(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, 2022 With Independent Auditor's Report

#### MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

# 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, 2022

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#### INDEPENDENT AUDITOR'S REPORT

Board of Trustees of Maine Public Employees Retirement System

#### **Opinion**

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, 2022 (collectively, the schedules of employer allocations), and the related notes to the schedules of employer allocations. We have also audited the total for all entities for each Plan of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (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 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, 2022 (collectively, the schedules of pension amounts by employer), and the related notes to the schedules of pension amounts by employer.

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 liability, total deferred outflows of resources, total deferred inflows of resources, and total employer benefits expense (credit) excluding that attributable to employer-paid member contributions for the total of all participating employers 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, 2022, in accordance with U.S. generally accepted accounting principles (U.S. GAAP).

#### **Basis for Opinion**

We conducted our audit in accordance with U.S. generally accepted auditing standards (U.S. GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the Maine Public Employees Retirement System (the System) and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Trustees of Maine Public Employees Retirement System Page 2

#### Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of these schedules for each Plan in accordance with U.S. GAAP, and for 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.

In preparing the schedules, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### Auditor's Responsibility for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer for each Plan as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with U.S. GAAS, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess 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, and design and perform audit procedures responsive to those risks. Such
  procedures include examining, on a test basis, evidence regarding the amounts and disclosures in
  the schedules.
- Obtain an understanding of internal control relevant to the audit 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 System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Board of Trustees of Maine Public Employees Retirement System Page 3

#### Report on the Audit of the Financial Statements

Berry Dunn McNeil & Parker, LLC

We have audited, in accordance with U.S. GAAS, the financial statements of the Maine Public Employees Retirement System as of and for the year ended June 30, 2022, and our report thereon, dated October 18, 2022, 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.

Manchester, New Hampshire

January 27, 2023

PLD Consolidated Plan Schedule of Employer Allocations For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis <sup>(1)</sup>	Employer Allocation Percentage	
Town of Enfield	P0001	\$ 6,293	0.007995%	
City of Portland	P0002	7,591,249	9.644235%	
Town of Millinocket	P0003	189,291	0.240483%	
City of Presque Isle	P0004	524,971	0.666945%	
Cumberland County	P0005	2,110,619	2.681417%	
City of Eastport	P0007	29,764	0.037813%	
Town of Camden	P0008	340,550	0.432649%	
City of South Portland	P0009	1,978,848	2.514010%	
Town of Houlton	P0010	274,917	0.349265%	
Penobscot County	P0011	835,401	1.061328%	
Kittery Water District	P0012	93,979	0.119395%	
City of Ellsworth	P0013	460,632	0.585206%	
Town of Kittery	P0014	733,017	0.931255%	
Town of Bar Harbor	P0015	403,328	0.512405%	
Town of Mount Desert	P0016	253,950	0.322629%	
Town of Fort Fairfield	P0017	83,653	0.106276%	
City of Rockland	P0018	534,652	0.679244%	
Bath Water District	P0019	94,480	0.120031%	
City of Bangor	P0020	1,601,269	2.034318%	
Bangor Public Library	P0022	16,672	0.021181%	
City of Augusta	P0023	2,089,692	2.654831%	
City of Gardiner	P0024	434,476	0.551976%	
Ecology Learning Center	P0025	39,902	0.050693%	
Houlton Water Company	P0026	152,913	0.194267%	
City of Auburn	P0027	1,899,190	2.412809%	
Town of York	P0028	898,910	1.142013%	
Town of St. Agatha	P0030	20,772	0.026390%	
Kennebec Water District	P0031	170,568	0.216696%	
Livermore Falls Water District	P0032	24,150	0.030681%	
City of Belfast	P0035	437,907	0.556335%	
City of Calais	P0036	194,266	0.246804%	
York County	P0037	670,705	0.852091%	
Maine Maritime Academy	P0038	645,837	0.820498%	
York Water District	P0039	156,391	0.198685%	
Washington County	P0040	367,990	0.467510%	
Portland Public Library	P0041	240,870	0.306011%	
Town of Brunswick	P0042	747,904	0.950168%	
Auburn Public Library	P0043	34,315	0.043595%	
Town of Jay	P0045	112,083	0.142395%	

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

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

PLD Consolidated Plan Schedule of Employer Allocations For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis <sup>(1)</sup>	Employer Allocation Percentage		
Waldo County	P0046	455,777	0.579038%		
Kennebec County	P0047	613,977	0.780021%		
City of Lewiston	P0048	2,744,192	3.486335%		
Maine Turnpike Authority	P0049	2,512,367	3.191814%		
School Administrative District No. 31	P0050	38,885	0.049401%		
Auburn Water and Sewer District	P0052	13,814	0.017550%		
Town of East Millinocket	P0054	206,584	0.262452%		
Maine Municipal Association	P0055	337,444	0.428703%		
Hancock County	P0056	430,464	0.546879%		
Oxford County	P0057	456,955	0.580534%		
Falmouth Memorial Library	P0058	36,509	0.046383%		
Bangor Water District	P0059	123,721	0.157181%		
Rumford Fire and Police	P0060	170,779	0.216964%		
Town of Orono	P0061	463,003	0.588218%		
Kennebunk Light and Power Co.	P0062	104,677	0.132985%		
City of Brewer	P0063	955,545	1.213964%		
Rumford Water District	P0065	30,367	0.038579%		
Waterville Fire and Police	P0066	406,110	0.515938%		
Androscoggin County	P0067	721,399	0.916495%		
Town of Baileyville	P0069	116,979	0.148615%		
Westbrook Fire and Police	P0070	875,238	1.111938%		
Brunswick Sewer District	P0072	138,887	0.176447%		
City of Bath	P0073	804,915	1.022597%		
Town of Mexico	P0074	17,784	0.022593%		
Town of Lincoln	P0076	113,687	0.144433%		
Old Town Water District	P0079	43,299	0.055009%		
Town of Skowhegan	P0080	430,652	0.547118%		
Town of Topsham	P0081	292,279	0.371324%		
Town of Madawaska	P0082	291,506	0.370341%		
City of Sanford	P0083	1,830,883	2.326029%		
Town of Kennebunk	P0084	363,375	0.461647%		
Town of Wilton	P0086	134,161	0.170444%		
Town of Falmouth	P0087	860,366	1.093045%		
Lubec Water District	P0088	14,458	0.018368%		
Sanford Sewerage District	P0089	73,220	0.093022%		
Town of Rumford	P0090	151,737	0.192773%		
Town of Fort Kent	P0091	155,688	0.197792%		
Maine Municipal Bond Bank	P0093	147,305	0.187142%		
Lincoln County	P0095	148,691	0.188903%		

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

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

PLD Consolidated Plan Schedule of Employer Allocations For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis <sup>(1)</sup>	Employer Allocation Percentage	
Sagadahoc County	P0096	373,281	0.474232%	
Town of Dexter	P0097	58, <b>4</b> 93	0.074312%	
Town of Frenchville	P0098	23,089	0.029333%	
Town of Farmington	P0100	161,593	0.205294%	
Somerset County	P0101	511,418	0.649727%	
Franklin County	P0102	319,320	0.405677%	
Town of Lisbon	P0103	449,504	0.571069%	
Maine Principals' Association	P0105	47,758	0.060674%	
Aroostook County	P0106	637,057	0.809344%	
Town of Wells	P0107	252,864	0.321249%	
Town of Berwick	P0108	292,439	0.371526%	
Town of Livermore Falls	P0109	46,994	0.059703%	
Town of Pittsfield	P0110	59,104	0.075088%	
City of Old Town	P0111	400,566	0.508896%	
Town of Greenville	P0112	30,752	0.039068%	
Town of Mechanic Falls	P0114	26,093	0.033149%	
Regional School Unit #54	P0115	316,138	0.401635%	
Town of Yarmouth	P0116	407,288	0.517435%	
Town of Searsport	P0117	52,548	0.066759%	
Farmington Village Corp.	P0118	25,027	0.031795%	
Regional School Unit #9	P0119	19,376	0.024616%	
Mt Desert Island Regional School Unit	P0120	39,630	0.050347%	
Piscataquis County	P0121	246,842	0.313598%	
City of Westbrook	P0122	474,171	0.602407%	
Searsport Water District	P0124	20,146	0.025594%	
Town of Norway	P0125	169,906	0.215855%	
Regional School Unit #67	P0126	43,344	0.055066%	
Town of Paris	P0127	66,566	0.084568%	
School Administrative District No. 53	P0129	7,679	0.009755%	
Town of Bucksport	P0130	148,374	0.188500%	
Fort Fairfield Utilities District	P0131	19,651	0.024965%	
Belfast Water District	P0132	41,496	0.052718%	
Town of Gorham	P0133	9,592	0.012186%	
Lincoln Academy	P0134	178,624	0.226932%	
Norway Water District	P0136	21,267	0.027019%	
Dover-Foxcroft Water District	P0137	21,408	0.027197%	
York Sewer District	P0139	100,251	0.127363%	
Town of Old Orchard Beach	P0140	619,554	0.787107%	
Town of South Berwick	P0141	217,854	0.276770%	

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

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

PLD Consolidated Plan Schedule of Employer Allocations For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis <sup>(1)</sup>	Employer Allocation Percentage		
	D04.40	120 555	0.5445440/		
Town of Freeport	P0142	428,757	0.544711%		
School Administrative District No. 41	P0143	184,132	0.233928%		
Auburn Housing Authority	P0145	131,291	0.166797%		
Town of Boothbay Harbor	P0146	68,885	0.087515%		
Town of Scarborough	P0147	1,310,343	1.664713%		
Town of Fryeburg	P0149	60,403	0.076738%		
Town of Hermon	P0150	119,020	0.151208%		
Town of Hampden	P0151	308,287	0.391660%		
Sanford Housing Authority	P0152	69,663	0.088502%		
Town of Vassalboro	P0153	49,084	0.062358%		
Lewiston Housing Authority	P0154	216,974	0.275653%		
City of Biddeford	P0158	1,798,242	2.284561%		
Paris Utility District	P0159	37,065	0.047089%		
City of Hallowell	P0160	44,558	0.056609%		
Town of Rockport	P0161	50,860	0.064614%		
Lewiston/Auburn Water Pollution Control Authority	P0163	36,636	0.046543%		
Town of Thomaston	P0164	98,567	0.125223%		
Pleasant Point Passamaquoddy Res. Housing Authority	P0165	34,171	0.043412%		
Town of Orland	P0166	7,538	0.009576%		
Town of Dover Foxcroft	P0167	92,221	0.117161%		
Regional School Unit #29	P0168	22,443	0.028513%		
Maine Housing Authority	P0169	527,007	0.669532%		
Sanford Water District	P0170	111,469	0.141615%		
South Berwick Water	P0171	27,068	0.034389%		
Town of Glenburn	P0174	60,529	0.076899%		
Town of Sabattus	P0175	54,748	0.069554%		
Town of Bridgton	P0176	65,665	0.083424%		
Town of Brownville	P0177	28,331	0.035993%		
Town of Winthrop	P0179	278,667	0.354030%		
Town of Eliot	P0180	212,319	0.269739%		
Town of Lebanon	P0181	30,247	0.038427%		
Town of Van Buren	P0182	91,957	0.116826%		
Hampden Water District	P0183	31,049	0.039447%		
Town of Monson	P0184	2,699	0.003429%		
Portland Housing Authority	P0185	366,157	0.465181%		
Town of Milford	P0186	23,109	0.029359%		
Regional School Unit #60	P0187	172,677	0.219375%		
Town of Kennebunkport	P0188	382,976	0.486549%		
Regional School Unit #49	P0189	76,004	0.096559%		

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

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

PLD Consolidated Plan Schedule of Employer Allocations For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis <sup>(1)</sup>	Employer Allocation Percentage		
Town of Damariscotta	P0191	54,397	0.069108%		
City of Saco	P0192	1,200,399	1.525037%		
Town of Otisfield	P0193	52,253	0.066384%		
Town of Medway	P0194	65,585	0.083322%		
Town of Waldoboro	P0195	224,930	0.285761%		
Regional School Unit #51	P0198	42,336	0.053786%		
Town of Oxford	P0200	142,461	0.180988%		
Kennebunk Sewer District	P0201	78,060	0.099170%		
Town of Phippsburg	P0202	17,241	0.021904%		
Gould Academy	P0205	16,341	0.020760%		
South Portland Housing Authority	P0206	187,388	0.238066%		
Berwick Sewer District	P0207	38,046	0.048335%		
Caribou Policy and Fire	P0208	156,357	0.198642%		
Town of Orrington	P0209	49,317	0.062654%		
Town of New Gloucester	P0210	63,639	0.080850%		
Town of Richmond	P0213	56,253	0.071466%		
Town of Linneus	P0214	3,060	0.003888%		
Town of Hodgdon	P0215	11,514	0.014628%		
Town of Cumberland	P0216	295,165	0.374990%		
Town of Corinna	P0217	-	0.000000%		
Lincoln Sanitary District	P0219	35,748	0.045415%		
Kennebec Sanitary Treatment District	P0220	66,363	0.084310%		
Gardiner Water District	P0221	37,744	0.047952%		
Waterville Sewerage District	P0222	61,548	0.078193%		
School Administrative District No. 13	P0223	53,856	0.068421%		
Waldo County Technical Center	P0224	7,469	0.009489%		
Maine County Commissioners' Association	P0225	4,298	0.005460%		
Town of Mars Hill	P0227	26,068	0.033118%		
Town of Lubec	P0228	15,019	0.019081%		
Town of Washburn	P0230	38,363	0.048738%		
Androscoggin Valley Council of Governments	P0231	94,116	0.119568%		
Town of Durham	P0234	37,081	0.047110%		
Town of China	P0235	63,668	0.080886%		
Madawaska Water District	P0236	25,415	0.032289%		
Penquis	P0237	320,108	0.406678%		
Milo Water District	P0238	17,389	0.022091%		
Maine School Management Association	P0239	155,747	0.197867%		
Town of Easton	P0240	80,750	0.102588%		
Richmond Utilities District	P0242	11,677	0.014835%		

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

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

PLD Consolidated Plan Schedule of Employer Allocations For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis <sup>(1)</sup>	Employer Allocation Percentage
Lichan Water Department	P0243	48,512	0.061632%
Lisbon Water Department Town of Limestone	P0245	16,373	0.020801%
Town of Bethel	P0246	70,076	0.020801 %
	P0247	40,505	
Rumford Mexico Sewerage District	P0248	40,505 66,677	0.051459% 0.084709%
Brewer Housing Authority	P0249		
Erskine Academy	P0249 P0250	47,407	0.060227% 0.000000%
Winter Harbor Utility District  Community School District No. 12 Facto Rongo Sympost		- 6 E27	
Community School District No. 12 Easte Range-Support	P0252	6,527	0.008292%
Town of North Berwick	P0254	107,096	0.136059%
Kennebunk, Kennebunkport and Wells Water District	P0255	322,980	0.410327%
Auburn Lewiston Airport	P0256	12,011	0.015259%
Town of Princeton	P0258	1,655	0.002102%
Town of Fairfield	P0260	145,044	0.184270%
Old Town Housing Authority	P0262	56,747	0.072093%
Towns of Mapleton, Castle Hill and Chapman	P0265	49,939	0.063444%
Community School District No. 18 Wells-Ogunquit-Support	P0266	170,194	0.216221%
Aroostook Waste Solutions (Tri Community Landfill)	P0267	57,200	0.072669%
United Technologies Center, Region 4, S Penobscot	P0269	23,263	0.029554%
Town of Harpswell	P0270	13,142	0.016696%
Maine Veterans' Home	P0271	4,539,817	5.767571%
Brunswick Public Library	P0273	87,322	0.110937%
Eagle Lake Water and Sewer District	P0274	16,137	0.020501%
Fort Fairfield Housing Authority	P0275	28,856	0.036659%
Town of Lovell	P0276	22,033	0.027992%
Carrabasett Valley	P0277	45,954	0.058382%
Yarmouth Water District	P0278	54,302	0.068987%
Town of Harrison	P0280	42,384	0.053846%
Mechanic Falls Sanitary District	P0282	4,414	0.005608%
Mars Hill Utility District	P0283	18,793	0.023875%
Bangor Housing Authority	P0288	295,963	0.376003%
Maine Public Employees Retirement System	P0290	784,118	0.996181%
Lewiston/Auburn 911	P0291	129,214	0.164159%
Brunswick Fire and Police	P0292	700,206	0.889571%
Jackman Utility District	P0294	15,819	0.020098%
Town of Chesterville	P0295	-	0.000000%
MADSEC	P0297	8,506	0.010806%
Boothbay Region Water District	P0298	87,777	0.111516%
South Berwick Sewer District	P0299	25,202	0.032018%
Mount Desert Water District	P0300	33,621	0.042714%

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

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

PLD Consolidated Plan Schedule of Employer Allocations For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis <sup>(1)</sup>	Employer Allocation Percentage
Coastal Counties Workforgo Inc	P0301	21 720	0.040323%
Coastal County Shoriffo	P0302	31,739	0.040323%
Lincoln County Sheriffs Town of Ogunguit	P0303	224,569 261,579	0.459364%
Town of Ogunquit	P0304	361,578 146 550	0.439364 %
Lincoln and Sagadahoc Multicounty Jail Authority Veazie Fire and Police	P0305	146,559 52,465	0.166194%
Winterport Water and Sewer Districts	P0306	32,403	0.000004%
Topsham Sewer District	P0307	14,406	0.018302%
North Berwick Water District	P0308	23,024	0.018302 %
Town of Windham	P0309	507,708	0.645013%
Biddeford Housing Authority	P0310	34,236	0.043495%
·	P0310 P0311	245,331	0.311679%
Greater August Utility District Town of Grand Isle	P0311 P0312	8,212	0.010432%
Newport Water District	P0312	23,882	0.030341%
Town of Newport	P0314	69,819	0.088700%
Regional School Unit No. 1	P0315	60,229	0.076518%
Town of Monmouth	P0316	30,814	0.039147%
Cape Elizabeth Police	P0317	122,654	0.155824%
Thompson Free Library	P0318	8,212	0.133824 %
Bowdoinham Water District	P0319	3,100	0.010433 %
Regional School Unit No. 25	P0321	24,918	0.003938 %
Regional School Unit No. 21	P0321 P0322	295,712	0.375685%
Regional School Unit No. 2	P0323	13,396	0.017019%
Regional School Unit No. 4	P0324	11,425	0.014515%
Regional School Unit No. 5	P0325	20,668	0.026257%
Regional School Unit No. 10	P0326	313,576	0.398380%
Regional School Unit No. 20	P0328	10,331	0.013125%
Regional School Unit No. 23	P0329	144,113	0.183087%
Regional School Unit No. 26	P0330	62,530	0.079441%
Regional School Unit No. 34	P0331	5 <i>,</i> 959	0.007570%
Regional School Unit No. 39	P0332	3,939	0.000000%
Town of West Bath	P0333	29,338	0.037272%
Gorham Fire and Police	P0334	306,164	0.388964%
Washburn Water and Sewer District	P0335	7,699	0.009781%
Town of Poland	P0336	176,574	0.224327%
Winthrop Utilities District	P0337	31,439	0.039941%
Town of Holden	P0338	121,415	0.059941 %
Town of Levant	P0339	13,416	0.134231 %
Regional School Unit No. 73	P0340	68,137	0.017044 %
Town of Trenton	P0341	00,137	0.000000%
TOWN OF THEIROIT	1 0041	-	0.000000 /0

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

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

PLD Consolidated Plan Schedule of Employer Allocations For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis <sup>(1)</sup>	Employer Allocation Percentage
		20013	rereemage
Town of Union	P0342	24,713	0.031396%
Midcoast Council of Governments	P0343	-	0.000000%
Town of Buckfield	P0344	4,209	0.005348%
Community Regional Charter School	P0345	216,699	0.275304%
Maine Academy of Natural Sciences	P0346	146,242	0.185792%
Good Will Home Association	P0347	343,551	0.436461%
Baxter Academy of Technologies and Sciences	P0348	240,345	0.305344%
Wells Fire and Police	P0349	311,975	0.396345%
Harpswell Coastal Academy	P0350	41,628	0.052886%
Augusta Housing Authority	P0351	27,152	0.034495%
Maine School of Science & Mathematics	P0352	44,286	0.056263%
Northern Oxford Regional Solid Waste Board	P0354	3,374	0.004286%
Town of Dayton	P0355	24,330	0.030909%
Town of Waterboro	P0356	94,536	0.120102%
Maine Virtual Academy	P0357	231,020	0.293497%
Regional School Unit No. 71	P0358	-	0.000000%
Knox County Sheriff's Department	P0359	221,967	0.281996%
Town of Hartland	P0360	42,522	0.054022%
Town of Acton	P0361	32,725	0.041575%
Winslow Police	P0362	196,091	0.249123%
Boothbay Harbor Sewer District	P0363	36,225	0.046022%
Town of Otis	P0364	14,033	0.017829%
Anson-Madison Sanitary District	P0365	33,142	0.042105%
Regional School Unit No. 56	P0366	173,548	0.220483%
Town of Danforth	P0367	4,738	0.006019%
Town of Southwest Harbor	P0368	11,123	0.014131%
Town of Alfred	P0369	28,938	0.036765%
Town of Buxton	P0370	231,104	0.293603%
Town of Standish	P0371	57,036	0.072461%
Town of Eddington	P0372	21,715	0.027588%
Town of Lyman	P0373	16,179	0.020554%
Northern Aroostook Regional Airport Authority	P0374	7,218	0.009170%
Town of Limerick	P0375	4,183	0.005314%
Town of Oakland	P0376	9,036	0.011480%
Town of Corinth	P0377	10,600	0.013466%
Town of Dedham	P0378	3,016	0.003831%
Regional School District No. 75	P0380	5,411	0.006875%
Town of Wiscasset	P0417	61,451	0.078069%
Regional School District No. 52	P0461	15,529	0.019728%

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

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

PLD Consolidated Plan Schedule of Employer Allocations For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis <sup>(1)</sup>	Employer Allocation Percentage
Town of Cape Elizabeth <sup>(2)</sup>	P0085	-	0.000000%
Total for All Employers		\$ 78,712,815	100.000000%

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

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

Employer	Employer Code	Net Pension Liability	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	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	\$ 21,254	\$ 3,949	\$ -	\$ 4,314	\$ 5,342	\$ 13,605	\$ -	\$ 8,920	\$ -	\$ 717	\$ 9,637	\$ 5,882	\$ (14)	\$ 9,200	\$ 15,068
City of Portland	P0002	25,637,785	4,764,617	-	5,203,583	160,385	10,128,584	-	10,760,320	-	535,368	11,295,688	7,094,158	(17,424)	(1,115,854)	5,960,880
Town of Millinocket	P0003	639,289	118,808	-	129,754	-	248,562	-	268,313	-	121,931	390,245	176,895	(419)	(95,709)	80,767
City of Presque Isle	P0004	1,772,976	329,496	-	359,853	407,311	1,096,659	-	744,127	-	2,768	746,895	490,595	(1,163)	759,924	1,249,356
Cumberland County	P0005	7,128,154	1,324,721	-	1,446,768	-	2,771,490	-	2,991,726	-	333,773	3,325,499	1,972,411	4,343	(316,266)	1,660,488
City of Eastport	P0007	100,520	18,681	-	20,402	69,334	108,418	-	42,188	-	39,636	81,825	27,815	(66)	49,516	77,265
Town of Camden	P0008	1,150,134	213,745	-	233,437	22,376	469,558	-	482,718	-	76,767	559,485	318,250	(754)	1,020	318,516
City of South Portland	P0009	6,683,127	1,242,016	-	1,356,443	-	2,598,460	-	2,804,946	-	98,525	2,903,471	1,849,269	(4,383)	(20,979)	1,823,907
Town of Houlton	P0010	928,472	172,551	-	188,448	26,509	387,508	-	389,685	-	10,886	400,571	256,915	(609)	13,237	269,543
Penobscot County	P0011	2,821,385	524,336	-	572,643	356,086	1,453,066	-	1,184,151	-	-	1,184,151	780,697	6,332	385,786	1,172,815
Kittery Water District	P0012	317,394	58,986	-	64,420		123,406	-	133,212	-	33,059	166,271	87,826	(208)	(3,359)	84,259
City of Ellsworth	P0013	1,555,684	289,114	-	315,750	174,998	779,862	-	652,929	-	- 440.600	652,929	430,469	2,400	149,603	582,472
Town of Kittery	P0014	2,475,605	460,075	-	502,462	40.000	962,537	-	1,039,025	-	143,682	1,182,707	685,018	(1,624)	(82,944)	600,450
Town of Bar Harbor	P0015	1,362,151	253,147	-	276,469 174,076	49,832	579,448	-	571,703	-	10,930	582,633	376,917	(893)	44,163	420,187 253,990
Town of Mount Desert	P0016	857,662 282,519	159,391	-	,	45,213	378,679	-	359,966	-	6,504	366,469	237,321	(563)	17,232	253,990 147,263
Town of Fort Fairfield City of Rockland	P0017 P0018	1,805,671	52,505 335,572	-	57,342 366,489	107,520	217,367 702,061	-	118,575 757,850	-	- 174,375	118,575 932,226	78,174 499,642	(185) (1,184)	69,274 (190,953)	307,505
Bath Water District	P0019	319,085	59,300	-	64,763	10,895	134,958		133,922	-	49,506	183,428	499,642 88,294	(209)	(10,168)	77,917
City of Bangor	P0020	5,407,936	1,005,030	-	1,097,624	422,609	2,525,262		2,269,741	-	112,002	2,381,743	1,496,415	(3,547)	468,394	1,961,262
Bangor Public Library	P0022	56,307	10,464	-	11,428	646	22,539	-	23,632	-	6,590	30,222	15,580	(37)	(4,077)	11,466
City of Augusta	P0023	7,057,479	1,311,587	-	1,432,424	121,821	2,865,832	-	2,962,063	-	322,025	3,284,088	1,952,855	(4,629)	46,564	1,994,790
City of Augusta City of Gardiner	P0024	1,467,347	272,697		297,821	49,822	620,341		615,854		79,379	695,232	406,026	(962)	(13,776)	391,288
Ecology Learning Center	P0025	134,760	25,045		27,352	71,697	124,094	_	56,560			56,560	37,289	(88)	55,186	92,387
Houlton Water Company	P0026	516,430	95,975	_	104,817		200,793	_	216,748	_	35,035	251,784	142,900	(339)	(24,499)	118,062
City of Auburn	P0027	6,414,099	1,192,019	_	1,301,840	56,566	2,550,426	_	2,692,033	_	107,589	2,799,622	1,774,828	(4,207)	(169,035)	1,601,586
Town of York	P0028	3,035,871	564,197	_	616,177	71,869	1,252,243	_	1,274,172	_	,	1,274,172	840,047	(1,991)	38,987	877,043
Town of St. Agatha	P0030	70,154	13,038	_	14,239	-	27,277	_	29,444	_	7,019	36,463	19,412	(46)	(1,464)	17,902
Kennebec Water District	P0031	576,057	107,056	_	116,920	12,118	236,094	-	241,774		4,965	246,740	159,399	(378)	32,129	191,150
Livermore Falls Water District	P0032	81,561	15,157	_	16,554	-	31,711	-	34,231		3,222	37,453	22,568	(53)	(11,153)	11,362
City of Belfast	P0035	1,478,935	274,851	-	300,173	157,011	732,034	-	620,717	-	-	620,717	409,232	3,271	113,125	525,628
City of Calais	P0036	656,092	121,930	-	133,164	-	255,094	-	275,366	-	66,310	341,675	181,546	(430)	(37,561)	143,555
York County	P0037	2,265,159	420,965	-	459,749	4,941	885,655	-	950,700	-	89,043	1,039,743	626,786	(1,075)	(232,928)	392,783
Maine Maritime Academy	P0038	2,181,174	405,357	-	442,703	-	848,059	-	915,451	-	258,105	1,173,556	603,546	(1,431)	(388,583)	213,532
York Water District	P0039	528,178	98,158	-	107,202	-	205,360	-	221,679	-	45,320	266,999	146,150	(346)	(29,792)	116,012
Washington County	P0040	1,242,807	230,968	-	252,247	75,016	558,230	-	521,613	-	-	521,613	343,893	(815)	40,178	383,256
Portland Public Library	P0041	813,485	151,181	-	165,109	12,792	329,082	-	341,425	-	41,254	382,679	225,097	(534)	(94,586)	129,977
Town of Brunswick	P0042	2,525,882	469,419	-	512,667	-	982,085	-	1,060,127	-	64,620	1,124,747	698,930	(1,657)	(36,999)	660,274
Auburn Public Library	P0043	115,891	21,538	-	23,522	-	45,060	-	48,640	-	18,544	67,183	32,067	(76)	(33,222)	(1,231)
Town of Jay	P0045	378,536	70,348	-	76,830	32,120	179,298	-	158,874	-	-	158,874	104,743	(248)	(18,234)	86,261
Waldo County	P0046	1,539,288	286,066	-	312,422	-	598,488	-	646,047	-	34,120	680,167	425,932	6,474	(30,802)	401,604
Kennebec County	P0047	2,073,574	385,360	-	420,864	152,137	958,360	-	870,291	-	-	870,291	573,773	(1,257)	151,256	723,772
City of Lewiston	P0048	9,267,908	1,722,381	-	1,881,064	233,664	3,837,109	-	3,889,792	-		3,889,792	2,564,496	(6,117)	(80,065)	2,478,314
Maine Turnpike Authority	P0049	8,484,970	1,576,876	-	1,722,155	-	3,299,031	-	3,561,189	-	953,789	4,514,978	2,347,851	(5,565)	(697,064)	1,645,222
School Administrative District No. 31	P0050	131,325	24,406	-	26,654	9,610	60,671		55,118	-	3,500	58,618	36,338	(86)	22,961	59,213
Auburn Water and Sewer District	P0052	46,654	8,670	-	9,469	944	19,084		19,581	-	2,469 2,276	22,049	12,910	(31)	(2,191)	10,688
Town of East Millinocket	P0054	697,693	129,662	-	141,607 231,308	54,615	325,884	-	292,826	-	2,276	295,102	193,057	(458)	65,582	258,181 177,528
Maine Municipal Association Hancock County	P0055 P0056	1,139,644 1,453,798	211,796 270,178	-	231,308	147,887	443,104 713,136	-	478,315 610,167	-		716,214 610,167	315,347 402,276	(1,952) (953)	(135,867) 128,533	177,528 529,856
Oxford County	P0056 P0057	1,453,798	286,806	-	295,071 313,229	147,887 56,237	656,272		610,167	-	-	647,717	402,276 427,032	, ,	(11,345)	529,856 414,675
Falmouth Memorial Library	P0057 P0058	1,543,265	22,915	-	25,026	7,094	55,035		51,750	-	4,876	56,626	34,118	(1,012)	(11,345)	30,033
Bangor Water District	P0058 P0059	417,840	77,653	-	25,026 84.807	7,094	162,460		175,370	-	4,876 37,825	213,195	34,118 115,619	(81)	(36,416)	78,929
Rumford Fire and Police	P0060	576,770	107,189	-	117,064	14,507	238,760		242,073	-	9,756	251,829	159,596	(378)	(1,868)	157,350
Town of Orono	P0061	1,563,691	290,602	-	317,375	4,582	612,559	-	656,290	-	44,471	700,762	432,685	(1,131)	(35,376)	396,178
Kennebunk Light and Power Co.	P0062	353,524	65,700	-	71,753	4,362	137,453	-	148,376	-	19,568	167,944	97,823	(232)	(12,365)	85,226
	1 0002	333,324	05,700	-	,1,,33	-	137,7133	-	140,570	-	17,500	107,744	71,023	(202)	(12,500)	00,220

