

Maine Public Employees Retirement System

(A Component Unit of the State of Maine)

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

Year Ended June 30, 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 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 (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.

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.

Report on the Audit of the Financial Statements

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.

Berry Dunn McNeil & Parker, LLC

Manchester, New Hampshire
January 27, 2023

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis ⁽¹⁾	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%

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis ⁽¹⁾	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%

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Sagadahoc County	P0096	373,281	0.474232%
Town of Dexter	P0097	58,493	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%

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The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
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%

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis ⁽¹⁾	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%

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The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Lisbon Water Department	P0243	48,512	0.061632%
Town of Limestone	P0245	16,373	0.020801%
Town of Bethel	P0246	70,076	0.089028%
Rumford Mexico Sewerage District	P0247	40,505	0.051459%
Brewer Housing Authority	P0248	66,677	0.084709%
Erskine Academy	P0249	47,407	0.060227%
Winter Harbor Utility District	P0250	-	0.000000%
Community School District No. 12 East 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%

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Coastal Counties Workforce, Inc.	P0301	31,739	0.040323%
Lincoln County Sheriffs	P0302	224,569	0.285301%
Town of Ogunquit	P0303	361,578	0.459364%
Lincoln and Sagadahoc Multicounty Jail Authority	P0304	146,559	0.186194%
Veazie Fire and Police	P0305	52,465	0.066654%
Winterport Water and Sewer Districts	P0306	-	0.000000%
Topsham Sewer District	P0307	14,406	0.018302%
North Berwick Water District	P0308	23,024	0.029250%
Town of Windham	P0309	507,708	0.645013%
Biddeford Housing Authority	P0310	34,236	0.043495%
Greater August Utility District	P0311	245,331	0.311679%
Town of Grand Isle	P0312	8,212	0.010432%
Newport Water District	P0313	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	0.010433%
Bowdoinham Water District	P0319	3,100	0.003938%
Regional School Unit No. 25	P0321	24,918	0.031657%
Regional School Unit No. 21	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	5,959	0.007570%
Regional School Unit No. 39	P0332	-	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	0.154251%
Town of Levant	P0339	13,416	0.017044%
Regional School Unit No. 73	P0340	68,137	0.086564%
Town of Trenton	P0341	-	0.000000%

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
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%

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2022

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

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Year Ended June 30, 2022

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions					
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	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 ⁽¹⁾	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)	(6,428)	163,040
Town of Winslow	P0144	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	232,643	43,235	-	47,219	43,838	134,291	-	97,642	-	-	97,642	64,375	16,313	40,070	120,758
Town of Scarborough	P0147	4,425,398	822,432	-	898,203	100,200	1,820,835	-	1,857,364	-	-	1,857,364	1,224,539	(2,902)	14,894	1,236,531
Town of Fryeburg	P0149	203,997	37,911	-	41,404	13,485	92,800	-	85,619	-	13,664	99,283	56,447	(134)	(2,874)	53,439
Town of Hermon	P0150	401,964	74,703	-	81,585	57,771	214,059	-	168,706	-	-	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	-	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	P0175	184,899	34,363	-	37,528	-	71,891	-	77,603	-	33,706	111,309	51,163	(121)	(36,682)	14,360
Town of Bridgton	P0176	221,770	41,215	-	45,012	61,717	147,943	-	93,078	-	-	93,078	61,366	(145)	94,283	155,504
Town of Brownville	P0177	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	-	-	395,001	260,420	(617)	36,774	296,577
Town of Eliot	P0180	717,062	133,261	-	145,539	-	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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Year Ended June 30, 2022

