry	TT0775	6,997	0.003692%
AOS No. 77 Alexander	TT0776	4,496	0.002372%
AOS No. 77 Calais	TT0777	-	0.000000%
AOS No. 77 Robbinston	TT0778	-	0.000000%
AOS No. 81 Central Office	TT081	-	0.000000%
AOS No. 81 Holden	TT0811	24,023	0.012675%
AOS No. 81 Airline	TT0812	3,168	0.001672%
AOS No. 90 Central Office	TT090	-	0.000000%
AOS No. 90 Lee	TT0901	19,979	0.010542%
AOS No. 90 East Range	TT0902	143	0.000076%
AOS No. 90 Baileyville	TT0903	50,135	0.026453%
AOS No. 90 Princeton	TT0904	18,758	0.009897%
AOS No. 91 Central Office	TT091	3,607	0.001903%
AOS No. 91 Mount Desert Island High School	TT0911	22,111	0.011667%
AOS No. 91 Bar Harbor	TT0912	33,774	0.017820%
AOS No. 91 Cranberry Isle	TT0913	1,024	0.000540%
AOS No. 91 Frenchboro	TT0914	65	0.000034%
AOS No. 91 Mt Desert	TT0915	6,253	0.003299%
AOS No. 91 Southwest Harbor	TT0916	9,184	0.004846%
AOS No. 91 Tremont	TT0917	11,143	0.005879%
AOS No. 91 Swans Island	TT0918	1,569	0.000828%
AOS No. 91 Trenton	TT0919	14,440	0.007619%
AOS No. 92 Central Office	TT092	-	0.000000%
AOS No. 92 Waterville	TT0921	117,565	0.062030%

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**Maine Public Employees Retirement System**  
State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
Schedule of Employer and Non-Employer Entity Allocations  
For the Year Ended June 30, 2021

Employer	Employer Code	Allocation Basis <sup>(2)</sup>	Employer Allocation Percentage
AOS No. 92 Vassalboro	TT0922	36,176	0.019087%
AOS No. 92 Winslow	TT0923	83,382	0.043995%
AOS No. 93 Central Office	TT093	10,064	0.005310%
AOS No. 93 Great Salt Bay	TT0931	22,354	0.011795%
AOS No. 93 Nobleboro	TT0932	5,480	0.002891%
AOS No. 93 Bristol	TT0933	14,547	0.007676%
AOS No. 93 South Bristol	TT0934	2,475	0.001306%
AOS No. 93 Jefferson	TT0935	11,777	0.006214%
AOS No. 94 Central Office	TT094	-	0.000000%
AOS No. 94	TT0941	80,057	0.042240%
AOS No. 94 Harmony	TT0942	6,128	0.003233%
AOS No. 95 Central Office	TT095	-	0.000000%
AOS No. 95 Fort Kent	TT0951	-	0.000000%
AOS No. 95 St. John Valley	TT0952	-	0.000000%
AOS No. 96 Central Office	TT096	-	0.000000%
AOS No. 96 East Machias	TT096A	13,303	0.007019%
AOS No. 96 Jonesboro	TT096B	3,661	0.001932%
AOS No. 96 Machias	TT096C	47,975	0.025313%
AOS No. 96 Marshfield	TT096D	-	0.000000%
AOS No. 96 Northfield	TT096E	-	0.000000%
AOS No. 96 Rogue Bluffs	TT096F	-	0.000000%
AOS No. 96 Wesley	TT096G	1,422	0.000750%
AOS No. 96 Whitneyville	TT096H	-	0.000000%
AOS No. 96 Cutler	TT096I	4,705	0.002482%
AOS No. 96 Machiasport	TT096J	8,736	0.004609%
AOS No. 96 Whiting	TT096K	3,690	0.001947%
AOS No. 97 Central Office	TT097	-	0.000000%
AOS No. 97 Fayette	TT0971	-	0.000000%
AOS No. 97 Winthrop	TT0972	-	0.000000%
AOS No. 98 Central Office	TT098	-	0.000000%
AOS No. 98 Boothbay Harbor	TT0981	21,548	0.011369%
AOS No. 98 Edgecomb	TT0982	6,754	0.003564%
AOS No. 98 Southport	TT0983	3,473	0.001832%

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**Maine Public Employees Retirement System**  
State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
Schedule of Employer and Non-Employer Entity Allocations  
For the Year Ended June 30, 2021

Employer	Employer Code	Allocation Basis <sup>(2)</sup>	Employer Allocation Percentage
AOS No. 98 Georgetown	TT0984	1,994	0.001052%
Union 60 Greenville	TU0601	11,741	0.006195%
Union 69 Appleton	TU0691	17,479	0.009223%
Union 69 Hope	TU0692	28,770	0.015180%
Union 76 Brooklin	TU0761	1,431	0.000755%
Union 76 Sedgewick	TU0762	5,553	0.002930%
Greenbush School Department	TU0903	16,439	0.008673%
Milford School Department	TU0905	26,671	0.014072%
Union 93 Surry	TU0924	-	0.000000%
Union 93 Blue Hill	TU0931	2,081	0.001098%
Union 93 Brooksville	TU0932	6,757	0.003565%
Union 93 Castine	TU0933	-	0.000000%
Union 93 Penobscot	TU0934	5,543	0.002925%
Union 102 Machias	TU1022	-	0.000000%
Union 103 Beals	TU1031	6,405	0.003380%
Union 103 Jonesport	TU1032	8,838	0.004663%
Union 106 Calais	TU1062	-	0.000000%
Vanceboro School Department	TU1081	-	0.000000%
Union 122 New Sweden	TU1221	1,495	0.000789%
Union 122 Westmanland	TU1223	-	0.000000%
Union 122 Woodland	TU1224	20,156	0.010635%
Total for All Employers and Non-Employer Entity		<u>\$ 189,528,388</u>	<u>100.000000%</u>

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Maine Public Employees Retirement System  
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
As of and for the Year Ended June 30, 2021

Employer	Employer Code	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
		Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual		Total Deferred Inflows of Resources	Proportionate Share of Allocated Plan Pension Expense (Credit)	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense / (Credit) Excluding That Attributable to Employer-Paid Member Contributions			
				Investment Earnings	Changes of Assumptions			Investment Earnings	Changes of Assumptions								
State of Maine	S00ME	\$ 798,305,952	\$ 11,832,576	\$ -	\$ 544,271,488	\$ 830,552	\$ 556,934,616	\$ 16,319,914	\$ 1,087,757,123	\$ -	\$ 13,644,245	\$ 1,117,721,282	\$ 118,745,789	\$ (53,183,007)	(4,862,667)	\$ 60,700,115	
Isle Au Haut School Department	T0802	-	-	-	-	-	-	-	-	-	-	-	-	2,072	-	2,072	
Monhegan Plantation School Department	T0804	-	-	-	-	-	-	-	-	-	-	-	-	2,459	-	2,459	
CSD No. 13 Deer Isle - Stonington	T0913	160,605	2,381	-	109,498	136,932	248,811	3,283	218,838	-	1	222,123	23,889	117,011	61,536	202,436	
CSD No. 17 Moosabec	T0917	8,492	126	-	5,790	3,791	9,707	174	11,571	-	11,841	23,585	1,263	19,490	(2,433)	18,320	
CSD No. 18 Wells - Ogunquit	T0918	184,982	2,742	-	126,118	21,845	150,705	3,782	252,053	-	15,017	270,852	27,515	520,084	36,280	583,879	
CSD No. 19 Five Town CSD	T0919	91,552	1,357	-	62,419	65,034	128,810	1,872	124,748	-	2,595	129,214	13,618	250,956	23,349	287,923	
Erskine Academy	TAERS	-	-	-	-	-	-	-	-	-	-	-	-	133,015	-	133,015	
Foxcroft Academy	TAFOX	-	-	-	-	-	-	-	-	-	-	-	-	98,694	-	98,694	
Fryeburg Academy	TAFRY	-	-	-	-	-	-	-	-	-	-	-	-	160,476	-	160,476	
George Stevens Academy	TAGEO	-	-	-	-	-	-	-	-	-	-	-	-	97,131	-	97,131	
Gould Academy	TAGOU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lee Academy	TALEE	-	-	-	-	-	-	-	-	-	-	-	-	39,755	-	39,755	
Lincoln Academy	TALIN	-	-	-	-	-	-	-	-	-	-	-	-	144,039	-	144,039	
Maine Central Institute	TAMCI	-	-	-	-	-	-	-	-	-	-	-	-	106,873	-	106,873	
Thornton Academy	TATHO	-	-	-	-	-	-	-	-	-	-	-	-	424,913	-	424,913	
Washington Academy	TAWAS	-	-	-	-	-	-	-	-	-	-	-	-	76,964	-	76,964	
Acton School Department	TCACT	33,106	491	-	22,571	1,816	24,878	677	45,109	-	2,447	48,233	4,924	74,869	(3,400)	76,393	
Andover School Department	TCAND	11,765	174	-	8,021	1	8,196	241	16,031	-	4,789	21,061	1,750	7,899	6,148	15,797	
Athens School Department	TCATH	32,463	481	-	22,133	6,220	28,834	664	44,234	-	8,492	53,389	4,829	30,341	(16,773)	18,397	
Auburn School Department	TCAUB	645,010	9,560	-	439,757	-	449,317	13,186	878,879	-	152,757	1,044,822	95,944	942,654	(124,611)	913,987	
Augusta School Department	TCAUG	937,852	13,901	-	639,412	234,365	887,678	19,173	1,277,900	-	19,662	1,316,734	139,502	613,689	59,265	812,456	
Bangor School Department	TCBAN	1,031,654	15,291	-	703,364	-	718,655	21,090	1,405,713	-	180,673	1,607,476	153,456	1,147,570	(91,325)	1,209,701	
Biddeford School Department	TCBID	883,880	13,101	-	602,614	492,146	1,107,861	18,069	1,204,359	-	1	1,222,428	131,475	819,415	90,242	1,041,132	
Brewer School Department	TCBRE	265,708	3,938	-	181,155	165,051	350,144	5,432	362,409	-	29,165	396,645	39,524	441,802	59,934	541,260	
Brunswick School Department	TCBRU	278,175	4,123	-	189,655	126,603	320,381	5,687	379,036	-	18,211	402,934	41,378	845,991	44,918	932,287	
Calais School Department	TCAL	154,566	2,291	-	105,381	38,901	146,573	3,160	210,609	-	-	213,769	22,991	137,469	17,132	177,592	
Caswell School Department	TCAS	8,856	131	-	6,038	1,597	7,766	181	12,067	-	5,724	17,972	1,317	6,323	(766)	6,874	
Cape Elizabeth School Department	TCCEL	132,516	1,964	-	90,347	1,217	93,528	2,709	180,563	-	6,217	189,489	19,711	620,924	(70)	640,565	
Chebeague Island School Department	TCCHE	-	-	-	-	-	-	-	-	-	-	-	-	-	11,847	-	11,847
Cherryfield School Department	TCCHR	40,811	605	-	27,824	20,830	49,259	834	55,608	-	16,038	72,481	6,071	21,925	15,982	43,977	
Dayton School Department	TCDAY	34,095	505	-	23,246	16,006	39,757	697	46,458	-	92	47,247	5,071	38,341	(2,789)	40,623	
Easton School Department	TCEAS	10,987	163	-	7,491	13,397	21,051	225	14,971	-	-	15,196	1,635	74,278	6,698	82,611	
Ellsworth School Department	TCCELL	652,047	9,665	-	444,555	573,468	1,027,688	13,330	888,468	-	38,818	940,616	96,990	371,193	243,910	712,093	
East Millinocket School Department	TCMEL	86,723	1,285	-	59,126	13,855	74,266	1,773	118,166	-	6,559	126,498	12,900	76,239	6,499	95,639	
Eustis School Department	TCBUS	54,141	802	-	36,913	34,972	72,687	1,107	73,772	-	7,512	82,391	8,053	41,820	13,131	63,004	
Falmouth School Department	TCFAL	224,821	3,332	-	153,279	260,105	416,716	4,596	306,337	-	23,044	333,977	33,441	874,419	91,353	999,213	
Fayette School Department	TCFAY	13,795	204	-	9,405	3,971	13,580	282	18,797	-	1,659	20,738	2,052	21,176	(787)	22,441	
Glenburn School Department	TCGLE	37,935	562	-	25,864	1	26,427	776	51,690	-	8,153	60,619	5,642	123,446	(7,137)	121,951	
Gorham School Department	TCGOR	213,300	3,162	-	145,425	23,730	172,317	4,361	290,639	-	32,708	327,707	31,728	902,826	(23,416)	911,138	
Hancock School Department	TCHAN	102,616	1,521	-	69,962	81,298	152,781	2,098	139,822	-	12,926	154,845	15,264	64,743	28,196	108,203	
Hermon School Department	TCHER	224,499	3,328	-	153,060	149,178	305,566	4,589	305,898	-	9,118	319,606	33,393	308,997	50,090	392,479	
Islesboro School Department	TCISL	2,960	44	-	2,018	1	2,063	61	4,033	-	7,360	11,453	440	44,567	(8,539)	36,468	
Kittery School Department	TCKIT	115,650	1,714	-	78,848	32,064	112,626	2,364	157,583	-	57,616	217,562	17,202	381,590	(44,903)	353,889	
Lamoine School Department	TCLAM	46,030	682	-	31,382	30,519	62,583	941	62,720	-	-	63,661	6,847	38,415	14,606	59,869	
Lewiston School Department	TCLW	2,875,665	42,623	-	1,960,579	964,631	2,967,833	58,788	3,918,328	-	60,931	4,038,047	427,747	1,476,384	831,206	2,735,337	
Lincolnton School Department	TCLIN	96,492	1,430	-	65,786	78,720	145,936	1,973	131,478	-	3,493	136,943	14,353	72,874	13,869	93,869	
Lisbon School Department	TCLIS	182,098	2,699	-	124,151	1	126,851	3,723	248,123	-	74,706	326,552	27,086	342,699	(73,737)	296,048	
Limestone Public Schools	TCLMS	54,327	805	-	37,040	50,864	88,709	1,111	104,025	-	75,136	8,081	28,982	32,822	69,884	69,884	
Long Island School Department	TCLON	-	-	-	-	-	-	-	-	-	-	-	-	5,435	-	5,435	
Madawaska School Department	TCMAD	124,133	1,840	-	84,632	27,522	113,994	2,538	169,142	-	33,569	205,249	18,464	135,119	8,386	161,969	
Maine Education Association	TCMEA	57,009	845	-	38,868	6,212	45,925	1,165	77,679	-	2,445	81,289	8,479	440	31,790	40,709	
Medway School Department	TCMED	65,678	973	-	44,778	33,287	79,038	1,343	89,492	-	90,835	9,769	28,684	21,284	59,736		
Millinocket School Department	TCMIL	128,743	1,908	-	87,775	21,596	111,279	2,632	175,423	-	29,847	207,901	19,150	113,104	(117,783)	14,471	
Maine Ocean School	TCMOS	2,292	34	-	1,563	2,795	4,327	47	3,123	-	-	3,170	341	4,487	1,397	6,225	
Maine School of Science and Mathematics	TCMSM	-	-	-	-	-	-	-	-	-	-	-	-	208	-	208	
Northport School Department	TCNOR	46,740	693	-	31,867	34,612	67,172	956	63,687	-	359	65,001	6,952	39,714	13,958	60,625	
Otis School Department	TCOTI	9,101	135	-	6,205	6,991	13,331	186	12,401	-	3,166	15,753	1,353	21,711	(234)	22,830	
Portland School Department	TCPOR	5,200,908	77,088	-	3,545,891	3,063,329	6,686,308	106,323	7,086,662	-	14	7,192,999	773,620	2,207,641	1,692,803	4,674,064	
Saco School Department	TCSCA	197,500	2,927	-	134,652	3,912	141,491	4,038	269,111	-	90,147	363,296	29,378	669,868	(51,204)	648,042	
Sanford School Department	TCNSA	666,621	9,881	-	454,491	560,119	1,362,8	908,325	1,145,718	-	114,518	1,036,471	99,158	870,476	14,672	984,305	
Scarborough School Department	TCSCA	633,921	9,396	-	432,197	428,353	869,946	12,959	863,769	-	11,864	888,592	94,294	1,114,221	197,950	1,406,465	