<sup>(</sup>i) Changes in proportion and differences between employer contributions and proportionate share of contributions. (2) Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

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

Pension Expense Excluding That Attributable to Employer-Paid Member Contributions Deferred Outflows of Resources Deferred Inflows of Resource Total Employer Pension Pension Net Difference Net Difference Expense Net Expense/(Credit) Difference Difference Between Related to Amortization of Excluding That Between Expected and Between Expected and Specific Deferred Attributable to Amounts from Expected and Actual Total Deferred Expected and Actual Total Deferred Proportionate Share Liabilities of Employer-Paid Changes in Changes in Employer Net Pension Actual Changes of Outflows of Actual Changes of Inflows of of Allocable Plan Individual Changes in Employer Code Liability Proportion(1) Assumptions Proportion(1 Pension Expense Employers Contributions Experience Earnings Assumptions Resources Experience Earnings Resources Proportion City of Brewer P0063 3,227,145 599,744 654,999 1,254,743 1,354,451 110,461 1,464,911 892,974 (2,117)(115,572)775,285 Rumford Water District P0065 102 557 19,059 20.815 221 40,095 43,044 8,925 51,969 28,378 (8,387) 19 924 Waterville Fire and Police P0066 1.371.548 254,894 278,377 188,716 721,986 575,647 575,647 379,517 (2.043)141.026 518,500 1.022.557 737.825 Androscoggin County P0067 2.436.368 452,783 494,498 89,639 1.036.920 1.022.557 674.160 (1,598)65.263 Town of Baileyville P0069 395,071 73,421 80,186 153,607 165,814 41,347 207,161 109,319 (259) (18,395)90,665 P0070 2,955,924 599,950 1,459,231 817,925 732,983 Westrbrook Fire and Police 549,340 18,126 1.167.416 1.240.618 218,613 (995) (83.947)Brunswick Sewer District P0072 469,061 87,172 95,203 182,375 196,868 49,659 246,526 129,793 (1,390)(26,750)101,653 City of Bath P0073 2,718,424 505,202 551,746 5,937 1,062,885 1,140,938 84,581 1,225,518 752,207 (3,158)(87,054) 661,995 Town of Mexico P0074 60,063 11.163 12.191 42.082 65 435 25 209 25 200 16,619 (39) 21.041 37,621 Town of Lincoln P0076 383,954 71,356 77,929 81,324 230,609 161,148 106,242 (252) 194,928 161.148 88,938 Old Town Water District P0079 146,233 27.177 29,680 14.874 71.731 61.375 61.375 40.463 (96) 7.456 47.823 Town of Skowhegan P0080 1,454,433 270,297 295,200 107,079 672,576 610,433 610,433 402,452 (954)92,928 494,426 Town of Topsham P0081 987,108 183,448 200,349 18,694 402,491 414,295 42,388 456,683 273,140 (647)(2,989)269,504 P0082 (24.306)Town of Madawaska 984 497 182 962 199 819 10.916 393 697 413 199 26.875 440 074 272 417 (646) 247 465 City of Sanford P0083 6,183,407 1,149,146 1,255,018 2,404,163 2,595,210 219,549 2,814,759 1,710,993 (5,031)(128,572)1,577,390 1 227 221 57 891 Town of Kennebunk P0084 228 071 249 083 535 045 515.071 21.830 536 901 339 581 (805) 57 628 396 404 Town of Wilton P0086 453,100 84,206 91,964 28,079 204,249 190,168 190,168 125,375 (297) 24.757 149,835 Town of Falmouth P0087 2.905.697 540,005 589.756 322.138 1.451.900 1,219,537 1.219.537 804.028 (1.906)211.754 1,013,876 Lubec Water District P0088 48.829 9,074 9.911 793 19.778 20.494 1,462 21.956 13,511 (32)5,146 18.625 Sanford Sewerage District P0089 247,285 45,956 50,190 96,147 103,787 9,300 113.087 68,426 (162)(3,991)64,273 Town of Rumford P0090 512,459 95,237 104.011 4.221 203,470 215,082 20,080 235,162 141.801 (30.904)110,743 (154)Town of Fort Kent P0091 525,801 97,716 106,719 208,151 412,587 220,681 220,681 145,493 (345)200,312 345,460 Maine Municipal Bond Bank P0093 497,490 92,455 100,973 13,608 207,036 208,799 8,536 217,335 137,659 (326)(10.428)126,905 Lincoln County P0095 502.171 93 325 101.923 49,104 244 352 210,764 210 764 138 953 (329)26 368 164 992 P0096 1,260,676 234,289 255,874 38,743 528,905 529,113 529,113 348,838 (29,639) 318,372 Sagadahoc County (827)10.784 Town of Dexter P0097 197,548 36,713 40.095 3,625 80.433 82,911 93,695 54.663 (130)(174)54.359 77,977 21,577 Town of Frenchville P0098 14,492 15.827 30,326 32,728 750 33,477 (51)2,483 24,009 Town of Farmington P0100 545,744 101,423 110,767 34,285 246,475 229,052 70,723 299,776 151.011 (358)(46.825)103,828 Somerset County P0101 1,727,201 320,989 350,562 50,333 721,884 724,916 12,574 737,490 477.928 25,084 38,144 541,156 Franklin County P0102 1,078,433 200,420 218,885 20,631 439.936 452,625 11,111 463,736 298,410 (494)290,988 (6,928)Town of Lisbon P0103 1,518,101 282 129 308,122 22,736 612 986 637,155 8,760 645,915 420.069 (996) (8.551)410 522 Maine Principals' Association P0105 161,293 29,975 32,737 62,712 67.696 12,326 80.021 44.631 (106)(9,392)35.133 4.114 Aroostook County P0106 2.151.520 399.846 436.684 840.644 903.005 6.880 909.885 595,340 (1,411)69.479 663,408 Town of Wells P0107 853,993 158,709 173,331 81,670 413,710 358,426 358,426 236,306 573 156,060 392,939 Town of Berwick P0108 987,650 183,548 200,459 14,731 398,737 414,522 114,092 528,614 273 289 (930) (32,134) 240,225 Town of Livermore Falls P0109 158,712 29,496 32,213 1,091 62,800 66,612 449 67,061 43,917 422 (8,018)36,321 Town of Pittsfield P0110 199,610 37,096 40,514 19,192 96,802 83,778 83,778 55,233 (131)32,589 87,691 567 788 374 337 City of Old Town P0111 1 352 825 251 413 274 577 84 515 610 505 567 788 61 747 435 243 (841) Town of Greenville P0112 103,859 19,301 21,080 6,411 46,792 43,591 26,155 69,746 28,738 9.097 (20,759)17,076 Town of Mechanic Falls P0114 88.124 16,378 17.886 5.143 39,406 36,986 38.891 75.878 24.385 (2.704)21.623 (58)Regional School Unit #54 P0115 1,067,688 198,423 216,704 147,815 562,941 448,114 14,451 462,565 295,437 (700)17,668 312,405 Town of Yarmouth P0116 1,375,525 255,632 279,184 21,889 556,705 577,316 44,728 622,044 380,617 (902)5.032 384,747 Town of Searsport P0117 177.469 32.982 36.020 69.002 74.485 2.746 77,231 49.107 (116)6,126 55.117 743 Farmington Village Corp P0118 84,522 15,708 17,155 33,605 35,474 3,166 38,641 23,388 (55)(2,176)21,157 Regional School Unit #9 P0119 65,438 12.161 13,282 25,443 27,465 50,992 78,457 18.107 (43) (35,069) (17.005)Mt Desert Island Regional School Unit P0120 133,843 24.874 27.165 13,866 65 906 56,175 194 56 368 37,036 (88) (5,243)31,705 Piscataguis County P0121 833,654 154,930 169,203 324,133 349,889 388,164 230,678 (547)2,039 232,170 38,275 City of Westbrook P0122 1,601,408 297,611 325 030 54,652 677,293 672,120 672.120 443,121 55,462 56,777 555,360 Searsport Water District P0124 68,038 12,645 13,809 26,454 28,556 3,419 31,975 18,826 (45)(212)18,569 Town of Norway P0125 573.822 106.641 116,466 2,359 225.467 240.836 27,142 267,979 158,780 (376)(19,278)139.126 Regional School Unit #67 P0126 146,385 27,204 29,711 56,915 61,438 36,028 97,466 40,506 (41,529)(1,119)(96) P0127 224,812 41,779 87,408 94,355 13,215 107,569 62,208 (147)23,134 85,195 Town of Paris 45,629

25,935

501,100

4.820

93,126

5,264

101,706

1.448

21,205

P0129

P0130

School Administrative District No. 53

Town of Bucksport

11,531

216,037

10.885

210,314

1.270

8,445

12 156

218,759

7.177

138,658

(17)

(329)

2 646

23,945

9,806

162,274

<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.

Employer	Employer Code	Net Pension Liability	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	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
Fort Fairfield Utilities District	P0131	66,366	12,334	-	13,470	-	25,804	-	27,854	-	20,892	48,746	18,364	(44)	(18,823)	(503)
Belfast Water District	P0132	140,143	26,044	-	28,444	-	54,488	-	58,819	-	9,701	68,520	38,778	(92)	(11,042)	27,644
Town of Gorham	P0133	32,395	6,020	-	6,575	4,133	16,728	-	13,596	-	368	13,965	8,964	(21)	(4,579)	4,364
Lincoln Academy	P0134	603,263	112,112	-	122,441	19,303	253,857	-	253,193	-	16,997	270,190	166,927	(396)	(34,970)	131,561
Norway Water District	P0136	71,823	13,348	-	14,578	2,043	29,969	-	30,145	-	986	31,131	19,874	(47)	(5,293)	14,534
Dover-Foxcroft Water District	P0137	72,302	13,437	-	14,675	-	28,112	-	30,345	-	7,306	37,651	20,006	(47)	(7,322)	12,637
York Sewer District	P0139	338,576	62,922	-	68,719	18,667	150,308	-	142,102	-	33,000	175,102	93,687	(439)	14,628	107,877
Town of Old Orchard Beach	P0140	2,092,409	388,860	-	424,686	67,872	881,419	-	878,195	-	47,134	925,330	578,984	(1,372)	(38,205)	539,407
Town of South Berwick	P0141	735,755	136,735	-	149,333	38,058	324,126	-	308,801	-	-	308,801	203,589	(483)	(19,692)	183,414
Town of Freeport	P0142	1,448,034	269,108	-	293,901	35,511	598,521	-	607,748	-	-	607,748	400,681	(5,014)	(2,181)	393,486
School Administrative District No. 41	P0143	621,866	115,569	-	126,217	3,351	245,137	-	261,001	-	14,819	275,819	172,075	(408)	(8,627)	163,040
Town of Winslow	P0144	-	-	-	-	-	405.404	-	404400	-	40.000	-	400 (00	(204)	(4.0.500)	402.000
Auburn Housing Authority	P0145	443,405	82,404	-	89,996	23,036	195,436	-	186,100	-	12,838	198,938	122,693	(291)	(19,503)	102,899
Town of Boothbay Harbor	P0146 P0147	232,643 4,425,398	43,235 822,432	-	47,219 898,203	43,838 100,200	134,291 1,820,835	-	97,642 1.857,364	-	-	97,642 1,857,364	64,375 1,224,539	16,313 (2,902)	40,070	120,758 1,236,531
Town of Scarborough	P0147 P0149	4,425,398	822,432 37,911	-	898,203 41,404	13,485	92,800	-	1,857,364 85,619	-	13,664	99,283	1,224,539	(2,902)	14,894 (2,874)	53,439
Town of Fryeburg Town of Hermon	P0149 P0150	401,964	74,703	-	81,585	57,771	214,059	-	168,706	-	13,004	168,706	111,226	(264)	29,531	140,493
Town of Hampden	P0151	1,041,171	193,495	-	211,322	124,102	528,918	-	436,985	-	-	436,985	288,099	(683)	141,183	428,599
Sanford Housing Authority	P0152	235,272	43,724		47,752	124,102	91,476		98,745		2,406	101,151	65,102	(154)	22,114	87,062
Town of Vassalboro	P0153	165,770	30,808		33,645	12,412	76,865		69,574		1,490	71,065	45,870	(109)	3,376	49,137
Lewiston Housing Authority	P0154	732,783	136,183	_	148,730	37,584	322,497	_	307,553	_	26,398	333,951	202,767	(970)	(14,382)	187,415
City of Biddeford	P0158	6,073,170	1,128,659	_	1,232,643	74,846	2,436,149	_	2,548,943	_	209,324	2,758,268	1,680,490	27,573	(228,929)	1,479,134
Paris Utility District	P0159	125,179	23,264	-	25,407	12,252	60,922	_	52,538	_	1,931	54,469	34,638	(82)	6,791	41,347
City of Hallowell	P0160	150,484	27,967	-	30,543	939	59,449	-	63,159	-	4,802	67,961	41,640	(99)	(1,310)	40,231
Town of Rockport	P0161	171,770	31,922	-	34,863	3,224	70,009	-	72,093	-	-	72,093	47,531	(113)	7,334	54,752
Lew/Aub Water Pollution Control Auth.	P0163	123,730	22,995	-	25,113	-	48,108	-	51,931	-	32,088	84,018	34,237	(81)	(29,446)	4,710
Town of Thomaston	P0164	332,890	61,865	-	67,565	41,688	171,118	-	139,716	-	8,359	148,074	92,113	(218)	11,898	103,793
Pl. Pt. Passamaquoddy Res. Housing Auth.	P0165	115,404	21,447	-	23,423	60	44,930	-	48,436	-	16,524	64,960	31,932	(76)	(20,238)	11,618
Town of Orland	P0166	25,459	4,732	-	5,167	823	10,722	-	10,685	-	1,524	12,209	7,044	(17)	(1,822)	5,205
Town of Dover Foxcroft	P0167	311,455	57,882	-	63,215	12,162	133,259	-	130,720	-	15,007	145,727	86,181	(204)	(9,880)	76,097
School Administrative District No. 29	P0168	75,798	14,086	-	15,384	710	30,180	-	31,813	-	3,359	35,172	20,974	(50)	(14,287)	6,637
Maine Housing Authority	P0169	1,779,850	330,773	-	361,248	-	692,021	-	747,013	-	50,760	797,774	492,497	(1,167)	(151,751)	339,579
Sanford Water District	P0170	376,463	69,964	-	76,409	-	146,373	-	158,004	-	25,918	183,921	104,170	(247)	(18,499)	85,424
South Berwick Water District	P0171	91,415	16,989	-	18,554	5,857	41,400	-	38,368	-	4,766	43,134	25,295	(60)	4,341	29,576
Town of Glenburn	P0174	204,425	37,991	-	41,491	2,939	82,422	-	85,799	-	2,688	88,487	56,566	(134)	(1,919)	54,513
Town of Sabattus Town of Bridgton	P0175 P0176	184,899 221,770	34,363 41,215	-	37,528 45,012	61,717	71,891 147,943	-	77,603 93,078	-	33,706	111,309 93,078	51,163 61,366	(121) (145)	(36,682) 94,283	14,360 155,504
Town of Brownville	P0176	95,682	17,782	-	19,420	2,162	39,364	-	40,159	-	1,934	42,092	26,476	(63)	133	26,546
Town of Winthrop	P0179	941,137	174,904	-	191,018	46,023	411,946	-	395,001	-	1,934	395,001	260,420	(617)	36,774	296,577
Town of Eliot	P0180	717,062	133,261		145,539	40,023	278,800		300,955		50,432	351,386	198,416	(470)	(41,946)	156,000
Town of Lebanon	P0181	102,153	18,985		20,733	1,874	41,592		42,874		4,772	47,645	28,266	(67)	(2,269)	25,930
Town of Van Buren	P0182	310,565	57,717	_	63,034	-	120,751	_	130,346	_	52,911	183,257	85,936	(403)	(46,743)	38,790
Hampden Water District	P0183	104,861	19,488	_	21,283	_	40,771	_	44,010	_	8,658	52,669	29,016	(69)	(6,399)	22,548
Town of Monson	P0184	9,115	1,694	-	1,850	332	3,876	_	3,826	_	1,055	4,880	2,523	(6)	(2,360)	157
Portland Housing Authority	P0185	1,236,615	229,817	_	250,990	81,871	562,678		519,014		8,947	527,962	342,181	(1,504)	59,504	400,181
Town of Milford	P0186	78,047	14,505	-	15,841	15,630	45,976	-	32,757	-	-	32,757	21,597	(51)	7,160	28,706
Regional School Unit #60	P0187	583,179	108,380	-	118,365	58,579	285,324	-	244,763	-	-	244,763	161,370	(382)	43,163	204,151
Town of Kennebunkport	P0188	1,293,417	240,374	-	262,519	2,161	505,053	-	542,854	-	46,930	589,784	357,898	(848)	(43,235)	313,815
Regional School Unit #49	P0189	256,688	47,704	-	52,099	6,099	105,902	-	107,734	-	-	107,734	71,027	(168)	5,060	75,919
Town of Damariscotta	P0191	183,713	34,142	-	37,287	-	71,429	-	77,106	-	13,964	91,069	50,834	(120)	(2,159)	48,555
City of Saco	P0192	4,054,085	753,425	-	822,839	167,698	1,743,962	-	1,701,522	-	-	1,701,522	1,121,794	844	403,917	1,526,555
Town of Otisfield	P0193	176,472	32,796	-	35,818	-	68,614	-	74,067	-	13,467	87,533	48,832	(116)	(7,306)	41,410
Town of Medway	P0194	221,499	41,164	-	44,957	-	86,121	-	92,965	-	1,214	94,179	61,291	(145)	4,078	65,224
Town of Waldoboro	P0195	759,651	141,176	-	154,183	120,948	416,307	-	318,830	-	22,096	340,926	210,201	(801)	41,555	250,955

<sup>(</sup>i) Changes in proportion and differences between employer contributions and proportionate share of contributions. (2) Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

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

Employer	Employer Code	Net Pension Liability	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	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
Regional School Unit #51	P0198	142,980	26,572	-	29,020	21,235	76,827	-	60,009	-	-	60,009	39,563	(94)	17,800	57,269
Town of Oxford	P0200	481,130	89,415	-	97,653	80,991	268,059	-	201,933	-	-	201,933	133,132	(316)	90,314	223,130
Kennebunk Sewer District	P0201	263,632	48,994	-	53,508	-	102,502	-	110,648	-	7,735	118,383	72,949	(173)	(4,603)	68,173
Town of Phippsburg	P0202	58,229	10,821	-	11,818	865	23,504	-	24,438	-	22,425	46,863	16,111	(38)	(12,030)	4,043
Gould Academy	P0205	55,187	10,256	-	11,201	-	21,458	-	23,162	-	6,827	29,989	15,271	(36)	(38,030)	(22,795)
South Portland Housing Authority	P0206 P0207	632,861	117,613 23,879	-	128,449	89,358 2,210	335,420	-	265,615 53,929	-	2,920	268,535	175,118 35,554	13,623	(15,043) 1,797	173,698
Berwick Sewer District Caribou Police and Fire	P0207 P0208	128,492 528,061	23,879 98,137	-	26,079 107,178	62,981	52,169 268,296	-	53,929 221,630	-	-	53,929 221,630	35,554 146,117	(84)	1,797 32,636	37,267 178,407
Town of Orrington	P0209	166,556	30,954	-	33,805	62,961	64,759	-	69,905	-	3,976	73,881	46,087	(109)	(16,570)	29,408
Town of New Gloucester	P0210	214,928	39,943	-	43,623	12,049	95,614	-	90,207	-	14,194	104,401	59,471	(141)	(31,379)	27,951
Town of Richmond	P0213	189,982	35,307		38,560	1,178	75,044		79,736		17,342	97,078	52,569	(125)	(10,299)	42,145
Town of Linneus	P0214	10,336	1,920	-	2,098	1,170	4,018	_	4,338	_	2,925	7,263	2,860	(7)	674	3,527
Town of Hodgdon	P0215	38,886	7,227	_	7,893	1,414	16,533	_	16,321	_	2,723	16,321	10,760	(26)	(549)	10,185
Town of Cumberland	P0216	996,856	185,260	_	202,327	45,352	432,939	_	418,386	-	38,093	456,479	275,837	(654)	(32,073)	243,110
Town of Corinna	P0217	-	-	_	-	-	-	_	-	_	10,590	10,590	-	-	(7,822)	(7,822)
Lincoln Sanitary District	P0219	120,732	22,438	_	24,504	-	46,942		50,671	_	3,646	54,317	33,407	(79)	(4,460)	28,868
Kennebec Sanitary Treatment District	P0220	224,126	41,652	-	45,490	-	87,142	-	94,067	-	12,996	107,063	62,017	(147)	(13,227)	48,643
Gardiner Water District	P0221	127,473	23,690	-	25,873	1,505	51,067	-	53,501	-	-	53,501	35,274	(84)	(1,697)	33,493
Waterville Sewerage District	P0222	207,865	38,631	-	42,189	-	80,820	-	87,242	-	17,865	105,107	57,518	(136)	(11,093)	46,289
School Administrative District No. 13	P0223	181,887	33,803	-	36,917	-	70,719	-	76,339	-	18,756	95,095	50,329	(119)	(24,814)	25,396
Waldo County Technical Center	P0224	25,225	4,688	-	5,120	-	9,808	-	10,587	-	352	10,939	6,980	(17)	(523)	6,440
Maine County Commissioners' Association	P0225	14,515	2,697	-	2,946	-	5,643	-	6,092	-	11,084	17,176	4,017	(10)	(11,497)	(7,490)
Town of Mars Hill	P0227	88,039	16,361	-	17,869	-	34,230	-	36,951	-	17,508	54,459	24,361	(58)	(15,929)	8,374
Town of Lubec	P0228	50,724	9,427	-	10,295	4,472	24,195	-	21,289	-	-	21,289	14,036	(33)	3,408	17,411
Town of Washburn	P0230	129,563	24,079	-	26,297	19,726	70,102	-	54,378	-	-	54,378	35,851	(85)	18,654	54,420
Androscoggin Valley Council of Govts.	P0231	317,857	59,071	-	64,514	-	123,585	-	133,406	-	43,022	176,428	87,953	(208)	(49,463)	38,282
Town of Durham	P0234 P0235	125,232	23,274	-	25,418	-	48,691	-	52,560	-	20,532	73,092	34,653	(82)	(10,329)	24,242
Town of China		215,024	39,961	-	43,642	22,163	105,767	-	90,246	-	7,450	97,697	59,498	(141)	45,848	105,205
Madawaska Water District	P0236 P0237	85,833 1,081,094	15,952 200,914	-	17,421 219,425	6,690 96,834	40,063 517,173		36,025 453,741	-	3,474 35,881	39,498 489,622	23,751 299,146	(56) (709)	5,575 113,776	29,270 412,213
Penquis Milo Water District	P0237	58,728	10,914	-	11,920	10,463	33,297	-	24,648	-	33,861	24,648	16,250	(39)	4,417	20,628
Maine School Management Association	P0239	526,000	97,754	-	106,760	10,463	204,514	-	220,765	-	67,079	287,844	145,548	(345)	(36,068)	109,135
Town of Easton	P0239 P0240	272,715	50,682	-	55,352	-	106,034	-	114,460	-	30,107	144,567	75,463	(179)	(25,278)	50,006
Richmond Utilities District	P0242	39,437	7,329		8,004	2,187	17,520		16,551		1,013	17,565	10,912	(26)	(620)	10,266
Lisbon Water Department	P0243	163,840	30,449	_	33,254	27,338	91,040	_	68,765	-	2,286	71,050	45,336	(107)	2,304	47,533
Town of Limestone	P0245	55,296	10,276	_	11,223		21,499	_	23,209	_	7,013	30,221	15,301	(903)	(2,565)	11,833
Town of Bethel	P0246	236,665	43,983	_	48,035	_	92,018	_	99,330	_	29,834	129,163	65,487	(155)	(20,791)	44,541
Rumford Mexico Sewerage District	P0247	136,796	25,422	_	27,765	-	53,187		57,414	_	3,076	60,490	37,853	(90)	(9,497)	28,266
Brewer Housing Authority	P0248	225,186	41,850	-	45,705	-	87,555	-	94,512	-	32,525	127,036	62,311	(148)	(30,038)	32,125
Erskine Academy	P0249	160,107	29,755	-	32,496	512	62,763	-	67,198	-	14,665	81,864	44,304	(105)	(1,414)	42,785
Winter Harbor Utility District	P0250	-	-	-	-	-	-	-	-	-	-	-	-	-		-
CSD No. 12 Easte Range-Support	P0252	22,043	4,097	-	4,474	1,585	10,156	-	9,252	-	-	9,252	6,100	(14)	176	6,262
Town of North Berwick	P0254	361,693	67,218	-	73,411	36,928	177,558	-	151,804	-	3,873	155,677	100,083	(237)	1,320	101,166
Kennebunk, Kennebunkport and Wells Water	Dist P0255	1,090,794	202,717	-	221,393	-	424,111	-	457,813	-	62,829	520,642	301,831	(715)	(71,857)	229,259
Auburn Lewiston Airport	P0256	40,564	7,539	-	8,233	-	15,772	-	17,025	-	6,490	23,516	11,224	(27)	(11,133)	64
Town of Princeton	P0258	5,591	1,039	-	1,135	1,752	3,926	-	2,347	-	-	2,347	1,546	(4)	2,030	3,572
Town of Fairfield	P0260	489,855	91,037	-	99,424	421	190,882	-	205,595	-	50,370	255,965	135,546	(321)	(16,720)	118,505
Old Town Housing Authority	P0262	191,651	35,617	-	38,899	6,611	81,127	-	80,437	-	-	80,437	53,031	(126)	109	53,014
Towns of Mapleton, Castle Hill and Chapman		168,659	31,344	-	34,232	19,196	84,772	-	70,787	-	-	70,787	46,669	(111)	15,318	61,876
CSD No. 18 Wells-Ogunquit-Support	P0266	574,792	106,821	-	116,663	-	223,484	-	241,243	-	24,112	265,355	159,049	(314)	(20,828)	137,907
Aroostook Waste Solutions (Tri Comm. Landf		193,180	35,901	-	39,209	-	75,110	-	81,078	-	15,813	96,891	53,454	(127)	10,293	63,620
United Technologies Center, Region 4, S Penol		78,565	14,600	-	15,946	-	30,546	-	32,974	-	5,801	38,775	21,740	(52)	(10,602)	11,086
Town of Harpswell	P0270	44,384	8,248	-	9,008	155	17,411	-	18,628	-	2,954	21,582	12,280	(29)	(1,638)	10,613
Maine Veterans' Home	P0271	15,332,239	2,849,398	-	3,111,914	-	5,961,312	-	6,435,025	-	453,342	6,888,368	4,242,540	(10,270)	(366,332)	3,865,938

<sup>(1)</sup> Changes in proportion and differences between employer contributions and proportionate share of contributions.
(2) Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

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

Employer	Employer Code	Net Pension Liability	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	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
Brunswick Public Library	P0273	294,910	54,808	-	59,856	-	114,664	-	123,775	-	17,847	141,622	81,603	(193)	(18,797)	62,613
Eagle Lake Water and Sewer District	P0274	54,499	10,128	-	11,061	5,606	26,796	-	22,873	-	345	23,218	15,080	(36)	2,233	17,277
Fort Fairfield Housing Authority	P0275	97,455	18,111	-	19,780	-	37,891	-	40,902	-	6,341	47,243	26,967	(64)	(5,823)	21,080
Town of Lovell	P0276	74,413	13,829	-	15,103	14,755	43,688	-	31,231	-	-	31,231	20,590	(49)	8,953	29,494
Town of Carrabasett Valley	P0277	155,200	28,842	-	31,500	6,360	66,703	-	65,138	-	-	65,138	42,945	(102)	9,096	51,939
Yarmouth Water District	P0278	183,392	34,083	-	37,222	366	71,671	-	76,970	-	4,468	81,438	50,746	(120)	(120)	50,506
Town of Harrison	P0280	143,142	26,602	-	29,053	1,211	56,866	-	60,078	-	7,517	67,595	39,608	(94)	5,033	44,547
Mechanic Falls Sanitary District	P0282	14,908	2,771	-	3,026	-	5,796	-	6,257	-	1,071	7,328	4,125	(10)	(1,057)	3,058
Mars Hill Utility District	P0283	63,468	11,796	-	12,882	-	24,677	-	26,638	-	587	27,225	17,562	(42)	1,507	19,027
Bangor Housing Authority	P0288	999,552	185,761	-	202,874	-	388,635	-	419,517	-	47,646	467,163	276,583	(656)	(70,617)	205,310
Maine Public Employees Retirement Sys.	P0290	2,648,154	492,141	-	537,485	1	1,029,627	-	1,111,443	-	140,607	1,252,050	732,767	(1,739)	(151,650)	579,378
Lewiston/Auburn 911	P0291	436,393	81,101	-	88,573	-	169,674	-	183,157	-	3,416	186,573	120,753	(286)	11,905	132,372
Brunswick Fire and Police	P0292	2,364,794	439,482	-	479,971	-	919,453	-	992,517	-	185,140	1,177,657	654,356	(1,551)	(138,434)	514,371
Jackman Utility District	P0294	53,425	9,929	-	10,843	7,009	27,781	-	22,422	-	377	22,799	14,783	(35)	3,724	18,472
Town of Chesterville	P0295	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ME Admin. of Svcs for Children with Disabilitie		28,726	5,338	-	5,830	20,126	31,295	-	12,057	-	-	12,057	7,949	(19)	10,063	17,993
Boothbay Region Water District	P0298	296,449	55,093	-	60,169	14,230	129,492	-	124,421	-	-	124,421	82,029	(194)	2,856	84,691
South Berwick Sewer District	P0299	85,115	15,819	-	17,275	-	33,094	-	35,724	-	27,696	63,420	23,553	(56)	(20,627)	2,870
Mount Desert Water District	P0300	113,549	21,103	-	23,046	-	44,149	-	47,657	-	7,913	55,570	31,420	(74)	(5,943)	25,403
Coastal Counties Workforce, Inc.	P0301	107,193	19,921	-	21,756	11,275	52,952	-	44,989	-	4,673	49,662	29,662	(70)	(3,997)	25,595
Lincoln County Sheriff's Office	P0302	758,434	140,950	-	153,936	-	294,886	-	318,318	-	47,530	365,849	209,864	(497)	(5,319)	204,048
Town of Ogunquit	P0303	1,221,152	226,943	-	247,852	33,656	508,451	-	512,525	-	61,785	574,310	337,902	(801)	(12,980)	324,121
Lincoln & Sagadahoc Multicounty Jail Auth.	P0304	494,972	91,987	-	100,462	8,050	200,499	-	207,742	-	61,521	269,263	136,962	(325)	(79,182)	57,455
Veazie Fire and Police	P0305	177,190	32,929	-	35,963	12,449	81,342	-	74,368	-	4,565	78,933	49,030	(116)	5,906	54,820
Winterport Water District	P0306	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Topsham Sewer District	P0307	48,653	9,041	-	9,875	-	18,916	-	20,420	-	2,793	23,213	13,462	(32)	(641)	12,789
North Berwick Water District	P0308	77,759	14,451	-	15,782		30,233	-	32,636	-	5,009	37,645	21,517	(51)	(807)	20,659
Town of Windham	P0309	1,714,672	318,661	-	348,019	203,876	870,556	-	719,658	-		719,658	474,462	(1,125)	196,592	669,929
Biddeford Housing Authority	P0310	115,625	21,488	-	23,468	12,308	57,264	-	48,528	-	5,431	53,960	31,994	(76)	2,835	34,753
Greater Augusta Utility District	P0311	828,553	153,982	-	168,168	-	322,149	-	347,749	-	56,965	404,713	229,266	(543)	(18,677)	210,046
Town of Grand Isle	P0312	27,735	5,155	-	5,629	-	10,784	-	11,641	-	1,179	12,819	7,675	(18)	(2,100)	5,557
Newport Water District	P0313	80,657	14,989	-	16,371	-	31,360	-	33,852	-	6,973	40,825	22,318	(53)	(6,535)	15,730
Town of Newport	P0314	235,799	43,822	-	47,859	-	91,681	-	98,966	-	41,721	140,688	65,247	(155)	(38,503)	26,589
Regional School Unit No. 1	P0315	203,409	37,802	-	41,285	16.616	79,087	-	85,372	-	3,044	88,415	56,284	(133)	(19,303)	36,848
Town of Monmouth	P0316 P0317	104,067 414,238	19,340	-	21,122 84,076	16,616 560	57,078	-	43,677 173,858	-	4.196	43,677 178,054	28,796 114,622	(68) 1.934	17,595	46,323 109,924
Cape Elizabeth Police Thompson Free Library	P0317 P0318	414,238 27,735	76,984 5,155	-	5,629	360	161,619 10,784	-	17,641	-	2,979	178,054	7,675		(6,632) (2,639)	5,018
Bowdoinham Water District	P0319	10,469	1,946	-	2,125		4,070	-	4,393	-	749	5,143	2,897	(18)	, ,	2,272
Regional School Unit No. 24	P0320	10,469	1,946	-	2,123	-	4,070	-	4,393	-	749	3,143	2,097	(7)	(618)	2,212
Regional School Unit No. 25	P0321	84,155	15,640		17,081	3,160	35,880		35,321		8,933	44.254	23.286	(55)	8,565	31,796
Regional School Unit No. 21	P0322	998,703	185,602		202,702	32,223	420,528		419,161		14,312	433,473	276,349	(655)	(4,263)	271,431
Regional School Unit No. 2	P0323	45,243	8,408		9,183	32,223	17,590		18,988		36,271	55,259	12,519	(30)	(26,951)	(14,462)
Regional School Unit No. 4	P0324	38,586	7,171		7,832		15,002		16,195		3,010	19,205	10,677	(25)	(17,916)	(7,264)
Regional School Unit No. 5	P0325	69,800	12,972	_	14,167	21,965	49,104	_	29,296	_	-	29,296	19,314	(46)	16,836	36,104
Regional School Unit No. 10	P0326	1,059,035	196,815	_	214,947	86,288	498,050	_	444,482	_	_	444,482	293,042	(695)	140,487	432,834
Regional School Unit No. 16	P0327	-	170,010	_	211,717	-	150,050	_	-	_	_	-	2,0,012	(030)	-	102/001
Regional School Unit No. 20	P0328	34,891	6,484	_	7,082	_	13,566	_	14,644	_	11,383	26,027	9,655	(23)	(5,206)	4,426
Regional School Unit No. 23	P0329	486,710	90,452		98,785	2,535	191,773		204,274		27,087	231,361	134,676	(319)	1,421	135,778
Regional School Unit No. 26	P0330	211,182	39,247	-	42,863	6,388	88,498	-	88,634	_	27,007	88,634	58,436	(139)	6,078	64,375
Regional School Unit No. 34	P0331	20,126	3,741	_	4,085	-	7,826	_	8,447	_	1,225	9,673	5,569	(13)	(4,491)	1,065
Regional School Unit No. 39	P0332	,120	-	_	-,500	-	- ,020	-	-,,	_	-,220	-,0,0	-	-	(8,358)	(8,358)
Town of West Bath	P0333	99,082	18,413	_	20,110	3,528	42,051	-	41,586	_	2,406	43,992	27,417	(65)	9,732	37,084
Gorham Fire and Police	P0334	1,034,001	192,162	-	209,866	99,657	501,685	-	433,976	-	41,435	475,411	286,116	(678)	23,137	308,575
Washburn Water and Sewer District	P0335	26,001	4,833	-	5,277	606	10,716	-	10,913	-	-	10,913	7,195	(17)	3,167	10,345
		-,	,		-,		-,		.,			.,	,	()	-,	-7-

 <sup>(1)</sup> Changes in proportion and differences between employer contributions and proportionate share of contributions.
 (2) Non-consolidated employers participating in the disability and survivor benefit components of the Plan.
 (3) Collective Plan totals may not agree due to rounding.