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	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 ⁽¹⁾	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	632,861	117,613	-	128,449	89,358	335,420	-	265,615	-	2,920	268,535	175,118	13,623	(15,043)	173,698	
Berwick Sewer District	P0207	128,492	23,879	-	26,079	2,210	52,169	-	53,929	-	-	53,929	35,554	(84)	1,797	37,267	
Caribou Police and Fire	P0208	528,061	98,137	-	107,178	62,981	268,296	-	221,630	-	-	221,630	146,117	(346)	32,636	178,407	
Town of Orrington	P0209	166,556	30,954	-	33,805	-	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	-	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	-	-	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	125,232	23,274	-	25,418	-	48,691	-	52,560	-	20,532	73,092	34,653	(82)	(10,329)	24,242	
Town of China	P0235	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	85,833	15,952	-	17,421	6,690	40,063	-	36,025	-	3,474	39,498	23,751	(56)	5,575	29,270	
Penquis	P0237	1,081,094	200,914	-	219,425	96,834	517,173	-	453,741	-	35,881	489,622	299,146	(709)	113,776	412,213	
Milo Water District	P0238	58,728	10,914	-	11,920	10,463	33,297	-	24,648	-	-	24,648	16,250	(39)	4,417	20,628	
Maine School Management Association	P0239	526,000	97,754	-	106,760	-	204,514	-	220,765	-	67,079	287,844	145,548	(345)	(36,068)	109,135	
Town of Easton	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 East 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	P0265	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. Landfill)	P0267	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 Penobscot	P0269	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	

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Year Ended June 30, 2022

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions					
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	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 ⁽¹⁾	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 Carrabassett 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 Disabilities	P0297	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	-	79,087	-	85,372	-	3,044	88,415	56,284	(133)	(19,303)	36,848
Town of Monmouth	P0316	104,067	19,340	-	21,122	16,616	57,078	-	43,677	-	-	43,677	28,796	(68)	17,595	46,323
Cape Elizabeth Police	P0317	414,238	76,984	-	84,076	560	161,619	-	173,858	-	4,196	178,054	114,622	1,934	(6,632)	109,924
Thompson Free Library	P0318	27,735	5,155	-	5,629	-	10,784	-	11,641	-	2,979	14,620	7,675	(18)	(2,639)	5,018
Bowdoinham Water District	P0319	10,469	1,946	-	2,125	-	4,070	-	4,393	-	749	5,143	2,897	(7)	(618)	2,272
Regional School Unit No. 24	P0320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	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	-	-	-	-	-	-	-	-	-	-	-	-	-	(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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Year Ended June 30, 2022