<sup>(1)</sup> The net pension liability and pension-related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

<sup>(2)</sup> Changes in proportion and differences between employer contributions and proportionate share of contributions.

<sup>(3)</sup> Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System  
 Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
 As of and for the Year Ended June 30, 2021

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual		Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual		Total Deferred Inflows of Resources	Proportionate Share of Pension Expense (Credit)	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense / (Credit) Excluding That Attributable to Employer-Paid Member Contributions		
				Investment Earnings	Changes of Assumptions			Investment Earnings	Changes of Assumptions							
Sebagus Public Schools	TCSEB	73,232	1,085	-	49,928	71,387	1,222,400	1,497	99,784	-	3,225	104,506	10,893	36,896	43,538	91,327
South Portland School Department	TCSP0	916,402	13,583	-	624,787	302,544	940,914	18,734	1,248,672	-	50,626	1,318,032	136,312	1,101,028	110,840	1,348,180
Saint George Municipal School Unit	TCSTG	42,757	634	-	29,151	6,554	36,339	874	58,259	-	1	59,134	6,360	80,525	12,120	99,006
Veazie School Department	TCVEA	46,351	687	-	31,602	36,468	68,757	948	63,157	-	2,098	66,202	6,895	52,291	7,189	66,375
West Bath School Department	TCWBA	35,694	529	-	24,335	5,636	30,500	730	48,636	-	144	49,510	5,310	49,939	2,308	57,557
Westbrook School Department	TCWES	990,970	14,688	-	675,626	185,997	876,311	20,259	1,350,277	-	4,160	1,374,695	147,405	791,119	66,472	1,004,996
Winthrop School Department	TCWIN	174,240	2,583	-	118,794	109,824	231,201	3,562	237,417	-	28,311	269,290	25,918	217,366	(1,500)	241,784
Wiscasset School Department	TCWIS	96,272	1,427	-	65,637	-	67,064	1,968	131,179	-	38,689	171,836	14,320	174,514	(35,023)	153,811
Yarmouth School Department	TCYAR	38,155	566	-	26,014	-	37,842	780	51,990	-	9,337	62,107	5,675	67,154	(3,756)	67,463
York School Department	TCYOR	58,675	870	-	40,004	28,967	69,841	1,200	79,949	-	108,607	189,755	8,727	703,825	(26,212)	686,339
RSU No. 79 - MSAD 1 Presque Isle	ID001	612,733	9,082	-	417,751	413,710	840,543	12,526	834,900	-	1	847,426	91,142	401,506	204,753	697,402
RSU No. 3 - MSAD 3 Unity	ID003	579,205	8,585	-	394,892	193,329	596,806	11,841	789,214	-	7,061	808,116	86,155	290,001	97,086	473,243
MSAD 4 Guilford	ID004	184,356	2,733	-	125,691	41,665	170,089	3,769	251,200	-	6,925	261,894	27,422	134,050	16,113	177,585
RSU No. 6 - MSAD 6 Bar Mills	ID006	407,705	6,043	-	277,966	167,532	451,541	8,335	555,532	-	-	563,867	60,645	966,602	90,023	1,117,270
MSAD 7 North Haven	ID007	-	-	-	-	-	-	-	-	-	-	-	-	38,833	(10,500)	28,333
MSAD 8 Vinalhaven	ID008	35,271	523	-	24,047	1,320	25,890	721	48,600	-	2,027	50,807	5,246	70,539	1,594	77,379
RSU No. 9 - MSAD 9 Farmington	ID009	622,816	9,231	-	424,625	3,570	437,426	12,732	848,337	-	15,209	876,578	92,643	601,582	10,873	705,097
RSU No. 11 - MSAD 11 Gardiner	ID011	354,875	5,260	-	241,948	159,264	406,472	7,255	483,546	-	-	526,369	52,786	529,353	(221,143)	360,996
MSAD 12 Jackman	ID012	-	-	-	-	1,188	1,188	-	-	-	-	12,603	-	49,339	(12,685)	36,653
MSAD 13 Bingham	ID013	81,284	1,205	-	55,418	14,092	70,715	1,662	110,756	-	-	127,352	12,091	14,934	(1,865)	74,526
RSU No. 15 - MSAD 15 Gray	ID015	319,739	4,739	-	217,993	-	222,732	6,536	435,670	-	11,322	453,529	47,560	567,651	24,485	639,696
RSU No. 17 - MSAD 17 South Paris	ID017	369,634	5,479	-	252,010	45,171	302,660	7,557	503,658	-	88,610	599,824	54,982	856,596	(120,100)	791,478
MSAD 20 Fort Fairfield	ID020	139,561	2,069	-	95,151	19,368	116,588	2,833	190,163	-	-	193,016	20,759	132,202	319	153,280
RSU No. 22 - MSAD 22 Hampden	ID022	398,105	5,901	-	271,421	140,132	417,454	8,139	542,450	-	550,589	59,217	608,479	71,214	738,910	-
MSAD 23 Carmel	ID023	164,911	2,444	-	112,433	7,767	122,644	3,371	224,704	-	7,612	235,687	24,531	137,871	13,262	175,664
MSAD 24 Van Buren	ID024	116,453	1,726	-	79,396	15,285	96,407	2,381	158,678	-	-	161,058	17,322	70,891	3,002	91,215
MSAD 27 Fort Kent	ID027	241,483	3,579	-	164,639	19,369	187,587	4,937	329,041	-	75,251	409,228	35,920	221,059	(41,373)	215,606
MSAD 28 Camden	ID028	97,752	1,449	-	66,646	12,169	80,264	1,998	133,196	-	-	147,714	14,541	261,745	(17,028)	259,258
RSU No. 29 - MSAD 29 Houlton	ID029	323,199	4,790	-	220,351	74,708	299,849	6,607	440,384	-	30,277	477,669	48,075	305,894	867	354,836
MSAD 32 Ashland	ID032	64,866	961	-	44,225	32,549	77,735	1,326	88,385	-	-	89,711	9,648	74,684	30,769	115,101
MSAD 33 Saint Agatha	ID033	56,713	841	-	38,666	24,308	63,815	1,159	77,275	-	5,849	84,284	8,436	74,355	5,919	88,711
RSU No. 35 - MSAD 35 Eliot	ID035	429,570	6,367	-	292,873	364,216	663,456	8,782	585,323	-	6,698	600,803	63,897	681,187	201,926	947,010
MSAD 37 Harrington	ID037	239,656	3,552	-	163,394	60,816	227,762	4,899	326,551	-	22,518	353,968	35,648	182,792	948	219,388
RSU No. 40 - MSAD 40 Waldoboro	ID040	468,199	6,940	-	319,210	106,235	432,385	9,571	637,959	-	18,317	665,848	69,643	547,512	(7,279)	609,876
MSAD 42 Mars Hill	ID042	69,002	1,023	-	47,045	30,541	78,609	1,411	94,022	-	1	95,433	10,263	105,285	19,350	134,898
RSU No. 44 - MSAD 44 Bethel	ID044	211,237	3,131	-	144,018	43,278	190,427	4,318	287,827	-	1	292,147	31,421	199,643	(76,333)	154,731
MSAD 45 Washburn	ID045	91,789	1,361	-	62,580	35,735	99,676	1,876	125,070	-	3,939	130,885	13,653	72,517	(15,882)	70,288
RSU No. 49 - MSAD 49 Fairfield	ID049	404,804	6,000	-	275,988	51,514	333,502	8,275	551,578	-	85,455	645,309	60,213	492,447	(90,988)	461,672
RSU No. 51 - MSAD 51 Cumberland Center	ID051	435,068	6,449	-	296,622	230,342	533,413	8,894	592,815	-	35,549	637,258	64,715	815,889	132,152	1,012,757
RSU No. 52 - MSAD 52 Turner	ID052	173,995	2,579	-	118,627	29,310	150,516	3,557	237,082	-	5,349	245,988	25,882	556,643	(19,507)	563,017
MSAD 53 Pittsfield	ID053	192,189	2,849	-	131,031	650	134,530	3,929	261,873	-	4,130	269,931	28,588	170,747	(42,751)	156,584
RSU No. 54 - MSAD 54 Skowhegan	ID054	1,188,250	17,612	-	810,129	291,756	1,119,497	24,292	1,619,088	-	-	1,643,380	176,748	621,041	126,395	924,184
RSU No. 55 - MSAD 55 Cornish	ID055	187,291	2,776	-	127,692	143,443	129,755	3,829	255,200	-	71,440	330,468	27,859	243,070	(72,231)	198,698
RSU No. 57 - MSAD 57 Waterboro	ID057	300,040	4,447	-	204,562	1	209,010	6,134	408,829	-	10,903	425,865	44,631	812,504	166	857,301
MSAD 58 Kingfield	ID058	114,897	1,703	-	78,335	-	80,038	2,349	156,556	-	-	188,528	17,091	175,634	(20,512)	172,213
MSAD 59 Madison	ID059	279,732	4,146	-	190,716	557	195,419	5,719	381,157	-	7,083	393,959	41,609	168,787	29,108	239,504
RSU No. 60 - MSAD 60 North Berwick	ID060	698,339	10,351	-	476,116	204,096	690,563	14,276	951,545	-	24,216	990,037	103,877	862,105	128,103	1,094,085
RSU No. 61 - MSAD 61 Bridgton	ID061	487,754	7,230	-	332,542	23,091	362,863	9,971	664,604	-	24,024	698,599	72,551	574,419	(71,436)	575,534
RSU No. 64 - MSAD 64 East Corinth	ID064	239,352	3,548	-	163,186	79,689	246,423	4,893	326,137	-	-	340,462	35,603	220,743	36,502	292,848
MSAD 65 Matinicus	ID065	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RSU No. 67 - MSAD 67 Lincoln	ID067	224,059	3,321	-	152,760	90,941	247,022	4,580	305,299	-	4,049	313,928	33,328	222,437	48,962	304,727
MSAD 68 Dover-Foxcroft	ID068	231,232	3,427	-	157,650	54,917	215,994	4,727	315,073	-	41,791	361,590	34,395	139,553	(19,443)	154,505
RSU No. 72 - MSAD 72 Fryeburg	ID072	100,814	1,494	-	68,733	-	70,227	2,061	137,367	-	-	176,011	14,996	217,287	(16,640)	215,643
MSAD 74 North Anson	ID074	280,992	4,165	-	191,575	10,932	206,672	5,744	382,874	-	7,173	395,791	41,796	161,805	(12,095)	191,506
RSU No. 75 - MSAD 75 Topsham	ID075	498,581	7,390	-	339,924	231,230	578,544	10,193	679,357	-	178,042	867,591	74,163	835,593	(33,865)	875,891
Pleasant Point School	IEE001	172,362	2,555	-	117,514	4,540	124,609	3,524	234,588	-	79,885	318,266	25,638	53,189	(49,233)	29,595
Indian Township	IEE002	198,642	2,944	-	135,431	1	138,376	4,061	270,666	-	34,210	308,937	29,548	65,100	(43,473)	51,175
Indian Island	IEE003	161,959	2,401	-	110,421	28,059	140,881	3,311	220,682	-	1	223,994	24,091	61,011	(7,503)	77,599
Maine Indian Education	IEE004	59,944	888	-	40,869	1,568	43,325	1,225	81,678	-	1,331	84,235	8,917	10,218	748	19,883
Region No. 2 Southern Arrostook County	TR002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Region No. 3 Northern Penobscot County	TR003	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Region No. 4 United Technologies Center	TR004	43,484	645	-	29,647	17,522	47,814	889	59,250	-	1,507	61,646	6,469	(2,493)	(9,214)	(5,237)