				Delen	ed Outflows of Re	sources			Deter	red fillows of Re	sources			Contra	buttoris	
Employer	Employer Code	Net Pension Liability	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	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 Poland	P0336	596,340	110,826	_	121,036	107,847	339,709	-	250,287	_	-	250,287	165,011	(391)	89,977	254,597
Winthrop Utilities District	P0337	106,177	19,733		21,550	1,410	42,693	_	44,563		12,106	56,670	29,380	(70)	(12,366)	16,944
Town of Holden	P0338	410,054	76,206	-	83,227	103,031	262,463	-	172,102	-	· -	172,102	113,465	(269)	104,809	218,005
Town of Levant	P0339	45,309	8,421		9,196	· -	17,617	_	19,017		6,392	25,409	12,538	(30)	(11,855)	653
Regional School Unit No. 73	P0340	230,118	42,766	-	46,706	542	90,014	-	96,582	-	3,239	99,821	63,676	(151)	(20,332)	43,193
Town of Trenton	P0341	-	-	-	-	-	-	-	-	-	-	-	-	- '-	- 1	-
Town of Union	P0342	83,462	15,511		16,940	-	32,451	_	35,030		23,190	58,220	23,094	(55)	(7,521)	15,518
Midcoast Council of Governments	P0343	-	-	-	-	-	-	-		-	· -			- ′	(16,925)	(16,925)
Town of Buckfield	P0344	14,214	2,642		2,885	-	5,527	_	5,966		3,201	9,168	3,933	(9)	(2,182)	1,742
Community Regional Charter School	P0345	731,853	136,010	-	148,541	28,347	312,898	-	307,163	-	11,652	318,815	202,509	(480)	50,613	252,642
Maine Academy of Natural Sciences	P0346	493,901	91,788		100,245	21,852	213,885	-	207,293	-	75,307	282,600	136,666	(324)	33,067	169,409
Good Will - Hinckley	P0347	1,160,268	215,628	-	235,494	-	451,122	-	486,971	-	199,437	686,408	321,054	(761)	78,343	398,636
Baxter Academy for Technology and Science	P0348	811,712	150,852		164,749	22,727	338,328	_	340,680		68,401	409,081	224,607	(532)	(55,937)	168,138
Wells Fire and Police	P0349	1,053,628	195,810		213,850	12,284	421,945	-	442,213	-	19,379	461,593	291,547	(691)	34,193	325,049
Harpswell Coastal Academy	P0350	140,590	26,128	_	28,535	98,501	153,164	_	59,006			59,006	38,902	(92)	49,251	88,061
Augusta Housing Authority	P0351	91,700	17,041	_	18,612		35,653	_	38,487	_	7,349	45,837	25,374	(60)	(4,141)	21,173
Maine School of Science & Mathematics	P0352	149,567	27,796		30,357	-	58,153	-	62,774	-	76,964	139,737	41,387	(98)	(42,666)	(1,377)
Town of Hancock	P0353		-	_		_	· -	_		_			· -	- '	-	-
Northern Oxford Regional Solid Waste Board	P0354	11,394	2,117	_	2,313	7,983	12,412	_	4.782	_	_	4,782	3,153	(7)	3,991	7,137
Town of Dayton	P0355	82,170	15,270	_	16,678	36,458	68,406	_	34,487	_	304	34,790	22,737	(54)	36,306	58,989
Town of Waterboro	P0356	319,274	59,335	_	64,801	54,185	178,321	_	134,001	_	_	134,001	88,344	(209)	32,232	120,367
Maine Virtual Academy	P0357	780,219	144,998	_	158,357	117,531	420,887	_	327,462	_	_	327,462	215,892	(512)	150,474	365,854
Regional School Unit No. 71	P0358	_	-	_	-	-	-	_		_	_		_	- /	-	-
Knox County Sheriff's Department	P0359	749,645	139,317	_	152,152	129,589	421,057	_	314,630	_	_	314,630	207,432	(492)	166,519	373,459
Town of Hartland	P0360	143,610	26,689	_	29,148	2,127	57,964	_	60,274	_	17,962	78,236	39,737	(94)	225	39,868
Town of Acton	P0361	110,521	20,539	_	22,432	6,258	49,229	_	46,387	_	224	46,611	30,581	(72)	8,040	38,549
Winslow Police	P0362	662,254	123,076	_	134,415	26,576	284,067	_	277,952	_	_	277,952	183,251	(434)	121,236	304,053
Boothbay Harbor Sewer District	P0363	122,343	22,736		24,831	-	47,568	_	51,348		6,395	57,743	33,854	(80)	(3,027)	30,747
Town of Otis	P0364	47,393	8,807		9,619	2,770	21,196	_	19,891		575	20,466	13,115	(31)	6,122	19,206
Anson-Madison Sanitary District	P0365	111,930	20,802		22,718	-	43,520	-	46,978	-	21,064	68,041	30,972	(7,493)	(10,934)	12,545
Regional School Unit No. 56	P0366	586,122	108,927		118,962	14,409	242,299	_	245,999			245,999	162,185	(384)	14,444	176,245
Town of Danforth	P0367	16,001	2,974	_	3,248		6,221	_	6,715	_	1,395	8,111	4,428	(10)	(1,569)	2.849
Town of Southwest Harbor	P0368	37,565	6,982	_	7,624	-	14,606	_	15,766		10,196	25,962	10,395	(25)	4,962	15,332
Town of Alfred	P0369	97,732	18,163		19,836	1,142	39,141	-	41,018	-	8,553	49,571	27,043	(64)	35,300	62,279
Town of Buxton	P0370	780,503	145,051	-	158,415	381,472	684,939	-	327,582	-	· -	327,582	215,971	(512)	331,492	546,951
Town of Standish	P0371	192,627	35,799		39,097	114,348	189,244	-	80,846	-	_	80,846	53,301	(126)	74,718	127,893
Town of Eddington	P0372	73,339	13,629	-	14,885	41,987	70,501	-	30,781	-	-	30,781	20,293	(48)	28,991	49,236
Town of Lyman	P0373	54,640	10,154	-	11,090	32,098	53,343	-	22,932	-	-	22,932	15,119	(36)	21,313	36,396
Northern Aroostook Region Airport Authority	P0374	24,377	4,531	-	4,948	17,079	26,558	-	10,231	-	-	10,231	6,745	(16)	8,540	15,269
Town of Limerick	P0375	14,126	2,626	-	2,867	9,897	15,390	-	5,929	-	-	5,929	3,910	(9)	4,949	8,850
Town of Oakland	P0376	30,518	5,672	-	6,194	21,382	33,248	-	12,809	-	-	12,809	8,445	(20)	10,691	19,116
Town of Corinth	P0377	35,800	6,653	-	7,266	25,083	39,002	-	15,026	-	-	15,026	9,906	(23)	12,541	22,424
Town of Dedham	P0378	10,187	1,893	-	2,068	7,137	11,098	-	4,275	-	-	4,275	2,819	(7)	3,569	6,381
Regional School District No. 75	P0380	18,274	3,396	-	3,709	12,803	19,908	-	7,670	-	-	7,670	5,057	(12)	6,401	11,446
Town of Wiscasset	P0417	207,538	38,569	-	42,123	3,046	83,738	-	87,105	-	9,964	97,069	57,427	(136)	(41,420)	15,871
Regional School District No. 52	P0461	52,447	9,747	-	10,645	36,746	57,137	-	22,013	-	-	22,013	14,513	(34)	18,373	32,852
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>	P0204 P0241	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
•	1.0241															
Total for All Employers <sup>(3)</sup>		\$ 265,835,339	\$ 49,403,778	\$ -	\$ 53,955,370	\$ 9,140,480	\$ 112,499,628	\$ -	\$ 111,572,561	\$ -	\$ 9,140,480	\$ 120,713,041	\$ 73,558,537	\$ (0)	\$ -	\$ 73,558,537

<sup>(</sup>i) Changes in proportion and differences between employer contributions and proportionate share of contributions. (2) Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

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

Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
Town of Enfield	P0001	\$ 62,789	\$ (13,077)	\$ 7,663	\$ (2,343)	\$ (5,542)	\$ 4,190	\$ -	\$ -
City of Portland	P0002	75,741,316	(15,774,566)	2,777,470	(2,313,655)	(6,684,911)	5,053,991	-	-
Town of Millinocket	P0003	1,888,641	(393,345)	(3,504)	(97,512)	(166,691)	126,023	-	-
City of Presque Isle	P0004	5,237,874	(1,090,887)	629,480	(166,930)	(462,294)	349,508	-	-
Cumberland County	P0005	21,058,596	(4,385,852)	673,776	(774,335)	(1,858,627)	1,405,177	-	-
City of Eastport	P0007	296,966	(61,849)	62,191	(29,204)	(26,210)	19,816	-	-
Town of Camden	P0008	3,397,823	(707,661)	129,011	(145,774)	(299,891)	226,727	-	-
City of South Portland	P0009	19,743,860	(4,112,033)	768,173	(648,043)	(1,742,588)	1,317,449	_	_
Town of Houlton	P0010	2,742,972	(571,276)	119,439	(73,438)	(242,094)	183,030	_	_
Penobscot County	P0011	8,335,174	(1,735,958)	586,618	(138,224)	(735,661)	556,181	_	_
Kittery Water District	P0012	937,673	(195,288)	20,229	(42,904)	(82,759)	62,568		
City of Ellsworth	P0013	4,595,934	(957,191)	308,126	(82,230)	(405,636)	306,673		
Town of Kittery	P0014	7,313,642	(1,523,205)	207,332	(270,019)	(645,500)	488,017	_	
Town of Bar Harbor	P0015	4,024,182	(838,112)	185,737	(102,271)	(355,173)	268,522		
Town of Mount Desert	P0016	2,533,777	(527,707)	124,245	(57,475)	(223,631)	169,071		
Town of Fort Fairfield	P0017	834,642	(173,830)	103,512	13,253	. ,	55,693	-	-
City of Rockland	P0017	5,334,465	(1,111,004)	88,158	(203,457)	(73,665) (470,819)	355,953	-	-
					. ,	. ,		-	-
Bath Water District	P0019	942,667	(196,328)	26,375	(54,547)	(83,200)	62,901	-	-
City of Bangor	P0020	15,976,583	(3,327,427)	781,184	(293,645)	(1,410,089)	1,066,070	-	-
Bangor Public Library	P0022	166,346	(34,645)	4,452	(8,552)	(14,682)	11,100	-	-
City of Augusta	P0023	20,849,802	(4,342,367)	850,679	(819,983)	(1,840,199)	1,391,245	-	-
City of Gardiner	P0024	4,334,962	(902,838)	195,150	(176,698)	(382,603)	289,259	-	-
Ecology Learning Center	P0025	398,119	(82,916)	72,178	3,928	(35,138)	26,565	-	-
Houlton Water Company	P0026	1,525,682	(317,752)	40,608	(58,748)	(134,656)	101,804	-	-
City of Auburn	P0027	18,949,075	(3,946,504)	729,442	(570,613)	(1,672,441)	1,264,415	-	-
Town of York	P0028	8,968,829	(1,867,929)	427,001	(255,808)	(791,587)	598,463	-	-
Town of St. Agatha	P0030	207,255	(43,165)	2,005	(6,728)	(18,292)	13,829	-	-
Kennebec Water District	P0031	1,701,837	(354,440)	82,270	(56,271)	(150,204)	113,558	-	-
Livermore Falls Water District	P0032	240,954	(50,183)	8,476	(9,030)	(21,267)	16,078	-	-
City of Belfast	P0035	4,369,195	(909,968)	282,354	(76,957)	(385,624)	291,543	-	-
City of Calais	P0036	1,938,283	(403,684)	43,668	(88,512)	(171,072)	129,336	-	-
York County	P0037	6,691,925	(1,393,720)	246,031	(256,024)	(590,628)	446,532	-	-
Maine Maritime Academy	P0038	6,443,808	(1,342,045)	117,985	(304,729)	(568,729)	429,976	-	-
York Water District	P0039	1,560,387	(324,980)	36,730	(64,769)	(137,719)	104,120	-	-
Washington County	P0040	3,671,605	(764,681)	199,517	(83,840)	(324,055)	244,995	-	-
Portland Public Library	P0041	2,403,267	(500,526)	67,714	(69,561)	(212,112)	160,363	-	-
Town of Brunswick	P0042	7,462,176	(1,554,140)	280,524	(262,504)	(658,610)	497,929	-	-
Auburn Public Library	P0043	342,375	(71,306)	4,189	(18,941)	(30,218)	22,846	-	-
Town of Jay	P0045	1,118,304	(232,908)	68,327	(23,823)	(98,701)	74,621	_	_
Waldo County	P0046	4,547,494	(947,102)	167,635	(151,394)	(401,361)	303,441	_	_
Kennebec County	P0047	6,125,928	(1,275,841)	386,803	(166,824)	(540,673)	408,765	_	_
City of Lewiston	P0048	27,380,038	(5,702,413)	1,292,300	(755,416)	(2,416,556)	1,826,988	_	_
Maine Turnpike Authority	P0049	25,067,016	(5,220,682)	339,545	(1,015,729)	(2,212,409)	1,672,647		
School Administrative District No. 31	P0050	387,972	(80,803)	24,420	(14,012)	(34,242)	25,888		
Auburn Water and Sewer District	P0052	137,830	(28,706)	3,887	(3,884)	(12,165)	9,197	_	_
Town of East Millinocket	P0054	2,061,183	(429,281)	113,002	(37,838)	(181,920)	137,537	-	-
Maine Municipal Association	P0055	3,366,833	(701,207)	20,066	(220,679)	(297,156)	224,659	-	-
Hancock County	P0055 P0056	4,294,932	, ,		. ,	. ,	286,588	-	-
			(894,501)	296,696	(101,245)	(379,070)		-	-
Oxford County	P0057	4,559,243	(949,549)	233,790	(127,061)	(402,398)	304,225	-	-
Falmouth Memorial Library	P0058	364,270	(75,866)	20,203	(13,951)	(32,150)	24,307	-	-
Bangor Water District	P0059	1,234,418	(257,091)	20,641	(44,795)	(108,949)	82,369	-	-
Rumford Fire and Police	P0060	1,703,942	(354,878)	82,353	(58,732)	(150,389)	113,699	-	-
Town of Orono	P0061	4,619,589	(962,117)	179,510	(168,241)	(407,724) (92,179)	308,251 69,690	-	-
Kennebunk Light and Power Co.	P0062	1,044,410	(217,518)	31,524	(39,526)				

<sup>(1)</sup> Changes in proportion and differences between employer contributions and proportionate share of contributions.
(2) Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

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

Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
City of Brewer	P0063	9,533,906	(1,985,617)	326,071	(330,947)	(841,460)	636,169	-	-
Rumford Water District	P0065	302,981	(63,102)	8,689	(14,039)	(26,741)	20,217	-	-
Waterville Fire and Police	P0066	4,051,944	(843,894)	298,986	(65,398)	(357,624)	270,374	-	-
Androscoggin County	P0067	7,197,724	(1,499,062)	392,390	(223,040)	(635,269)	480,283	-	-
Town of Baileyville	P0069	1,167,153	(243,082)	26,427	(54,849)	(103,013)	77,881	-	-
Westrbrook Fire and Police	P0070	8,732,642	(1,818,738)	281,530	(385,306)	(770,741)	582,703	-	-
Brunswick Sewer District	P0072	1,385,740	(288,607)	33,556	(67,867)	(122,305)	92,466	-	-
City of Bath	P0073	8,030,999	(1,672,608)	306,411	(296,114)	(708,814)	535,885	-	-
Town of Mexico	P0074	177,443	(36,956)	28,614	15,433	(15,661)	11,840	_	_
Town of Lincoln	P0076	1,134,309	(236,241)	121,213	(27,327)	(100,114)	75,689	-	-
Old Town Water District	P0079	432,015	(89,975)	26,306	(6,648)	(38,130)	28,827	_	_
Town of Skowhegan	P0080	4,296,809	(894,892)	247,630	(92,966)	(379,235)	286,713	_	_
Town of Topsham	P0081	2,916,197	(607,353)	91,423	(82,821)	(257,383)	194,589	_	_
Town of Madawaska	P0082	2,908,485	(605,747)	102,717	(86,466)	(256,702)	194,075	_	_
City of Sanford	P0083	18,267,545	(3,804,563)	667,320	(684,564)	(1,612,289)	1,218,939	_	_
Town of Kennebunk	P0084	3,625,560	(755,092)	161,854	(85,643)	(319,991)	241,923		
Town of Wilton	P0086	1,338,588	(278,786)	79,581	(36,678)	(118,143)	89,320		
Town of Falmouth	P0087	8,584,257	(1,787,834)	568,184	(150,978)	(757,644)	572,802	_	_
Lubec Water District	P0088	144,254	(30,044)	6,219	(5,290)	(12,732)	9,626		
Sanford Sewerage District	P0089	730,551	(152,151)	23,972	(25,181)	(64,478)	48,748	-	-
Town of Rumford	P0090	1,513,949	(315,309)	58,797	(57,889)	(133,621)	101,021	-	-
Town of Fort Kent	P0090 P0091	1,553,366			. ,		103,651	-	-
			(323,518)	175,096	50,258	(137,100)		-	-
Maine Municipal Bond Bank	P0093	1,469,726	(306,098)	72,068	(50,720)	(129,718)	98,070	-	-
Lincoln County	P0095	1,483,556	(308,979)	104,712	(39,179)	(130,938)	98,993	-	-
Sagadahoc County	P0096	3,724,397	(775,676)	179,748	(99,758)	(328,714)	248,518	-	-
Town of Dexter	P0097	583,612	(121,548)	23,142	(23,837)	(51,509)	38,943	-	-
Town of Frenchville	P0098	230,368	(47,978)	9,086	(7,277)	(20,332)	15,372	-	-
Town of Farmington	P0100	1,612,283	(335,789)	67,735	(86,319)	(142,300)	107,583	-	-
Somerset County	P0101	5,102,644	(1,062,723)	230,373	(136,106)	(450,358)	340,484	-	-
Franklin County	P0102	3,185,998	(663,544)	135,184	(90,379)	(281,195)	212,592	-	-
Town of Lisbon	P0103	4,484,901	(934,066)	194,024	(130,380)	(395,836)	299,264	-	-
Maine Principals' Association	P0105	476,505	(99,241)	12,728	(19,777)	(42,056)	31,796	-	-
Aroostook County	P0106	6,356,202	(1,323,800)	271,956	(204,331)	(560,997)	424,130	-	-
Town of Wells	P0107	2,522,940	(525,450)	178,867	(69,257)	(222,674)	168,348	-	-
Town of Berwick	P0108	2,917,799	(607,687)	82,217	(149,265)	(257,524)	194,696	-	-
Town of Livermore Falls	P0109	468,879	(97,653)	20,108	(14,273)	(41,383)	31,287	-	-
Town of Pittsfield	P0110	589,706	(122,817)	43,736	(18,012)	(52,047)	39,349	-	-
City of Old Town	P0111	3,996,631	(832,374)	216,675	(87,899)	(352,742)	266,683	-	-
Town of Greenville	P0112	306,830	(63,903)	6,429	(22,776)	(27,081)	20,474	-	-
Town of Mechanic Falls	P0114	260,345	(54,222)	(3,191)	(27,674)	(22,978)	17,372	-	-
Regional School Unit #54	P0115	3,154,254	(656,933)	194,080	(25,785)	(278,394)	210,474	-	-
Town of Yarmouth	P0116	4,063,693	(846,341)	172,964	(150,799)	(358,661)	271,158	-	-
Town of Searsport	P0117	524,294	(109,194)	19,911	(16,850)	(46,274)	34,985	-	-
Farmington Village Corp.	P0118	249,703	(52,005)	9,817	(9,475)	(22,039)	16,662	-	-
Regional School Unit #9	P0119	193,323	(40,263)	(20,829)	(28,022)	(17,063)	12,900	_	_
Mt Desert Island Regional School Unit	P0120	395,410	(82,352)	23,616	(5,564)	(34,899)	26,385	_	_
Piscataquis County	P0121	2,462,852	(512,936)	78,880	(89,880)	(217,371)	164,339	_	_
City of Westbrook	P0122	4,731,015	(985,324)	229,661	(122,615)	(417,558)	315,686	_	_
Searsport Water District	P0124	201,003	(41,863)	6,600	(7,793)	(17,741)	13,412	_	-
Town of Norway	P0125	1,695,232	(353,064)	61,141	(67,150)	(149,621)	113,118	_	_
Regional School Unit #67	P0126	432,463	(90,069)	(7,006)	(24,232)	(38,169)	28,857	-	-
Town of Paris	P0126	664,158	, ,	21,048	. ,	, ,	44,317	-	-
		76,619	(138,323)	4,083	(26,907)	(58,618)	5,113	-	-
School Administrative District No. 53	P0129 P0130	1,480,391	(15,957)		(3,057)	(6,762)	98,782	-	-
Town of Bucksport	P0150	1,480,391	(308,320)	80,165	(51,011)	(130,659)	98,/82	-	-

<sup>(1)</sup> Changes in proportion and differences between employer contributions and proportionate share of contributions.
(2) Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

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

Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
Fort Fairfield Utilities District	P0131	196,063	(40,834)	(6,589)	(12,132)	(17,305)	13,083	-	-
Belfast Water District	P0132	414,023	(86,228)	11,823	(16,938)	(36,542)	27,626	-	-
Town of Gorham	P0133	95,703	(19,932)	5,783	(959)	(8,447)	6,386	-	-
Lincoln Academy	P0134	1,782,210	(371,179)	68,719	(46,676)	(157,297)	118,922	-	-
Norway Water District	P0136	212,187	(44,192)	9,092	(5,684)	(18,728)	14,159	-	-
Dover-Foxcroft Water District	P0137	213,600	(44,486)	3,647	(8,588)	(18,852)	14,253	-	_
York Sewer District	P0139	1,000,249	(208,321)	44,858	(48,113)	(88,282)	66,744	_	_
Town of Old Orchard Beach	P0140	6,181,571	(1,287,429)	250,632	(161,436)	(545,584)	412,478	_	_
Town of South Berwick	P0141	2,173,630	(452,700)	116,504	(54,373)	(191,844)	145,040	_	_
Town of Freeport	P0142	4,277,906	(890,955)	205,128	(122,242)	(377,567)	285,452	_	_
School Administrative District No. 41	P0143	1,837,169	(382,625)	65,268	(56,390)	(162,148)	122,589	_	_
Town of Winslow	P0144	-,,	(,)	-	-	-	,	_	_
Auburn Housing Authority	P0145	1,309,946	(272,821)	54,589	(29,884)	(115,616)	87,409		
Town of Boothbay Harbor	P0146	687,294	(143,142)	61,897	(10,447)	(60,660)	45,861		
Town of Scarborough	P0147	13,073,886	(2,722,885)	616,467	(371,478)	(1,153,898)	872,381	_	
Town of Fryeburg	P0149	602,664	(125,516)	18,800	(12,306)	(53,191)	40,214		
Town of Hermon	P0150	1,187,517	(247,323)	83,297	(12,375)	(104,810)	79,239	-	-
Town of Hampden	P0151	3,075,915	(640,618)	218,527	(60,361)	(271,480)	205,247	-	-
Sanford Housing Authority	P0151	695,061	(144,760)	28,019	(22,728)	(61,346)	46,379	-	-
Town of Vassalboro	P0152	489,731		25,618	, ,		32,678	-	-
	P0153 P0154	2,164,850	(101,996)		(9,272)	(43,224)	32,678 144,454	-	-
Lewiston Housing Authority			(450,871)	84,790	(49,629)	(191,069)		-	-
City of Biddeford	P0158	17,941,875	(3,736,736)	735,945	(671,725)	(1,583,546)	1,197,208	-	-
Paris Utility District	P0159	369,815	(77,021)	19,979	(5,562)	(32,640)	24,677	-	-
City of Hallowell	P0160	444,573	(92,591)	14,641	(13,582)	(39,238)	29,665	-	-
Town of Rockport	P0161	507,456	(105,687)	23,839	(14,995)	(44,788)	33,861	-	-
Lew/Aub Water Pollution Control Auth.	P0163	365,535	(76,130)	(7,156)	(20,883)	(32,262)	24,391	-	-
Town of Thomaston	P0164	983,451	(204,822)	79,483	(35,262)	(86,799)	65,623	-	-
Pl. Pt. Passamaquoddy Res. Housing Auth.	P0165	340,938	(71,007)	6,349	(19,038)	(30,091)	22,750	-	-
Town of Orland	P0166	75,213	(15,665)	2,098	(1,965)	(6,638)	5,019	-	-
Town of Dover Foxcroft	P0167	920,128	(191,634)	30,345	(23,000)	(81,210)	61,397	-	-
School Administrative District No. 29	P0168	223,928	(46,637)	6,553	(6,722)	(19,764)	14,942	-	-
Maine Housing Authority	P0169	5,258,184	(1,095,117)	178,740	(171,268)	(464,086)	350,863	-	-
Sanford Water District	P0170	1,112,178	(231,632)	33,541	(47,142)	(98,161)	74,212	-	-
South Berwick Water District	P0171	270,067	(56,247)	15,000	(10,919)	(23,836)	18,021	-	-
Town of Glenburn	P0174	603,929	(125,780)	24,558	(17,618)	(53,303)	40,298	-	-
Town of Sabattus	P0175	546,245	(113,766)	(2,198)	(25,458)	(48,211)	36,449	-	-
Town of Bridgton	P0176	655,173	(136,452)	85,104	(16,131)	(57,825)	43,718	-	-
Town of Brownville	P0177	282,672	(58,872)	11,212	(7,853)	(24,949)	18,862	-	-
Town of Winthrop	P0179	2,780,386	(579,068)	148,508	(71,694)	(245,396)	185,527	-	-
Town of Eliot	P0180	2,118,404	(441,198)	64,950	(91,920)	(186,970)	141,355	-	-
Town of Lebanon	P0181	301,788	(62,853)	12,368	(11,924)	(26,636)	20,137	-	_
Town of Van Buren	P0182	917,497	(191,086)	7,216	(49,966)	(80,978)	61,222	-	_
Hampden Water District	P0183	309,790	(64,520)	8,873	(14,101)	(27,342)	20,671	_	_
Town of Monson	P0184	26,930	(5,609)	260	(685)	(2,377)	1,797	_	_
Portland Housing Authority	P0185	3,653,314	(760,872)	187,912	(74,530)	(322,441)	243,775		
Town of Milford	P0186	230,572	(48,021)	21,020	(2,836)	(20,350)	15,385		
Regional School Unit #60	P0187	1,722,877	(358,822)	108,384	(30,724)	(152,061)	114,962		_
Town of Kennebunkport	P0188	3,821,121	(795,821)	117,236	(119,689)	(337,251)	254,972		-
Regional School Unit #49	P0188 P0189	758,329	(157,936)	37,496	(22,998)	(66,930)	254,972 50,601	-	-
Town of Damariscotta	P0189 P0191							-	-
		542,742	(113,036)	11,419	(19,372)	(47,902)	36,216	-	-
City of Saco	P0192	11,976,920	(2,494,421)	670,237	(369,900)	(1,057,080)	799,184	-	-
Town of Otisfield	P0193	521,349	(108,581)	13,863	(21,557)	(46,014)	34,788	-	-
Town of Medway	P0194	654,372	(136,285)	27,166	(21,134)	(57,755)	43,664	-	-
Town of Waldoboro	P0195	2,244,226	(467,403)	134,162	(10,456)	(198,075)	149,750	-	