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions					
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	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 ⁽¹⁾	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	(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	(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	(151)	(20,332)	43,193	
Town of Trenton	P0341	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Town of Union	P0342	83,462	15,511	-	16,940	-	32,451	-	35,030	-	23,190	58,220	(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	(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	(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	(324)	33,067	169,409	
Good Will - Hinckley	P0347	1,160,268	215,628	-	235,494	-	451,122	-	486,971	-	199,437	686,408	(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	(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	(691)	34,193	325,049	
Harpeswell Coastal Academy	P0350	140,590	26,128	-	28,535	98,501	153,164	-	59,006	-	-	59,006	(92)	49,251	88,061	
Augusta Housing Authority	P0351	91,700	17,041	-	18,612	-	35,653	-	38,487	-	7,349	45,837	(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	(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	(7)	3,991	7,137	
Town of Dayton	P0355	82,170	15,270	-	16,678	36,458	68,406	-	34,487	-	304	34,790	(54)	36,306	58,989	
Town of Waterboro	P0356	319,274	59,335	-	64,801	54,185	178,321	-	134,001	-	-	134,001	(209)	32,232	120,367	
Maine Virtual Academy	P0357	780,219	144,998	-	158,357	117,531	420,887	-	327,462	-	-	327,462	(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	(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	(94)	225	39,868	
Town of Acton	P0361	110,521	20,539	-	22,432	6,258	49,229	-	46,387	-	224	46,611	(72)	8,040	38,549	
Winslow Police	P0362	662,254	123,076	-	134,415	26,576	284,067	-	277,952	-	-	277,952	(434)	121,236	304,053	
Boothbay Harbor Sewer District	P0363	122,343	22,736	-	24,831	-	47,568	-	51,348	-	6,395	57,743	(80)	(3,027)	30,747	
Town of Otis	P0364	47,393	8,807	-	9,619	2,770	21,196	-	19,891	-	575	20,466	(31)	6,122	19,206	
Anson-Madison Sanitary District	P0365	111,930	20,802	-	22,718	-	43,520	-	46,978	-	21,064	68,041	(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	(384)	14,444	176,245	
Town of Danforth	P0367	16,001	2,974	-	3,248	-	6,221	-	6,715	-	1,395	8,111	(10)	(1,569)	2,849	
Town of Southwest Harbor	P0368	37,565	6,982	-	7,624	-	14,606	-	15,766	-	10,196	25,962	(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	(64)	35,300	62,279	
Town of Buxton	P0370	780,503	145,051	-	158,415	381,472	684,939	-	327,582	-	-	327,582	(512)	331,492	546,951	
Town of Standish	P0371	192,627	35,799	-	39,097	114,348	189,244	-	80,846	-	-	80,846	(126)	74,718	127,893	
Town of Eddington	P0372	73,339	13,629	-	14,885	41,987	70,501	-	30,781	-	-	30,781	(48)	28,991	49,236	
Town of Lyman	P0373	54,640	10,154	-	11,090	32,098	53,343	-	22,932	-	-	22,932	(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	(16)	8,540	15,269	
Town of Limerick	P0375	14,126	2,626	-	2,867	9,897	15,990	-	5,929	-	-	5,929	(9)	4,949	8,850	
Town of Oakland	P0376	30,518	5,672	-	6,194	21,382	33,248	-	12,809	-	-	12,809	(20)	10,691	19,116	
Town of Corinth	P0377	35,800	6,653	-	7,266	25,083	39,002	-	9,906	-	-	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	(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	(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	(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	(34)	18,373	32,852	
City of Presque Isle ⁽²⁾	P0004	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Town of Cape Elizabeth ⁽²⁾	P0085	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Town of Fort Kent ⁽²⁾	P0091	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Town of New Canada ⁽²⁾	P0172	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community School District No. 903 ⁽²⁾	P0204	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Western Maine Community Action ⁽²⁾	P0241	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total for All Employers⁽³⁾		\$ 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

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

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
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 June 30

Employer	Employer Code	Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30						
		Net Pension Liability @ -1%	Net Pension Asset @ +1%	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	(73,665)	55,693	-	-	
City of Rockland	P0018	5,334,465	(1,111,004)	88,158	(203,457)	(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	P0056	4,294,932	(894,501)	296,696	(101,245)	(379,070)	286,588	-	-	
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)	308,251	-	-	
Kennebunk Light and Power Co.	P0062	1,044,410	(217,518)	31,524	(39,526)	(92,179)	69,690	-	-	

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Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Year Ended June 30, 2022

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

Employer	Employer Code	Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30					
		Net Pension Liability @ -1%	Net Pension Asset @ +1%	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	-	-
Westbrook 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	P0091	1,553,366	(323,518)	175,096	50,258	(137,100)	103,651	-	-
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	P0127	664,158	(138,323)	21,048	(26,907)	(58,618)	44,317	-	-
School Administrative District No. 53	P0129	76,619	(15,957)	4,083	(3,057)	(6,762)	5,113	-	-
Town of Bucksport	P0130	1,480,391	(308,320)	80,165	(51,011)	(130,659)	98,782	-	-

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Ending June 30

Employer	Employer Code	Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30						
		Net Pension Liability @ -1%	Net Pension Asset @ +1%	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	P0152	695,061	(144,760)	28,019	(22,728)	(61,346)	46,379	-	-	
Town of Vassalboro	P0153	489,731	(101,996)	25,618	(9,272)	(43,224)	32,678	-	-	
Lewiston Housing Authority	P0154	2,164,850	(450,871)	84,790	(49,629)	(191,069)	144,454	-	-	
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	P0189	758,329	(157,936)	37,496	(22,998)	(66,930)	50,601	-	-	
Town of Damariscotta	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	-	-	