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<sup>(2)</sup> Changes in proportion and differences between employer contributions and proportionate share of contributions.

<sup>(3)</sup> Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System  
 Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
 As of and for the Year Ended June 30, 2021

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual		Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense(Credit)	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense/(Credit) Excluding That Attributable to Employer-Paid Member Contributions		
				Investment Earnings	Changes of Assumptions			Investment Earnings	Changes of Assumptions							
Region No. 7 Waldo County	TR007	3,383	50	-	2,307	-	2,357	69	4,610	-	2,261	6,940	503	(8)	1,229	1,724
Mid-Coast School of Technology - Region 8	TR008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Region No. 9 School of Applied Technology	TR009	6,597	98	-	4,498	3,894	8,490	135	8,990	-	1,000	10,125	981	407	3,435	4,823
Region No. 10 Cumberland Sagadahoc County	TR010	-	-	-	-	-	-	-	-	-	22,052	22,052	-	101	(1,308)	(1,208)
Oxford Hill Technical School 11	TR011	4,424	66	-	3,016	4,044	7,126	90	6,027	-	6,118	6,118	657	35	2,671	3,363
Regional School Unit No. 1	TS001	680,416	10,085	-	463,896	451,740	925,721	13,910	927,123	-	-	941,033	101,209	644,460	209,295	954,964
Regional School Unit No. 2	TS002	322,344	4,778	-	219,769	67,531	292,078	6,590	439,220	-	20,663	466,473	47,948	604,210	28,438	680,597
Regional School Unit No. 4	TS004	300,996	4,461	-	205,214	21,503	231,178	6,153	410,131	-	1	416,285	44,772	347,258	23,873	415,903
Regional School Unit No. 5	TS005	88,685	1,314	-	60,464	53,753	115,531	1,813	120,841	-	52,824	175,478	13,192	723,321	(10,874)	725,639
Regional School Unit No. 10	TS010	919,252	13,625	-	626,731	245,409	885,765	18,792	1,252,556	-	57,115	1,328,464	136,736	584,486	62,732	783,953
Regional School Unit No. 12	TS012	336,495	4,988	-	229,417	234,406	6,879	6,879	458,502	-	101,168	566,549	50,053	303,672	(114,509)	239,216
Regional School Unit No. 13	TS013	391,254	5,799	-	266,750	62,581	335,130	7,998	533,115	-	60,886	601,999	58,198	594,198	(42,986)	609,410
Regional School Unit No. 14	TS014	401,108	5,945	-	273,468	1	279,414	8,200	546,542	-	49,753	604,495	59,664	935,535	(25,168)	970,031
Regional School Unit No. 16	TS016	406,589	6,026	-	277,205	141,012	424,243	8,312	554,010	-	34,249	596,571	60,479	455,536	34,289	550,304
Regional School Unit No. 18	TS018	534,621	7,924	-	364,496	255,815	628,235	10,929	728,465	-	22,169	761,563	79,523	648,565	99,198	827,285
Regional School Unit No. 19	TS019	533,040	7,901	-	363,417	114,650	485,968	10,897	726,310	-	-	737,207	79,288	485,362	(163,681)	400,968
Regional School Unit No. 20	TS020	142,657	2,114	-	97,261	-	99,375	2,916	194,382	-	-	194,382	9,329	206,626	(13,567)	172,321
Regional School Unit No. 21	TS021	493,633	7,317	-	336,550	113,266	457,133	10,911	672,615	-	1	682,707	73,426	818,025	59,342	950,793
Regional School Unit No. 23	TS023	296,834	4,400	-	202,377	108,299	315,076	6,068	404,461	-	3,119	413,648	44,154	320,341	(5,307)	359,187
Regional School Unit No. 24	TS024	320,999	4,758	-	218,852	31,218	254,828	6,562	437,388	-	14,058	458,008	47,748	265,736	(233)	313,251
Regional School Unit No. 25	TS025	402,004	5,959	-	274,080	286,373	566,412	8,218	547,764	-	-	555,982	59,797	274,062	61,759	395,618
Regional School Unit No. 26	TS026	154,439	2,289	-	105,294	124,674	232,257	3,157	210,436	-	1	213,594	22,973	292,466	63,450	378,889
Regional School Unit No. 34	TS034	465,949	6,906	-	317,676	252,867	577,449	9,525	634,893	-	2,184	646,603	69,309	400,513	148,634	618,455
Regional School Unit No. 38	TS038	334,228	4,954	-	227,871	89,342	322,167	6,833	454,113	-	-	462,246	49,715	382,190	34,753	466,659
Regional School Unit No. 39	TS039	321,355	4,763	-	219,094	86,145	310,002	6,570	437,872	-	-	366,565	48,106	47,801	325,189	7,946
Regional School Unit No. 50	TS050	102,624	1,521	-	69,967	80,101	2,098	139,834	5,370	-	53,370	195,302	15,266	82,376	(91,126)	6,516
Regional School Unit No. 56	TS056	290,051	4,299	-	197,752	76,781	278,832	5,930	395,217	-	7,223	408,639	43,145	192,549	60,057	295,752
Regional School Unit No. 71	TS071	723,579	10,725	-	493,324	590,989	1,095,038	14,792	985,936	-	94,761	1,095,488	107,630	494,976	241,760	844,366
Regional School Unit No. 73	TS073	476,276	7,059	-	324,717	127,655	459,431	9,737	648,965	-	8,881	667,582	70,845	363,692	60,379	494,916
Regional School Unit No. 78	TS078	122,687	1,818	-	83,646	199,144	194,608	2,508	167,171	-	11,166	180,845	18,249	17,132	40,287	133,669
Regional School Unit No. 89	TS089	97,245	1,441	-	66,300	29,196	96,937	1,988	132,504	-	-	134,492	14,465	72,078	55,028	141,571
School Agent - Carrabasset	TSA001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School Agent - Coplin Plantation	TSA002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School Agent - Pleasant Ridge Plantation	TSA003	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AO S No. 43 Central Office	TI043	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AO S No. 43 Howland	TI0431	142,682	2,115	-	97,278	39,278	138,671	2,917	194,417	-	75,472	272,806	21,224	186,419	2,544	210,188
AO S No. 43 Milo	TI0432	258,265	3,828	-	176,080	13,278	193,186	5,280	351,907	-	1	357,187	38,417	(5,359)	21,298	54,356
AO S No. 47 Central Office	TI047	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AO S No. 47 Orrington	TI0471	15,470	229	-	10,547	18,863	29,639	316	21,079	-	-	21,395	2,302	48,804	9,431	60,538
AO S No. 47 Dedham	TI0472	43,289	642	-	29,514	174	30,330	885	58,985	-	1,238	61,107	6,439	(2,908)	9,406	12,937
AO S No. 48 Central Office	TI048	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional School Unit No. 70 / MSAD 70	TI0481	255,025	3,780	-	173,872	95,231	272,883	5,214	347,492	-	19,794	372,499	37,934	110,255	3,306	151,496
Regional School Unit No. 84 / MSAD14	TI0482	29,299	434	-	19,976	4,434	24,844	599	39,923	-	51,606	92,128	4,359	40,066	(49,593)	(5,168)
AO S No. 66 East Millinocket	TI0661	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AO S No. 66 Medway	TI0662	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AO S No. 77 Central Office	TI077	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AO S No. 77 Lubec	TI0771	70,720	1,048	-	48,215	3,817	53,080	1,446	96,361	-	2,416	100,222	10,519	24,746	(2,079)	33,186
AO S No. 77 Charlotte	TI0772	8,179	121	-	5,576	1	5,698	167	11,145	-	1,221	12,533	1,217	9,698	(2,779)	8,136
AO S No. 77 Eastport	TI0773	82,637	1,225	-	56,341	17,862	75,428	1,689	112,600	-	7,956	122,245	12,291	45,519	323	58,133
AO S No. 77 Pembroke	TI0774	45,954	681	-	31,330	5,920	37,931	939	62,616	-	5,765	69,321	6,836	20,943	(466)	27,313
AO S No. 77 Perry	TI0775	31,228	463	-	21,291	2,174	23,928	638	42,551	-	-	43,189	4,646	17,452	4,386	26,484
AO S No. 77 Alexander	TI0776	20,063	297	-	13,679	14,280	28,256	410	27,338	-	1	27,748	2,984	10,829	(1,289)	12,524
AO S No. 77 Calais	TI0777	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AO S No. 77 Robbinston	TI0778	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AO S No. 81 Central Office	TI081	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AO S No. 81 Holden	TI0811	107,208	1,589	-	73,093	16,715	91,397	2,192	146,081	-	57,836	206,108	15,946	134,989	(10,283)	140,653
AO S No. 81 CSD 8	TI0812	14,142	210	-	9,642	8,013	17,865	289	19,270	-	47	19,606	2,103	12,108	4,074	18,285
AO S No. 90 Central Office	TI090	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AO S No. 90 Lee	TI0901	89,159	1,322	-	60,787	56,341	118,450	1,823	121,486	-	7,188	130,496	13,262	40,367	32,634	86,263
AO S No. 90 East Range	TI0902	634	9	-	433	1	443	13	865	-	9,604	10,481	94	8,423	(8,093)	424
AO S No. 90 Baileyville	TI0903	223,738	3,316	-	152,541	141,965	297,822	4,574	304,861	-	1	309,436	33,280	79,786	78,399	191,465
AO S No. 90 Princeton	TI0904	83,711	1,241	-	57,073	74,244	132,558	1,711	114,064	-	4,580	120,355	12,452	26,873	26,224	65,549