<sup>(</sup>i) Changes in proportion and differences between employer contributions and proportionate share of contributions. (2) Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

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

Regional School Unit #51   Pulse   422,002   (879.78)   33,302   (27.28)   (72.88)   28.186	Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
Kennehuk Sever District   19201   778,843   (162,09)   27,859   (56,09)   (68,740)   1,107   1,07	Regional School Unit #51	P0198	422,402	(87,973)	33,192	(7,278)	(37,281)	28,186	-	-
Town of Phippeburg         P0202         172,024         (35,87)         (3,08)         (16,489)         (15,18)         11,479         -           South Portland Housing Authority         P0205         1,869,651         (389,390)         121,556         (14,12)         (16,5015)         124,756         0.5           South Portland Housing Authority         P0207         379,601         (79,99)         18,223         (11,09)         (16,5015)         124,756         0.2           Carrbon Forbitict         P0208         1,560,041         (324,98)         99,445         (19,186)         (137,89)         104,097         2,533         -           Town of Drington         P0209         49,265         (10,489)         18,761         (17,289)         (14,044)         (46,047)         42,369         18,761         (17,889)         (14,044)         (46,057)         7,451         -         10,000         10,000         10,000         10,000         10,000         12,000         10,000         10,000         12,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000	Town of Oxford	P0200	1,421,395	(296,033)	127,138	(30,406)	(125,452)	94,845	-	-
Gould Academy P0205 18,039 (33,956) 288 (5,289 (14,300) 10,579 c. South Portland Housing Authority P0205 18,9651 (39,00) 121,555 (14,412) (33,00) 52,330 c. Portland Housing Authority P0205 18,9651 (39,00) 121,555 (14,412) (33,00) 52,330 c. Portland Free P0208 1,560,001 (32,00) 18,223 (11,00) (33,00) 52,330 c. Portland Free P0208 1,560,001 (32,00) 18,761 (11,00) (33,00) 52,330 c. Portland Free P0208 1,560,001 (32,00) 18,761 (12,288) (43,429) 32,333 c. Portland Free P0209 (44,00) (44,00) 18,761 (12,288) (43,429) 32,333 c. Portland Free P0209 (44,00) 18,761 (12,288) (44,00) (44,00) 18,761 (44,00) 18,76	Kennebunk Sewer District	P0201	778,843	(162,209)	27,859	(26,969)	(68,740)	51,970	-	-
South Portland Housing Authority   P0206   1,889,651   0,893,900   121,556   (14,12)   (15,015)   124,756	Town of Phippsburg	P0202	172,024	(35,827)	(3,006)	(16,649)	(15,183)	11,479	-	-
Berwick Sewer District   P0207   379,961   (79,059)   18,232   (11,909)   (33,081)   25,530   - 1	Gould Academy	P0205	163,039	(33,956)	268	(5,289)	(14,390)	10,879	-	-
Carribon Police and Fire   P0288   1,560,041   (224,988)   99,445   (191,86)   (137,889)   104,097   -7	South Portland Housing Authority	P0206	1,869,651	(389,390)	121,556	(14,412)	(165,015)	124,756	-	-
Carrbon Police and Fire   P0208   1,560,041   (23,488)   99,445   (19,186)   (137,689)   104,097	Berwick Sewer District	P0207	379,601	(79,059)	18,323	(11,909)	(33,503)	25,330	-	_
Town of New Gloucester   19210   643,988   13,242   18,930   14,044   56,041   12,2369   - 1	Caribou Police and Fire	P0208		, ,		, ,		104,097	-	-
Town of New Gloucester   P0210   64,498   (13,2242)   18,930   (14,044)   (40,537)   37,845   - P. Town of Richmond   P0213   561,261   (116,893)   16,462   (26,410)   (40,537)   37,845   - P. Town of Linneus   P0214   30,535   (6,399)   (516)   (2,071)   (26,965)   2,037   - P. Town of Linneus   P0215   114,881   (23,926)   5,844   (3,159)   (10,139)   (7,666   - P. Town of Cumberland   P0216   2,944,996   (613,511)   110,276   (70,402)   (259,925)   196,511   - P. Town of Cumberland   P0217     (70,14)   (33,577)     P. Town of Cumberland   P0217     (70,14)   (33,577)     P. Town of Cumberland   P0219   35,676   (74,285)   11,949   (11,645)   (31,480)   23,800   - P. Town of Cumberland   P0219   35,676   (74,285)   11,949   (11,645)   (31,480)   23,800   - P. Town of Cumberland   P0221   376,593   (78,433)   17,339   (11,646)   (33,238)   25,129   - P. Town of Cumberland   P0221   376,593   (78,433)   17,339   (11,646)   (33,238)   25,129   - P. Town of Cumberland   P0221   376,593   (78,433)   17,339   (11,646)   (33,238)   25,129   - P. Town of Cumberland   P0221   376,593   (78,433)   17,339   (11,646)   (33,238)   25,129   - P. Town of Cumberland   P0221   74,522   (15,521)   2,881   (24,407)   (4,677)   (3,785)   2,861   - P. Town of Linber   P0225   40,993   (54,169)   (753)   (13,874)   (22,966)   (7,375)   (3,787)   (2,966)   (3,785)   (2,967)   (3,785)   (3,785)   (3,787)   (2,966)   (3,785)   (3,785)   (3,787)   (3,785)	Town of Orrington	P0209		, ,		. ,			_	_
Town of Richmond   P0213   561,261   (11.6898)   16.4402   (26.410)   (49.337)   37,451   -		P0210	634,958			, ,		42,369	-	_
Town of Linneus		P0213				, ,			_	_
Town of Hodgdon   P0215									_	_
Town of Cumberland P0216 P0217 P0219 P0219 P0219 P0219 P0219 P0220 P0230 P02313 P023133 P02313 P02313 P02313 P02313 P023133 P023133 P023133 P023133 P					. ,		. ,		_	_
Town of Corinna   P0217									_	_
Lincola Sanitary District P0219   356,676   (74,285)   11,949   (11,645)   (31,480)   23,800   -   Kennebec Sanitary Treatment District P0220   662,131   (137,901)   11,945   (25,108)   (58,440)   44,182   -   Gardiner Water District P0221   376,593   (78,433)   17,339   (11,664)   (32,896)   (14,401)   (27,896)   (11,127   (27,192)   (54,200)   40,976   -   Waterville Sewerage District No.13   P0222   614,091   (127,896)   16,127   (27,192)   (54,200)   40,976   -   Waldo County Technical Center   P0224   74,522   (15,521)   2,881   (2,407)   (6,577)   49,73   -   Waldo County Commissioners' Association   P0225   42,880   (8,931)   (8,942)   (1,667)   (3,786)   2,961   Town of Mars Hill   P0227   260,093   (34,169)   (753)   (13,874)   (22,956)   17,355   -   Town of Lubec   P0228   149,853   (31,210)   9,986   (3,833)   (13,226)   9,999   -   Town of Lubec   P0229   382,765   (79,718)   35,064   (11,100)   (3,786)   2,962   -   Town of Watshburn   P0230   382,765   (79,718)   35,064   (11,100)   (32,891)   62,659   -   Town of Undam   P0234   369,972   (77,054)   2,902   (39,303)   (32,894)   62,659   -   Town of Undam   P0235   635,241   (13,230)   45,550   (23,802)   (56,066)   42,388   -   Town of China   P0236   635,241   (13,230)   45,550   (23,802)   (56,066)   42,388   -   Town of Darkashburn   P0236   635,241   (13,230)   45,550   (23,802)   (56,066)   42,388   -   Town of Darkashburn   P0236   23,575   (32,812)   15,776   (75,51)   (31,313)   (15,720)   (15,920)   -   Penquis   P0236   23,575   (32,812)   15,776   (75,51)   (31,313)   (15,936)   -   Pound Darkashburn   P0236   23,575   (32,812)   15,776   (75,51)   (31,313)   (15,936)   -   Pound Darkashburn   P0236   43,585   (32,841)   17,415   (67,285)   (13,513)   (13,517)   -   Pound Darkashburn   P0236   43,585   (32,641)   17,415   (67,285)   (31,513)   (13,517)   -   Pound Darkashburn   P0248   (44,641)   (44,641)   (44,641)   (44,641)   (44,641)   (44,641)   (44,641)   (44,641)   (44,641)   (44,641)   (44,641)   (44,641)   (44,641)   (44,641				(010,001)			(		_	_
Kennekec Sanitary Treatment District   P0220   662,131   (137901)   19,445   (25,108)   (58,440)   44,182   - 1   Cardiner Water District   P0221   376,593   (78,433)   17,339   (11,664)   (33,238)   25,129   - 1   P0221   P0222   (14,091)   (127,896)   (16,127   (27,192)   (54,200)   (40,976   - 1   P0224   P0224   P0224   P0225   (15,521)   (18,618)   (24,453)   (47,426)   35,856   P0224   P0225   (15,522)   (15,521)   (18,618)   (24,453)   (47,426)   (6,577)   (4,973)   - 1   P0225   (15,522)   (15,521)   (18,618)   (24,405)   (46,677)   (4,973)   - 1   P0227   (25,009)   (4,481)   (4,678)   (4,678)   (4,678)   (4,788)   (4,7426)   (4,788)   (4,7426)   (4,788)   (4,7426)   (4,788)   (4,7426)   (4,788)   (4,7426)   (4,788)   (4,7426)   (4,788)   (4,7426)   (4,788)   (4,7426)   (4,788)   (4,7426)   (4,788)   (4,788)   (4,7426)   (4,788)   (4			356 676	(74 285)	. ,		(31.480)	23.800		
Gardiner Water District P0221 376,593 (78,433) 17,339 (11,664) (33,288) 25,129   -   Waterville Sewerage District P0222 (614,091 (127,896) 16,127 (27,192) (54,200) 40,976   -   School Administrative District No.13 P0223 537,347 (111,913) 11,648 (24,453) (47,426) 35,856   -   Waldo County Technical Center P0224 74,522 (115,221) 2,881 (24,07) (6,577) 4,973   -   Waldo County Commissioners' Association P0225 42,888 (8,931) (8,942) (1,667) (3,785) 2,861   -   Town of Mars Hill P0227 260,093 (54,169) (753) (13,674) (22,956) 17,355   -   Town of Mars Hill P0228 149,853 (31,210) 9,96 (3,853) (13,226) 9,99   -   Town of Lubec P0228 149,853 (31,210) 9,96 (3,853) (13,226) 9,99   -   Town of Washburn P0230 382,765 (79,718) 35,064 (11,100) (33,783) 25,541   -   Town of Dustrict P0241 399,039 (195,573) 3,277 (35,900) (82,879) (22,699   -   Town of Dustrict P0245 (35,341) (132,301) 45,550 (23,802) (60,666) 42,388   -   Town of China P0236 (35,341) (132,301) 45,550 (23,802) (60,666) 42,388   -   Waldowska Water District P0236 (23,5375) (52,812) 15,76 (9,751) (22,380) (15,013) 11,577   -   Walie Water District P0237 (31,93,859) (66,5182) 148,850 (32,527) (28,1889) 11,577   -   Walie Water District P0240 (85,678) (16,7789) 16,913 (38,098) (71,109) 15,760   -   Walie Water District P0241 (145,617) 13,700 (35,861) (10,109) 46,654   -   Walie School Management Association P0239 (15,53),455 (23,644) 17,415 (67,285) (15,113) 11,577   -   Walie Water Department P0244 (44,029) (10,888) 32,041 (1,629) (42,270) 32,288   -   Water Department P0245 (44,029) (10,888) 32,041 (1,629) (42,270) 32,288   -   Walie Water Department P0246 (49,9176) (145,617) 13,770 (35,861) (61,709) 46,654   -   Water Harbor Utility District P0247 (44,135) (84,169) (13,369) (14,181) (10,919) (14,381) (10,919) (14,381) (10,919) (14,381) (14,39						, ,				
Watervalge District   P0222   614,1991   (127,896)   16,127   (27,192)   (54,200)   44,976   5.	-					, ,				
School Administrative District No. 13   P023   337,347   (111,913)   11,648   Q44,533   (47,426)   35,856   New Job County Technical Center   P0224   74,522   (15,521)   2,881   (2,407)   (6,577)   4,973   -										-
Waldo County Technical Center         P0224         74,522         (15,521)         2,881         (2,407)         (6,577)         4,973         -           Maine County Commissioners' Association         P0225         42,880         (8,931)         (8,942)         (1,667)         (3,785)         2,861         -           Town of Mars Hill         P0228         149,853         (31,210)         9,986         (3,853)         (13,226)         9,999         -           Town of Lubec         P0231         393,039         (195,573)         35,064         (11,100)         (33,783)         25,541         -           Androscoggin Valley Council of Govts.         P0231         399,039         (195,573)         3,277         (35,900)         (82,879)         62,659         -           Town of Durham         P0234         369,972         (77,054)         2,902         (19,337)         (32,654)         24,667         -           Town of Durham         P0236         253,575         (52,812)         15,776         (9,751)         (22,380)         16,626         24,687         -           Town of Lime         P0236         253,575         (52,812)         15,776         (9,751)         (22,380)         16,626         42,888						, ,			-	-
Maine Counly Commissioners' Association         P025         42,880         (8,931)         (8,942)         (1,667)         3,785         2,861         -           Town of Mars Hill         P0227         260,093         (54,169)         (753)         (13,874)         (22,956)         17,355         -           Town of Lube         P0228         149,853         (31,210)         9,986         (3,853)         (13,226)         9,999         -           Town of Washburn         P0230         382,765         (79,718)         35,064         (11,100)         (33,783)         25,541         -           Androscoggin Valley Council of Govts.         P0231         399,039         (195,573)         3,277         (35,900)         (82,879)         62,659           Town of Durham         P0235         635,241         (132,301)         45,550         (23,802)         (56,066)         42,888         -           Madawaska Water District         P0236         253,575         (52,812)         15,776         (9,751)         (23,301)         16,920           Penquis         P0237         3,193,859         (665,182)         148,850         (52,527)         (281,889)         213,117         -           Mine School Management Association         P0239 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td>									-	-
Town of Mars Hill P0227 260,093 (\$4,169) (753) (13,874) (22,956) 17,355 - 1 Cown of Lubec P0228 149,853 (31,210) 9,986 (3,853) (13,226) 9,999 - 1 Cown of Lubec P0228 149,853 (31,210) 9,986 (3,853) (13,226) 9,999 - 2 Cown of Lubec P0228 149,853 (31,210) 9,986 (3,853) (13,226) 9,999 - 2 Cown of Lubec P0231 939,039 (195,573) 35,004 (11,100) (33,783) 25,541 - 2 Cown of Durham P0234 369,972 (77,054) 2,902 (19,337) (32,654) 24,687 - 2 Cown of Durham P0235 (35,241) (13,2301) 45,550 (23,812) (15,766 (6,666) 42,388 - 2 Cown of Lubec Points P0236 (25,575) (52,812) 15,776 (9,751) (22,380) 16,920 - 2 Cown of Lubec Points P0237 (3,93,859) (65,182) 148,850 (52,527) (281,889) 213,117 - 2 Cown of Easton P0239 (3,53,395) (33,414) 17,415 (67,285) (13,513) 11,577 - 2 Cown of Easton P0240 (80,678) (16,798) 16,913 (38,098) (71,109) 53,760 - 2 Cown of Easton P0240 (80,678) (16,798) 16,913 (38,098) (71,109) 53,760 - 2 Cown of Easton P0240 (80,678) (16,798) 16,913 (38,098) (71,109) 53,760 - 2 Cown of Easton P0240 (80,678) (16,679) 16,913 (38,098) (71,109) 53,760 - 2 Cown of Easton P0240 (80,678) (16,798) 16,913 (38,098) (71,109) 53,760 - 2 Cown of Easton P0244 (80,678) (16,679) 16,913 (38,098) (71,109) 16,914 (14,108) (10,089) 16,914 (14,108) (10,089) 17,774 - 2 Cown of Easton P0245 (16,334) (14,023) (33,46) (8,579) (14,418) (10,093) 7,774 - 2 Cown of Easton P0245 (16,340) (14,40) (10,089) 13,241 (16,29) (14,121) (35,669) 26,967 - 2 Cown of Easton P0245 (16,340) (14,18) (14,193) (14,18) (10,093) (14,18) (14,193) (14,193) (14,193) (14,193) (14,193) (14,193) (14,193) (14,193) (14,193) (14,193) (14,193) (14,193) (14,193) (14,193) (14,193) (14,193) (14,19	*			, ,			. ,		-	-
Town of Lubec P028 149,853 (31,210) 9,986 (3,853) (13,226) 9,999 - 1 Town of Washburn P0230 382,765 (79,718) 35,064 (11,100) (33,783) 25,541 - 2 Androscoggin Valley Council of Govts. P0231 999,099 (195,573) 3,277 (35,900) (82,879) 62,669 - 2 Town of Durham P0234 369,972 (77,054) 2,902 (19,337) (32,654) 44,687 - 2 Town of China P0235 635,241 (132,301) 45,550 (23,802) (56,066) 42,388 - 2 Madawaska Water District P0236 253,575 (52,812) 15,776 (9,751) (22,380) 16,920 - 2 Penquis P0237 3,193,859 (665,182) 148,850 (52,527) (281,889) 213,117 - 2 Millo Water District P0238 173,500 (36,135) 13,159 (775) (15,313) 11,577 - 2 Maine School Management Association P0239 1,553,955 (323,641) 17,415 (67,285) (137,152) 103,691 - 2 Town of Easton P0240 8805,678 (167,798) 16,913 (88,098) (71,109) 53,760 - 2 Richmond Utilities District P0243 484,029 (100,808) 32,041 (1,629) (42,720) 33,298 - 2 Town of Limestone P0246 (69),76 (445,617) 13,770 (44,565) (65,861) (14,188) (10,901) - 2 Town of Easton P0246 (69),76 (445,617) 13,770 (35,861) (61,709) 46,654 - 2 Rumford Mexico Sewerage District P0248 (65,265 (138,554) 6,808 (31,965) (58,716) 44,391 - 2 Frewer Housing Authority P0248 (65,265 (138,554) 6,808 (31,965) (58,716) 44,391 - 2 Frewer Housing Authority P0249 473,003 (98,512) 13,367 (15,308) (94,309) 71,301 - 2 Frewer Housing Authority P0250 (5,121 (13,663) 3,955 (1,649) (5,748) (43,419) 215,029 - 2 Frewer Housing Authority P0250 (5,121 (13,663) 3,955 (1,649) (5,748) (4,177) 31,562 - 2 Frewer Housing Authority P0250 (5,121 (13,663) 3,955 (1,649) (5,748) (4,177) 31,562 - 2 Frewer Housing Authority P0250 (5,121 (13,663) 3,955 (1,649) (1,788) (1,792) (2,798) (1,799) (2,779) (2	-				. ,	. ,	. ,		-	-
Town of Washburn P0230 382,765 (79,718) 35,064 (11,100) (33,783) 25,541 - Androscoggin Valley Council of Govts. P0231 999,039 (195,573) 3,277 (50,900) (82,879) 62,659 - Town of Durham P0234 369,972 (77,054) 2,902 (50,903) (32,654) 24,4687 - Town of China P0235 635,241 (132,301) 45,550 (23,802) (56,066) 42,388 - Madawaska Water District P0236 253,575 (52,812) 15,776 (9,751) (22,380) 16,920 - Penquis P0237 3,193,859 (665,182) 15,776 (9,751) (22,380) 16,920 - Penquis P0238 173,500 (36,135) 13,159 (77,55) (15,313) 11,577 - Milo Water District P0238 173,500 (36,135) 13,159 (77,55) (15,313) 11,577 - Maine School Management Association P0239 1,553,955 (32,641) 17,415 (67,285) (137,152) 103,691 - Town of Easton P0240 805,678 (167,798) (167,978) (16,913) (10,923) 7,774 - P0,000 (10,000) (10,00									-	-
Androscoggin Valley Council of Govts. P0231 939,039 (195,573) 3,277 (35,900) (82,879) 62,659 - Council Durham P0234 369,972 (77,054) 2,902 (19,337) (32,654) 24,687 - Council Durham P0235 635,241 (132,301) 45,550 (23,802) (56,666) 42,388 - Council Durham P0236 253,575 (52,812) 15,776 (9,751) (22,380) 16,920 - Council Durham P0237 3,193,859 (665,182) 148,850 (52,527) (281,889) 213,117 - Council Durham P0238 173,500 (36,135) 13,159 (775) (15,313) 11,577 - Council Durham P0239 1,533,955 (32,641) 17,415 (67,285) (137,152) 103,691 - Council Durham P0239 1,533,955 (32,641) 17,415 (67,285) (137,152) 103,691 - Council Durham P0239 1,533,955 (32,641) 17,415 (67,285) (137,152) 103,691 - Council Durham P0240 805,678 (167,798) 16,913 (38,098) (71,109) 33,760 - Council Durham P0240 805,678 (167,798) 16,913 (38,098) (71,109) 33,760 - Council Durham P0241 484,029 (100,808) 32,041 (1,629) (42,720) 32,298 - Council Durham P0245 163,361 (34,023) 3,366 (8,570) (14,418) 10,901 - Council Durham P0246 (99,176) (145,617) 13,770 (35,861) (61,709) 46,654 - Council Durham P0247 404,135 (84,169) 15,522 (14,121) (35,669) 26,967 - Council Durham P0248 (65,265 (138,554) 6,808 (31,965) (58,716) 44,391 - Council Durham P0249 473,003 (98,512) 13,677 (22,283) (41,747) 31,562 - Council Durham P0249 473,003 (98,512) 13,669 (22,283) (41,747) 31,562 - Council Durham P0250				, ,					-	-
Town of Durham P0234 369,972 (77,054) 2,902 (19,337) (32,654) 24,687 - Corn of China P0235 635,241 (132,301) 45,550 (23,802) (56,066) 42,388 - Corn of China P0235 635,241 (132,301) 45,550 (23,802) (56,066) 42,388 - Corn of China P0236 (23,852) (23,802) (56,066) 42,388 - Corn of China P0236 (23,852) (23,802) (56,066) 42,388 - Corn of China P0237 (23,802) (23,802) (56,066) 42,388 - Corn of China P0238 (23,802) (23,802) (46,920) - Corn of China P0238 (23,802) (48,850) (52,527) (281,889) (213,117 - Corn of China P0239 (23,535) (323,641) 17,415 (67,285) (137,152) (103,691) - Corn of Easton P0240 (805,678) (167,798) (16,913) (38,098) (71,109) (53,760) - Corn of Easton P0240 (805,678) (167,798) (16,913) (38,098) (71,109) (53,760) - Corn of Easton P0241 (16,507) (24,265) (6,653) (4,189) (10,283) (7,774 - Corn of Limestone P0243 (44,029) (10,080) (32,041) (1,629) (42,720) (32,298) - Corn of Easton P0245 (163,361) (34,023) (33,66) (8,570) (14,418) (10,901) - Corn of Bethel P0246 (699,176) (145,617) (13,770) (35,861) (61,709) (46,654) - Corn of Easton P0247 (404,135) (84,149) (15,522) (14,121) (35,669) (26,967) - Corn of Easton P0249 (47,003) (98,512) (13,367) (22,283) (41,747) (31,562) - Corn of Easton P0249 (47,003) (98,512) (13,367) (22,283) (41,747) (31,562) - Corn of North Berwick P0254 (10,88,544) (22,545) (60,197) (15,308) (44,309) (71,301) - Corn of North Berwick P0254 (10,88,544) (22,545) (60,197) (15,308) (44,309) (10,30									-	-
Town of China P0235 635,241 (132,301) 45,550 (23,802) (56,066) 42,388 -   Madawaska Water District P0236 253,575 (52,812) 15,766 (9,751) (22,380) 16,920 -   Penquis P0237 3,193,859 (665,182) 148,885 (35,257) (281,889) 213,117 -   Milo Water District P0238 173,500 (36,135) 13,159 (775) (15,313) 11,577 -   Maine School Management Association P0239 1,553,955 (323,641) 17,415 (67,285) (137,152) 103,691 -   Town of Easton P0240 805,678 (167,798) 16,913 (38,098) (71,109) 53,660     Richmond Utilities District P0242 116,507 (24,265) 6,653 (4,189) (10,283) 7,774 -   Lisbon Water Department P0243 484,029 (100,808) 32,041 (1,629) (42,720) 32,298 -   Town of Limestone P0245 163,361 (34,023) 3,366 (8,570) (14,418) 10,901 -   Town of Bethel P0246 699,176 (145,617) 13,770 (35,861) (61,709) 46,654 -   Rumford Mexico Sewerage District P0247 404,135 (84,169) 15,522 (14,121) (35,669) 26,967 -   Brewer Housing Authority P0248 665,265 (138,554) 6,808 (31,965) (88,716) 44,391 -   Erskine Academy P0249 473,003 (98,512) 13,367 (22,283) (41,747) 31,562 -   Winter Harbor Utility District P0250						, ,			-	-
Madawaska Water District         P0236         253,575         (52,812)         15,776         (9,751)         (22,380)         16,920         -           Penquis         P0237         3,193,859         (666,182)         148,850         (32,527)         (281,889)         213,117         -           Millo Water District         P0238         173,500         (361,315)         13,159         (775)         (15,313)         11,577         -           Maine School Management Association         P0239         1,553,955         (325,641)         17,415         (67,285)         (137,152)         103,691         -           Town of Easton         P0240         805,678         (167,798)         16,913         (38,098)         (71,109)         53,760         -           Richmond Utilities District         P0242         116,507         (24,265)         6653         (4,189)         (10,283)         7,774         -           Lisbon Water Department         P0243         484,029         (10,0808)         32,041         (1,629)         (42,720)         32,298         -           Town of Limestone         P0245         163,361         (145,617)         13,770         (35,861)         (61,709)         46,654         -         -         -									-	-
Penquis         P0237         3,193,859         (665,182)         148,850         (52,527)         (281,889)         213,117         -           Milo Water District         P0238         173,500         (36,135)         13,159         (775)         (15,313)         11,577         -           Maine School Management Association         P0249         1,553,955         (323,641)         17,415         (67,285)         (137,152)         103,691         -           Town of Easton         P0240         805,678         (167,798)         16,913         (38,098)         (71,109)         53,760         -           Richmond Utilities District         P0242         116,507         (24,265)         66,53         (4,189)         (10,283)         7,774         -           Lisbon Water Department         P0243         484,029         (10,0808)         32,041         (1,629)         (42,270)         32,2288         -           Town of Limestone         P0245         163,361         (34,023)         3,366         (85,70)         (14,418)         10,901         -           Town of Eathel         P0246         699,176         (145,617)         13,770         (35,861)         (61,709)         46,654         -           Rumford Mexico Sewera						, ,			-	-
Milo Water District         P0238         173,500         (36,135)         13,159         (775)         (15,313)         11,577         -           Maine School Management Association         P0239         1,553,955         (323,641)         17,415         (67,285)         (137,152)         103,691         -           Town of Easton         P0240         805,678         (16,708)         16,913         (38,098)         (71,109)         53,760         -           Richmond Utilities District         P0242         116,507         (24,265)         6,653         (4,189)         (10,283)         7,774         -           Lisbon Water Department         P0243         484,029         (100,808)         32,041         (1,629)         (42,720)         32,288         -           Town of Limestone         P0245         163,361         (34,023)         3,366         (85,70)         (14,418)         10,901         -           Town of Eethel         P0246         699,176         (145,617)         13,770         (35,861)         (61,709)         46,654         -           Rumford Mexico Sewerage District         P0247         404,135         (84,169)         15,522         (14,121)         (35,669)         26,967         -           Erse									-	-
Maine School Management Association         P0239         1,553,955         (323,641)         17,415         (67,285)         (137,152)         103,691         -           Town of Easton         P0240         805,678         (167,798)         16,913         (38,098)         (71,109)         53,760         -           Richmond Utilities District         P0242         116,507         (24,265)         6,653         (4,189)         (10,283)         ,774         -           Lisbon Water Department         P0243         484,029         (100,808)         32,041         (1,629)         (42,720)         32,298         -           Town of Limestone         P0245         163,361         (34,023)         3,366         (85,70)         (14,418)         10,901         -           Town of Bethel         P0246         699,176         (145,617)         13,770         (35,861)         (61,709)         46,654         -           Rumford Mexico Sewerage District         P0247         404,135         (84,169)         15,522         (14,121)         (35,669)         26,967         -           Brewer Housing Authority         P0248         665,265         (138,554)         6,808         (31,965)         (58,716)         44,391         -						. ,	. ,		-	-
Town of Easton P0240 805,678 (167,798) 16,913 (38,098) (71,109) 53,760 - Richmond Utilities District P0242 116,507 (24,265) 6,653 (4,189) (10,283) 7,774 - Lishon Water Department P0243 484,029 (100,808) 32,041 (1,629) (42,720) 32,298 - Town of Limestone P0245 163,361 (34,023) 3,366 (8,570) (14,418) 10,901 - Town of Bethel P0246 699,176 (145,617) 13,770 (35,861) (61,709) 46,664 - Rumford Mexico Sewerage District P0247 404,135 (84,149) 15,522 (14,121) (35,669) 26,967 - Brewer Housing Authority P0248 665,265 (138,554) 6,808 (31,965) (58,716) 44,391 - Erskine Academy P0249 473,003 (98,512) 13,367 (22,283) (41,747) 31,562 - P0250				, ,		, ,			-	-
Richmond Utilities District         P0242         116,507         (24,265)         6,653         (4,189)         (10,283)         7,774         -           Lisbon Water Department         P0243         484,029         (100,808)         32,041         (1,629)         (42,720)         32,298         -           Town of Limestone         P0245         163,361         (34,023)         3,366         (8,570)         (14,418)         10,901         -           Town of Bethel         P0246         699,176         (145,617)         13,770         (35,861)         (61,709)         46,654         -           Rumford Mexico Sewerage District         P0247         404,135         (84,169)         15,522         (14,121)         (35,669)         26,967         -           Brewer Housing Authority         P0248         665,265         (138,554)         6,808         (31,965)         (58,716)         44,391         -           Erskine Academy         P0249         473,003         (98,512)         13,367         (22,283)         (41,747)         31,562         -           Vinter Harbor Utility District         P0250         -         -         -         -         -         -         -         -         -         -         - <td>· ·</td> <td></td> <td></td> <td> ,</td> <td></td> <td></td> <td> ,</td> <td></td> <td>-</td> <td>-</td>	· ·			,			,		-	-
Lisbon Water Department P0243 484,029 (100,808) 32,041 (1,629) (42,720) 32,298 - Town of Limestone P0245 163,361 (34,023) 3,366 (8,570) (14,418) 10,901 - Town of Bethel P0246 699,176 (145,617) 13,770 (35,861) (61,709) 46,654 - Rumford Mexico Sewerage District P0247 404,135 (84,169) 15,522 (14,121) (35,669) 26,967 - Brewer Housing Authority P0248 665,265 (138,554) 68,08 (31,965) (58,716) 44,391 - Erskine Academy P0249 473,003 (98,512) 13,367 (22,283) (41,747) 31,562 - Winter Harbor Utility District P0250 CSD No. 12 Easte Range-Support P0252 65,121 (13,563) 3,955 (1,649) (5,748) 4,345 - Town of North Berwick P0254 1,068,544 (222,545) (60,170) (15,308) (94,309) 71,301 - Kennebunk, Kennebunk, Kennebunk, Vennebunk, Kennebunk, Vennebunk, Kennebunk, Vennebunk, Vennebu	Town of Easton			(167,798)		(38,098)	(71,109)		-	-
Town of Limestone P0245 163,361 (34,023) 3,366 (8,570) (14,418) 10,901 - Town of Bethel P0246 699,176 (145,617) 13,770 (35,861) (61,709) 46,654 - Rumford Mexico Sewerage District P0247 404,135 (84,169) 15,522 (14,121) (35,669) 26,967 - Brewer Housing Authority P0248 665,265 (138,554) 6,808 (31,965) (58,716) 44,391 - Erskine Academy P0249 473,003 (98,512) 13,367 (22,283) (41,747) 31,562 - Erskine Academy P0250 CSD No. 12 Easte Range-Support P0252 65,121 (13,563) 3,955 (1,649) (5,748) 4,345 - Town of North Berwick P0254 1,068,544 (222,545) 60,197 (15,308) (94,309) 71,301 - Ewene Housing Authority P0256 119,837 (24,958) 1,589 (67,52) (10,577) 7,996 - Town of Princeton P0258 16,516 (3,440) 2,125 (10) (1,458) 1,102 - Town of Fairfield P0260 1,447,170 (301,401) 37,001 (70,924) (127,727) 96,56 - Town of Fairfield Chapman P0265 498,267 (103,774) 39,058 (14,344) (43,977) 33,248 - Town of Mapleton, Castle Hill and Chapman P0266 1,698,099 (353,661) 59,935 (65,241) (149,874) 113,309 - Aroostook Waste Solutions (Tri Comm. Landfill) P0267 570,708 (118,861) 14,445 (23,538) (50,371) 38,082 -	Richmond Utilities District			(24,265)		(4,189)	(10,283)		-	-
Town of Bethel P0246 699,176 (145,617) 13,770 (35,861) (61,709) 46,654 - Rumford Mexico Sewerage District P0247 404,135 (84,169) 15,522 (14,121) (35,669) 26,967 - Brewer Housing Authority P0248 665,265 (138,554) 6,808 (31,965) (58,716) 44,391 - Erskine Academy P0249 473,003 (98,512) 13,367 (22,283) (41,747) 31,562 - Winter Harbor Utility District P0250	Lisbon Water Department	P0243	484,029	(100,808)	32,041	(1,629)	(42,720)	32,298	-	-
Rumford Mexico Sewerage District         P0247         404,135         (84,169)         15,522         (14,121)         (35,669)         26,967         -           Brewer Housing Authority         P0248         665,265         (138,554)         6,808         (31,965)         (58,716)         44,391         -           Erskine Academy         P0249         473,003         (98,512)         13,367         (22,283)         (41,747)         31,562         -           Winter Harbor Utility District         P0250         -	Town of Limestone	P0245	163,361	(34,023)	3,366	(8,570)	(14,418)	10,901	-	-
Brewer Housing Authority         P0248         665,265         (138,554)         6,808         (31,965)         (58,716)         44,391         -           Erskine Academy         P0249         473,003         (98,512)         13,367         (22,283)         (41,747)         31,562         -           Winter Harbor Utility District         P0250         -	Town of Bethel	P0246	699,176	(145,617)	13,770	(35,861)	(61,709)	46,654	-	-
Erskine Academy         P0249         473,003         (98,512)         13,367         (22,283)         (41,747)         31,562         -           Winter Harbor Utility District         P0250         -         <	Rumford Mexico Sewerage District	P0247	404,135	(84,169)	15,522	(14,121)	(35,669)	26,967	-	-
Winter Harbor Utility District         P0250         F         C	Brewer Housing Authority	P0248	665,265	(138,554)	6,808	(31,965)	(58,716)	44,391	-	-
CSD No. 12 Easte Range-Support P0252 65,121 (13,563) 3,955 (1,649) (5,748) 4,345 - Town of North Berwick P0254 1,068,544 (222,545) 66,1197 (15,308) (94,309) 71,301 - Remebunk, Kennebunkport and Wells Water Dist P0255 3,222,517 (671,150) 102,046 (129,187) (284,419) 215,029 - Auburn Lewiston Airport P0256 119,837 (24,958) 1,589 (6,752) (10,577) 7,996 - Town of Princeton P0258 16,516 (3,440) 2,125 (190) (1,458) 1,102 - Town of Fairfield P0260 1,447,170 (301,401) 37,001 (70,924) (127,727) 96,565 - Old Town Housing Authority P0262 566,193 (117,920) 28,781 (15,899) (49,972) 37,780 - Towns of Mapleton, Castle Hill and Chapman P0265 498,267 (103,774) 39,058 (14,344) (43,977) 33,248 - Towns of Mapleton, Castle Hill and Chapman P0266 1,698,099 (353,661) 59,935 (65,241) (149,874) 113,309 - Aroostook Waste Solutions (Tri Comm. Landfill) P0267 570,708 (118,81) 14,045 (23,538) (50,371) 38,082 -	Erskine Academy	P0249	473,003	(98,512)	13,367	(22,283)	(41,747)	31,562	-	-
Town of North Berwick P0254 1,068,544 (222,545) 60,197 (15,308) (94,309) 71,301 - Kennebunk, Kennebunkport and Wells Water Dist P0255 3,222,517 (671,150) 102,046 (129,187) (284,419) 215,029 - Auburn Lewiston Airport P0256 119,837 (24,958) 1,589 (6,752) (10,577) 7,996 - Town of Pinceton P0258 16,516 (3,440) 2,125 (190) (1,488) 1,102 - Town of Fairfield P0260 1,447,170 (301,401) 37,001 (70,924) (127,727) 96,565 - Old Town Housing Authority P0262 566,193 (117,920) 28,781 (15,899) (49,972) 37,780 - Towns of Mapleton, Castle Hill and Chapman P0265 498,267 (103,774) 39,058 (14,344) (43,977) 33,248 - Town of Mapleton (1,548) (1,548) (1,549) (1,548) (1,5	Winter Harbor Utility District	P0250	-	-	-	-	-	-	-	-
Kennebunk, Kennebunk, Fornebunk, Fornebunk, Fornebunk, Kennebunk,	CSD No. 12 Easte Range-Support	P0252	65,121	(13,563)	3,955	(1,649)	(5,748)	4,345	-	-
Kennebunk, Kennebunkport and Wells Water Dist P0255         3,222,517         (671,150)         102,046         (129,187)         (284,419)         215,029         -           Auburn Lewiston Airport         P0256         119,837         (24,958)         1,589         (6,752)         (10,577)         7,996         -           Town of Princeton         P0258         16,516         (3,440)         2,125         (190)         (1,458)         1,102         -           Town of Fairfield         P0260         1,447,170         (301,401)         37,001         (70,924)         (127,727)         96,565         -           Old Town Housing Authority         P0262         566,193         (117,920)         28,781         (15,899)         (49,972)         37,780         -           Towns of Mapleton, Castle Hill and Chapman         P0265         498,267         (103,774)         39,058         (14,344)         (43,977)         33,248         -           SD No. 18 Wells-Ogunquit-Support         P0266         1,98,099         (335,661)         59,395         (65,241)         (149,874)         113,309         -           Aroostook Waste Solutions (Tri Comm. Landfill)         P0267         570,708         (118,861)         14,045         (23,538)         (50,371)         38,082<	Town of North Berwick	P0254	1,068,544	(222,545)	60,197	(15,308)	(94,309)	71,301	-	_
Auburn Lewiston Airport         P0256         119,837         (24,958)         1,589         (6,752)         (10,577)         7,996         -           Town of Princeton         P0258         16,516         (3,440)         2,125         (190)         (1,458)         1,102         -           Town of Fairfield         P0260         1,447,170         (301,401)         37,001         (70,924)         (127,727)         96,565         -           Old Town Housing Authority         P0262         566,193         (117,920)         28,781         (15,899)         (49,972)         37,780         -           Towns of Mapleton, Castle Hill and Chapman         P0264         498,267         (103,774)         39,058         (14,344)         (43,977)         33,248         -           SD No. 18 Wells-Ogunquit-Support         P0266         1,698,099         (353,661)         59,935         (65,241)         (149,874)         113,309         -           Aroostook Waste Solutions (Tri Comm. Landfill)         P0267         570,708         (118,881)         14,045         (23,588)         (50,371)         38,082         -	Kennebunk, Kennebunkport and Wells Water	Dist P0255	3,222,517					215,029	-	_
Town of Princeton P0258 16,516 (3,440) 2,125 (190) (1,458) 1,102 - Town of Fairfield P0260 1,447,170 (301,401) 37,001 (70,924) (127,727) 96,565 - Old Town Housing Authority P0262 566,193 (117,920) 28,781 (15,899) (49,972) 37,780 - Towns of Mapleton, Castle Hill and Chapman P0265 498,267 (103,774) 39,058 (14,344) (43,977) 33,248 - CSD No. 18 Wells-Ogunquit-Support P0266 1,698,099 (353,661) 59,935 (65,241) (149,874) 113,309 - Aroostook Waste Solutions (Tri Comm. Landfill) P0267 570,708 (118,861) 14,045 (22,538) (50,371) 38,082 -			119.837		1,589	. ,	. ,	7,996	_	_
Town of Fairfield P026 1,447,170 (301,401) 37,001 (70,924) (127,727) 96,565 - Old Town Housing Authority P0262 566,193 (117,920) 28,781 (15,899) (49,972) 37,780 - Old Town Soft Mapleton, Castle Hill and Chapman P0265 498,267 (103,774) 39,058 (14,344) (43,977) 33,248 - Old Town of Mapleton, Castle Hill and Chapman P0266 1,698,099 (353,661) 59,955 (65,241) (149,874) 113,309 - Old Town of Mapleton, Castle Hill and Chapman P0266 1,698,099 (353,661) 59,955 (55,241) (149,874) 113,309 - Old Town of Mapleton, Castle Hill and Chapman P0267 (18,861) 14,045 (22,538) (50,371) 38,082 - Old Town of Mapleton, Castle Hill and Chapman P0268 (18,861) 14,045 (22,538) (50,371) 38,082 - Old Town of Mapleton, Castle Hill and Chapman P0268 (18,861) 14,045 (22,538) (50,371) 38,082 - Old Town of Mapleton, Castle Hill and Chapman P0268 (18,861) 14,045 (22,538) (50,371) 38,082 - Old Town of Mapleton, Castle Hill and Chapman P0268 (18,861) 14,045 (22,538) (50,371) 38,082 - Old Town of Mapleton, Castle Hill and Chapman P0268 (18,861) 14,045 (22,538) (50,371) 38,082 - Old Town of Mapleton, Castle Hill and Chapman P0268 (18,861) 14,045 (22,538) (50,371) 38,082 - Old Town of Mapleton, Castle Hill and Chapman P0268 (18,861) 14,045 (22,538) (50,371) 38,082 - Old Town of Mapleton, Castle Hill and Chapman P0268 (18,861) 14,045 (22,538) (50,371) 14,045 (22,538)									_	_
Old Town Housing Authority         P0262         566,193         (117,920)         28,781         (15,899)         (49,972)         37,780         -           Towns of Mapleton, Castle Hill and Chapman         P0265         498,267         (103,774)         39,058         (14,344)         (43,977)         33,248         -           SD No. 18 Wells-Ogunquit-Support         P0266         1,698,099         (353,661)         59,935         (65,241)         (149,874)         113,309         -           Aroostook Waste Solutions (Tri Comm. Landfill)         P0267         570,708         (118,861)         14,045         (23,538)         (50,371)         38,082         -						` '	. ,		_	_
Towns of Mapleton, Castle Hill and Chapman P0265 498,267 (103,774) 39,058 (14,344) (43,977) 33,248 - CSD No. 18 Wells-Ogunquit-Support P0266 1,698,099 (353,661) 59,935 (65,241) (149,874) 113,309 - Aroostook Waste Solutions (Tri Comm. Landfill) P0267 570,708 (118,861) 14,045 (23,538) (50,371) 38,082 -				,		,			_	_
CSD No. 18 Wells-Ogunquit-Support P0266 1,698,099 (353,661) 59,935 (65,241) (149,874) 113,309 - Aroostook Waste Solutions (Tri Comm. Landfill) P0267 570,708 (118,861) 14,045 (23,538) (50,371) 38,082 -									_	_
Aroostook Waste Solutions (Tri Comm. Landfill) P0267 570,708 (118,861) 14,045 (23,538) (50,371) 38,082 -						, ,				-
									-	-
omecu recimologies Center, region 4, 5 r enouscoi r 0.209 252,105 (40,540) 0,905 (10,154) (20,485) 15,488 -						, ,			-	-
Town of Harpswell P0270 131,123 (27,309) 4,274 (5,621) (11,573) 8,749 -				,					-	-
Town of rarpswell 10270 151,125 (27,509) 4,274 (5,621) (11,57.5) 6,749 - 1000 of rarpswell 4,524 (5,621) (11,57.5) 6,749 - 1000 of rarpswell 5,205,800 (9,433,710) 1,558,451 (1,510,165) (3,997,797) 3,022,453 - 1000 of rarpswell 7,000 of rarps				,		. ,			-	-