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The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
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 June 30

Employer	Employer Code	Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30						
		Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter	
Regional School Unit #51	P0198	422,402	(87,973)	33,192	(7,278)	(37,281)	28,186	-	-	
Town of Oxford	P0200	1,421,395	(296,033)	127,138	(30,406)	(125,452)	94,845	-	-	
Kennebunk Sewer District	P0201	778,843	(162,209)	27,859	(26,969)	(68,740)	51,970	-	-	
Town of Phippsburg	P0202	172,024	(35,827)	(3,006)	(16,649)	(15,183)	11,479	-	-	
Gould Academy	P0205	163,039	(33,956)	268	(5,289)	(14,390)	10,879	-	-	
South Portland Housing Authority	P0206	1,869,651	(389,390)	121,556	(14,412)	(165,015)	124,756	-	-	
Berwick Sewer District	P0207	379,601	(79,059)	18,323	(11,909)	(33,503)	25,330	-	-	
Caribou Police and Fire	P0208	1,560,041	(324,908)	99,445	(19,186)	(137,689)	104,097	-	-	
Town of Orrington	P0209	492,055	(102,480)	18,761	(17,288)	(43,429)	32,833	-	-	
Town of New Gloucester	P0210	634,958	(132,242)	18,930	(14,044)	(56,041)	42,369	-	-	
Town of Richmond	P0213	561,261	(116,893)	16,462	(26,410)	(49,537)	37,451	-	-	
Town of Linneus	P0214	30,535	(6,359)	(516)	(2,071)	(2,695)	2,037	-	-	
Town of Hodgdon	P0215	114,881	(23,926)	5,844	(3,159)	(10,139)	7,666	-	-	
Town of Cumberland	P0216	2,944,996	(613,351)	110,276	(70,402)	(259,925)	196,511	-	-	
Town of Corinna	P0217	-	-	(7,014)	(3,577)	-	-	-	-	
Lincoln Sanitary District	P0219	356,676	(74,285)	11,949	(11,645)	(31,480)	23,800	-	-	
Kennebec Sanitary Treatment District	P0220	662,131	(137,901)	19,445	(25,108)	(58,440)	44,182	-	-	
Gardiner Water District	P0221	376,593	(78,433)	17,339	(11,664)	(33,238)	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	(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	P0227	260,093	(54,169)	(753)	(13,874)	(22,956)	17,355	-	-	
Town of Lubec	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	939,039	(195,573)	3,277	(35,900)	(82,879)	62,659	-	-	
Town of Durham	P0234	369,972	(77,054)	2,902	(19,337)	(32,654)	24,687	-	-	
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)	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	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)	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	-	-	
Winter Harbor Utility District	P0250	-	-	-	-	-	-	-	-	
CSD No. 12 East 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	-	-	
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 Princton	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	(23,538)	(50,371)	38,082	-	-	
United Technologies Center, Region 4, S Penobscot	P0269	232,103	(48,340)	6,903	(10,134)	(20,485)	15,488	-	-	
Town of Harpswell	P0270	131,123	(27,309)	4,274	(5,621)	(11,573)	8,749	-	-	
Maine Veterans' Home	P0271	45,295,800	(9,433,710)	1,558,451	(1,510,165)	(3,997,797)	3,022,453	-	-	

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Maine Public Employees Retirement System
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As of and for the Year Ended June 30, 2022

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Ending June 30

Employer	Employer Code	Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30					
		Net Pension Liability @ -1%	Net Pension Asset @ +1%	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 Carrabassett 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	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
Regional School Unit No. 20	P0328	103,078	(21,468)	(1,577)	(8,665)	(9,098)	6,878	-	-
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	-	-	-	-	-	-	-	-
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	-	-