<sup>(1)</sup> The net pension liability and pension-related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

<sup>(2)</sup> Changes in proportion and differences between employer contributions and proportionate share of contributions.

<sup>(3)</sup> Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System  
 Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
 As of and for the Year Ended June 30, 2021

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions					
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(2)</sup>	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(2)</sup>	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense (Credit)	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense / (Credit) Excluding That Attributable to Employer-Paid Member Contributions
AOS No. 91 Central Office	TI091	16,096	239	-	10,974	18,038	29,251	329	21,932	-	183	22,444	2,394	37,324	9,386	49,105
AOS No. 91 Mount Desert Island High School	TI0911	98,674	1,463	-	67,274	43,347	112,084	2,017	134,451	-	15,815	152,284	14,677	197,900	9,564	222,141
AOS No. 91 Bar Harbor	TI0912	150,726	2,234	-	102,763	110,515	215,512	3,081	205,377	-	1,395	209,853	22,420	135,455	55,914	213,789
AOS No. 91 Cranberry Isle	TI0913	4,567	68	-	3,114	919	4,101	93	6,224	-	1,052	7,369	679	5,762	135	6,576
AOS No. 91 Frenchboro	TI0914	288	4	-	196	360	560	6	392	-	630	1,027	43	3,447	(1,047)	2,443
AOS No. 91 Mt Desert	TI0915	27,904	414	-	19,024	2,868	22,306	570	38,022	-	2,371	40,963	4,151	82,334	(2,894)	83,590
AOS No. 91 Southwest Harbor	TI0916	40,989	608	-	27,945	11,371	39,924	838	55,850	-	1	56,889	6,096	70,250	5,548	81,894
AOS No. 91 Tremont	TI0917	49,726	737	-	33,902	18,255	52,894	1,017	67,756	-	779	69,551	7,396	56,211	5,962	69,569
AOS No. 91 Swans Island	TI0918	7,003	104	-	4,775	248	5,127	143	9,543	-	10,530	20,216	1,042	17,451	(10,608)	7,884
AOS No. 91 Trenton	TI0919	64,443	955	-	43,936	42,500	87,391	1,317	87,810	-	1,335	90,462	9,586	56,044	18,340	83,970
AOS No. 92 Central Office	TI092	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 92 Waterville	TI0921	524,666	7,777	-	357,708	1	365,486	10,726	714,900	-	78,713	804,339	78,043	440,007	(21,255)	496,795
AOS No. 92 Vassalboro	TI0922	161,443	2,393	-	110,069	34,351	146,813	3,300	219,979	-	-	225,280	24,014	112,794	10,180	146,988
AOS No. 92 Winslow	TI0923	372,113	5,515	-	253,700	47,461	306,676	7,607	507,034	-	1	514,642	55,351	336,490	27,478	419,319
AOS No. 93 Central Office	TI093	44,913	666	-	30,621	-	31,287	918	61,199	-	14,753	76,869	6,680	12,615	(2,723)	16,572
AOS No. 93 Great Salt Bay	TI0931	99,765	1,479	-	68,018	54,709	124,206	2,040	135,938	-	1	137,979	14,839	124,570	20,316	159,724
AOS No. 93 Nobleboro	TI0932	24,453	362	-	16,672	547	17,581	500	33,319	-	2,630	36,449	3,637	46,423	(1,282)	48,778
AOS No. 93 Bristol	TI0933	64,917	962	-	44,259	47,755	92,514	1,327	88,454	-	413	90,194	9,656	78,569	7,222	95,447
AOS No. 93 South Bristol	TI0934	11,046	164	-	7,531	6,209	13,904	226	15,052	-	-	15,278	1,642	28,383	2,178	32,203
AOS No. 93 Jefferson	TI0935	52,560	779	-	35,834	2,689	39,302	1,074	51,617	-	9,468	82,159	7,818	55,446	(10,914)	52,351
AOS No. 94 Central Office	TI094	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 94 MSAD 46	TI0941	357,277	5,296	-	243,585	19,237	268,118	7,304	486,819	-	39,736	533,859	53,144	257,748	(6,161)	304,732
AOS No. 94 Harmony	TI0942	27,346	405	-	18,644	395	19,444	559	37,261	-	8,746	46,566	4,067	16,360	(3,313)	17,114
AOS No. 95 Central Office	TI095	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 95 Fort Kent	TI0951	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 95 St. John Valley	TI0952	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 96 Central Office	TI096	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 96 East Machias	TI096A	59,369	880	-	40,476	6,312	47,668	1,214	80,894	-	11,802	93,910	8,831	33,819	5,607	48,257
AOS No. 96 Jonesboro	TI096B	16,341	242	-	11,141	3,020	14,403	334	22,267	-	1	22,602	2,430	12,407	2,626	17,463
AOS No. 96 Machias	TI096C	214,104	3,173	-	145,972	67,135	216,280	4,377	291,734	-	-	296,111	31,847	95,733	30,572	158,153
AOS No. 96 Marshfield	TI096D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 96 Northfield	TI096E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 96 Rogue Bluffs	TI096F	-	-	-	-	-	-	-	-	-	-	-	-	559	-	559
AOS No. 96 Wesley	TI096G	6,344	94	-	4,325	5,498	9,917	130	8,643	-	71	8,844	944	1,993	1,628	4,565
AOS No. 96 Whitneyville	TI096H	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 96 Cutler	TI096I	20,993	311	-	14,313	19,745	34,369	429	28,605	-	-	29,034	3,123	4,113	9,311	16,547
AOS No. 96 Machiasport	TI096J	38,984	578	-	26,579	14,120	41,277	797	53,119	-	-	53,916	5,798	12,064	4,647	22,509
AOS No. 96 Whiting	TI096K	16,468	244	-	11,228	1	11,473	337	22,440	-	12,362	35,139	2,450	9,240	(7,911)	3,779
AOS No. 97 Central Office	TI097	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 97 Fayette	TI0971	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 97 Winthrop	TI0972	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 98 Central Office	TI098	-	-	-	-	-	-	-	-	-	-	-	-	8,929	-	8,929
AOS No. 98 Boothbay Harbor	TI0981	96,162	1,425	-	65,562	3,714	70,701	1,966	131,029	-	14,557	147,552	14,304	189,809	(12,980)	191,133
AOS No. 98 Edgecomb	TI0982	30,145	447	-	20,553	18,912	39,912	616	41,076	-	1	41,693	4,484	36,025	410	40,919
AOS No. 98 Southport	TI0983	15,496	230	-	10,565	5,224	16,019	317	21,114	-	-	21,431	2,304	12,149	4,066	18,519
AOS No. 98 Georgetown	TI0984	8,898	132	-	6,067	6,597	12,796	182	12,124	-	7,230	19,536	1,323	27,347	4,496	33,166
Union 60 Greenville	TU0601	52,399	777	-	35,725	15,067	51,569	1,071	71,398	-	-	72,469	7,794	66,434	8,130	82,357
Union 69 Appleton	TU0691	78,002	1,156	-	53,180	53,236	107,572	1,595	106,284	-	-	107,879	11,602	48,625	23,360	83,587
Union 69 Hope	TU0692	128,396	1,903	-	87,538	117,002	206,443	2,625	174,950	-	2,765	180,340	19,099	57,809	58,752	135,660
Union 76 Brooklin	TU0761	6,386	95	-	4,354	6,415	10,864	131	8,702	-	4,286	13,118	951	22,799	(4,119)	19,632
Union 76 Sedgewick	TU0762	24,783	367	-	16,896	2,012	19,275	507	33,768	-	8,385	42,660	3,686	30,541	(3,682)	30,545
Greenbush School Department	TU0903	73,367	1,087	-	50,020	30,182	81,289	1,500	99,968	-	2	101,469	10,914	40,626	17,606	69,147
Milford School Department	TU0905	119,025	1,764	-	81,149	39,021	121,934	2,433	164,181	-	1	164,615	17,705	74,942	18,824	111,471
Union 93 Surry School Department	TU0924	-	-	-	-	6,136	6,136	-	-	-	14,345	14,345	-	41,641	(5,699)	35,941
Union 93 Blue Hill	TU0931	9,287	138	-	6,332	7,238	13,708	190	12,654	-	-	12,844	1,382	94,466	5,583	101,431
Union 93 Brooksville	TU0932	30,154	447	-	20,558	19,915	40,920	616	41,087	-	-	41,704	4,485	24,718	15,433	44,637
Union 93 Castine	TU0933	-	-	-	-	1	1	-	-	-	3,844	3,844	-	21,544	(6,652)	14,892
Union 93 Penobscot	TU0934	24,740	367	-	16,868	13,790	31,025	506	33,711	-	2	34,218	3,679	24,516	10,383	38,578
Union 102 Machias	TU1022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Union 103 Beals	TU1031	28,580	424	-	19,486	11,527	31,437	584	38,944	-	-	39,528	4,251	13,634	5,041	22,926
Union 103 Jonesport	TU1032	39,441	585	-	26,890	3,992	31,467	806	53,742	-	804	55,351	5,866	27,481	(5,238)	28,109
Union 106 Calais	TU1062	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

<sup>(1)</sup> The net pension liability and pension-related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

<sup>(2)</sup> Changes in proportion and differences between employer contributions and proportionate share of contributions.