<sup>(1)</sup> Changes in proportion and differences between employer contributions and proportionate share of contributions.
(2) Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

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

Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
Brunswick Public Library	P0273	871,247	(181,454)	25,305	(33,504)	(76,896)	58,136	-	-
Eagle Lake Water and Sewer District	P0274	161,005	(33,532)	9,330	(2,286)	(14,210)	10,743	-	-
Fort Fairfield Housing Authority	P0275	287,911	(59,963)	7,706	(10,858)	(25,411)	19,211	-	-
Town of Lovell	P0276	219,836	(45,785)	20,692	(3,501)	(19,403)	14,669	-	-
Town of Carrabasett Valley	P0277	458,505	(95,492)	23,705	(12,267)	(40,468)	30,595	-	-
Yarmouth Water District	P0278	541,792	(112,838)	21,256	(19,358)	(47,818)	36,152	-	-
Town of Harrison	P0280	422,881	(88,073)	15,501	(17,124)	(37,323)	28,218	-	-
Mechanic Falls Sanitary District	P0282	44,043	(9,173)	1,275	(1,858)	(3,887)	2,939	-	-
Mars Hill Utility District	P0283	187,503	(39,051)	7,474	(5,984)	(16,549)	12,512	-	-
Bangor Housing Authority	P0288	2,952,960	(615,010)	83,728	(98,671)	(260,628)	197,042	-	-
Maine Public Employees Retirement Sys.	P0290	7,823,421	(1,629,373)	243,113	(297,090)	(690,492)	522,030	-	-
Lewiston/Auburn 911	P0291	1,289,228	(268,506)	52,857	(41,996)	(113,787)	86,026	-	-
Brunswick Fire and Police	P0292	6,986,275	(1,455,024)	183,495	(291,266)	(616,607)	466,173	-	-
Jackman Utility District	P0294	157,832	(32,872)	9,864	(1,484)	(13,930)	10,532	-	-
Town of Chesterville	P0295			-	` <u>-</u> '	· -	-	-	-
ME Admin. of Svcs for Children with Disabilities	P0297	84,865	(17,675)	13,685	7,381	(7,490)	5,663	-	_
Boothbay Region Water District	P0298	875,795	(182,401)	47,658	(23,729)	(77,297)	58,439	-	_
South Berwick Sewer District	P0299	251,454	(52,370)	(4,970)	(19,941)	(22,193)	16,779	_	_
Mount Desert Water District	P0300	335,456	(69,865)	9,861	(14,059)	(29,607)	22,384	_	_
Coastal Counties Workforce, Inc.	P0301	316,678	(65,954)	22,455	(12,346)	(27,950)	21,131	_	_
Lincoln County Sheriff's Office	P0302	2,240,629	(466,653)	65,336	(88,052)	(197,757)	149,510	_	_
Town of Ogunquit	P0303	3,607,630	(751,357)	156,737	(144,914)	(318,409)	240,726	_	_
Lincoln & Sagadahoc Multicounty Jail Auth.	P0304	1,462,289	(304,549)	4,915	(42,191)	(129,061)	97,574	_	_
Veazie Fire and Police	P0305	523,469	(109,022)	24,001	(10,320)	(46,201)	34,930	_	_
Winterport Water District	P0306		(,)	,	-	(,)	-	_	_
Topsham Sewer District	P0307	143,735	(29,936)	4,411	(5,612)	(12,686)	9,591	_	_
North Berwick Water District	P0308	229,724	(47,844)	7,021	(9,486)	(20,275)	15,329		
Town of Windham	P0309	5,065,631	(1,055,014)	343,458	(83,482)	(447,091)	338,014	_	_
Biddeford Housing Authority	P0310	341,589	(71,142)	15,302	(4,642)	(30,149)	22,793	_	_
Greater Augusta Utility District	P0311	2,447,781	(509,797)	71,194	(101,050)	(216,041)	163,333	_	_
Town of Grand Isle	P0312	81,936	(17,065)	2,527	(2,799)	(7,232)	5,467	_	_
Newport Water District	P0313	238,284	(49,627)	6,203	(10,537)	(21,031)	15,900		
Town of Newport	P0314	696,616	(145,084)	(1,478)	(32,528)	(61,483)	46,483	_	_
Regional School Unit No. 1	P0315	600,929	(125,155)	22,663	(19,052)	(53,038)	40,098		
Town of Monmouth	P0316	307,442	(64,031)	23,219	(3,198)	(27,135)	20,515	_	_
Cape Elizabeth Police	P0317	1,223,777	(254,875)	50,693	(40,776)	(108,010)	81,659		
Thompson Free Library	P0318	81,936	(17,065)	1,888	(3,960)	(7,232)	5,467		
Bowdoinham Water District	P0319	30,927	(6,441)	890	(1,296)	(2,730)	2,064		_
Regional School Unit No. 24	P0320	30,727	(0,441)	-	(1,270)	(2,750)	2,004		
Regional School Unit No. 25	P0321	248,619	(51,780)	9,304	(12,324)	(21,943)	16,590		
Regional School Unit No. 21	P0322	2,950,454	(614,488)	127,726	(77,139)	(260,406)	196,875		
Regional School Unit No. 2	P0323	133,659	(27,837)	(12,644)	(22,145)	(11,797)	8,919		
Regional School Unit No. 4	P0324	113,994	(23,741)	1,865	(3,613)	(10,061)	7,606	_	_
Regional School Unit No. 5	P0325	206,210	(42,947)	22,036	2,213	(18,200)	13,760		
Regional School Unit No. 10	P0326	3,128,690	(651,609)	207,624	(86,686)	(276,137)	208,768	-	-
Regional School Unit No. 16	P0327	3,120,090	(031,009)	207,024	(00,000)	(270,137)	200,700	-	-
	P0328	103,078	(21.469)		(0.665)	(0.000)	6,878	-	-
Regional School Unit No. 20			(21,468)	(1,577)	(8,665)	(9,098)		-	-
Regional School Unit No. 23	P0329	1,437,880	(299,466)	50,361	(58,988)	(126,907)	95,945	-	-
Regional School Unit No. 26	P0330	623,892	(129,937)	30,579	(17,281)	(55,065)	41,630	-	-
Regional School Unit No. 34	P0331	59,459	(12,383)	1,748	(2,314)	(5,248)	3,968	-	-
Regional School Unit No. 39	P0332	202 515	(60.06.1)	11.050	- (T 40E)	(DE 0DE)		-	-
Town of West Bath	P0333	292,717	(60,964)	11,850	(7,487)	(25,835)	19,532	-	-
Gorham Fire and Police	P0334	3,054,734	(636,206)	209,315	(117,265)	(269,610)	203,833	-	-
Washburn Water and Sewer District	P0335	76,815	(15,998)	3,845	(2,389)	(6,780)	5,126	-	-

<sup>(1)</sup> Changes in proportion and differences between employer contributions and proportionate share of contributions.
(2) Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

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

Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
Town of Poland	P0336	1,761,759	(366,920)	149,518	(22,160)	(155,492)	117,557	-	-
Winthrop Utilities District	P0337	313,678	(65,329)	8,745	(15,967)	(27,685)	20,931	-	-
Town of Holden	P0338	1,211,415	(252,300)	139,456	(23,010)	(106,919)	80,834	-	-
Town of Levant	P0339	133,856	(27,878)	1,900	(6,811)	(11,814)	8,932	-	-
Regional School Unit No. 73	P0340	679,833	(141,588)	27,938	(23,106)	(60,002)	45,363	-	-
Town of Trenton	P0341	-		-	- 1	-	-	-	-
Town of Union	P0342	246,570	(51,353)	(3,550)	(16,909)	(21,762)	16,453	-	-
Midcoast Council of Governments	P0343	-					-	-	-
Town of Buckfield	P0344	41,993	(8,746)	(540)	(2,197)	(3,706)	2,802	-	-
Community Regional Charter School	P0345	2,162,101	(450,299)	94,801	(54,160)	(190,827)	144,271	-	-
Maine Academy of Natural Sciences	P0346	1,459,124	(303,890)	46,475	(83,770)	(128,782)	97,363	-	-
Good Will - Hinckley	P0347	3,427,761	(713,896)	22,708	(184,184)	(302,533)	228,724	-	-
Baxter Academy for Technology and Science	P0348	2,398,029	(499,435)	90,874	(109,991)	(211,649)	160,013	_	_
Wells Fire and Police	P0349	3,112,716	(648,282)	135,446	(108,069)	(274,728)	207,702	_	_
Harpswell Coastal Academy	P0350	415,342	(86,503)	66,978	36,124	(36,658)	27,715	_	_
Augusta Housing Authority	P0351	270,908	(56,422)	7,459	(11,808)	(23,910)	18,077		
Maine School of Science & Mathematics	P0352	441,863	(92,026)	(33,452)	(38,617)	(38,999)	29,484		
Town of Hancock	P0353	111,000	(52,020)	(00,102)	(00,017)	(50,555)	27/101	_	
Northern Oxford Regional Solid Waste Board	P0354	33,660	(7,010)	5,428	2,927	(2,971)	2,246		
Town of Dayton	P0355	242,753	(50,558)	46,667	(7,824)	(21,425)	16,198	_	_
Town of Waterboro	P0356	943,225	(196,445)	74,491	(9,860)	(83,249)	62,939	-	-
	P0357	2,304,988	. ,	168,061	, ,		153,805	-	-
Maine Virtual Academy			(480,058)		(25,003)	(203,438)		-	-
Regional School Unit No. 71	P0358	2 214 665	(461.246)	170 202	(24.277)	(105 466)	1.47 770	-	-
Knox County Sheriff's Department	P0359	2,214,665	(461,246)	178,392	(24,277)	(195,466)	147,778	-	-
Town of Hartland	P0360	424,264	(88,361)	11,254	(22,390)	(37,445)	28,310	-	-
Town of Acton	P0361	326,511	(68,002)	16,840	(7,191)	(28,818)	21,787	-	-
Winslow Police	P0362	1,956,488	(407,476)	97,436	(49,193)	(172,679)	130,551	-	-
Boothbay Harbor Sewer District	P0363	361,435	(75,276)	10,039	(12,431)	(31,900)	24,117	-	-
Town of Otis	P0364	140,013	(29,160)	6,786	(3,040)	(12,357)	9,343	-	-
Anson-Madison Sanitary District	P0365	330,673	(68,869)	3,542	(20,943)	(29,185)	22,065	-	-
Regional School Unit No. 56	P0366	1,731,570	(360,632)	84,826	(51,239)	(152,828)	115,543	-	-
Town of Danforth	P0367	47,270	(9,845)	977	(1,848)	(4,172)	3,154	-	-
Town of Southwest Harbor	P0368	110,978	(23,113)	(4,359)	(4,608)	(9,795)	7,405	-	-
Town of Alfred	P0369	288,727	(60,133)	9,188	(13,401)	(25,483)	19,266	-	-
Town of Buxton	P0370	2,305,829	(480,233)	429,905	(22,896)	(203,512)	153,861	-	-
Town of Standish	P0371	569,075	(118,521)	99,006	21,645	(50,226)	37,973	-	-
Town of Eddington	P0372	216,663	(45,124)	38,238	6,148	(19,123)	14,457	-	-
Town of Lyman	P0373	161,422	(33,619)	28,202	5,684	(14,247)	10,771	-	-
Northern Aroostook Region Airport Authority	P0374	72,017	(14,999)	11,614	6,264	(6,356)	4,805	-	-
Town of Limerick	P0375	41,734	(8,692)	6,730	3,630	(3,683)	2,785	-	-
Town of Oakland	P0376	90,159	(18,777)	14,539	7,841	(7,957)	6,016	-	-
Town of Corinth	P0377	105,764	(22,027)	17,055	9,198	(9,335)	7,057	-	-
Town of Dedham	P0378	30,095	(6,268)	4,853	2,618	(2,656)	2,008	-	-
Regional School District No. 75	P0380	53,985	(11,243)	8,705	4,695	(4,765)	3,602	-	-
Town of Wiscasset	P0417	613,125	(127,695)	24,232	(24,360)	(54,114)	40,912	_	-
Regional School District No. 52	P0461	154,942	(32,270)	24,986	13,476	(13,675)	10,339	-	-
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	-	-	-	-	-	-	-	-
Total for All Employers <sup>(3)</sup>		\$ 785,353,277	\$ (163,564,722)	\$ 33,518,941	\$ (24,821,530)	\$ (69,315,096)	\$ 52,404,272	\$ -	\$ -

<sup>(</sup>i) Changes in proportion and differences between employer contributions and proportionate share of contributions. (2) Non-consolidated employers participating in the disability and survivor benefit components of the Plan.

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

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, 2022

Employer	Employer Code	Allocation Basis <sup>(2)</sup>	Employer Allocation Percentage
State of Maine	S00ME	\$ 166,814,882	95.009494%
Maine Dairy & Nutrition Council	S00150	53,340	0.030380%
Maine Potato Board	S00151	166,196	0.094657%
Northern New England Passenger Rail Authority	S00154	204,152	0.116275%
Maine Developmental Disabilities Council	S00155	46,104	0.026258%
MECDHH/Governor Baxter School for the Deaf	S00560	907,859	0.517071%
Maine Community College System	SMCCS	7,384,535	4.205865%
Total for All Employers		\$ 175,577,069	100.000000%

<sup>&</sup>lt;sup>(1)</sup> 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.

<sup>&</sup>lt;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.

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, 2022

Pension Expense Excluding That Attributable to Employer-Paid Member Deferred Outflows of Resources Deferred Inflows of Resources Contributions Total Employer Pension Net Difference Net Difference Net Pension Expense Expense Difference Differences Between Related to Amortization of Excluding That Between Expected and Expected and Specific Deferred Attributable to Between Between Expected and Total Deferred Expected and Total Deferred Proportionate Share Liabilities of Amounts from Employer-Paid Changes in Changes in Employer Net Pension Actual Investment Changes of Outflows of Actual Investment Changes of Inflows of of Allocable Plan Individual Changes in Member Employer Code Liability Experience Earnings Assumptions Proportion(2) Resources Experience Earnings Assumptions Proportion(2) Resources Pension Expense Employers Proportion Contributions State of Maine SOOME 881,867,650 832,229 1,880,071 1,577,071 165,553,606 \$ 13,323,198 \$ 98,458,006 \$ 112,613,433 \$ 140,668,106 981,107 \$ 141,649,213 162,096,464 Maine Dairy & Nutrition Council S00150 281,984 4,261 31,483 35,743 44,980 5,500 50,479 51,832 (11,443) (18,158) 22,231 S00151 13,274 98,093 74,878 54,645 194,791 161,495 (35,653) (83,800) 42,042 Maine Potato Board 878,596 186,245 140,146 Northern NE Passenger Rail Authority 1,079,252 120,495 145,143 172,153 198,377 (43,795) 53.870 208,452 S00154 16,305 8,343 834 172.988 Maine Developmental Disabilities Council 38,879 S00155 243,733 3,683 27,212 30,895 23,570 62 449 44.800 (9,891) (23,648)11.261 MECDHH/Gov. Baxter School for the Deaf S00560 4,799,405 72,509 535,840 123,231 731,580 765,560 4,324 769,884 882,181 (194,757) 10,951 698,375 Maine Community College System 39,038,376 589,790 4,358,523 800,426 5,748,739 6,227,073 769,127 6,996,200 7,175,660 (1,584,532) (1,516,285) 4,074,843 Total for All Employers<sup>(3)</sup> 928,188,996 \$ 14,023,020 \$ \$ 103,629,652 \$ 1,839,106 \$ 119,491,778 \$ \$ 148,056,897 1,839,106 \$ 149,896,004 170,610,809 170,610,809

<sup>(</sup>I) 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.

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, 2022

Employer	Employer Code	Net Pension iability @ -1%	-	Net Pension ability @ +1%	FY2023	FY2024	FY2025		FY2026	 FY2027	The	reafter
State of Maine	S00ME	\$ 1,550,601,368	\$	349,710,254	\$ 47,049,799	\$ (54,558,436)	\$ (88,066,493)	\$	66,539,350	\$ -	\$	-
Maine Dairy & Nutrition Council	S00150	495,816		111,822	10,183	(18,037)	(28,160)		21,278	-		-
Maine Potato Board	S00151	1,544,849		348,413	29,329	(16,428)	(87,740)		66,293	-		-
Northern NE Passenger Rail Authority	S00154	1,897,665		427,984	65,089	(66,587)	(107,778)		81,432	-		-
Maine Developmental Disabilities Council	S00155	428,560		96,654	(3,112)	(22,492)	(24,340)		18,390	-		-
MECDHH/Gov. Baxter School for the Deaf	S00560	8,438,868		1,903,235	311,493	(232,640)	(479,286)		362,129	-		-
Maine Community College System	S0999X	68,641,773		15,480,918	1,698,754	(1,993,255)	(3,898,513)		2,945,553	-		-
47)								_				
Total for All Employers <sup>(3)</sup>		\$ 1,632,048,899	\$	368,079,280	\$ 49,161,535	\$ (56,907,875)	\$ (92,692,310)	\$	70,034,425	\$ -	\$	-

<sup>(</sup>i) 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.

 $<sup>{\ }^{(2)} \</sup> Changes \ in \ proportion \ and \ differences \ between \ employer \ contributions \ and \ proportion ate \ share \ of \ contributions.$ 

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

State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup> Schedule of Employer and Non-Employer Entity Allocations For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis <sup>(2)</sup>	Employer Allocation Percentage
State of Maine, Non-Employer Entity	S00ME	\$ 194,229,179	93.504374%
Isle Au Haut School Department	T0802	-	0.000000%
Monhegan Plantation School Department	T0804	-	0.000000%
CSD No. 13 Deer Isle - Stonington	T0913	47,998	0.023107%
CSD No. 17 Moosabec	T0917	2,592	0.001248%
CSD No. 18 Wells - Ogunquit	T0918	83,037	0.039975%
CSD No. 19 Five Town CSD	T0919	14,224	0.006847%
Erskine Academy	TAERS	-	0.000000%
Foxcroft Academy	TAFOX	-	0.000000%
Fryeburg Academy	TAFRY	-	0.000000%
George Stevens Academy	TAGEO	-	0.000000%
Gould Academy	TAGOU	-	0.000000%
Lee Academy	TALEE	-	0.000000%
Lincoln Academy	TALIN	-	0.000000%
Maine Central Institute	TAMCI	-	0.000000%
Thornton Academy	TATHO	-	0.000000%
Washington Academy	TAWAS	-	0.000000%
Acton School Department	TCACT	22,592	0.010876%
Andover School Department	TCAND	3,812	0.001835%
Athens School Department	TCATH	8,163	0.003930%
Auburn School Department	TCAUB	360,830	0.173708%
Augusta School Department	TCAUG	280,236	0.134909%
Bangor School Department	TCBAN	230,934	0.111175%
Biddeford School Department	TCBID	184,309	0.088729%
Brewer School Department	TCBRE	49,938	0.024041%
Brunswick School Department	TCBRU	171,057	0.082349%
Calais School Department	TCCAL	33,056	0.015914%
Caswell School Department	TCCAS	5,231	0.002518%
Cape Elizabeth School Department	TCCEL	12,754	0.006140%
Chebeague Island School Department	TCCHE	-	0.000000%
Cherryfield School Department	TCCHR	18,625	0.008966%
Dayton School Department	TCDAY	9,390	0.004521%
Easton School Department	TCEAS	3,144	0.001513%

<sup>(1)</sup> 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.