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Ending June 30

Employer	Employer Code	Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30						
		Net Pension Liability @ -1%	Net Pension Asset @ +1%	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	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	
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	-	-	
Maine Virtual Academy	P0357	2,304,988	(480,058)	168,061	(25,003)	(203,438)	153,805	-	-	
Regional School Unit No. 71	P0358	-	-	-	-	-	-	-	-	
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 ⁽¹⁾	P0004	-	-	-	-	-	-	-	-	
Town of Cape Elizabeth ⁽²⁾	P0085	-	-	-	-	-	-	-	-	
Town of Fort Kent ⁽²⁾	P0091	-	-	-	-	-	-	-	-	
Town of New Canada ⁽²⁾	P0172	-	-	-	-	-	-	-	-	
Community School District No. 903 ⁽²⁾	P0204	-	-	-	-	-	-	-	-	
Western Maine Community Action ⁽²⁾	P0241	-	-	-	-	-	-	-	-	
Total for All Employers⁽³⁾		\$ 785,353,277	\$ (163,564,722)	\$ 33,518,941	\$ (24,821,530)	\$ (69,315,096)	\$ 52,404,272	\$ -	\$ -	

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

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

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

Maine Public Employees Retirement System
State Employee and Teacher Plan - State Employee Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis ⁽²⁾	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		<u>\$ 175,577,069</u>	<u>100.000000%</u>

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - State Employee Portion ⁽¹⁾
As of and for the Year Ended June 30, 2022

Employer	Employer Code	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
		Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾	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 ⁽²⁾	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 Excluding That Attributable to Employer-Paid Member Contributions
State of Maine	S00ME	\$ 881,867,650	\$ 13,323,198	\$ -	\$ 98,458,006	\$ 832,229	\$ 112,613,433	\$ -	\$ 140,668,106	\$ -	\$ 981,107	\$ 141,649,213	\$ 162,096,464	\$ 1,880,071	\$ 1,577,071	\$ 165,553,606
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
Maine Potato Board	S00151	878,596	13,274	-	98,093	74,878	186,245	-	140,146	-	54,645	194,791	161,495	(35,653)	(83,800)	42,042
Northern NE Passenger Rail Authority	S00154	1,079,252	16,305	-	120,495	8,343	145,143	-	172,153	-	834	172,988	198,377	(43,795)	53,870	208,452
Maine Developmental Disabilities Council	S00155	243,733	3,683	-	27,212	-	30,895	-	38,879	-	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	S0999X	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 ⁽³⁾		\$ 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

⁽¹⁾ 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.

⁽²⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - State Employee Portion ⁽¹⁾
As of and for the Year Ended June 30, 2022

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

Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
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	-	-
Total for All Employers ⁽³⁾		<u>\$ 1,632,048,899</u>	<u>\$ 368,079,280</u>	<u>\$ 49,161,535</u>	<u>\$ (56,907,875)</u>	<u>\$ (92,692,310)</u>	<u>\$ 70,034,425</u>	<u>\$ -</u>	<u>\$ -</u>

⁽¹⁾ 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.

⁽²⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis ⁽²⁾	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%
Erskin Academy	TAERS	-	0.000000%
Foxcroft Academy	TAFOX	-	0.000000%
Fryeburg Academy	TAFRY	-	0.000000%
George Stevens Academy	TAGEO	-	0.000000%
Gould Academy	TAGOU	-	0.000000%
Lee Academy	TALEE	-	0.000000%
Lincoln Academy	TALIN	-	0.000000%
Maine Central Institute	TAMCI	-	0.000000%
Thornton Academy	TATHO	-	0.000000%
Washington Academy	TAWAS	-	0.000000%
Acton School Department	TCACT	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%

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
Ellsworth School Department	TCELL	162,855	0.078400%
East Millinocket School Department	TCFML	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%

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

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The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
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%

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation 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%

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
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%

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
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	TT0778	-	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%

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis ⁽²⁾	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	-	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%