<sup>(3)</sup> Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System  
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
As of and for the Year Ended June 30, 2021

Employer	Employer Code	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
		Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(2)</sup>	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(2)</sup>	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense(Credit)	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense/(Credit) Excluding That Attributable to Employer-Paid Member Contributions
Vanceboro School Department	TU1081	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Union 122 New Sweden	TU1221	6,674	99	-	4,550	8,137	12,786	136	9,094	-	-	9,230	993	2,063	786	3,842
Union 122 Westmanland	TU1223	-	-	-	-	-	-	-	-	-	-	-	-	244	-	244
Union 122 Woodland	TU1224	89,954	1,333	-	61,329	41,840	104,502	1,839	122,569	-	17,883	142,291	13,381	31,806	2,614	47,800
<b>Total for All Employers<sup>(3)</sup></b>		<b>\$ 845,825,988</b>	<b>\$ 12,536,920</b>	<b>\$ -</b>	<b>\$ 576,669,848</b>	<b>\$ 17,259,099</b>	<b>\$ 606,465,867</b>	<b>\$ 17,291,374</b>	<b>\$ 1,152,507,063</b>	<b>\$ -</b>	<b>\$ 17,259,099</b>	<b>\$ 1,187,057,536</b>	<b>\$ 125,814,249</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ 125,814,249</b>

<sup>(1)</sup> The net pension liability and pension-related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

<sup>(2)</sup> Changes in proportion and differences between employer contributions and proportionate share of contributions.

<sup>(3)</sup> Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.



Maine Public Employees Retirement System  
 Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
 As of and for the Year Ended June 30, 2021

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

Employer	Employer Code	Sensitivity							
		Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2022	FY2023	FY2024	FY2025	FY2026	Thereafter
State of Maine	S00ME	\$ 2,096,442,730	\$ (282,523,992)	\$ (35,234,926)	\$ 24,734,600	\$ (247,088,686)	\$ (303,197,664)	\$ -	\$ -
Isle Au Haut School Department	T0802	-	-	-	-	-	-	-	-
Monhegan Plantation School Department	T0804	-	-	-	-	-	-	-	-
CSD No. 13 Deer Isle - Stonington	T0913	421,768	(56,839)	63,085	74,311	(49,710)	(60,998)	-	-
CSD No. 17 Moosabec	T0917	22,301	(3,005)	(2,441)	(5,584)	(2,628)	(3,225)	-	-
CSD No. 18 Wells - Ogunquit	T0918	485,784	(65,466)	7,561	(196)	(57,255)	(70,256)	-	-
CSD No. 19 Five Town CSD	T0919	240,427	(32,401)	26,569	36,136	(28,337)	(34,772)	-	-
Erskine Academy	TAERS	-	-	-	-	-	-	-	-
Foxcroft Academy	TAF0X	-	-	-	-	-	-	-	-
Fryeburg Academy	TAFRY	-	-	-	-	-	-	-	-
George Stevens Academy	TAGEO	-	-	-	-	-	-	-	-
Gould Academy	TAGOU	-	-	-	-	-	-	-	-
Lee Academy	TALEE	-	-	-	-	-	-	-	-
Lincoln Academy	TALIN	-	-	-	-	-	-	-	-
Maine Central Institute	TAMCI	-	-	-	-	-	-	-	-
Thornton Academy	TATHO	-	-	-	-	-	-	-	-
Washington Academy	TAWAS	-	-	-	-	-	-	-	-
Acton School Department	TCACT	86,939	(11,716)	(2,752)	2,217	(10,247)	(12,574)	-	-
Andover School Department	TCAND	30,897	(4,164)	(4,647)	(107)	(3,642)	(4,469)	-	-
Athens School Department	TCATH	85,251	(11,489)	(6,571)	4,393	(10,048)	(12,329)	-	-
Auburn School Department	TCAUB	1,693,870	(228,272)	(140,639)	(10,249)	(199,641)	(244,976)	-	-
Augusta School Department	TCAUG	2,462,906	(331,910)	63,166	154,255	(290,280)	(356,197)	-	-
Bangor School Department	TCBAN	2,709,241	(365,107)	(161,876)	(15,807)	(319,314)	(391,824)	-	-
Biddeford School Department	TCBID	2,321,169	(312,809)	214,807	279,900	(273,575)	(335,699)	-	-
Brewer School Department	TCBRE	697,779	(94,035)	43,628	93,029	(82,241)	(100,916)	-	-
Brunswick School Department	TCBRU	730,520	(98,447)	34,900	74,297	(86,100)	(105,651)	-	-
Calais School Department	TCCAL	405,909	(54,702)	19,290	20,059	(47,841)	(58,704)	-	-
Caswell School Department	TCCAS	23,256	(3,134)	(1,589)	(2,512)	(2,741)	(3,363)	-	-
Cape Elizabeth School Department	TCCEL	348,001	(46,898)	(10,463)	5,846	(41,016)	(50,330)	-	-
Chebeague Island School Department	TCCHE	-	-	-	-	-	-	-	-
Cherryfield School Department	TCCHR	107,175	(14,443)	11,315	(6,406)	(12,632)	(15,500)	-	-
Dayton School Department	TCDAY	89,538	(12,066)	6,662	9,350	(10,553)	(12,949)	-	-
Easton School Department	TCEAS	28,854	(3,888)	6,296	7,132	(3,401)	(4,173)	-	-
Ellsworth School Department	TCCELL	1,712,351	(230,762)	224,030	312,509	(201,819)	(247,648)	-	-
East Millinocket School Department	TCMML	227,743	(30,691)	7,398	149	(26,842)	(32,937)	-	-
Eustis School Department	TCEUS	142,181	(19,161)	7,991	19,625	(16,758)	(20,563)	-	-
Falmouth School Department	TCFAL	590,404	(79,565)	98,773	138,939	(69,586)	(85,387)	-	-
Fayette School Department	TCFAY	36,228	(4,882)	(178)	2,530	(4,270)	(5,240)	-	-
Glenburn School Department	TCGLE	99,622	(13,425)	(9,022)	979	(11,742)	(14,408)	-	-
Gorham School Department	TCGOR	560,151	(75,488)	(28,656)	20,297	(66,020)	(81,012)	-	-
Hancock School Department	TCHAN	269,480	(36,316)	23,965	44,704	(31,761)	(38,974)	-	-
Heron School Department	TCHER	589,560	(79,451)	57,247	83,463	(69,486)	(85,265)	-	-
Islesboro School Department	TCISL	7,774	(1,048)	(5,802)	(1,548)	(916)	(1,124)	-	-
Kittery School Department	TCKIT	303,710	(40,929)	(45,819)	20,604	(35,795)	(43,924)	-	-
Lamoine School Department	TCLAM	120,800	(16,290)	13,667	16,986	(14,247)	(17,482)	-	-
Lewiston School Department	TCLLEW	7,551,824	(1,017,710)	316,043	595,989	(890,065)	(1,092,181)	-	-
Lincolnton School Department	TCLIN	253,399	(34,149)	32,333	43,174	(29,866)	(36,648)	-	-
Lisbon School Department	TCLIS	478,210	(64,445)	(49,710)	(24,469)	(56,362)	(69,161)	-	-
Limestone Public Schools	TCLMS	142,670	(19,227)	30,832	20,191	(16,815)	(20,634)	-	-
Long Island School Department	TCLON	-	-	-	-	-	-	-	-
Madawaska School Department	TCMAD	325,989	(43,931)	6,190	(11,877)	(38,421)	(47,146)	-	-
Maine Education Association	TCMEA	149,711	(20,176)	2,901	1,032	(17,645)	(21,652)	-	-
Medway School Department	TCMED	172,479	(23,244)	15,231	18,246	(20,329)	(24,945)	-	-
Millinocket School Department	TCMIL	338,094	(45,563)	(23,765)	15,887	(39,848)	(48,897)	-	-
Maine Ocean School	TCMOS	6,020	(811)	1,313	1,488	(709)	(871)	-	-
Maine School of Science and Mathematics	TCMSM	-	-	-	-	-	-	-	-
Northport School Department	TCNOR	122,745	(16,542)	15,235	19,154	(14,467)	(17,752)	-	-
Otis School Department	TCOTI	23,900	(3,221)	5,074	(1,223)	(2,817)	(3,457)	-	-
Portland School Department	TCPOR	13,658,179	(1,840,624)	1,745,885	1,332,502	(1,609,766)	(1,975,312)	-	-
Saco School Department	TCSCAC	518,659	(69,896)	(48,397)	(37,267)	(61,130)	(75,011)	-	-
Sanford School Department	TCSAN	1,750,623	(235,920)	(91,063)	74,224	(206,330)	(253,183)	-	-
Scarborough School Department	TCSCA	1,664,750	(224,348)	179,092	239,235	(196,209)	(240,764)	-	-

<sup>(1)</sup> The net pension liability and pension-related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

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<sup>(3)</sup> Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System  
 Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
 As of and for the Year Ended June 30, 2021