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

State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup> Schedule of Employer and Non-Employer Entity Allocations For the Year Ended June 30, 2022

	Employer	Allocation	Employer Allocation
Employer	Code	Basis <sup>(2)</sup>	Percentage
Ellsworth School Department	TCELL	162,855	0.078400%
East Millinocket School Department	TCEML	16,467	0.007927%
Eustis School Department	TCEUS	10,867	0.005231%
Falmouth School Department	TCFAL	22,762	0.010958%
Fayette School Department	TCFAY	3,168	0.001525%
Glenburn School Department	TCGLE	14,252	0.006861%
Gorham School Department	TCGOR	107,817	0.051904%
Hancock School Department	TCHAN	22,012	0.010597%
Hermon School Department	TCHER	50,124	0.024130%
Islesboro School Department	TCISL	1,134	0.000546%
Kittery School Department	TCKIT	39,639	0.019083%
Lamoine School Department	TCLAM	4,208	0.002026%
Lewiston School Department	TCLEW	729,223	0.351057%
Lincolnville School Department	TCLIN	27,561	0.013268%
Lisbon School Department	TCLIS	59,790	0.028783%
Limestone Public Schools	TCLMS	19,781	0.009523%
Long Island School Department	TCLON	-	0.000000%
Madawaska School Department	TCMAD	37,474	0.018040%
Maine Education Association	TCMEA	13,008	0.006262%
Medway School Department	TCMED	15,920	0.007664%
Millinocket School Department	TCMIL	36,456	0.017550%
Maine Ocean School	TCMOS	-	0.000000%
Maine School of Science and Mathematics	TCMSM	-	0.000000%
Northport School Department	TCNOR	11,880	0.005719%
Otis School Department	TCOTI	-	0.000000%
Portland School Department	TCPOR	760,122	0.365932%
Saco School Department	TCSAC	45,269	0.021793%
Sanford School Department	TCSAN	374,791	0.180429%
Scarborough School Department	TCSCA	132,275	0.063679%
Sebago Public Schools	TCSEB	13,626	0.006560%
South Portland School Department	TCSPO	280,541	0.135056%
Saint George Municipal School Unit	TCSTG	3,569	0.001718%
Veazie School Department	TCVEA	11,361	0.005469%

<sup>(1)</sup> 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.

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

State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup> Schedule of Employer and Non-Employer Entity Allocations For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis <sup>(2)</sup>	Employer Allocation Percentage
Employer		Dasis	Tercentage
West Bath School Department	TCWBA	8,392	0.004040%
Westbrook School Department	TCWES	370,574	0.178399%
Winthrop School Department	TCWIN	72,846	0.035069%
Wiscasset School Department	TCWIS	33,269	0.016016%
Yarmouth School Department	TCYAR	7,675	0.003695%
York School Department	TCYOR	20,158	0.009704%
RSU No. 79 - Presque Isle	TD001	70,211	0.033801%
RSU No. 3 - Unity	TD003	203,028	0.097740%
MSAD 4 Guilford	TD004	60,351	0.029054%
RSU No. 6 - Bar Mills	TD006	274,801	0.132292%
MSAD 7 North Haven	TD007	-	0.000000%
MSAD 8 Vinalhaven	TD008	8,469	0.004077%
RSU No. 9 - Farmington	TD009	178,158	0.085767%
RSU No. 11 - Gardiner	TD011	150,479	0.072442%
MSAD 12 Jackman	TD012	2,973	0.001431%
MSAD 13 Bingham	TD013	29,327	0.014118%
RSU No. 15 - Gray	TD015	111,668	0.053758%
RSU No. 17 - South Paris	TD017	111,947	0.053893%
MSAD 20 Fort Fairfield	TD020	46,758	0.022510%
RSU No. 22 - Hampden	TD022	84,721	0.040786%
MSAD 23 Carmel	TD023	67,134	0.032319%
MSAD 24 Van Buren	TD024	23,988	0.011548%
MSAD 27 Fort Kent	TD027	82,124	0.039536%
MSAD 28 Camden	TD028	20,598	0.009916%
RSU No. 29 - Houlton	TD029	78,832	0.037951%
MSAD 32 Ashland	TD032	16,245	0.007821%
MSAD 33 Saint Agatha	TD033	26,035	0.012534%
RSU No. 35 - Eliot	TD035	141,950	0.068336%
MSAD 37 Harrington	TD037	86,516	0.041650%
RSU No. 40 - Waldoboro	TD040	113,871	0.054819%
MSAD 42 Mars Hill	TD042	20,710	0.009970%
RSU No. 44 - Bethel	TD044	44,474	0.021410%
MSAD 45 Washburn	TD045	29,712	0.014304%

<sup>(1)</sup> 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.

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

State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup> Schedule of Employer and Non-Employer Entity Allocations For the Year Ended June 30, 2022

	Employer	Allocation	Employer Allocation
Employer	Code	Basis <sup>(2)</sup>	Percentage
RSU No. 49 - Fairfield	TD049	132,916	0.063987%
RSU No. 51 - Cumberland Center	TD051	102,150	0.049176%
RSU No. 52 - Turner	TD052	63,091	0.030373%
MSAD 53 Pittsfield	TD053	56,409	0.027156%
RSU No. 54 - Skowhegan	TD054	271,470	0.130689%
RSU No. 55 - Cornish	TD055	72,501	0.034903%
RSU No. 57 - Waterboro	TD057	141,844	0.068286%
MSAD 58 Kingfield	TD058	37,279	0.017946%
MSAD 59 Madison	TD059	97,524	0.046949%
RSU No. 60 - North Berwick	TD060	149,366	0.071907%
RSU No. 61 - Bridgton	TD061	246,484	0.118660%
RSU No. 64 - East Corinth	TD064	64,761	0.031177%
MSAD 65 Matinicus	TD065	-	0.000000%
RSU No. 67 - Lincoln	TD067	63,517	0.030578%
MSAD 68 Dover-Foxcroft	TD068	64,497	0.031050%
RSU No. 72 - Fryeburg	TD072	62,593	0.030133%
MSAD 74 North Anson	TD074	82,856	0.039888%
RSU No. 75 - Topsham	TD075	209,312	0.100766%
Pleasant Point School	TIE001	54,903	0.026431%
Indian Township	TIE002	80,049	0.038536%
Indian Island	TIE003	53,310	0.025664%
Maine Indian Education	TIE004	13,115	0.006314%
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	-	0.000000%
Region No. 7 Waldo County	TR007	200	0.000096%
Region No. 8 Mid-Coast School of Technology	TR008	90	0.000043%
Region No. 9 School of Applied Technology	TR009	1,539	0.000741%
Region No. 10 Cumberland Sagadahoc County	TR010	-	0.000000%
Region No. 11 Oxford Hill Technical School	TR011	-	0.000000%
Regional School Unit No. 1	TS001	191,582	0.092230%
Regional School Unit No. 2	TS002	89,671	0.043169%
Regional School Unit No. 4	TS004	89,922	0.043289%

<sup>(1)</sup> 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.

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

State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup> Schedule of Employer and Non-Employer Entity Allocations For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis <sup>(2)</sup>	Employer Allocation Percentage
Employer	Code	Dasis	Tercentage
Regional School Unit No. 5	TS005	68,020	0.032746%
Regional School Unit No. 10	TS010	357,003	0.171866%
Regional School Unit No. 12	TS012	96,246	0.046334%
Regional School Unit No. 13	TS013	120,229	0.057880%
Regional School Unit No. 14	TS014	127,595	0.061426%
Regional School Unit No. 16	TS016	188,296	0.090648%
Regional School Unit No. 18	TS018	90,429	0.043534%
Regional School Unit No. 19	TS019	194,066	0.093426%
Regional School Unit No. 20	TS020	81,042	0.039014%
Regional School Unit No. 21	TS021	127,233	0.061252%
Regional School Unit No. 23	TS023	51,470	0.024779%
Regional School Unit No. 24	TS024	76,713	0.036930%
Regional School Unit No. 25	TS025	90,854	0.043738%
Regional School Unit No. 26	TS026	30,501	0.014683%
Regional School Unit No. 34	TS034	129,025	0.062114%
Regional School Unit No. 38	TS038	96,128	0.046277%
Regional School Unit No. 39	TS039	107,540	0.051771%
Regional School Unit No. 50	TS050	39,379	0.018958%
Regional School Unit No. 56	TS056	84,530	0.040694%
Regional School Unit No. 71	TS071	166,170	0.079996%
Regional School Unit No. 73	TS073	150,118	0.072269%
Regional School Unit No. 78	TS078	23,089	0.011115%
Regional School Unit No. 89	TS089	37,987	0.018287%
School Agent - Carrabassett	TSA001	-	0.000000%
School Agent - Coplin Plantation	TSA002	-	0.000000%
School Agent - Pleasant Ridge Plantation	TSA003	-	0.000000%
Western Maine Regional Service Center	TSC001	-	0.000000%
AOS No. 43 Central Office	TT043	-	0.000000%
AOS No. 43 Howland	TT0431	32,871	0.015825%
AOS No. 43 Milo	TT0432	67,093	0.032300%
AOS No. 47 Central Office	TT047	-	0.000000%
AOS No. 47 Orrington	TT0471	3,332	0.001604%
AOS No. 47 Dedham	TT0472	10,162	0.004892%

<sup>(1)</sup> 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.

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

State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup> Schedule of Employer and Non-Employer Entity Allocations For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis <sup>(2)</sup>	Employer Allocation Percentage
Employer	Couc	Dasis	Tercentage
AOS No. 48 Central Office	TT048	-	0.000000%
Regional School Unit No. 70	TT0481	73,180	0.035230%
Regional School Unit No. 84	TT0482	7,539	0.003629%
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	13,976	0.006728%
AOS No. 77 Charlotte	TT0772	4,037	0.001944%
AOS No. 77 Eastport	TT0773	20,013	0.009635%
AOS No. 77 Pembroke	TT0774	8,706	0.004191%
AOS No. 77 Perry	TT0775	10,408	0.005011%
AOS No. 77 Alexander	TT0776	6,552	0.003154%
AOS No. 77 Calais	TT0777	-	0.000000%
AOS No. 77 Robbinston	ТТ0778	-	0.000000%
AOS No. 81 Central Office	TT081	-	0.000000%
AOS No. 81 Holden	TT0811	37,434	0.018021%
AOS No. 81 Airline	TT0812	259	0.000125%
AOS No. 90 Central Office	TT090	-	0.000000%
AOS No. 90 Lee	TT0901	16,569	0.007977%
AOS No. 90 East Range	TT0902	935	0.000450%
AOS No. 90 Baileyville	TT0903	30,371	0.014621%
AOS No. 90 Princeton	TT0904	23,714	0.011416%
AOS No. 91 Central Office	TT091	5,792	0.002788%
AOS No. 91 Mount Desert Island High School	TT0911	25,502	0.012277%
AOS No. 91 Bar Harbor	TT0912	23,517	0.011321%
AOS No. 91 Cranberry Isle	TT0913	143	0.000069%
AOS No. 91 Frenchboro	TT0914	-	0.000000%
AOS No. 91 Mt Desert	TT0915	6,515	0.003137%
AOS No. 91 Southwest Harbor	TT0916	9,212	0.004435%
AOS No. 91 Tremont	TT0917	11,091	0.005339%
AOS No. 91 Swans Island	TT0918	1,923	0.000926%
AOS No. 91 Trenton	TT0919	16,632	0.008007%
AOS No. 92 Central Office	TT092	-	0.000000%

<sup>(1)</sup> 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.

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

State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup> Schedule of Employer and Non-Employer Entity Allocations For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis <sup>(2)</sup>	Employer Allocation Percentage
AOS No. 92 Waterville	TT0921	162,581	0.078268%
AOS No. 92 Vassalboro	TT0922	61,364	0.029541%
AOS No. 92 Winslow	TT0923	116,990	0.056320%
AOS No. 93 Central Office	TT093	8,668	0.004173%
AOS No. 93 Great Salt Bay	TT0931	26,480	0.012748%
AOS No. 93 Nobleboro	TT0932	9,181	0.004420%
AOS No. 93 Bristol	TT0933	13,784	0.006636%
AOS No. 93 South Bristol	TT0934	5,301	0.002552%
AOS No. 93 Jefferson	TT0935	14,866	0.007156%
AOS No. 94 Central Office	TT094	100.000	0.000000%
AOS No. 94	TT0941	102,338	0.049267%
AOS No. 94 Harmony	TT0942	13,317	0.006411%
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	12,342	0.005942%
AOS No. 96 Jonesboro	TT096B	3,610	0.001738%
AOS No. 96 Machias	TT096C	46,055	0.022172%
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	973	0.000468%
AOS No. 96 Whitneyville	TT096H	-	0.000000%
AOS No. 96 Cutler	TT096I	7,604	0.003660%
AOS No. 96 Machiasport	TT096J	8,958	0.004313%
AOS No. 96 Whiting	TT096K	4,834	0.002327%
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	40,173	0.019340%
AOS No. 98 Edgecomb	TT0982	7,551	0.003635%

<sup>(1)</sup> 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.

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

State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup> Schedule of Employer and Non-Employer Entity Allocations For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis <sup>(2)</sup>	Employer Allocation Percentage
AOS No. 98 Southport	TT0983	2,799	0.001348%
AOS No. 98 Georgetown	TT0984	2,538	0.001222%
Union 60 Greenville	TU0601	7,424	0.003574%
Union 69 Appleton	TU0691	14,333	0.006900%
Union 69 Hope	TU0692	24,625	0.011855%
Union 76 Brooklin	TU0761	3,564	0.001716%
Union 76 Sedgewick	TU0762	9,011	0.004338%
Greenbush School Department	TU0903	16,684	0.008032%
Milford School Department	TU0905	34,619	0.016666%
Union 93 Surry	TU0924	-	0.000000%
Union 93 Blue Hill	TU0931	2,548	0.001227%
Union 93 Brooksville	TU0932	6,278	0.003022%
Union 93 Castine	TU0933	-	0.000000%
Union 93 Penobscot	TU0934	4,558	0.002194%
Union 102 Machias	TU1022	-	0.000000%
Union 103 Beals	TU1031	4,976	0.002395%
Union 103 Jonesport	TU1032	8,891	0.004280%
Union 106 Calais	TU1062	-	0.000000%
Vanceboro School Department	TU1081	-	0.000000%
Union 122 New Sweden	TU1221	357	0.000172%
Union 122 Westmanland	TU1223	-	0.000000%
Union 122 Woodland	TU1224	 20,713	0.009972%
Total for All Employers and Non-Employer Entity		\$ 207,722,024	100.000000%

The accompanying notes are an integral part of these Schedules.

<sup>(1)</sup> 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.

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

Pension Expense Excluding That Attributable to Employer-Paid Member

## 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, 2022

				Defer	ed Outflows of Re	esources			Defe	rred Inflows of R	esources		r ension Expense Ex		butions	yer-r aid Member
Employer	Employer Code	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	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	\$ 1,388,457,434	\$ 69,167,629	\$ -	\$ 269,605,766	\$ 3,272,234	\$ 342,045,629	\$ -	\$ 273,460,610	\$ -	\$ 16,209,146	\$ 289,669,755	\$ 298,039,265	\$ (51,300,244)	(8,029,805)	
Isle Au Haut School Department	T0802	-	-	-	-	-	-	-	-	-	-	-	-	2,037	-	2,037
Monhegan Plantation School Department CSD No. 13 Deer Isle - Stonington	T0804 T0913	343,119	17,092	-	66,626	112,029	195,747	-	67,578	-	11,623	79,200	73,652	3,573 104,970	79,783	3,573 258,405
CSD No. 17 Moosabec	T0917	18,532	923	-	3,598	2,610	7,132	-	3,650	-	6,548	10,198	3,978	19,305	(1,469)	256,405
CSD No. 18 Wells - Ogunquit	T0918	593,593	29,571	-	115,262	193,690	338,522	-	116,910	_	27,613	144,524	127,418	492,213	72,198	691,829
CSD No. 19 Five Town CSD	T0919	101,687	5,065	-	19,745	32,517	57,327	_	20,028	-	45,981	66,009	21,828	243,956	14,596	280,381
Erskine Academy	TAERS		-	-	-	-	-	-	-	-		-	· -	122,951	-	122,951
Foxcroft Academy	TAFOX	-	-	-	-	-	-	-	-	-	-	-	-	98,197	-	98,197
Fryeburg Academy	TAFRY	-	-	-	-	-	-	-	-	-	-	-	-	160,420	-	160,420
George Stevens Academy	TAGEO	-	-	-	-	-	-	-	-	-	-	-	-	86,840	-	86,840
Gould Academy Lee Academy	TAGOU TALEE	-	-	-	-	-	-	-	-	-	-	-	-	40,722	-	40,722
Lincoln Academy	TALIN	-	-			-	-	-			139	139	-	140,516	(46)	140,470
Maine Central Institute	TAMCI	_	_	-	-	-	-	-	-	-	-	-	-	96,827	- (10)	96,827
Thornton Academy	TATHO	_	_	-	-	-	-	-	-	-	_	-	-	513,419	_	513,419
Washington Academy	TAWAS	-	-	-	-	-	-	-	-	-	-	-	-	90,829	-	90,829
Acton School Department	TCACT	161,499	8,046	-	31,359	75,388	114,793	-	31,807	-	5,470	37,277	34,666	70,885	21,465	127,016
Andover School Department	TCAND	27,248	1,357	-	5,291	4,750	11,398	-	5,366	-	1,494	6,861	5,849	8,070	(2,941)	10,978
Athens School Department	TCATH	58,357	2,907	-	11,332	4,094	18,333	-	11,493	-	1,977	13,470	12,526	28,206	(5,713)	35,020
Auburn School Department Augusta School Department	TCAUB TCAUG	2,579,411 2,003,280	128,497 99,796	-	500,861 388,990	1,042,533 374,248	1,671,891 863,033	-	508,022 394,552	-	123,110 67,929	631,131 462,481	553,683 430,014	868,519 594,948	201,378 160,567	1,623,580 1,185,529
Bangor School Department	TCBAN	1,650,851	82,239		320,556	3/4,248	402,795	-	325,140		228,365	553,505	354,364	1,104,733	(181,343)	1,185,529
Biddeford School Department	TCBID	1,317,547	65,635	-	255,837	244,961	566,433	-	259,495	-	213,336	472,830	282,818	773,874	176,073	1,232,765
Brewer School Department	TCBRE	356,988	17,784	-	69,319	82,525	169,628	-	70,310	-	90,968	161,278	76,629	424,592	23,038	524,258
Brunswick School Department	TCBRU	1,222,810	60,916	-	237,441	592,442	890,799	-	240,836	-	41,416	282,252	262,482	798,467	207,665	1,268,614
Calais School Department	TCCAL	236,309	11,772	-	45,886	13,949	71,606	-	46,542	-	33,253	79,794	50,725	138,867	13,868	203,460
Caswell School Department	TCCAS	37,390	1,863	-	7,260	15,737	24,860	-	7,364	-	4,128	11,492	8,026	5,069	3,559	16,653
Cape Elizabeth School Department Chebeague Island School Department	TCCEL TCCHE	91,174	4,542	-	17,704	608	22,854	-	17,957	-	105,009	122,966	19,570	600,687 10,401	(40,612)	579,644 10,401
Cherryfield School Department	TCCHE	133,137	6,632		25,852	44,301	76,785	-	26,222		12,528	38,750	28,579	25,760	26,074	80,413
Dayton School Department	TCDAY	67,118	3,343	-	13,033	13,234	29,610		13,219	-	2,273	15,492	14,408	36,947	8.897	60,253
Easton School Department	TCEAS	22,482	1,120	-	4,365	8,998	14,484	-	4,427	-	762	5,189	4,826	68,117	7,211	80,154
Ellsworth School Department	TCELL	1,164,171	57,994	-	226,055	300,749	584,798	-	229,286	-	39,430	268,716	249,896	371,809	239,445	861,150
East Millinocket School Department	TCEML	117,709	5,864	-	22,856	1	28,721	-	23,184	-	32,149	55,333	25,267	67,376	951	93,594
Eustis School Department	TCEUS	77,691	3,870	-	15,086	17,486	36,441	-	15,301	-	15,139	30,440	16,677	38,084	4,928	59,689
Falmouth School Department	TCFAL TCFAY	162,717	8,106 1,128	-	31,596 4,397	130,053	169,754	-	32,048	-	172,638	204,685	34,928 4,861	839,454	49,463	923,845 25,903
Fayette School Department Glenburn School Department	TCGLE	22,645 101,880	1,128 5,075		19,783	1,985 25,419	7,510 50,276	-	4,460 20,065		1,900 3,972	6,360 24,037	4,861 21,870	21,349 116,756	(307)	138,317
Gorham School Department	TCGOR	770,729	38,395	-	149,657	297,356	485,407		151,797	-	26,104	177,901	165,441	871,357	65,620	1,102,418
Hancock School Department	TCHAN	157,356	7,839	-	30,555	40,649	79,043	_	30,992	-	21,752	52,744	33,778	63,577	20,473	117,828
Hermon School Department	TCHER	358,309	17,850	-	69,575	74,589	162,014	-	70,570	-	37,940	108,510	76,913	289,847	52,825	419,584
Islesboro School Department	TCISL	8,108	404	-	1,574	2,097	4,076	-	1,596	-	1,940	3,536	1,741	39,006	(5,087)	35,660
Kittery School Department	TCKIT	283,366	14,116	-	55,023	73,909	143,048	-	55,810	-	9,598	65,408	60,827	372,363	(25,490)	407,700
Lamoine School Department	TCLAM	30,084	1,499	-	5,842	15,166	22,506	-	5,925	-	37,564	43,489	6,457	38,858	2,831	48,146
Lewiston School Department Lincolnville School Department	TCLEW TCLIN	5,212,887 197,018	259,686 9,815	-	1,012,220 38,256	600,787 59,259	1,872,692 107,330	-	1,026,693 38,803	-	177,250 6,673	1,203,942 45,476	1,118,973 42,291	1,349,664 64,223	401,792 40,277	2,870,429 146,791
Lisbon School Department	TCLIS	427,417	21,292	-	82,994	77,615	181,902		84,181	-	46,144	130,324	91,747	321,723	(21,993)	391,477
Limestone Public Schools	TCLMS	141,408	7,044	_	27,458	51,207	85,709	_	27,851	-	4,789	32,640	30,354	32,855	42,279	105,489
Long Island School Department	TCLON	-	-	-	-	-	-	-	-	-	-	-	· -	6,492	-	6,492
Madawaska School Department	TCMAD	267,878	13,345	-	52,016	35,989	101,349	-	52,760	-	25,856	78,616	57,501	124,898	19,709	202,108
Maine Education Association	TCMEA	92,985	4,633	-	18,056	-	22,688	-	18,314	-	9,485	27,798	19,960	578	2,234	22,772
Medway School Department	TCMED	113,804	5,669	-	22,098	15,650	43,417	-	22,414	-	4,935	27,349	24,429	27,891	15,992	68,312
Millinocket School Department Maine Ocean School	TCMIL TCMOS	260,602	12,982	-	50,603	35,714 1,397	99,299 1,397	-	51,326	-	8,826 2,899	60,152 2,899	55,940	115,387 4,083	(13,685) 431	157,642 4,515
Maine Ocean School Maine School of Science and Mathematics	TCMSM	-	-	-	-	1,397	1,397		-	-	2,099	2,099	-	1,190	431	4,515 1,190
Northport School Department	TCNOR	84,922	4,231	_	16,490	19,371	40,091	_	16,725	-	2,876	19,601	18,229	36,749	16,677	71,655
Otis School Department	TCOTI		-	-	-			-		-	13,094	13,094		23,196	1,570	24,766
Portland School Department	TCPOR	5,433,723	270,687	-	1,055,101	1,126,917	2,452,705	-	1,070,187	-	2,847,470	3,917,657	1,166,376	2,288,701	987,248	4,442,324
Saco School Department	TCSAC	323,607	16,121	-	62,837		78,958	-	63,735	-	72,691	136,426	69,464	642,026	(50,368)	661,122
Sanford School Department	TCSAN	2,679,211	133,468	-	520,240	1,134,975	1,788,683	-	527,678	-	90,745	618,423	575,105	854,236	265,475	1,694,816
Scarborough School Department	TCSCA	945,577	47,105	-	183,609	214,176	444,890	-	186,234	-	152,574	338,808	202,972	1,106,335	151,456	1,460,763

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

Pension Expense Excluding That Attributable to Employer-Paid Member

Deferred Outflows of Resources Deferred Inflows of Resources Contributions Total Employer Pension Pension Net Difference Net Difference Expense Expense/(Credit) Difference Between Differences Between Related to Amortization of Excluding That Expected and Between Between Expected and Specific Deferred Attributable to Expected and Actual Total Deferred Expected and Actual Total Deferred Proportionate Share Liabilities of Amounts from Employer-Paid Changes in Employe Net Pension Actual Investment Changes of Changes in Outflows of Actual Investment Changes of Inflows of of Allocable Plan Individual Changes in Member Employer Code Liability Experience Earnings Assumptions Proportion( Resources Experience Earnings Assumptions Proportion( Resources Pension Expense Employers Proportion Contributions Sebago Public Schools TCSEB 97,410 4.852 18,915 35,693 59,460 19,185 25,745 44,930 20,909 37,358 23,887 82,154 South Portland School Department TCSPO 2.005.462 99.905 389.414 437.040 926,359 394.982 67.926 462,907 430.482 1.026.966 173,261 1.630.709 Saint George Municipal School Unit TCSTG 25,511 1.271 4.954 196 6.420 5.025 36,564 41.589 5.475 85.872 (5.830)85,516 Vezzie School Department TCVFA 81 210 4 046 15 769 18,234 38 049 15 995 2.868 18 863 17 433 48 960 15 181 81 574 West Bath School Department TCWBA 59.990 2.988 11,649 14.637 11.815 4.030 15.845 12.877 51.565 4.244 68.687 Westbrook School Department TCWFS 2.649.068 131.967 514.387 748.141 1.394.495 521.741 90.091 611.832 568.635 774.161 277.190 1.619.987 Winthrop School Department TCWIN 520,744 25,941 101.116 209,703 336,761 102 562 17.639 120,201 111.780 211.021 72,319 395,120 Wiscasset School Department TCWIS 237,823 11,847 107,602 46,840 14,622 51,050 153,947 186,539 46,180 49,575 61,462 (18,458)Yarmouth School Department TCYAR 54,867 2,734 10,654 5,631 19,019 10,807 10,588 21,395 11,777 632,110 (7,234) 636,653 York School Department TCYOR 144,096 7,178 27,980 29,602 64,760 28,380 59,183 87,564 30,931 666,240 (17,096)680,075 RSU No. 79 - MSAD 1 Presque Isle TD001 501,900 25,003 97,457 188,414 310,874 98,850 430,396 529,247 107,735 366,792 81,831 556,358 RSU No. 3 - MSAD 3 Unity TD003 1,451,353 72,301 281,819 409,713 763,833 285,848 49,157 335,005 311,540 279,416 177,567 768,524 MSAD 4 Guilford TD004 431,426 21,492 83,773 98,479 203,744 84.971 14,680 99,651 92,608 119,461 34,898 246,966 RSU No. 6 - MSAD 6 Bar Mills TD006 1,964,434 97,861 381,447 979,326 1,458,634 386,901 66,536 453,437 421,675 906,735 365,516 1,693,926 MSAD 7 North Haven TD007 42,237 42,237 MSAD 8 Vinalhaven 11.755 15,431 11.923 3,045 12,994 68,256 TD008 60,540 3.016 660 14,968 (2.382)78,868 RSU No. 9 - MSAD 9 Farmington TD009 1,273,579 63,444 247,299 131,596 442,339 250,835 43,137 293,972 273,380 573,849 15,468 862,697 1.075.700 208.876 405.775 668.238 RSU No. 11 - MSAD 11 Gardiner TD011 53,587 211.862 36.433 248,295 230.904 506.949 140.634 878.487 MSAD 12 Jackman TD012 21,249 1.059 4.126 15,309 20,494 4.185 7.020 11.205 4.561 46,431 (251) 50,741 14.567 MSAD 13 Bingham TD013 209,640 10,443 40,707 48,227 99,377 41,289 55,856 45.001 63,383 20,334 128,717 RSU No. 15 - MSAD 15 Gray TD015 798.259 39.766 155.003 170.699 365,468 157.219 28.579 185,798 171.350 536.283 38.108 745.741 RSU No. 17 - MSAD 17 South Paris TD017 800,263 39.866 155,392 131.621 326 880 157,615 27.427 185.041 171.781 821 147 (38,821) 954 107 MSAD 20 Fort Fairfield TD020 334 254 16 651 64 904 73 320 154 875 65.832 11 321 77 153 71 750 126 333 28 002 226.085 RSU No. 22 - MSAD 22 Hampden TD022 605,636 30,171 117,600 69,113 216.884 119,282 87,708 206,990 130,003 580,190 41,783 751.976 MSAD 23 Carmel TD023 479.909 23.907 93,187 141,055 258.149 94,520 16,254 110.774 103,015 136,498 36,578 276.091 MSAD 24 Van Buren TD024 171,478 8,542 33,297 6,394 48,233 33,773 29,558 63,331 36,809 73,185 109,032 (962)MSAD 27 Fort Kent 230,077 TD027 587,075 29,246 113,996 127,214 270,457 115,626 19,894 135,520 126,018 (33,020)323,074 MSAD 28 Camden TD028 147,244 7,336 28,591 42,012 29,000 22,543 31,606 254,752 272,410 6,085 51,543 (13,949)RSU No. 29 - MSAD 29 Houlton 563,539 28,073 109,426 37,354 174.853 110,991 21.869 132,860 120,966 297,850 (213) 418,603 MSAD 32 Ashland TD032 116,135 5,785 22,551 12,182 40,517 22,873 3,934 26,807 24,929 72,661 21,224 118.814 MSAD 33 Saint Agatha TD033 186,119 9,272 36,140 74,513 119,925 36.656 6,305 42.961 39,952 73,707 24,990 138.649 RSU No. 35 - MSAD 35 Eliot TD035 1,014,744 50,551 197,039 369,860 617,450 199,856 34,830 234,686 217,819 669,268 226,384 1,113,472 MSAD 37 Harrington TD037 323,766 21.217 132,757 173.286 618.466 30.810 120.091 172.864 121.809 143.026 48.303 354,346 RSU No. 40 - MSAD 40 Waldoboro TD040 814,014 40,551 158,062 53,117 251,731 160,322 33,620 193,942 174,732 527,948 23,594 726,273 TD042 7,375 28,747 70,507 5.015 103,390 20,330 155,499 MSAD 42 Mars Hill 148,046 34,385 29,158 34,172 31,779 RSU No. 44 - MSAD 44 Bethel 317,920 15.837 188,878 TD044 61,733 12.046 89,615 62,616 48.897 111,512 68,243 14,933 272.054 MSAD 45 Washburn TD045 212.402 10.581 41.243 54.797 106.621 41.833 7.196 49.028 45,593 71.461 23.842 140.896 RSII No. 49 - MSAD 49 Fairfield TT)049 950 150 47 333 184 497 198 296 430 126 187 135 32 353 219 489 203 954 443 250 (12.970)634 234 RSI I No. 51 - MSAD 51 Cumberland Center TD051 730 220 36 377 141 792 115 171 293 339 143 819 48 921 192 740 156 745 798 332 63 316 1.018.393 RSU No. 52 - MSAD 52 Turner TD052 451.012 22,468 87.576 119,518 229,562 88.828 15.277 104.105 96.812 553,292 39.169 689.273 MSAD 53 Pittsfield TD053 403,243 20,088 78 300 47 760 146,149 79,420 13.657 93.077 86 558 158,874 7.454 252 886 RSU No. 54 - MSAD 54 Skowhegan TD054 1.940.616 96,674 376,822 116,512 590,008 382,210 170,516 552 726 416,563 592,789 118,405 1.127.756 RSU No. 55 - MSAD 55 Cornish TD055 518,279 25,819 100,638 142,996 269,452 102,077 17,554 119.631 111,250 246.067 (25,301) 332.016 RSU No. 57 - MSAD 57 Waterboro TD057 1.013.972 50,512 196,890 351.027 598,429 199,704 35,750 235,454 217.655 751.620 96,066 1.065,341 MSAD 58 Kingfield TD058 266,497 13,276 51,747 46,676 111.699 52,488 20,067 72,555 57,206 174,298 (6,032)225,471 MSAD 59 Madison TD059 697,151 34,729 135,370 148,736 137,306 23,613 160,918 149,647 167,397 34,811 351,855 RSU No. 60 - MSAD 60 North Berwick TD060 1,067,755 53,191 207,333 102,048 362,573 210,298 150,165 360,463 229,199 835,539 27,777 1.092.515 RSU No. 61 - MSAD 61 Bridgton TD061 1,762,011 87,776 342,141 664.078 1.093,995 347,033 59,680 406,713 378,224 540,248 185,139 1,103,611 RSU No. 64 - MSAD 64 East Corinth 99,375 230,967 35,452 365,794 TD064 462,951 23,062 89,894 70,644 183,601 91,180 15,681 106,860 MSAD 65 Matinicus TD065 2,175 2,175 RSU No. 67 - MSAD 67 Lincoln TD067 454.056 22,620 88,167 199,991 15,379 104.807 97,465 210,643 50.874 358,982 89,204 89,428 MSAD 68 Dover-Foxcroft TD068 461.065 22.968 89.528 67.170 179.666 90.808 15.616 106.424 98.969 128.903 (6.301)221.572 RSU No. 72 - MSAD 72 Fryeburg TD072 447,448 22,290 86.884 194.856 304.030 88.126 30.057 118.183 96.047 210.293 38.220 344,559 221,308 127.140 MSAD 74 North Anson TD074 592,302 29,506 115.011 76,790 116,656 20,062 136,718 153,808 15,381 296,328 RSU No. 75 - MSAD 75 Topsham TD075 1.496.271 74.538 290.541 563,000 928.079 294.695 51.099 345.794 321.182 793.385 69,669 1.184.236 Pleasant Point School TIF001 392,477 19,552 76.210 64.756 160.518 77.299 53,235 130.535 84.248 61.059 (18,249)127.058 Indian Township TIF002 572 240 28 507 111.116 161 028 300 651 112 705 25.046 137 751 122 834 65 656 18 646 207 136 Indian Island TIE003 381,088 18,985 73,998 78,573 171,556 75,056 12,908 87,964 81,802 59.769 38,128 179,699 Maine Indian Education TIE004 93,757 4,671 18,205 22,876 18,465 12,111 30,577 20,126 12,023 (2,914)29,235 Region No. 2 Southern Aroostook County TR002 TRoos Region No. 3 Northern Penobscot County Region No. 4 United Technologies Center TR004 8,761 8,761 54,999 54,999 (11,079) (11,079)

<sup>(</sup>i) 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.