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2022

Employer	Employer Code	Allocation Basis ⁽²⁾	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		<u>\$ 207,722,024</u>	<u>100.000000%</u>

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
 Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾
 As of and for the Year Ended June 30, 2022

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Deferred Outflows of Resources	Total Deferred Inflows of Resources	Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾			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	TI0904	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	TI091	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	TI0911	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	TI0912	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	TI0913	1,025	51	-	199	459	710	-	202	-	5,074	5,275	220	5,613	(2,284)	3,550
AOS No. 91 Frenchboro	TI0914	-	-	-	-	1	1	-	-	-	678	678	-	3,405	(77)	3,328
AOS No. 91 Mt Desert	TI0915	46,567	2,320	-	9,042	1,434	12,795	-	9,171	-	3,320	12,491	9,996	78,732	(2,044)	86,684
AOS No. 91 Southwest Harbor	TI0916	65,856	3,281	-	12,788	4,182	20,251	-	6,628	-	19,599	14,136	67,614	4,979	86,729	
AOS No. 91 Tremont	TI0917	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	TI0918	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	TI0919	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	TI092	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 92 Waterville	TI0921	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	TI0922	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	TI0923	836,302	41,661	-	162,390	144,344	348,396	-	164,712	-	28,596	193,308	179,516	318,757	69,404	567,677
AOS No. 93 Central Office	TI093	61,965	3,087	-	12,032	-	15,119	-	12,204	-	20,342	32,546	13,301	12,742	(13,428)	12,615
AOS No. 93 Great Salt Bay	TI0931	189,297	9,430	-	36,757	35,725	81,912	-	37,282	-	6,413	43,695	40,633	121,034	30,440	192,107
AOS No. 93 Nobleboro	TI0932	65,633	3,270	-	12,744	16,358	32,372	-	12,927	-	3,566	16,493	14,089	44,698	3,933	62,627
AOS No. 93 Bristol	TI0933	98,539	4,909	-	19,134	1	24,043	-	19,408	-	14,659	34,066	21,152	74,239	(2,491)	92,889
AOS No. 93 South Bristol	TI0934	37,895	1,888	-	7,358	16,181	25,428	-	7,463	-	1,283	8,742	8,134	30,742	7,372	46,248
AOS No. 93 Jefferson	TI0935	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	TI094	-	-	-	-	-	-	-	-	-	-	-	-	8,106	-	8,106
AOS No. 94 MSAD 46	TI0941	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	TI0942	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	TI095	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 95 Fort Kent	TI0951	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 95 St. John Valley	TI0952	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 96 Central Office	TI096	-	-	-	-	-	-	-	-	-	-	-	-	7,929	-	7,929
AOS No. 96 East Machias	TI096A	88,233	4,395	-	17,133	3,156	24,684	-	17,378	-	14,511	31,889	18,940	34,632	(13,483)	40,889
AOS No. 96 Jonesboro	TI096B	25,808	1,286	-	5,011	309	6,607	-	5,083	-	2,950	8,033	5,539	11,726	1,850	18,350
AOS No. 96 Machias	TI096C	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	TI096D	-	-	-	-	-	-	-	-	-	-	-	-	5	-	5
AOS No. 96 Northfield	TI096E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 96 Rogue Bluffs	TI096F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 96 Wesley	TI096G	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	TI096H	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 96 Cutler	TI096I	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	TI096J	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	TI096K	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	TI097	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 97 Fayette	TI0971	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 97 Winthrop	TI0972	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 98 Central Office	TI098	-	-	-	-	-	-	-	-	-	-	-	-	8,297	-	8,297
AOS No. 98 Boothbay Harbor	TI0981	287,182	14,306	-	55,764	87,132	157,202	-	56,561	-	9,727	66,288	61,644	186,204	12,482	260,329
AOS No. 98 Edgecomb	TI0982	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	TI0983	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	TI0984	18,146	904	-	3,523	1,819	6,246	-	4,230	-	3,895	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	TU0762	64,415	3,209	-	12,508	15,063	30,780	-	12,687	-	6,374	19,061	13,827	27,274	2,113	43,214
Greenbush School Department	TU0903	119,268	5,941	-	23,159	11,148	40,249	-	23,490	-	10,908	34,398	25,601	38,570	15,396	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	TU0924	-	-	-	-	-	-	-	-	-	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	TU1022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Union 103 Beals	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 Jonesport	TU1032	63,554	3,166	-	12,341	1,996	17,503	-	12,517	-	6,249	18,767	13,642	24,534	(891)	37,285