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

Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2022	FY2023	FY2024	FY2025	FY2026	Thereafter
Sebago Public Schools	TCSEB	192,315	(25,917)	29,786	38,588	(22,666)	(27,813)	-	-
South Portland School Department	TCSPD	2,406,576	(324,319)	67,078	187,496	(283,641)	(348,051)	-	-
Saint George Municipal School Unit	TCSTG	112,283	(15,132)	4,791	1,885	(13,234)	(16,239)	-	-
Veazie School Department	TCVEA	121,724	(16,404)	14,439	20,066	(14,346)	(17,604)	-	-
West Bath School Department	TCWBA	93,736	(12,632)	4,255	1,339	(11,048)	(13,557)	-	-
Westbrook School Department	TCWES	2,602,400	(350,709)	52,538	132,171	(306,721)	(376,372)	-	-
Winthrop School Department	TCWIN	457,575	(61,664)	20,218	61,799	(53,930)	(66,177)	-	-
Wiscasset School Department	TCWIS	252,821	(34,071)	(35,781)	(2,629)	(29,798)	(36,564)	-	-
Yarmouth School Department	TCYAR	100,200	(13,503)	(5,103)	7,138	(11,810)	(14,491)	-	-
York School Department	TCYOR	154,087	(20,765)	(27,485)	(51,984)	(18,161)	(22,285)	-	-
RSU No. 79 - MSAD 1 Presque Isle	TD001	1,609,108	(216,849)	202,851	212,635	(189,651)	(232,717)	-	-
RSU No. 3 - MSAD 3 Unity	TD003	1,521,058	(204,983)	68,387	119,561	(179,273)	(219,983)	-	-
MSAD 4 Guilford	TD004	484,141	(65,244)	7,155	28,120	(57,061)	(70,019)	-	-
RSU No. 6 - MSAD 6 Bar Mills	TD006	1,070,680	(144,289)	72,888	95,826	(126,191)	(154,847)	-	-
MSAD 7 North Haven	TD007	-	-	-	-	-	-	-	-
MSAD 8 Vinalhaven	TD008	92,626	(12,483)	(2,658)	2,054	(10,917)	(13,396)	-	-
RSU No. 9 - MSAD 9 Farmington	TD009	1,635,585	(220,417)	(36,238)	26,405	(192,772)	(236,546)	-	-
RSU No. 11 - MSAD 11 Gardiner	TD011	931,942	(125,592)	31,064	93,660	(109,840)	(134,782)	-	-
MSAD 12 Jackman	TD012	-	-	(5,114)	(6,301)	-	-	-	-
MSAD 13 Bingham	TD013	213,461	(28,767)	3,647	(4,254)	(25,159)	(30,872)	-	-
RSU No. 15 - MSAD 15 Gray	TD015	839,672	(113,157)	(21,493)	11,097	(98,964)	(121,437)	-	-
RSU No. 17 - MSAD 17 South Paris	TD017	970,702	(130,815)	(79,564)	37,198	(114,408)	(140,388)	-	-
MSAD 20 Fort Fairfield	TD020	366,504	(49,391)	5,232	14,541	(43,196)	(53,006)	-	-
RSU No. 22 - MSAD 22 Hampden	TD022	1,045,469	(140,891)	56,436	84,850	(123,220)	(151,201)	-	-
MSAD 23 Carmel	TD023	433,074	(58,363)	(9,769)	10,402	(51,043)	(62,633)	-	-
MSAD 24 Van Buren	TD024	305,820	(41,213)	4,625	10,997	(36,044)	(44,229)	-	-
MSAD 27 Fort Kent	TD027	634,163	(85,462)	(74,412)	19,230	(74,743)	(91,716)	-	-
MSAD 28 Camden	TD028	256,708	(34,595)	(10,016)	9,949	(30,256)	(37,126)	-	-
RSU No. 29 - MSAD 29 Houlton	TD029	848,756	(114,381)	(4,762)	50,129	(100,035)	(122,751)	-	-
MSAD 32 Ashland	TD032	170,347	(22,957)	19,618	13,119	(20,077)	(24,636)	-	-
MSAD 33 Saint Agatha	TD033	148,934	(20,071)	4,229	14,395	(17,553)	(21,540)	-	-
RSU No. 35 - MSAD 35 Eliot	TD035	1,128,099	(152,027)	159,674	199,089	(132,959)	(163,151)	-	-
MSAD 37 Harrington	TD037	629,365	(84,815)	(888)	39,882	(74,178)	(91,022)	-	-
RSU No. 40 - MSAD 40 Waldoboro	TD040	1,229,543	(165,698)	17,649	71,625	(144,915)	(177,822)	-	-
MSAD 42 Mars Hill	TD042	181,208	(24,420)	13,012	17,728	(21,357)	(26,207)	-	-
RSU No. 44 - MSAD 44 Bethel	TD044	554,731	(74,758)	23,494	20,395	(65,381)	(80,228)	-	-
MSAD 45 Washburn	TD045	241,049	(32,485)	10,568	21,495	(28,410)	(34,862)	-	-
RSU No. 49 - MSAD 49 Fairfield	TD049	1,063,061	(143,262)	(74,527)	41,759	(125,293)	(153,745)	-	-
RSU No. 51 - MSAD 51 Cumberland Center	TD051	1,142,537	(153,972)	63,686	152,368	(134,660)	(165,239)	-	-
RSU No. 52 - MSAD 52 Turner	TD052	456,930	(61,578)	2,933	21,532	(53,854)	(66,083)	-	-
MSAD 53 Pittsfield	TD053	504,709	(68,016)	(10,845)	7,922	(59,485)	(72,993)	-	-
RSU No. 54 - MSAD 54 Skowhegan	TD054	3,120,481	(420,527)	131,716	163,483	(367,783)	(451,299)	-	-
RSU No. 55 - MSAD 55 Cornish	TD055	491,848	(66,283)	(71,813)	13,891	(57,970)	(71,133)	-	-
RSU No. 57 - MSAD 57 Waterboro	TD057	787,939	(106,185)	(20,486)	10,452	(92,867)	(113,956)	-	-
MSAD 58 Kingfield	TD058	301,733	(40,663)	(22,791)	(6,498)	(35,562)	(43,638)	-	-
MSAD 59 Madison	TD059	734,607	(98,998)	(17,051)	11,336	(86,581)	(106,242)	-	-
RSU No. 60 - MSAD 60 North Berwick	TD060	1,833,919	(247,145)	52,251	129,653	(216,147)	(265,230)	-	-
RSU No. 61 - MSAD 61 Bridgton	TD061	1,280,898	(172,618)	(30,345)	30,826	(150,968)	(185,250)	-	-
RSU No. 64 - MSAD 64 East Corinth	TD064	628,565	(84,708)	21,644	49,305	(74,083)	(90,906)	-	-
MSAD 65 Matinicus	TD065	-	-	-	-	-	-	-	-
RSU No. 67 - MSAD 67 Lincoln	TD067	588,405	(79,296)	33,214	54,327	(69,350)	(85,098)	-	-
MSAD 68 Dover-Foxcroft	TD068	607,241	(81,834)	(22,802)	36,599	(71,570)	(87,822)	-	-
RSU No. 72 - MSAD 72 Fryeburg	TD072	264,749	(35,679)	(25,373)	(10,917)	(31,204)	(38,289)	-	-
MSAD 74 North Anson	TD074	737,917	(99,444)	(12,000)	16,574	(86,972)	(106,721)	-	-
RSU No. 75 - MSAD 75 Topsham	TD075	1,309,330	(176,450)	(80,691)	135,324	(154,319)	(189,362)	-	-
Pleasant Point School	TIE001	452,643	(61,000)	(41,717)	(33,129)	(53,349)	(65,463)	-	-
Indian Township	TIE002	521,657	(70,300)	(35,840)	2,205	(61,483)	(75,445)	-	-
Indian Island	TIE003	425,322	(57,318)	13,262	15,266	(50,129)	(61,512)	-	-
Maine Indian Education	TIE004	157,419	(21,214)	(1,294)	1,704	(18,554)	(22,767)	-	-
Region No. 2 Southern Arrostook County	TR002	-	-	-	-	-	-	-	-
Region No. 3 Northern Penobscot County	TR003	-	-	-	-	-	-	-	-
Region No. 4 United Technologies Center	TR004	114,194	(15,389)	5,661	10,480	(13,459)	(16,515)	-	-

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The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System  
 Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
 As of and for the Year Ended June 30, 2021

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

Employer	Employer Code	Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30					
		Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2022	FY2023	FY2024	FY2025	FY2026	Thereafter
Region No. 7 Waldo County	TR007	8,885	(1,197)	(1,580)	(670)	(1,047)	(1,285)	-	-
Mid-Coast School of Technology - Region 8	TR008	-	-	-	-	-	-	-	-
Region No. 9 School of Applied Technology	TR009	17,326	(2,335)	3,151	(239)	(2,042)	(2,506)	-	-
Region No. 10 Cumberland Sagadahoc County	TR010	-	-	(15,287)	(6,765)	-	-	-	-
Oxford Hill Technical School 11	TR011	11,617	(1,566)	2,510	1,547	(1,369)	(1,680)	-	-
Regional School Unit No. 1	TS001	1,786,851	(240,802)	204,868	248,845	(210,600)	(258,423)	-	-
Regional School Unit No. 2	TS002	846,513	(114,079)	1,295	46,507	(99,771)	(122,427)	-	-
Regional School Unit No. 4	TS004	790,449	(106,524)	1,886	20,489	(93,163)	(114,319)	-	-
Regional School Unit No. 5	TS005	232,897	(31,386)	(29,197)	30,382	(27,449)	(33,683)	-	-
Regional School Unit No. 10	TS010	2,414,061	(325,327)	31,916	159,043	(284,524)	(349,133)	-	-
Regional School Unit No. 12	TS012	883,674	(119,087)	(106,254)	6,063	(104,151)	(127,801)	-	-
Regional School Unit No. 13	TS013	1,027,477	(138,466)	(43,927)	46,756	(121,099)	(148,599)	-	-
Regional School Unit No. 14	TS014	1,053,354	(141,954)	(54,040)	5,450	(124,149)	(152,341)	-	-
Regional School Unit No. 16	TS016	1,067,748	(143,893)	21,363	86,578	(125,846)	(154,423)	-	-
Regional School Unit No. 18	TS018	1,403,976	(189,205)	86,155	149,041	(165,474)	(203,050)	-	-
Regional School Unit No. 19	TS019	1,399,823	(188,645)	54,016	62,179	(164,984)	(202,449)	-	-
Regional School Unit No. 20	TS020	374,634	(50,487)	(10,032)	1,116	(44,155)	(54,181)	-	-
Regional School Unit No. 21	TS021	1,296,335	(174,699)	54,961	59,733	(152,787)	(187,482)	-	-
Regional School Unit No. 23	TS023	779,520	(105,051)	40,157	65,883	(91,875)	(112,738)	-	-
Regional School Unit No. 24	TS024	842,981	(113,603)	(10,207)	28,297	(99,355)	(121,916)	-	-
Regional School Unit No. 25	TS025	1,055,709	(142,271)	140,094	147,445	(124,427)	(152,682)	-	-
Regional School Unit No. 26	TS026	405,575	(54,657)	57,844	67,277	(47,801)	(58,656)	-	-
Regional School Unit No. 34	TS034	1,223,634	(164,901)	107,180	144,852	(144,219)	(176,968)	-	-
Regional School Unit No. 38	TS038	877,721	(118,285)	42,014	48,297	(103,449)	(126,940)	-	-
Regional School Unit No. 39	TS039	843,914	(113,729)	(5,264)	55,775	(99,465)	(122,051)	-	-
Regional School Unit No. 50	TS050	269,503	(36,319)	(22,831)	(22,628)	(31,764)	(38,977)	-	-
Regional School Unit No. 56	TS056	761,206	(102,650)	20,543	49,856	(89,775)	(110,162)	-	-
Regional School Unit No. 71	TS071	1,900,201	(256,078)	174,228	324,098	(223,959)	(274,816)	-	-
Regional School Unit No. 73	TS073	1,250,756	(168,556)	37,500	82,654	(147,415)	(180,890)	-	-
Regional School Unit No. 78	TS078	322,190	(43,419)	38,913	59,422	(37,974)	(46,597)	-	-
Regional School Unit No. 89	TS089	255,375	(34,415)	11,438	18,040	(30,099)	(36,934)	-	-
School Agent - Carrabassett	TSA001	-	-	-	-	-	-	-	-
School Agent - Coplin Plantation	TSA002	-	-	-	-	-	-	-	-
School Agent - Pleasant Ridge Plantation	TSA003	-	-	-	-	-	-	-	-
AO S No. 43 Central Office	TI043	-	-	-	-	-	-	-	-
AO S No. 43 Howland	TI0431	374,700	(50,496)	(3,686)	(32,096)	(44,163)	(54,191)	-	-
AO S No. 43 Milo	TI0432	678,232	(91,401)	3,291	10,735	(79,937)	(98,089)	-	-
AO S No. 47 Central Office	TI047	-	-	-	-	-	-	-	-
AO S No. 47 Orrington	TI0471	40,626	(5,475)	8,864	10,043	(4,788)	(5,876)	-	-
AO S No. 47 Dedham	TI0472	113,683	(15,320)	(2,032)	1,093	(13,399)	(16,441)	-	-
AO S No. 48 Central Office	TI048	-	-	-	-	-	-	-	-
Regional School Unit No. 70 / MSAD 70	TI0481	669,725	(90,254)	18,480	57,696	(78,934)	(96,859)	-	-
Regional School Unit No. 84 / MSAD14	TI0482	76,944	(10,369)	(22,443)	(24,645)	(9,069)	(11,128)	-	-
AO S No. 66 East Millinocket	TI0661	-	-	-	-	-	-	-	-
AO S No. 66 Medway	TI0662	-	-	-	-	-	-	-	-
AO S No. 77 Central Office	TI077	-	-	-	-	-	-	-	-
AO S No. 77 Lubec	TI0771	185,718	(25,028)	(3,098)	4,704	(21,889)	(26,859)	-	-
AO S No. 77 Charlotte	TI0772	21,479	(2,895)	(1,046)	(151)	(2,532)	(3,106)	-	-
AO S No. 77 Eastport	TI0773	217,015	(29,246)	(2,051)	12,198	(25,578)	(31,386)	-	-
AO S No. 77 Pembroke	TI0774	120,680	(16,263)	1,353	(1,065)	(14,223)	(17,453)	-	-
AO S No. 77 Perry	TI0775	82,008	(11,052)	277	1,987	(9,666)	(11,860)	-	-
AO S No. 77 Alexander	TI0776	52,688	(7,100)	11,209	3,129	(6,210)	(7,620)	-	-
AO S No. 77 Calais	TI0777	-	-	-	-	-	-	-	-
AO S No. 77 Robbinston	TI0778	-	-	-	-	-	-	-	-
AO S No. 81 Central Office	TI081	-	-	-	-	-	-	-	-
AO S No. 81 Holden	TI0811	281,542	(37,942)	(16,130)	(24,680)	(33,183)	(40,718)	-	-
AO S No. 81 CSD 8	TI0812	37,139	(5,005)	3,443	4,565	(4,377)	(5,371)	-	-
AO S No. 90 Central Office	TI090	-	-	-	-	-	-	-	-
AO S No. 90 Lee	TI0901	234,140	(31,554)	17,717	31,695	(27,596)	(33,863)	-	-
AO S No. 90 East Range	TI0902	1,666	(225)	(6,073)	(3,527)	(196)	(241)	-	-
AO S No. 90 Baileyville	TI0903	587,561	(79,182)	72,796	69,817	(69,251)	(84,976)	-	-
AO S No. 90 Princeton	TI0904	219,836	(29,626)	29,476	40,431	(25,910)	(31,794)	-	-