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, 2022

			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 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	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
Region No. 7 Waldo County	TR007	1,426	71	-	277	-	348	-	280	-	4,105	4,385	306	261	(2,557)	(1,990)
Mid-Coast School of Technology - Region 8	TR008	639	32	-	124	460	616	-	126	-	21	147	137	4	146	287
Region No. 9 School of Applied Technology	TR009	11,003	548	-	2,137	1	2,686	-	2,168	-	1,290	3,458	2,361	(617)	3,130	4,874
Region No. 10 Cumberland Sagadahoc County	TR010	-	-	-	-	-	-	-	-	-	6,765	6,765	-	-	(15,287)	(15,287)
Oxford Hill Technical School 11 Regional School Unit No. 1	TR011 TS001	1,369,534	68,225	-	265,931	1,372 348,036	1,372 682,192	-	269,734	-	5,595 46,386	5,595 316,120	293,977	627,588	807 256,360	807 1,177,925
Regional School Unit No. 2	TS002	641,022	31,933	-	124,471	87,887	244,292	-	126.251	-	21,712	147,963	137,598	602,403	23,907	763,908
Regional School Unit No. 4	TS004	642,818	32,023	_	124,820	91,009	247,852	_	126,605	-	21,773	148,378	137,984	325,003	33,127	496,113
Regional School Unit No. 5	TS005	486,249	24,223	_	94,418	265,027	383,668	_	95,768	-	16,470	112,238	104,376	651,705	47,946	804,027
Regional School Unit No. 10	TS010	2,552,058	127,133	-	495,550	798,666	1,421,349	-	502,636	-	86,439	589,075	547,812	541,280	262,097	1,351,189
Regional School Unit No. 12	TS012	688,019	34,274	-	133,597	70,084	237,956	-	135,508	-	30,543	166,050	147,687	291,818	(78,335)	361,170
Regional School Unit No. 13	TS013	859,467	42,815	-	166,888	155,635	365,338	-	169,274	-	29,222	198,496	184,488	572,755	2,113	759,356
Regional School Unit No. 14	TS014	912,122	45,438	-	177,113	149,817	372,368	-	179,645	-	41,300	220,945	195,791	906,861	294	1,102,946
Regional School Unit No. 16	TS016	1,346,043	67,054	-	261,370	526,011	854,435	-	265,107	-	45,604	310,712	288,934	438,358	172,891	900,183
Regional School Unit No. 18	TS018 TS019	646,441	32,203	-	125,524 269,380	127,908	285,634 704.884	-	127,319	-	232,359	359,678 320,220	138,762	627,821 462.764	28,285	794,869
Regional School Unit No. 19 Regional School Unit No. 20	TS020	1,387,294 579.338	69,109 28.861	-	269,380 112,494	366,395 236,953	704,884 378.307	-	273,232 114,102	-	46,988 24.146	320,220 138.248	297,790 124,358	462,764 151.366	166,308 67,638	926,862 343,361
Regional School Unit No. 21	TS021	909,538	45,310	-	176,611	71,149	293,070	-	179,136	-	30.808	209,944	195,236	802,768	73,085	1,071,088
Regional School Unit No. 23	TS023	367,931	18,329	_	71,444	54,149	143,922	_	72,466	_	122,823	195,289	78,979	309,167	10,090	398,236
Regional School Unit No. 24	TS024	548,393	27,319	-	106,485	15,609	149,413	-	108,008	-	29,487	137,494	117,715	250,675	(8,278)	360,112
Regional School Unit No. 25	TS025	649,471	32,354	-	126,112	131,554	290,019	-	127,915	-	62,642	190,557	139,412	258,901	133,938	532,251
Regional School Unit No. 26	TS026	218,044	10,862	-	42,339	61,172	114,373	-	42,945	-	45,984	88,929	46,804	276,660	48,173	371,637
Regional School Unit No. 34	TS034	922,338	45,948	-	179,096	201,598	426,642	-	181,657	-	31,303	212,961	197,985	399,131	138,869	735,985
Regional School Unit No. 38	TS038	687,173	34,232	-	133,433	107,426	275,091	-	135,341	-	23,274	158,615	147,506	363,398	70,613	581,517
Regional School Unit No. 39	TS039	768,754	38,296	-	149,274	190,471	378,041	-	151,408	-	26,095	177,504	165,017	309,534	46,943	521,494
Regional School Unit No. 50 Regional School Unit No. 56	TS050 TS056	281,510 604,270	14,023 30,103	-	54,663 117,335	73,015 106,880	141,701 254,318	-	55,445 119,012	-	36,220 20,467	91,665 139,479	60,427 129,709	83,545 187,503	3,087 47,176	147,059 364,388
Regional School Unit No. 71	TS071	1,187,870	59,176	-	230,656	295,495	585,326	-	233,954	-	99,793	333,747	254,982	460,304	167,470	882,756
Regional School Unit No. 73	TS073	1,073,131	53,459	_	208,377	234,570	496,406	_	211,356	_	36,347	247,703	230,353	378,459	99,745	708,557
Regional School Unit No. 78	TS078	165,048	8,222	-	32,048	54,572	94.842	_	32,507	_	41,857	74,364	35,428	76,482	29,455	141,365
Regional School Unit No. 89	TS089	271,546	13,527	-	52,728	86,836	153,091	-	53,482	-	9,196	62,678	58,289	70,853	36,147	165,290
School Agent - Carrabassett	TSA001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School Agent - Coplin Plantation	TSA002	-	-	-	-	-	-	-	-	-	-	-	-	230	-	230
School Agent - Pleasant Ridge Plantation	TSA003	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Western Maine Regional Service Center	TSC001	-	-	-	-	-	-	-	-	-	-	-	-	13,853	-	13,853
AOS No. 43 Central Office AOS No. 43 Howland	TT043 TT0431	234,987	11,706	-	45,629	-	57,335	-	46,281	-	57,001	103,282	50,440	11,390 118,096	(4.880)	11,390 163,656
AOS No. 43 Milo	TT0432	479,612	23,893	-	93,129	19,408	136,430	-	94,461	-	16,243	110,704	102,951	179.808	13,631	296,390
AOS No. 47 Central Office	TT047	477,012	23,033	-	23,122	17,400	130,430	-	74,401	-	10,243	- 110,704	102,751	13,430	15,651	13,430
AOS No. 47 Orrington	TT0471	23,818	1,187	-	4,625	9,431	15,243	-	4,691	-	3,213	7,904	5,113	77,990	8,360	91,463
AOS No. 47 Dedham	TT0472	72,642	3,619	-	14,105	1	17,725	-	14,307	-	5,497	19,803	15,593	44,322	(2,072)	57,843
AOS No. 48 Central Office	TT048	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional School Unit No. 70 / MSAD 70	TT0481	523,134	26,060	-	101,580	101,951	229,592	-	103,033	-	17,719	120,752	112,293	99,292	40,028	251,613
Regional School Unit No. 84 / MSAD14	TT0482	53,887	2,684	-	10,464	1,766	14,914	-	10,613	-	27,628	38,242	11,567	41,426	(21,390)	31,603
AOS No. 66 East Millinocket	TT0661	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 66 Medway AOS No. 77 Central Office	TT0662 TT077	-	-	-	-	-	-	-	-	-	-	-	-	6,528	-	6,528
AOS No. 77 Central Office AOS No. 77 Lubec	TT0771	99,905	4,977	-	19,399	1,908	26,284	-	19,677	-	20,853	40,530	21,445	23,348	(7,458)	37,335
AOS No. 77 Charlotte	TT0772	28,852	1,437	_	5,602	10,441	17,481	_	5,682	-	1,450	7,132	6,193	9,110	2,408	17,711
AOS No. 77 Eastport	TT0773	143,071	7,127	-	27,781	8,931	43,839	-	28,179	-	6,290	34,469	30,711	46,396	(1,122)	75,985
AOS No. 77 Pembroke	TT0774	62,233	3,100	-	12,084	1	15,184	-	12,257	-	18,277	30,533	13,359	18,235	(2,096)	29,498
AOS No. 77 Perry	TT0775	74,409	3,707	-	14,448	14,864	33,019	-	14,655	-	2,521	17,176	15,972	15,224	5,284	36,481
AOS No. 77 Alexander	TT0776	46,834	2,333	-	9,094	10,702	22,129	-	9,224	-	1,586	10,810	10,053	10,365	14,204	34,622
AOS No. 77 Calais	TT0777	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 77 Robbinston AOS No. 81 Central Office	TT0778 TT081	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 81 Central Office AOS No. 81 Holden	TT0811	267,596	13,331	-	51,961	57,192	122,484	-	52,704	-	37,981	90,685	57,440	116,343	3,840	177,622
AOS No. 81 CSD 8	TT0812	1,856	93	-	360	4,007	4,460	-	365	-	16,614	16,979	398	11,145	(1,577)	9,966
AOS No. 90 Central Office	TT090	-	-	-	-	-	-	-	-	-	-	-	-	6,744	- ,	6,744
AOS No. 90 Lee	TT0901	118,451	5,901	-	23,000	28,171	57,072	-	23,330	-	31,442	54,772	25,426	37,277	10,502	73,205
AOS No. 90 East Range	TT0902	6,682	333	-	1,298	4,012	5,643	-	1,316	-	3,779	5,095	1,435	8,780	(4,789)	5,426
AOS No. 90 Baileyville	TT0903	217,109	10,816	-	42,157	63,952	116,925	-	42,760	-	133,924	176,684	46,604	83,413	33,372	163,388

<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.

## 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, 2022

			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 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	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. 90 Princeton	TT0904	169,518	8,445		32,916	53,372	94,733	-	33,387		5,741	39,128	36,387	27,913	36,045	100,345
AOS No. 91 Central Office	TT091	41,399	2,063	-	8,039	18,487	28,588	-	8,154	-	1,485	9,638	8,887	37,435	11,498	57,820
AOS No. 91 Mount Desert Island High School	TT0911	182,303	9,082	-	35,399	28,210	72,690	-	35,905	-	6,175	42,080	39,132	196,072	5,979	241,183
AOS No. 91 Bar Harbor	TT0912	168,107	8,375	-	32,642	55,257	96,274	-	33,109	-	75,220	108,329	36,085	134,479	28,789	199,352
AOS No. 91 Cranberry Isle	TT0913	1,025	51	-	199	459	710	-	202	-	5,074	5,275	220	5,613	(2,284)	3,550
AOS No. 91 Frenchboro	TT0914	46.567	2 220	-	- 0.042	1 424	12.705	-	- 0.171	-	678	678	9,996	3,405	(77)	3,328
AOS No. 91 Mt Desert AOS No. 91 Southwest Harbor	TT0915 TT0916	46,567 65,856	2,320 3,281	-	9,042 12,788	1,434 4,182	12,795 20,251	-	9,171 12,971	-	3,320 6,628	12,491 19,599	14,136	78,732 67,614	(2,044) 4,979	86,684 86,729
AOS No. 91 Tremont	TT0917	79,279	3,950	-	15,394	9,128	28,471	-	15,614	-	8,462	24,076	17,017	55,645	5,528	78,191
AOS No. 91 Swans Island	TT0918	13,750	685	_	2,670	1,048	4,403	-	2,708	-	5,731	8,439	2,951	16,985	(4,823)	15,113
AOS No. 91 Trenton	TT0919	118,897	5,923	-	23,087	25,401	54,411	-	23,417	-	4,027	27,444	25,522	53,132	19,956	98,610
AOS No. 92 Central Office	TT092	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 92 Waterville	TT0921	1,162,226	57,897	-	225,677	173,727	457,302	-	228,903	-	77,142	306,045	249,477	430,912	3,851	684,240
AOS No. 92 Vassalboro	TT0922	438,658	21,852	-	85,177	124,725	231,754	-	86,395	-	14,857	101,252	94,160	108,224	53,792	256,176
AOS No. 92 Winslow	TT0923	836,302	41,661 3,087	-	162,390	144,344	348,396	-	164,712 12,204	-	28,596	193,308	179,516 13,301	318,757	69,404	567,677
AOS No. 93 Central Office AOS No. 93 Great Salt Bay	TT093 TT0931	61,965 189,297	9,430	-	12,032 36,757	35,725	15,119 81,912		12,204 37,282	-	20,342 6,413	32,546 43,695	40,633	12,742 121,034	(13,428) 30,440	12,615 192,107
AOS No. 93 Nobleboro	TT0932	65,633	3,270	_	12,744	16,358	32,372	-	12,927	-	3,566	16,493	14,089	44,698	3,933	62,720
AOS No. 93 Bristol	TT0933	98,539	4,909	-	19,134	1	24,043	_	19,408	_	14,659	34,066	21,152	74,239	(2,491)	92,899
AOS No. 93 South Bristol	TT0934	37,895	1,888	-	7,358	16,181	25,428	-	7,463	-	1,283	8,746	8,134	30,742	7,372	46,248
AOS No. 93 Jefferson	TT0935	106,275	5,295	-	20,636	10,088	36,019	-	20,931	-	8,334	29,265	22,813	58,286	118	81,217
AOS No. 94 Central Office	TT094	-	-	-	-	-	-	-	-	-	-	-	-	8,106	-	8,106
AOS No. 94 MSAD 46	TT0941	731,571	36,444	-	142,054	75,176	253,674	-	144,085	-	44,646	188,732	157,035	237,429	16,168	410,632
AOS No. 94 Harmony	TT0942	95,198	4,743	-	18,485	33,999	57,227	-	18,749	-	7,597	26,346	20,435	14,499	6,279	41,213
AOS No. 95 Central Office AOS No. 95 Fort Kent	TT095 TT0951	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 95 St. John Valley	TT0951	-	-	-	-	-	-		-	-	-	-	-	-	-	-
AOS No. 96 Central Office	TT096	-	-	-	-	-	-	-	-	-	-	-	-	7,929	-	7,929
AOS No. 96 East Machias	TT096A	88,233	4,395	_	17,133	3,156	24,684	-	17,378	-	14,511	31,889	18,940	34,632	(13,483)	40,089
AOS No. 96 Jonesboro	TT096B	25,808	1,286	-	5,011	309	6,607	-	5,083	-	2,950	8,033	5,539	11,085	1,726	18,350
AOS No. 96 Machias	TT096C	329,220	16,401	-	63,927	32,842	113,169	-	64,841	-	44,764	109,605	70,668	98,589	19,371	188,628
AOS No. 96 Marshfield	TT096D	-	-	-	-	-	-	-	-	-	-	-	-	5	-	5
AOS No. 96 Northfield	TT096E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 96 Rogue Bluffs AOS No. 96 Wesley	TT096F TT096G	6,949	346	-	1,349	2,749	4,445	-	1,369	-	3,252	4,621	1,492	1,562	1,594	4,648
AOS No. 96 Whitneyville	TT096H	6,949	346	-	1,349	2,749	4,445	-	1,369	-	3,232	4,021	1,492	1,562	1,594	4,040
AOS No. 96 Cutler	TT096I	54,363	2,708	-	10,556	22,478	35,742	-	10,707	-	1,842	12,549	11,670	6,233	13,471	31,374
AOS No. 96 Machiasport	TT096J	64,029	3,189	-	12,433	5,678	21,300	-	12,610	-	5,345	17,956	13,744	10,919	6,660	31,324
AOS No. 96 Whiting	TT096K	34,554	1,721	-	6,710	4,065	12,496	-	6,806	-	5,233	12,039	7,417	9,531	(7,333)	9,615
AOS No. 97 Central Office	TT097	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 97 Fayette	TT0971	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 97 Winthrop	TT0972	-	-	-	-	-	-	-	-	-	-	-	-	- 0.007	-	- 0.007
AOS No. 98 Central Office AOS No. 98 Boothbay Harbor	TT098 TT0981	287,182	14,306	-	55,764	87,132	157,202	-	56,561	-	- 9,727	66,288	61,644	8,297 186,204	12,482	8,297 260,329
AOS No. 98 Edgecomb	TT0982	53,977	2,689	-	10,481	9,763	22,933		10,631	-	1,829	12,460	11,587	39,079	9,552	60,218
AOS No. 98 Southport	TT0983	20,002	996	_	3,884	691	5,572	-	3,940	-	5,865	9,804	4,294	12,994	2,577	19,865
AOS No. 98 Georgetown	TT0984	18,146	904	-	3,523	1,819	6,246	-	3,574	-	4,230	7,804	3,895	25,117	3,383	32,395
Union 60 Greenville	TU0601	53,071	2,644	-	10,305	6,755	19,704	-	10,452	-	29,838	40,290	11,391	62,798	(1,634)	72,556
Union 69 Appleton	TU0691	102,459	5,105	-	19,895	24,169	49,169	-	20,180	-	28,311	48,491	21,993	52,378	19,630	94,000
Union 69 Hope	TU0692	176,036	8,769	-	34,182	58,501	101,452	-	34,671	-	41,533	76,205	37,786	59,593	41,891	139,270
Union 76 Brooklin	TU0761	25,481	1,270	-	4,948	13,488	19,706	-	5,019	-	863	5,882	5,469	21,335	2,060	28,864
Union 76 Sedgewick Greenbush School Department	TU0762 TU0903	64,415 119,268	3,209 5,941	-	12,508 23,159	15,063 11,148	30,780 40,249	-	12,687 23,490	-	6,374 10,908	19,061 34,398	13,827 25,601	27,274 38,570	2,113 15,396	43,214 79,567
Milford School Department	TU0905	247,475	12,329	-	48,054	44,082	104,465	-	48,741	-	8,382	57,123	53,122	70,898	29,146	153,166
Union 93 Surry School Department	TU0903		12,029	-	-	-	104,400	-	-	-	7,173	7,173	-	40,380	(1,037)	39,343
Union 93 Blue Hill	TU0931	18,220	908	-	3,538	3,035	7,481	-	3,588	-	618	4,206	3,911	86,952	5,837	96,699
Union 93 Brooksville	TU0932	44,874	2,235	-	8,713	4,491	15,440	-	8,838	-	7,328	16,166	9,632	22,291	12,980	44,903
Union 93 Castine	TU0933	-	-	-	-	-	-	-	-	-	701	701	-	20,365	(3,142)	17,224
Union 93 Penobscot	TU0934	32,579	1,623	-	6,326	3,243	11,192	-	6,417	-	8,924	15,341	6,994	23,885	7,571	38,450
Union 102 Machias Union 103 Beals	TU1022 TU1031	35,578	- 1,772	-	6,909	5,683	14,364	-	7,007	-	- 11,722	18,730	7,636	12,865	1,937	22,438
Union 103 Bears Union 103 Jonesport	TU1031 TU1032	63,554	3,166	-	12,341	1,996	17,503		12,517	-	6,249	18,730	13,642	24,534	(891)	22,438 37,285
Onton 100 jonesport	101032	03,334	3,100	-	14,341	1,770	17,303	-	12,31/	-	0,249	10,/0/	13,042	24,334	(091)	37,200

<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.

## 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, 2022

Pension Expense Excluding That Attributable to Employer-Paid Member Deferred Outflows of Resources Deferred Inflows of Resources Contributions Total Employer Pension Pension Net Difference Net Difference Expense Expense/(Credit) Difference Between Differences Between Related to Amortization of Excluding That Expected and Expected and Specific Deferred Attributable to Total Deferred Expected and Expected and Actual Actual Total Deferred Proportionate Share Inflows of Allocable Plan Liabilities of Amounts from Employer-Paid Changes in Changes in Employer Net Pension Actual Investment Changes of Outflows of Actual Investment Changes of Individual Changes in Member Code Proportion(2) Contributions Employer Liability Experience Earnings Assumptions Resources Experience Earnings Assumptions Proportion<sup>(2)</sup> Resources Pension Expense Employers Proportion Union 106 Calais TU1062 Vanceboro School Department TU1081 Union 122 New Sweden TU1221 2,554 127 6,748 7,251 549 959 1,819 3,327 496 4,068 4,691 503 Union 122 Westmanland TU1223 35 35 Union 122 Woodland TU1224 148,061 7,376 28,750 20,920 57,046 12,163 41,324 31,781 32,781 63,545 29,161 (1,016)Total for All Employers (3) \$ 1,484,911,752 \$ 73,972,612 \$ 288,334,924 \$ 25,730,023 \$ 388,037,559 \$ 292,457,566 \$ \$ 25,730,023 \$ 318,187,588 318,743,651 (0) \$

<sup>(</sup>i) 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.

 $<sup>{\</sup>scriptstyle (2)}\ \ Changes\ in\ proportion\ and\ differences\ between\ employer\ contributions\ and\ proportionate\ share\ of\ contributions.}$ 

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

Employer	Employer Code	Net Pension Liability @ -1%		nsion Asset 9+1%	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
State of Maine	S00ME	\$ 2,718,930,414	\$ 2	80,700,954	\$ 172,483,476	\$ (96,749,326)	\$ (152,336,672)	\$ 128,978,383	s -	s -
Isle Au Haut School Department	T0802	-		-	-	-	-	-	-	
Monhegan Plantation School Department	T0804	-		-	-	-	-	-	-	-
CSD No. 13 Deer Isle - Stonington	T0913	671,908		69,367	123,591	(12,590)	(26,327)	31,873	-	-
CSD No. 17 Moosabec	T0917	36,289		3,747	(2,839)	(603)	(1,345)	1,721	-	-
CSD No. 18 Wells - Ogunquit	T0918	1,162,397		120,005	127,881	17,371	(6,394)	55,141	-	-
CSD No. 19 Five Town CSD	T0919	199,127		20,558	30,471	(22,263)	(26,334)	9,446	-	-
Erskine Academy	TAERS	-		-	-	-	-	-	-	-
Foxcroft Academy	TAFOX	-		-	-	-	-	-	-	-
Fryeburg Academy	TAFRY	-		-	-	-	-	-	-	-
George Stevens Academy	TAGEO	-		-	-	-	-	-	-	-
Gould Academy	TAGOU	-		-	-	-	-	-	-	-
Lee Academy	TALEE	-		-	-	-	-	-	-	-
Lincoln Academy	TALIN	-		-	(46)	(46)	(46)	-	-	-
Maine Central Institute	TAMCI	-		-	-		-	-	-	-
Thornton Academy	TATHO	-		-	-		-	-	-	-
Washington Academy	TAWAS	- 24 6 25 4		32,650	45.005	- 44.007		15.002	-	-
Acton School Department Andover School Department	TCACT TCAND	316,254 53,358		5,509	45,005 4,263	11,987 (583)	5,521 (1,674)	2,531	-	-
Athens School Department Athens School Department	TCATH	114,277		11,798	10,401	(4,312)	(6,648)	5,421	-	-
Auburn School Department	TCAUB	5,051,100		521,473	619,536	142,440	39,173	239,610	-	-
Augusta School Department	TCAUG	3,922,899		404,998	441,873	(73,605)	(153,807)	186,091	-	-
Bangor School Department	TCBAN	3,232,759		333,748	101,768	(169,869)	(235,961)	153,353	-	-
Biddeford School Department	TCBID	2,580,072		266,365	345,931	(160,986)	(213,734)	122,391		
Brewer School Department	TCBRE	699,067		72,171	98,828	(54,674)	(68,966)	33,162	-	-
Brunswick School Department	TCBRU	2,394,553		247,212	385,585	79,163	30,208	113,591	_	_
Calais School Department	TCCAL	462,749		47,774	33,729	(27,203)	(36,664)	21,952	_	_
Caswell School Department	TCCAS	73,219		7,559	6,845	2,274	777	3,473	_	_
Cape Elizabeth School Department	TCCEL	178,540		18,432	(22,487)	(41,222)	(44,872)	8,469	_	_
Chebeague Island School Department	TCCHE	-		-	-		-	-	_	_
Cherryfield School Department	TCCHR	260,714		26,916	22,634	4,182	(1,148)	12,368	-	-
Dayton School Department	TCDAY	131,433		13,569	17,755	(3,592)	(6,279)	6,235	-	-
Easton School Department	TCEAS	44,024		4,545	10,147	(1,021)	(1,921)	2,088	-	-
Ellsworth School Department	TCELL	2,279,724		235,357	430,312	(87,884)	(134,492)	108,144	-	-
East Millinocket School Department	TCEML	230,502		23,797	2,472	(17,652)	(22,365)	10,934	-	-
Eustis School Department	TCEUS	152,137		15,707	22,586	(10,346)	(13,456)	7,217	-	-
Falmouth School Department	TCFAL	318,638		32,896	93,758	(68,645)	(75,160)	15,115	-	-
Fayette School Department	TCFAY	44,344		4,578	4,310	(2,178)	(3,084)	2,104	-	-
Glenburn School Department	TCGLE	199,505		20,597	20,108	373	(3,705)	9,464	-	-
Gorham School Department	TCGOR	1,509,270		155,816	198,990	33,888	3,032	71,596	-	-
Hancock School Department	TCHAN	308,141		31,812	53,950	(17,985)	(24,285)	14,617	-	-
Hermon School Department	TCHER	701,655		72,438	108,740	(37,088)	(51,433)	33,285	-	-
Islesboro School Department	TCISL	15,877		1,639	2	55	(270)	753	-	-
Kittery School Department	TCKIT	554,898		57,287	69,135	(3,236)	(14,581)	26,323	-	-
Lamoine School Department	TCLAM	58,912		6,082	6,574	(14,573)	(15,778)	2,795	-	-
Lewiston School Department	TCLEW	10,208,074		1,053,876	1,143,568	(375,180)	(583,880)	484,242	-	-
Lincolnville School Department	TCLIN	385,808		39,831	69,501	(9,030)	(16,918)	18,302	-	-
Lisbon School Department	TCLIS	836,984		86,410	45,203	(8,109)	(25,221)	39,704	-	-
Limestone Public Schools	TCLMS TCLON	276,911		28,588	45,970	(188)	(5,849)	13,136	-	-
Long Island School Department Madawaska School Department	TCMAD	524,569		54,156	27,175	(9,301)	(20,025)	24,884	-	-
Maine Education Association	TCMEA	182,087		18,799	8,169	(9,097)	(12,820)	8,638	-	-
Medway School Department	TCMEA	222,855		23,007	28,869	(9,408)	(13,964)	10,572	-	-
Millinocket School Department	TCMIL	510,321		52,685	50,198	(12,413)	(22,847)	24,208	-	-
Maine Ocean School	TCMOS	510,521		52,005	431	(966)	(966)	24,200	-	-
Maine School of Science and Mathematics	TCMSM	-			451	(906)	(906)	-	-	-
Northport School Department	TCNOR	166,298		17,168	28,127	(6,063)	(9,463)	7,889	-	-
Otis School Department	TCOTI	100,270			(5,420)	(3,837)	(3,837)	.,007	-	_
Portland School Department	TCPOR	10,640,523		1,098,522	887,445	(1,319,806)	(1,537,347)	504,756	-	-
Saco School Department	TCSAC	633,699		65,423	(12,013)	(31,280)	(44,236)	30,061	_	_
Sanford School Department	TCSAN	5,246,534		541,649	729,919	149,362	42,098	248,881	_	_
Scarborough School Department	TCSCA	1,851,665		191,165	286,818	(115,359)	(153,215)	87,838	-	-

<sup>(</sup>i) 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.

Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
Sebago Public Schools	TCSEB	190,752	19,693	39,835	(15,227)	(19,127)	9,049	-	-
South Portland School Department	TCSPO	3,927,173	405,439	485,816	(64,185)	(144,474)	186,294	-	-
Saint George Municipal School Unit	TCSTG	49,956	5,157	(8,660)	(13,928)	(14,950)	2,370	-	-
Veazie School Department	TCVEA	159,028	16,418	27,885	(6,496)	(9,747)	7,544	-	-
West Bath School Department	TCWBA	117,476	12,128	6,444	(5,411)	(7,813)	5,573	-	-
Westbrook School Department	TCWES	5,187,506	535,555	627,339	7,650	(98,407)	246,081	-	-
Winthrop School Department	TCWIN	1,019,740	105,277	168,642	10,196	(10,652)	48,374	-	-
Wiscasset School Department	TCWIS	465,715	48,080	38,423	(2,427)	(11,948)	22,092	-	-
Yarmouth School Department	TCYAR	107,444	11,092	9,267	(7,272)	(9,468)	5,097	-	-
York School Department RSU No. 79 - MSAD 1 Presque Isle	TCYOR TD001	282,174 982,840	29,131 101.468	(27,243) 110,501	(1,588) (177,701)	(7,357) (197,795)	13,386 46,623	-	-
	TD003	2,842,094	293,416	374,187			134,821	-	-
RSU No. 3 - MSAD 3 Unity MSAD 4 Guilford	TD003	2,842,094 844,835	293,416 87,220	98,169	(11,037) (8,440)	(69,143) (25,712)	40,077	-	-
RSU No. 6 - MSAD 6 Bar Mills	TD004	3,846,830	397,145	613,974	143,694	65,047	182,483	-	-
MSAD 7 North Haven	TD007	3,040,030	397,143	013,974	143,094	65,047	102,403	-	-
MSAD 8 Vinalhaven	TD008	118,551	12,239	7,552	(5,145)	(7,568)	5,624		
RSU No. 9 - MSAD 9 Farmington	TD009	2,493,971	257,476	197,016	(57,984)	(108,972)	118,307		
RSU No. 11 - MSAD 11 Gardiner	TD011	2,106,476	217,472	316,697	23,193	(19,873)	99,925		
MSAD 12 Jackman	TD012	41,611	4,296	1,337	3,414	2,563	1,974	_	_
MSAD 13 Bingham	TD013	410,525	42,382	33,623	(591)	(8,984)	19,474	-	-
RSU No. 15 - MSAD 15 Gray	TD015	1,563,181	161,382	150,605	(6,565)	(38,523)	74,153	_	-
RSU No. 17 - MSAD 17 South Paris	TD017	1,567,107	161,787	154,309	(27,385)	(59,424)	74,339	_	-
MSAD 20 Fort Fairfield	TD020	654,548	67,575	70,339	(5,142)	(18,524)	31,050	-	-
RSU No. 22 - MSAD 22 Hampden	TD022	1,185,980	122,440	118,978	(70,548)	(94,795)	56,260	-	-
MSAD 23 Carmel	TD023	939,775	97,022	106,869	7,570	(11,643)	44,580	-	-
MSAD 24 Van Buren	TD024	335,794	34,667	18,937	(21,550)	(28,415)	15,929	-	-
MSAD 27 Fort Kent	TD027	1,149,632	118,687	118,907	(7,501)	(31,005)	54,535	-	-
MSAD 28 Camden	TD028	288,339	29,768	17,801	(17,558)	(23,453)	13,678	-	-
RSU No. 29 - MSAD 29 Houlton	TD029	1,103,543	113,929	103,667	(45,731)	(68,292)	52,349	-	-
MSAD 32 Ashland	TD032	227,420	23,479	24,954	(8,691)	(13,340)	10,788	-	-
MSAD 33 Saint Agatha	TD033	364,465	37,627	55,148	5,989	(1,462)	17,289	-	-
RSU No. 35 - MSAD 35 Eliot	TD035	1,987,111	205,148	365,616	(18,245)	(58,871)	94,263	-	-
MSAD 37 Harrington	TD037	1,211,103	125,034	151,598	(1,774)	(26,535)	57,451	-	-
RSU No. 40 - MSAD 40 Waldoboro	TD040	1,594,033	164,567	148,228	(66,733)	(99,323)	75,616	-	-
MSAD 42 Mars Hill	TD042	289,909	29,930	39,126	(5,309)	(11,236)	13,752	-	-
RSU No. 44 - MSAD 44 Bethel	TD044	622,562	64,273	37,269	(37,985)	(50,713)	29,533	-	-
MSAD 45 Washburn	TD045	415,933	42,941	55,520	(4,577)	(13,080)	19,731	-	-
RSU No. 49 - MSAD 49 Fairfield	TD049	1,860,621	192,090	196,583	(18,084)	(56,123)	88,263	-	-
RSU No. 51 - MSAD 51 Cumberland Center	TD051	1,429,945	147,627	194,237	(66,118)	(95,352)	67,833	-	-
RSU No. 52 - MSAD 52 Turner MSAD 53 Pittsfield	TD052 TD053	883,189 789,645	91,180 81,523	103,423	(903)	(18,959)	41,896 37,459	-	-
	TD054	,.	392,330	64,251	(16,246)	(32,390)	37,459 180,270	-	-
RSU No. 54 - MSAD 54 Skowhegan RSU No. 55 - MSAD 55 Cornish	TD054 TD055	3,800,189 1,014,913	392,330 104,779	313,133 113,830	(189,215) 4,298	(266,908) (16,452)	48,145	-	-
RSU No. 57 - MSAD 57 Waterboro	TD057	1,985,599	204,992	236,587	36,396	(4,199)	94,191	-	-
MSAD 58 Kingfield	TD058	521,865	53,877	36,317	(5,629)	(16,298)	24,756	-	-
MSAD 59 Madison	TD059	1,365,188	140,941	132,947	(5,940)	(33,851)	64,761		
RSU No. 60 - MSAD 60 North Berwick	TD060	2,090,920	215,865	191,451	(122,890)	(165,638)	99,187		
RSU No. 61 - MSAD 61 Bridgton	TD061	3,450,438	356,221	439,296	77,426	6,883	163,679	_	_
RSU No. 64 - MSAD 64 East Corinth	TD064	906,568	93,594	105,349	(26,539)	(45,074)	43,005	_	_
MSAD 65 Matinicus	TD065	-		-	(=0,000)	- (,)	-	_	-
RSU No. 67 - MSAD 67 Lincoln	TD067	889,150	91,795	114,225	(21,521)	(39,699)	42,179	_	-
MSAD 68 Dover-Foxcroft	TD068	902,875	93,212	95,709	(23,419)	(41,878)	42,830	-	-
RSU No. 72 - MSAD 72 Fryeburg	TD072	876,211	90,460	103,438	29,378	11,464	41,565	-	-
MSAD 74 North Anson	TD074	1,159,868	119,744	99,912	(23,316)	(47,029)	55,021	-	-
RSU No. 75 - MSAD 75 Topsham	TD075	2,930,056	302,497	443,135	30,030	(29,874)	138,994	-	-
Pleasant Point School	TIE001	768,564	79,346	28,473	(9,618)	(25,331)	36,458	-	-
Indian Township	TIE002	1,120,583	115,688	116,302	8,176	(14,734)	53,157	-	-
Indian Island	TIE003	746,261	77,044	77,571	(7,061)	(22,318)	35,400	-	-
indian isiand						( ,,			
Maine Indian Education	TIE004	183,599	18,955	7,764	(10,210)	(13,964)	8,709	-	-
	TIE004 TR002	183,599	18,955	7,764	(10,210)	(13,964)	8,709	-	-
Maine Indian Education		183,599 - -		7,764 - -		(13,964)	8,709 - -		-

<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.

Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
Region No. 7 Waldo County	TR007	2,791	288	(1,718)	(1,197)	(1,254)	132	-	-
Mid-Coast School of Technology - Region 8	TR008	1,250	129	229	102	77	59	-	-
Region No. 9 School of Applied Technology	TR009	21,547	2,224	674	(1,014)	(1,454)	1,022	-	-
Region No. 10 Cumberland Sagadahoc County	TR010	-	-	(6,765)	-	-	-	-	-
Oxford Hill Technical School 11	TR011	-	-	(493)	(1,865)	(1,865)	-	-	-
Regional School Unit No. 1	TS001	2,681,874	276,875	427,387	(66,853)	(121,683)	127,221	-	-
Regional School Unit No. 2	TS002	1,255,273	129,594	128,292	(32,923)	(58,587)	59,547	-	-
Regional School Unit No. 4	TS004	1,258,791	129,957	112,763	(23,634)	(49,369)	59,714	-	-
Regional School Unit No. 5	TS005	952,192	98,304	164,278	40,725	21,258	45,169	-	-
Regional School Unit No. 10	TS010	4,997,538	515,943	652,532	22,424	(79,749)	237,069	-	-
Regional School Unit No. 12	TS012	1,347,305	139,095	98,215	(31,339)	(58,884)	63,912	-	-
Regional School Unit No. 13	TS013	1,683,041	173,756	175,251	(26,919)	(61,328)	79,839	-	-
Regional School Unit No. 14	TS014	1,786,152	184,401	148,366	(22,578)	(59,095)	84,730	-	-
Regional School Unit No. 16	TS016	2,635,872	272,126	382,943	44,816	(9,073)	125,038	-	-
Regional School Unit No. 18	TS018	1,265,886	130,689	134,885	(121,549)	(147,429)	60,050	-	-
Regional School Unit No. 19	TS019	2,716,651	280,466	315,066	(1,866)	(57,406)	128,870	-	-
Regional School Unit No. 20	TS020	1,134,482	117,123	143,587	32,925	9,731	53,817	-	-
Regional School Unit No. 21	TS021	1,781,092	183,879	159,054	(62,002)	(98,416)	84,490	-	-
Regional School Unit No. 23	TS023	720,497	74,384	61,263	(66,039)	(80,769)	34,178	-	-
Regional School Unit No. 24	TS024	1,073,884	110,867	77,405	(47,237)	(69,192)	50,942	-	-
Regional School Unit No. 25	TS025	1,271,818	131,302	195,499	(65,183)	(91,185)	60,331	-	-
Regional School Unit No. 26	TS026	426,983	44,081	74,322	(30,201)	(38,931)	20,255	-	-
Regional School Unit No. 34	TS034	1,806,158	186,467	261,519	(48,295)	(85,221)	85,679	-	-
Regional School Unit No. 38	TS038	1,345,648	138,924	141,191	(30,518)	(58,029)	63,834	-	-
Regional School Unit No. 39	TS039	1,505,403	155,417	183,912	(12,004)	(42,781)	71,412	-	-
Regional School Unit No. 50	TS050	551,263	56,912	31,242	1,957	(9,313)	26,150	-	-
Regional School Unit No. 56	TS056	1,183,305	122,164	133,321	(25,212)	(49,404)	56,133	-	-
Regional School Unit No. 71	TS071	2,326,132	240,149	417,376	(114,292)	(161,849)	110,345	-	-
Regional School Unit No. 73	TS073	2,101,446	216,952	248,786	(28,404)	(71,367)	99,687	-	-
Regional School Unit No. 78	TS078	323,203	33,367	62,177	(25,210)	(31,818)	15,332	-	-
Regional School Unit No. 89	TS089	531,751	54,898	70,810	2,625	(8,246)	25,225	-	-
School Agent - Carrabassett	TSA001	-	-	-	-	-	-	-	-
School Agent - Coplin Plantation	TSA002	-	-	-	-	-	-	-	-
School Agent - Pleasant Ridge Plantation	TSA003	-	-	-	-	-	-	-	-
Western Maine Regional Service Center	TSC001	-	-	-	-	-	-	-	-
AOS No. 43 Central Office	TT043	400.404	-	(40.467)	(22.454)	(24.050)	-	-	-
AOS No. 43 Howland	TT0431 TT0432	460,161 939,194	47,507	(13,467)	(22,451)	(31,859)	21,829	-	-
AOS No. 43 Milo		939,194	96,962	64,047	(31,836)	(51,037)	44,553	-	-
AOS No. 47 Central Office AOS No. 47 Orrington	TT047 TT0471	46,641	4,815	11,471	(2,696)	(3,649)	2,213	-	-
AOS No. 47 Orrington AOS No. 47 Dedham	TT0471 TT0472	142,250	14,686				6,748	-	-
AOS No. 48 Central Office	TT048	142,250	14,000	7,244	(6,581)	(9,489)	0,748	-	-
Regional School Unit No. 70 / MSAD 70	TT0481	1,024,422	105,761	128,147	(23,479)	(44,423)	48,596	-	-
Regional School Unit No. 84 / MSAD14	TT0481	1,024,422	10,894	(18,785)	(3,696)	(5,853)	5,006	-	-
AOS No. 66 East Millinocket	TT0661	100,024	10,094	(10,700)	(3,090)	(3,833)	3,000	-	-
AOS No. 66 Medway	TT0662	-	-	_		-		-	-
AOS No. 77 Central Office	TT077	-	-	-	-	-	-	-	-
AOS No. 77 Lubec	TT0771	195,638	20,198	8,005	(13,766)	(17,766)	9,280	-	
AOS No. 77 Charlotte	TT0772	56,499	5,833	6,449	1,187	32	2,680	-	-
AOS No. 77 Charlotte	TT0773	280,168	28,924	25,520	(11,856)	(17,584)	13,290		
AOS No. 77 Pembroke	TT0774	121,866	12,581	115	(9,376)	(11,868)	5,781		
AOS No. 77 Perry	TT0775	145,710	15,043	14,334	(1,213)	(4,192)	6,912		
AOS No. 77 Alexander	TT0776	91,712	9,468	10,713	(935)	(2,810)	4,351		
AOS No. 77 Calais	TT0777	71,712	2,400	-	(555)	(2,010)	4,001	-	-
AOS No. 77 Robbinston	TT0778	-	-	_		-			
AOS No. 81 Central Office	TT081	-		-	-	-		-	
AOS No. 81 Holden	TT0811	524,017	54,099	22,075	(2,211)	(12,924)	24,858		
AOS No. 81 CSD 8	TT0812	3,635	375	(1,290)	(5,665)	(5,739)	172	-	-
AOS No. 90 Central Office	TT090	5,035	3/3	(1,290)	(3,003)	(3,739)	1/2	-	-
AOS No. 90 Lee	TT0901	231,956	23,947	33,161	(18,561)	(23,303)	11,003	-	-
AOS No. 90 East Range	TT0902	13,085	1,351	(1,417)	806	539	621	-	-
AOS No. 90 Baileyville	TT0903	425,151	43,892	47,667	(59,451)	(68,143)	20,168	_	_
	110,000	123,131	10,002	1,007	(07,101)	(00,120)	20,200		_

<sup>(</sup>i) 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.

 $<sup>{\ }^{(2)} \</sup> Changes \ in \ proportion \ and \ differences \ between \ employer \ contributions \ and \ proportion ate \ share \ of \ contributions.$ 

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

Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
AOS No. 90 Princeton	TT0904	331,956	34,271	62,765	(8,060)	(14,847)	15,747	-	-
AOS No. 91 Central Office	TT091	81,070	8,370	17,087	(163)	(1,820)	3,846	-	-
AOS No. 91 Mount Desert Island High School	TT0911	356,992	36,856	45,604	(12,314)	(19,613)	16,935		-
AOS No. 91 Bar Harbor	TT0912	329,193	33,986	52,140	(36,540)	(43,270)	15,616		-
AOS No. 91 Cranberry Isle	TT0913	2,006	207	(1,098)	(1,761)	(1,802)	95		-
AOS No. 91 Frenchboro	TT0914	-	-	(435)	(121)	(121)	-	-	-
AOS No. 91 Mt Desert	TT0915	91,189	9,414	6,409	(4,283)	(6,148)	4,326	-	-
AOS No. 91 Southwest Harbor	TT0916	128,961	13,314	10,573	(6,701)	(9,338)	6,118	-	-
AOS No. 91 Tremont	TT0917	155,248	16,028	16,662	(8,229)	(11,403)	7,365	-	-
AOS No. 91 Swans Island	TT0918	26,926	2,780	(3,275)	(744)	(1,294)	1,277	-	-
AOS No. 91 Trenton	TT0919	232,828	24,037	36,820	(8,069)	(12,829)	11,045	-	-
AOS No. 92 Central Office	TT092							-	-
AOS No. 92 Waterville	TT0921	2,275,915	234,964	158,807	(34,492)	(81,022)	107,963	-	-
AOS No. 92 Vassalboro	TT0922	858,996	88,682	102,506	2,405	(15,157)	40,748	-	-
AOS No. 92 Winslow	TT0923	1,637,679	169,073	156,130	(22,624)	(56,105)	77,687		-
AOS No. 93 Central Office	TT093	121,343	12,527	(2,741)	(8,981)	(11,462)	5,756		-
AOS No. 93 Great Salt Bay	TT0931	370,688	38,270	51,515	(11,652)	(19,230)	17,584	-	-
AOS No. 93 Nobleboro	TT0932	128,525	13,269	11,960	225	(2,403)	6,097	-	-
AOS No. 93 Bristol AOS No. 93 South Bristol	TT0933	192,962	19,921	7,847 11,816	(11,539)	(15,484)	9,154	-	-
AOS No. 93 Jefferson	TT0934 TT0935	74,207 208,112	7,661 21,485	11,309	1,431 (5,086)	(86) (9,341)	3,520 9,872	-	-
AOS No. 93 Jenerson AOS No. 94 Central Office	TT094	206,112	21,465	11,309	(3,066)	(9,341)	9,872	-	-
AOS No. 94 MSAD 46	TT0941	1,432,591	147,900	92,480	(33,104)	(62,392)	67,958	-	-
AOS No. 94 Harmony	TT0941	186,420	19,246	18,320	3,764	(47)	8,843	-	-
AOS No. 95 Central Office	TT095	100,420	19,240	10,320	3,764	(47)	0,043	-	-
AOS No. 95 Fort Kent	TT0951			_		_			
AOS No. 95 St. John Valley	TT0952					-		-	_
AOS No. 96 Central Office	TT096								
AOS No. 96 East Machias	TT096A	172,782	17,838	9,843	(10,856)	(14,388)	8,196	_	_
AOS No. 96 Jonesboro	TT096B	50,538	5,217	2,697	(2,743)	(3,777)	2,397	_	_
AOS No. 96 Machias	TT096C	644,691	66,558	60,920	(37,378)	(50,559)	30,582	-	_
AOS No. 96 Marshfield	TT096D		-	-	-	-	-	-	_
AOS No. 96 Northfield	TT096E	_		-	-	-	-	-	-
AOS No. 96 Rogue Bluffs	TT096F	-	-	-	-	-	-	-	-
AOS No. 96 Wesley	TT096G	13,609	1,405	2,573	(1,558)	(1,836)	646	-	-
AOS No. 96 Whitneyville	TT096H	-	-	-			-	-	-
AOS No. 96 Cutler	TT096I	106,455	10,990	20,555	(118)	(2,295)	5,050	-	-
AOS No. 96 Machiasport	TT096J	125,385	12,945	12,259	(6,150)	(8,713)	5,948		-
AOS No. 96 Whiting	TT096K	67,665	6,986	1,415	(1,392)	(2,775)	3,210	-	-
AOS No. 97 Central Office	TT097	-	-	-	-	-	-	-	-
AOS No. 97 Fayette	TT0971	-	-	-	-	-	-	-	-
AOS No. 97 Winthrop	TT0972	-	-	-	-	-	-	-	-
AOS No. 98 Central Office	TT098	-	-	-	-	-	-	-	-
AOS No. 98 Boothbay Harbor	TT0981	562,371	58,059	64,547	5,593	(5,904)	26,677	-	-
AOS No. 98 Edgecomb	TT0982	105,699	10,912	15,697	(4,038)	(6,199)	5,014	-	-
AOS No. 98 Southport	TT0983	39,168	4,044	1,349	(3,319)	(4,120)	1,858	-	-
AOS No. 98 Georgetown	TT0984	35,533	3,668	(844)	(837)	(1,563)	1,686	-	-
Union 60 Greenville	TU0601	103,925	10,729	3,740	(13,566)	(15,691)	4,930	-	-
Union 69 Appleton	TU0691	200,639	20,714	28,114	(16,426)	(20,528)	9,518	-	-
Union 69 Hope	TU0692	344,721	35,589	67,648	(25,852)	(32,900)	16,353		-
Union 76 Brooklin	TU0761	49,898	5,151	9,675	1,401	381	2,367		-
Union 76 Sedgewick	TU0762	126,141	13,023	8,514	(100)	(2,679)	5,984		-
Greenbush School Department	TU0903	233,555	24,112	23,089	(11,772)	(16,547)	11,079	-	-
Milford School Department	TU0905	484,616	50,031	55,110	(10,425)	(20,333)	22,989	-	-
Union 93 Surry School Department	TU0924	- 25 (50)	- 2 000	(7,173)	(000)	(4.74.0)	4 600		-
Union 93 Blue Hill	TU0931	35,679	3,683	4,289	(989)	(1,718)	1,693	-	-
Union 93 Brooksville Union 93 Castine	TU0932	87,874	9,072	7,910	(5,504)	(7,301)	4,168	-	-
Union 93 Castine Union 93 Penobscot	TU0933 TU0934	63,797	6 500	(701) 4,524	(5,196)	(6,501)	3,026	-	-
Union 93 Penobscot Union 102 Machias	TU1022	65,/9/	6,586	4,324	(3,190)	(0,501)	3,020	-	-
Union 102 Machias Union 103 Beals	TU1022 TU1031	69,671	7,193	6,423	(6,334)	(7,758)	3,305	-	-
Union 103 Jonesport	TU1031	124,454	12,849	8,213	(6,418)	(8,963)	5,904	-	-
Chion 100 jonesport	101032	144,404	12,049	0,213	(0,410)	(0,703)	3,704	-	-

<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.

# 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, 2022

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

Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
Union 106 Calais	TU1062	-	-	-	-	-	-	-	-
Vanceboro School Department	TU1081	-	-	-	-	-	-	-	-
Union 122 New Sweden	TU1221	5,001	516	2,153	(2,423)	(2,525)	237	-	-
Union 122 Westmanland	TU1223	-	-	-	-	-	-	-	-
Union 122 Woodland	TU1224	289,938	29,933	36,204	(14,154)	(20,081)	13,754	-	-
Total for All Employers (3)		\$ 2,907,810,932	\$ 300,200,868	\$ 193,941,576	\$ (101,290,515)	\$ (160,739,437)	\$ 137,938,347	\$ -	\$ -

<sup>(</sup>i) 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>(</sup>a) Changes in proportion and differences between employer contributions and proportionate share of contributions.
(b) Collective Plan totals may not agree due to rounding.

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, 2022

#### 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, 2022, there were 311 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, 2022 there were 239 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 1.52%.

#### **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.

# 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, 2022

#### 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:

	State Employees	Teacher	Total SET Plan	PLD Consolidated Plan
Employer and Non-Employer Contributions Reported in the System's Statement of Changes in Fiduciary Net Position for the Fiscal Year ended June 30, 2022	\$ 213,445,463	\$ 330,099,527	\$ 543,544,990	\$ 78,887,165
Adjusted for:				
Remove Employer Specific Liability Contributions	(279,979)	(127,541)	(407,520)	(198,614)
Remove Normal Cost Contributions from Teacher Districts	-	(55,191,256)	(55,191,256)	-
Remove One-Time COLA Funding	(37,406,990)	(67,065,824)	(104,472,814)	-
Other Adjustments	(181,423)	7,118	(174,305)	24,264
Total Employer Contributions Used as the Basis for Allocating Collective Pension Amounts	\$ 175,577,071	\$ 207,722,024	\$ 383,299,095	\$ 78,712,815

#### 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, 2022

#### 3. Collective Net Pension Liability

The collective net pension liability for the SET Plan and the PLD Consolidated Plan, measured as of June 30, 2022 is as follows:

						PL	D Consolidated
	St	ate Employees	Teacher	,	Total SET Plan		Plan
Collective Total Pension Liability	\$	5,831,946,322	\$ 11,149,845,760	\$	16,981,792,082	\$	3,943,572,890
Less: Plan Net Fiduciary Position		(4,903,757,326)	(9,664,934,008)		(14,568,691,334)		(3,677,737,551)
Collective Net Pension Liability	\$	928,188,996	\$ 1,484,911,752	\$	2,413,100,748	\$	265,835,339

#### 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, 2022, 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.

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, 2022

#### 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, 2022 are as follows:

	SET Plan	PLD Consolidated Plan				
Investment Rate of Return	6.50% per annum, c	ompounded annually				
Inflation Rate	2.7	5%				
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 Employee: based on the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC_2020 model. Teachers: 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.				

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, 2022

#### 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, 2022 are summarized in the following table:

	Long-Term Expected
Asset Class	Real Rate of Return
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	3.2
Alternative Credit	7.4
Diversifiers	5.9

#### **Discount Rate**

The discount rate used to measure the collective total pension liability was 6.5% for 2022 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, 2022 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%)			
State Employees	\$ 1,632,048,899	\$ 928,188,996	\$ 368,079,280		
Teacher	2,907,810,932	1,484,911,752	300,200,868		
Total SET Plan	\$ 4,539,859,831	\$ 2,413,100,748	\$ 668,280,148		
PLD Consolidated Plan	\$ 785,353,277	\$ 265,835,339	\$ (163,564,722)		

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, 2022

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

#### **Net Pension Liability**

Each employer's share of the collective net pension liability is equal to the collective net pension liability multiplied by the employer's proportionate share as of June 30, 2022 as shown in the schedules of employer and non-employer contributing entity allocations. Changes in net pension liability are recognized in pension expense for the year ended June 30, 2022 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 2022, this was three years for the State Employee portion of the SET Plan, four years for Teacher portion, and 3 years for the PLD Consolidated Plan. 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, 2022 valuation were based on the results of an actuarial experience study for the period of July 1, 2015 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.

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

Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions 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.

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, 2022

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

#### **Allocable Pension Expense**

The calculation of collective pension expense for the year ended June 30, 2022 is as follows:

				PLD
	State			Consolidated
	Employees	Teacher	Total SET Plan	Plan
Service Cost	\$ 100,637,622	\$ 171,069,104	\$ 271,706,726	\$ 93,851,265
Interest Cost	363,194,190	\$ 689,646,382	1,052,840,572	241,612,217
Changes in Benefit Terms	37,850,338	\$ 67,065,824	104,916,162	16,214,107
Amortization of Differences between Actual				
and Expected Experience	25,485,296	\$ 11,545,136	37,030,432	36,655,512
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	(86,232,549)	\$ (170,357,758)	(256,590,307)	(64,434,437)
Other Adjustments	-	\$ -	-	-
Plan Administrative Expenses	4,022,085	\$ 7,940,239	11,962,324	3,011,451
Transfers (In)/Out	346,619	\$ 7	346,626	(89,325)
Expected Investment Earnings	(323,128,638)	\$ (637,345,241)	(960,473,879)	(242,113,318)
Member Contributions	(55,193,806)	\$ (109,154,966)	(164,348,772)	(65,104,305)
Allocable Pension Expense	\$ 170,610,809	\$ 318,743,651	\$ 489,354,460	\$ 73,558,537

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, 2022.

#### 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, 2022 follows:

# 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, 2022

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

	Measurement			Beginning	Current Year		Amortizations	Ending
	Period	Amortization		Balance	Measurement		Recognized in	Balance
SET Plan - State Employee Portion	July 1-June 30:	Period (Years)	)	June 30, 2021	Period Addition	<u>s</u>	Current Year	June 30, 2022
<u>Deferred Outflows of Resources</u>								
Differences Between Expected and								
Actual Experience:								
	2020	3	\$	17,345,472	\$ -	\$	(17,345,472) \$	-
	2021	3		4,513,255	-		(2,256,628)	2,256,627
	2022	3		-	17,649,588	;	(5,883,196)	11,766,392
Changes of Assumptions:								
	2021	3		207,259,304	-		(103,629,652)	103,629,652
Total Deferred Outflows of Resources	s, Net		-	229,118,031	17,649,588		(129,114,948)	117,652,671
Deferred Inflows of Resources								
Differences Between Expected and								
Actual Investment Earnings on Pension								
Plan Investments:								
	2018	5		(23,624,609)	-		23,624,609	-
	2019	5		366,264	-		(183,132)	183,132
	2020	5		89,703,713	-		(29,901,237)	59,802,476
	2021	5		(650,906,944)	-		162,726,736	(488,180,208)
	2022	5		-	350,172,130	)	(70,034,426)	280,137,704
Total Deferred Inflows of Resources			-	(584,461,576)	350,172,130	_ :	86,232,550	(148,056,896)
Total Collective Deferred Outflows								
(Inflows) of Resources			\$ _	(355,343,545)	\$ 367,821,718	\$_	(42,882,398) \$	(30,404,225)

# 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, 2022

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

SET Plan - Teacher Portion	Measurement Period July 1-June 30:	Amortization Period (Years)	Beginning Balance June 30, 2021	Current Year Measurement Period Additions	Amortizations Recognized in Current Year	Ending Balance June 30, 2022
						·
Deferred Outflows of Resources						
Differences Between Expected and						
Actual Experience:	2024				(5.0.50.450). #	5.0.50.450
	2021	3	\$ 12,536,920		( , , , , ,	6,268,460
	2022	4	-	90,272,203	(22,568,051)	67,704,152
Changes of Assumptions:						
	2021	3	576,669,848	-	(288,334,924)	288,334,924
Total Deferred Outflows of Resource	s, Net		589,206,768	8 90,272,203	(317,171,435)	362,307,536
Deferred Inflows of Resources						
Differences Between Expected and Actual Experience:						
•	2020	3	(17,291,375	5) -	17,291,375	-
Differences Between Expected and Actual Investment Earnings on Pension Plan Investments:						
	2018	5	(47,127,899	9) -	47,127,899	-
	2019	5	1,257,417	<del>-</del> 7	(628,708)	628,709
	2020	5	178,346,765	5 -	(59,448,921)	118,897,844
	2021	5	(1,284,983,346		321,245,837	(963,737,509)
	2022	5	-	689,691,739	(137,938,348)	551,753,391
Total Deferred Inflows of Resources			(1,169,798,438	8) 689,691,739	187,649,134	(292,457,565)
Total Collective Deferred Outflows						
(Inflows) of Resources			\$ (580,591,670	0) \$ 779,963,942 \$	(129,522,301) \$	69,849,971

# 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, 2022

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

PLD Consolidated Plan	Measurement Period July 1-June 30:	Amortization Period (Years)	Beginning Balance June 30, 2021	Current Year Measurement Period Additions	Amortizations Recognized in Current Year	Ending Balance June 30, 2022
Deferred Outflows of Resources						
Differences Between Expected and						
Actual Experience:						
retail Experience.	2019	4	\$ 11,921,041 \$	s - s	(11,921,041) \$	_
	2021	3	8,867,197	_	(4,433,599)	4,433,598
	2022	3	-	67,455,268	(22,485,089)	44,970,179
Changes of Assumptions:						
Changes of Assumptions.	2021	3	107,910,741	-	(53,955,371)	53,955,370
Total Deferred Outflows of Resources	- N-4		128,698,979	67,455,268	(92,795,100)	103,359,147
Total Deferred Outlows of Resources	s, net		128,098,979	67,433,208	(92,/93,100)	103,339,147
Deferred Inflows of Resources						
Differences Between Expected and						
Actual Experience:						
•	2020	3	(2,184,216)	-	2,184,216	-
Differences Between Expected and						
Actual Investment Earnings on Pension						
Plan Investments:						
	2018	5	(17,079,320)	-	17,079,320	-
	2019	5	(96,993)	-	48,495	(48,498)
	2020	5	66,025,443	-	(22,008,473)	44,016,970
	2021	5	(486,877,470)	-	121,719,367	(365,158,103)
	2022	5	-	262,021,352	(52,404,271)	209,617,081
Total Deferred Inflows of Resources,	Net		(440,212,556)	262,021,352	66,618,654	(111,572,550)
Total Collective Deferred Outflows						
(Inflows) of Resources		:	\$ (311,513,577)	329,476,620 \$	(26,176,446) \$	(8,213,403)

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, 2022

### 8. Additional Financial and Actuarial Information

Additional financial and actuarial information with respect to the Plans can be found in the System's 2022 Annual Comprehensive Financial Report available online at <a href="https://www.mainepers.org">www.mainepers.org</a> or by contacting the System at (207) 512-3100.