⁽¹⁾ 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.
⁽²⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.
⁽³⁾ Collective Plan totals may not agree due to rounding.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾
As of and for the Year Ended June 30, 2022

Employer	Employer Code	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
		Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾	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 ⁽²⁾	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
Union 106 Calais	TU1062	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vanceboro School Department	TU1081	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Union 122 New Sweden	TU1221	2,554	127	-	496	4,068	4,691	-	503	-	6,748	7,251	549	959	1,819	3,327
Union 122 Westmanland	TU1223	-	-	-	-	-	-	-	-	-	-	-	-	35	-	35
Union 122 Woodland	TU1224	148,061	7,376	-	28,750	20,920	57,046	-	29,161	-	12,163	41,324	31,781	32,781	(1,016)	63,545
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	\$ (0)	\$ 318,743,651

⁽¹⁾ 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.

⁽²⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾
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
June 30

Employer	Employer Code	Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30						
		Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter	
State of Maine	S00ME	\$ 2,718,930,414	\$ 280,700,954	\$ 172,483,476	\$ (96,749,326)	\$ (152,336,672)	\$ 128,978,383	\$ -	\$ -	
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	-	-	-	-	-	-	-	-	
Acton School Department	TCACT	316,254	32,650	45,005	11,987	5,521	15,002	-	-	
Andover School Department	TCAND	53,358	5,509	4,263	(583)	(1,674)	2,531	-	-	
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	TCFML	230,502	23,797	2,472	(17,652)	(22,365)	10,934	-	-	
Eustis School Department	TCFUS	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	199,305	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	-	-	
Hermion 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	-	-	
Lincolnton 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	276,911	28,588	45,970	(188)	(5,849)	13,136	-	-	
Long Island School Department	TCLON	-	-	-	-	-	-	-	-	
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	TCMED	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	-	-	431	(966)	(966)	-	-	-	
Maine School of Science and Mathematics	TCMSM	-	-	-	-	-	-	-	-	
Northport School Department	TCNOR	166,298	17,168	28,127	(6,063)	(9,463)	7,889	-	-	
Otis School Department	TCOTI	-	-	(5,420)	(3,837)	(3,837)	-	-	-	
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	-	-	

⁽¹⁾ 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.

⁽²⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
 Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾
 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
 June 30