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 Ending June 30

Employer	Employer Code	Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30					
		Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2022	FY2023	FY2024	FY2025	FY2026	Thereafter
AOS No. 91 Central Office	TI091	42,270	(5,696)	8,247	9,655	(4,982)	(6,113)	-	-
AOS No. 91 Mount Desert Island High School	TI0911	259,129	(34,921)	2,243	25,574	(30,541)	(37,477)	-	-
AOS No. 91 Bar Harbor	TI0912	395,824	(53,343)	48,341	61,215	(46,652)	(57,246)	-	-
AOS No. 91 Cranberry Isle	TI0913	11,995	(1,616)	(759)	640	(1,414)	(1,735)	-	-
AOS No. 91 Frenchboro	TI0914	755	(102)	33	(303)	(89)	(109)	-	-
AOS No. 91 Mt. Desert	TI0915	73,279	(9,875)	(1,958)	2,537	(8,637)	(10,598)	-	-
AOS No. 91 Southwest Harbor	TI0916	107,641	(14,506)	5,688	5,801	(12,687)	(15,568)	-	-
AOS No. 91 Tremont	TI0917	130,586	(17,598)	6,527	11,094	(15,391)	(18,886)	-	-
AOS No. 91 Swans Island	TI0918	18,392	(2,479)	(5,274)	(4,988)	(2,168)	(2,660)	-	-
AOS No. 91 Trenton	TI0919	169,236	(22,807)	17,555	23,797	(19,946)	(24,476)	-	-
AOS No. 92 Central Office	TI092	-	-	-	-	-	-	-	-
AOS No. 92 Waterville	TI0921	1,377,833	(185,682)	(60,155)	(17,036)	(162,393)	(199,269)	-	-
AOS No. 92 Vassalboro	TI0922	423,967	(57,135)	15,550	19,269	(49,969)	(61,316)	-	-
AOS No. 92 Winslow	TI0923	977,210	(131,692)	21,350	27,188	(115,175)	(141,329)	-	-
AOS No. 93 Central Office	TI093	117,948	(15,895)	(10,318)	(4,305)	(13,901)	(17,058)	-	-
AOS No. 93 Great Salt Bay	TI0931	261,995	(35,307)	25,524	29,473	(30,879)	(37,891)	-	-
AOS No. 93 Nobleboro	TI0932	64,216	(8,654)	(1,665)	(347)	(7,569)	(9,287)	-	-
AOS No. 93 Bristol	TI0933	170,480	(22,974)	(51)	2,360	(20,093)	(24,656)	-	-
AOS No. 93 South Bristol	TI0934	29,009	(3,909)	2,952	3,289	(3,419)	(4,195)	-	-
AOS No. 93 Jefferson	TI0935	138,028	(18,601)	(3,970)	(2,656)	(16,268)	(19,962)	-	-
AOS No. 94 Central Office	TI094	-	-	-	-	-	-	-	-
AOS No. 94 MSAD 46	TI0941	938,250	(126,442)	(13,719)	(5,745)	(110,583)	(135,694)	-	-
AOS No. 94 Harmony	TI0942	71,813	(9,678)	(4,981)	(3,291)	(8,464)	(10,386)	-	-
AOS No. 95 Central Office	TI095	-	-	-	-	-	-	-	-
AOS No. 95 Fort Kent	TI0951	-	-	-	-	-	-	-	-
AOS No. 95 St. John Valley	TI0952	-	-	-	-	-	-	-	-
AOS No. 96 Central Office	TI096	-	-	-	-	-	-	-	-
AOS No. 96 East Machias	TI096A	155,909	(21,011)	(10,821)	5,503	(18,376)	(22,548)	-	-
AOS No. 96 Jonesboro	TI096B	42,914	(5,783)	2,111	955	(5,058)	(6,206)	-	-
AOS No. 96 Machias	TI096C	562,261	(75,772)	26,450	41,305	(66,269)	(81,317)	-	-
AOS No. 96 Marshfield	TI096D	-	-	-	-	-	-	-	-
AOS No. 96 Northfield	TI096E	-	-	-	-	-	-	-	-
AOS No. 96 Rogue Bluffs	TI096F	-	-	-	-	-	-	-	-
AOS No. 96 Wesley	TI096G	16,659	(2,245)	2,446	3,000	(1,963)	(2,409)	-	-
AOS No. 96 Whitneyville	TI096H	-	-	-	-	-	-	-	-
AOS No. 96 Cutler	TI096I	55,131	(7,430)	9,111	10,695	(6,498)	(7,973)	-	-
AOS No. 96 Machiasport	TI096J	102,377	(13,797)	7,014	7,219	(12,066)	(14,806)	-	-
AOS No. 96 Whiting	TI096K	43,247	(5,828)	(8,901)	(3,412)	(5,097)	(6,255)	-	-
AOS No. 97 Central Office	TI097	-	-	-	-	-	-	-	-
AOS No. 97 Fayette	TI0971	-	-	-	-	-	-	-	-
AOS No. 97 Winthrop	TI0972	-	-	-	-	-	-	-	-
AOS No. 98 Central Office	TI098	-	-	-	-	-	-	-	-
AOS No. 98 Boothbay Harbor	TI0981	252,532	(34,032)	(16,223)	5,658	(29,764)	(36,522)	-	-
AOS No. 98 Edgecomb	TI0982	79,165	(10,669)	8,804	10,195	(9,330)	(11,449)	-	-
AOS No. 98 Southport	TI0983	40,693	(5,484)	3,965	1,304	(4,796)	(5,885)	-	-
AOS No. 98 Georgetown	TI0984	23,367	(3,149)	2,655	(3,263)	(2,754)	(3,380)	-	-
Union 60 Greenville	TU0601	137,606	(18,544)	6,393	8,826	(16,218)	(19,901)	-	-
Union 69 Appleton	TU0691	204,842	(27,605)	26,210	27,252	(24,143)	(29,625)	-	-
Union 69 Hope	TU0692	337,184	(45,440)	51,033	63,576	(39,741)	(48,765)	-	-
Union 76 Brooklin	TU0761	16,770	(2,260)	(1,313)	3,459	(1,977)	(2,425)	-	-
Union 76 Sedgewick	TU0762	65,082	(8,771)	(3,089)	(3,212)	(7,671)	(9,413)	-	-
Greenbush School Department	TU0903	192,670	(25,965)	16,344	14,048	(22,708)	(27,865)	-	-
Milford School Department	TU0905	312,572	(42,123)	18,329	21,036	(36,840)	(45,206)	-	-
Union 93 Surry School Department	TU0924	-	-	(1,037)	(7,173)	-	-	-	-
Union 93 Blue Hill	TU0931	24,389	(3,287)	5,243	2,022	(2,875)	(3,527)	-	-
Union 93 Brooksville	TU0932	79,187	(10,672)	14,319	5,683	(9,333)	(11,452)	-	-
Union 93 Castine	TU0933	-	-	(3,142)	(701)	-	-	-	-
Union 93 Penobscot	TU0934	64,971	(8,756)	9,640	4,221	(7,658)	(9,396)	-	-
Union 102 Machias	TU1022	-	-	-	-	-	-	-	-
Union 103 Beals	TU1031	75,056	(10,115)	4,798	6,813	(8,846)	(10,855)	-	-
Union 103 Jonesport	TU1032	103,576	(13,958)	(252)	3,555	(12,208)	(14,980)	-	-
Union 106 Calais	TU1062	-	-	-	-	-	-	-	-

<sup>(1)</sup> The net pension liability and pension-related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

<sup>(2)</sup> Changes in proportion and differences between employer contributions and proportionate share of contributions.

<sup>(3)</sup> Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System  
 Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
 As of and for the Year Ended June 30, 2021

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

Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2022	FY2023	FY2024	FY2025	FY2026	Thereafter
Vanceboro School Department	TU1081	-	-	-	-	-	-	-	-
Union 122 New Sweden	TU1221	17,526	(2,362)	3,825	4,333	(2,066)	(2,535)	-	-
Union 122 Westmanland	TU1223	-	-	-	-	-	-	-	-
Union 122 Woodland	TU1224	236,228	(31,835)	(257)	24,476	(27,842)	(34,164)	-	-
Total for All Employers <sup>(3)</sup>		<u>\$ 2,221,235,774</u>	<u>\$ (299,341,540)</u>	<u>\$ (30,984,096)</u>	<u>\$ 33,435,177</u>	<u>\$ (261,796,914)</u>	<u>\$ (321,245,835)</u>	<u>\$ -</u>	<u>\$ -</u>

<sup>(1)</sup> The net pension liability and pension-related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.

<sup>(2)</sup> Changes in proportion and differences between employer contributions and proportionate share of contributions.

<sup>(3)</sup> Collective Plan totals may not agree due to rounding.

The accompanying notes are an integral part of these Schedules.

# MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 2021

### **1. Plan Description**

The Participating Local District (PLD) Consolidated Plan is a multiple-employer cost sharing plan. Eligible employers (districts) are defined in Maine statute. As of June 30, 2021, there were 305 employers in the plan.

The State Employee and Teacher (SET) Plan is a multiple-employer cost sharing plan with a special funding situation. As of June 30, 2021 there were 238 employers, including the State of Maine (the State), participating in the plan. The State is also a non-employer contributing entity in that the State pays the unfunded actuarial liability (UAL) on behalf of teachers, while school districts contribute the normal cost, calculated actuarially, for their teacher members.

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

### **Pension Benefits**

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

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently .93%.

### **Member and Employer Contributions**

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

## MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 2021

#### **2. Revenue Recognition**

The Schedule of Employer and Non-Employer Entity Allocations for the SET Plan reflects current year employer contributions, adjusted to remove contributions related to employer specific liabilities to the Plan and other adjustments. In addition, to reflect the unique funding arrangement that currently exists within the SET Plan for teachers, total employer and non-employer entity contributions were used as the basis for the allocation, adjusted to remove the normal cost contributions paid by local school districts on behalf of their employees. This leaves contributions toward the unfunded liability of the SET Plan as the basis of allocation. This method of allocation properly distributes the collective net pension liability between the State of Maine as the non-employer contributing entity and those districts contributing towards the unfunded liability of the plan using grant funding.

The Schedule of Employer Allocations for the PLD Consolidated Plan reflects current year employer contributions, adjusted to remove contributions related to employer specific liabilities to the Plan.

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

	<u>State Employees</u>	<u>Teacher</u>	<u>Total SET Plan</u>	<u>PLD Consolidated Plan</u>
Employer and Non-Employer Contributions Reported in the System's Statement of Changes in Fiduciary Net Position for the Fiscal Year ended June 30, 2021	\$ 172,398,760	\$ 246,375,527	\$ 418,774,287	\$ 68,506,486
Adjusted for:				
Remove Employer Specific Liability Contributions	-	(14,936)	(14,936)	(90,147)
Remove Normal Cost Contributions from Teacher Districts		(56,810,218)	(56,810,218)	
Other Adjustments	(200,768)	(21,985)	(222,753)	-
	<u>\$ 172,197,992</u>	<u>\$ 189,528,388</u>	<u>\$ 361,726,380</u>	<u>\$ 68,416,339</u>
Total Employer Contributions Used as the Basis for Allocating Collective Pension Amounts				

**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM**

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

June 30, 2021

**3. Collective Net Pension Liability**

The collective net pension (asset) liability for the SET Plan and the PLD Consolidated Plan, measured as of June 30, 2021 is as follows:

	State Employees	Teacher	Total SET Plan	PLD Consolidated Plan
Collective Total Pension Liability	\$ 5,655,911,705	\$ 10,736,439,623	\$ 16,392,351,328	\$ 3,719,016,414
Less: Plan Net Fiduciary Position	(5,010,030,385)	(9,890,613,635)	(14,900,644,020)	(3,751,152,623)
Collective Net Pension (Asset) Liability	\$ 645,881,320	\$ 845,825,988	\$ 1,491,707,308	\$ (32,136,209)

**4. Special Funding Situation – SET Plan**

The State of Maine participates in the SET Plan as a non-employer contributing entity in that the State pays the Initial Unfunded Actuarial Liability (IUAL) associated with the teachers and the local teacher districts 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, 2021, using the following methods and assumptions, applied to all periods included in the measurement:

**Actuarial Cost Method**

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

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

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



**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM**

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

June 30, 2021

**5. Actuarial Methods and Assumptions (Continued)**

**Asset Valuation Method**

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

**Amortization**

The IUAL of the SET Plan is amortized on a level percentage of payroll over the amortization period then in effect under statutory and constitutional requirements. All other gains, losses, and changes are amortized over twenty-year periods beginning on the date as of which they occur.

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

**Significant Actuarial Assumptions**

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2021 are as follows:

	SET Plan	PLD Consolidated Plan
Investment Rate of Return	6.50% per annum, compounded annually	
Inflation Rate	2.75%	
Annual Salary Increases, Including Inflation	State employees, 3.26% - 9.43%; Teachers, 2.80% - 13.03%	2.75% - 11.48%
Cost of Living Benefit Increases	2.20%	1.91%
Mortality Rates	State <u>Employee</u> : based on the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC_2020 model. <u>Teachers</u> : based on the 2010 Public Plan Teacher Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC_2020 model.	Based on the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC_2020 model.

## MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 2021

#### **5. Actuarial Methods and Assumptions (Concluded)**

The long-term expected rate of return on pension plan investments 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 geometric real rates of return for each major asset class included in the target asset allocation as of June 30, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Public Equities	6.0%
U.S. Government	2.3
Private Equity	7.6
Real Assets:	
Real Estate	5.2
Infrastructure	5.3
Natural Resources	5.0
Traditional Credit	3.0
Alternative Credit	7.2
Diversifiers	5.9

#### **Discount Rate**

The discount rate used to measure the collective total pension liability was 6.5% for 2021 for each 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 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 (asset) liability as of June 30, 2021 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
State Employees	\$ 1,316,393,886	\$ 645,881,320	\$ 82,823,051
Teacher	<u>2,221,235,774</u>	<u>845,825,988</u>	<u>(299,341,540)</u>
Total SET Plan	<u>\$ 3,537,629,660</u>	<u>\$ 1,491,707,308</u>	<u>\$ (216,518,489)</u>
PLD Consolidated Plan	<u>\$ 457,316,812</u>	<u>\$ (32,136,209)</u>	<u>\$ (436,978,368)</u>

## MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 2021

#### **6. Components of Schedules of Pension Amounts by Employer**

##### **Net Pension Liability**

Each employer's share of the collective net pension (asset) liability is equal to the collective net pension (asset) liability multiplied by the employer's proportionate share as of June 30, 2021 as shown in the schedules of employer and non-employer contributing entity allocations. Changes in net pension (asset) liability are recognized in pension expense for the year ended June 30, 2021 with the following exceptions.

##### **Differences Between Expected and Actual Experience**

The difference between expected and actual experience with regard to economic or demographic factors is recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. For 2021 and 2020, this was three years for the SET Plan and the PLD Consolidated Plan. For 2019, this was three years for the SET Plan and four years for the PLD Consolidated Plan. For 2018 and 2017, this was three years for both plans; prior to 2017, this was four years for the PLD Consolidated Plan.

##### **Differences Between Expected and Actual Investment Earnings**

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

##### **Changes of Assumptions**

Differences due to changes in assumptions about future economic or demographic factors or other inputs are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used for the year ended June 30, 2021 valuation were based on the results of an actuarial experience study for the period of June 30, 2016 through June 30, 2020. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. Please refer to Note 5 for information related to the use of assumptions.

##### **Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions**

Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability.

## MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 2021

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

##### **Allocable Pension Expense**

The calculation of collective pension expense (credit) for the year ended June 30, 2021 is as follows:

	State	Teacher	Total SET Plan	PLD Consolidated Plan
	<u>Employees</u>	<u>Teacher</u>	<u>Total SET Plan</u>	<u>Plan</u>
Service Cost	\$ 87,984,972	\$ 150,790,221	\$ 238,775,193	\$ 86,845,610
Interest Cost	348,043,526	641,516,623	989,560,149	229,954,447
Changes in Benefit Terms	-	-	-	-
Amortization of Differences between Actual and Expected Experience	36,965,741	41,186,582	78,152,323	14,170,423
Amortization of Changes of Assumptions	103,629,652	288,334,924	391,964,576	53,955,370
Amortization of Differences in Expected and Actual Investment Earnings	(195,020,825)	(386,053,536)	(581,074,361)	(144,714,799)
Other Adjustments	-	(21,969)	(21,969)	-
Plan Administrative Expenses	3,719,897	7,369,059	11,088,956	2,773,340
Transfers (In)/Out	389,920	-	389,920	306,895
Expected Investment Earnings	(259,338,711)	(512,834,654)	(772,173,365)	(193,771,958)
Member Contributions	(55,037,002)	(104,473,001)	(159,510,003)	(53,621,126)
Allocable Pension Expense (Credit)	<u>\$ 71,337,170</u>	<u>\$ 125,814,249</u>	<u>\$ 197,151,419</u>	<u>\$ (4,101,798)</u>

Each employer's proportionate share of the collective pension expense is equal to the total collective pension expense multiplied by the employer's proportionate share percentage for the year ended June 30, 2021.

#### **7. Collective Deferred Outflows (Inflows) of Resources**

Differences between expected and actual experience with regard to economic and demographic assumptions are recognized in pension expense over a closed period equal to the expected remaining services lives of both active and inactive members, beginning in the period in which the difference arose. Differences between actual and expected investment income are recognized over a closed five year period. Amounts not recognized in the current period are reflected in collective deferred outflows and inflows of resources related to pensions. A summary of changes in collective deferred outflows and inflows of resources related to pensions for the year ended June 30, 2021 follows:

## MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 2021

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

<u>SET Plan - State Employee Portion</u>	Measurement Period <u>July 1-June 30:</u>	Amortization Period (Years)	Beginning Balance <u>June 30, 2020</u>	Current Year Measurement Period Additions	Amortizations Recognized in Current Year	Ending Balance <u>June 30, 2021</u>
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2019	3	\$ 17,363,640	\$	(17,363,640)	\$ -
	2020	3	34,690,944		(17,345,472)	17,345,472
	2021	3	-	6,769,883	(2,256,628)	4,513,255
Changes of Assumptions:						
	2021	3	-	310,888,956	(103,629,652)	207,259,304
Total Deferred Outflows of Resources, Net			52,054,584	317,658,839	(140,595,392)	229,118,031
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Investment Earnings on Pension Plan Investments:						
	2017	5	(38,753,851)		38,753,851	-
	2018	5	(47,249,217)		23,624,608	(23,624,609)
	2019	5	549,397		(183,133)	366,264
	2020	5	119,604,951		(29,901,238)	89,703,713
	2021	5	-	(813,633,680)	162,726,736	(650,906,944)
Total Deferred Inflows of Resources			34,151,280	(813,633,680)	195,020,824	(584,461,576)
Total Collective Deferred Outflows (Inflows) of Resources			\$ 86,205,864	\$ (495,974,841)	\$ 54,425,432	\$ (355,343,545)

## MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 2021

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

	Measurement Period <u>July 1-June 30:</u>	Amortization Period (Years)	Beginning Balance <u>June 30, 2020</u>	Current Year Measurement Period Additions	Amortizations Recognized in <u>Current Year</u>	Ending Balance <u>June 30, 2021</u>
<u>SET Plan - Teacher Portion</u>						
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2019	3	\$ 52,209,497	\$ -	\$ (52,209,497)	\$ -
	2021	3	-	18,805,380	(6,268,460)	12,536,920
Changes of Assumptions:						
	2021	3	-	865,004,772	(288,334,924)	576,669,848
Total Deferred Outflows of Resources, Net			52,209,497	883,810,152	(346,812,881)	589,206,768
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2020	3	(34,582,749)	-	17,291,374	(17,291,375)
Differences Between Expected and Actual Investment Earnings on Pension Plan Investments:						
	2017	5	(77,757,430)	-	77,757,430	-
	2018	5	(94,255,800)	-	47,127,901	(47,127,899)
	2019	5	1,886,127	-	(628,710)	1,257,417
	2020	5	237,795,686	-	(59,448,921)	178,346,765
	2021	5	-	(1,606,229,183)	321,245,837	(1,284,983,346)
Total Deferred Inflows of Resources			33,085,834	(1,606,229,183)	403,344,911	(1,169,798,438)
Total Collective Deferred Outflows (Inflows) of Resources			\$ 85,295,331	\$ (722,419,031)	\$ 56,532,030	\$ (580,591,670)

## MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 2021

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

	Measurement Period July 1-June 30:	Amortization Period (Years)	Beginning Balance June 30, 2020	Current Year Measurement Period Additions	Amortizations Recognized in Current Year	Ending Balance June 30, 2021
<u>PLD Consolidated Plan</u>						
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2019	4	\$ 23,842,082	\$ -	\$ (11,921,041)	\$ 11,921,041
	2021	3	-	13,300,796	(4,433,599)	8,867,197
Changes of Assumptions:						
	2021	3	-	161,866,111	(53,955,370)	107,910,741
Total Deferred Outflows of Resources, Net			23,842,082	175,166,907	(70,310,010)	128,698,979
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2020	3	(4,368,433)	-	2,184,217	(2,184,216)
Differences Between Expected and Actual Investment Earnings on Pension Plan Investments:						
	2017	5	(27,876,090)	-	27,876,090	-
	2018	5	(34,158,642)	-	17,079,322	(17,079,320)
	2019	5	(145,490)	-	48,497	(96,993)
	2020	5	88,033,922	-	(22,008,479)	66,025,443
	2021	5	-	(608,596,838)	121,719,368	(486,877,470)
Total Deferred Inflows of Resources, Net			21,485,267	(608,596,838)	146,899,015	(440,212,556)
Total Collective Deferred Outflows (Inflows) of Resources			\$ 45,327,349	\$ (433,429,931)	\$ 76,589,005	\$ (311,513,577)

## MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 2021

#### **8. Additional Financial and Actuarial Information**

Additional financial and actuarial information with respect to the Plans can be found in the System's 2021 Annual Comprehensive Financial Report available online at [www.mainebers.org](http://www.mainebers.org) or by contacting the System at (207) 512-3100.