Employer	Employer Code	Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30					
		Net Pension Liability @ -1%	Net Pension Asset @ +1%	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	TCSP0	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	TCYOR	282,174	29,131	(27,243)	(1,588)	(7,357)	13,386	-	-
RSU No. 79 - MSAD 1 Presque Isle	ID001	982,840	101,468	110,501	(177,701)	(197,795)	46,623	-	-
RSU No. 3 - MSAD 3 Unity	ID003	2,842,094	293,416	374,187	(11,037)	(69,143)	134,821	-	-
MSAD 4 Guilford	ID004	844,835	87,220	98,169	(8,440)	(25,712)	40,077	-	-
RSU No. 6 - MSAD 6 Bar Mills	ID006	3,846,830	397,145	613,974	143,694	65,047	182,483	-	-
MSAD 7 North Haven	ID007	-	-	-	-	-	-	-	-
MSAD 8 Vinalhaven	ID008	118,551	12,239	7,552	(5,145)	(7,568)	5,624	-	-
RSU No. 9 - MSAD 9 Farmington	ID009	2,493,971	257,476	197,016	(57,984)	(108,972)	118,307	-	-
RSU No. 11 - MSAD 11 Gardiner	ID011	2,106,476	217,472	316,697	23,193	(19,873)	99,925	-	-
MSAD 12 Jackman	ID012	41,611	4,296	1,337	3,414	2,563	1,974	-	-
MSAD 13 Bingham	ID013	410,525	42,382	33,623	(591)	(8,984)	19,474	-	-
RSU No. 15 - MSAD 15 Gray	ID015	1,563,181	161,382	150,605	(6,565)	(38,523)	74,153	-	-
RSU No. 17 - MSAD 17 South Paris	ID017	1,567,107	161,787	154,309	(27,385)	(59,424)	74,339	-	-
MSAD 20 Fort Fairfield	ID020	654,548	67,575	70,339	(5,142)	(18,524)	31,050	-	-
RSU No. 22 - MSAD 22 Hampden	ID022	1,185,980	122,440	118,978	(70,548)	(94,795)	56,260	-	-
MSAD 23 Carmel	ID023	939,775	97,022	106,869	7,570	(11,643)	44,580	-	-
MSAD 24 Van Buren	ID024	335,794	34,667	18,937	(21,550)	(28,415)	15,929	-	-
MSAD 27 Fort Kent	ID027	1,149,632	118,687	118,907	(7,501)	(31,005)	54,535	-	-
MSAD 28 Camden	ID028	288,339	29,768	17,801	(17,558)	(23,453)	13,678	-	-
RSU No. 29 - MSAD 29 Houlton	ID029	1,103,543	113,929	103,667	(45,731)	(68,292)	52,349	-	-
MSAD 32 Ashland	ID032	227,420	23,479	24,954	(8,691)	(13,340)	10,788	-	-
MSAD 33 Saint Agatha	ID033	364,465	37,627	55,148	5,989	(1,462)	17,289	-	-
RSU No. 35 - MSAD 35 Eliot	ID035	1,987,111	205,148	365,616	(18,245)	(58,871)	94,263	-	-
MSAD 37 Harrington	ID037	1,211,103	125,034	151,598	(1,774)	(26,535)	57,451	-	-
RSU No. 40 - MSAD 40 Waldoboro	ID040	1,594,033	164,567	148,228	(66,733)	(99,323)	75,616	-	-
MSAD 42 Mars Hill	ID042	289,909	29,930	39,126	(5,309)	(11,236)	13,752	-	-
RSU No. 44 - MSAD 44 Bethel	ID044	622,562	64,273	37,269	(37,985)	(50,713)	29,533	-	-
MSAD 45 Washburn	ID045	415,933	42,941	55,520	(4,577)	(13,080)	19,731	-	-
RSU No. 49 - MSAD 49 Fairfield	ID049	1,860,621	192,090	196,583	(18,084)	(56,123)	88,263	-	-
RSU No. 51 - MSAD 51 Cumberland Center	ID051	1,429,945	147,627	194,237	(66,118)	(95,352)	67,833	-	-
RSU No. 52 - MSAD 52 Turner	ID052	883,189	91,180	103,423	(903)	(18,959)	41,896	-	-
MSAD 53 Pittsfield	ID053	789,645	81,523	64,251	(16,246)	(32,390)	37,459	-	-
RSU No. 54 - MSAD 54 Kowhegan	ID054	3,800,189	392,330	313,133	(189,215)	(266,908)	180,270	-	-
RSU No. 55 - MSAD 55 Cornish	ID055	1,014,913	104,779	113,830	4,298	(16,452)	48,145	-	-
RSU No. 57 - MSAD 57 Waterboro	ID057	1,985,599	204,992	236,587	36,396	(4,199)	94,191	-	-
MSAD 58 Kingfield	ID058	521,865	53,877	36,317	(5,629)	(16,298)	24,756	-	-
MSAD 59 Madison	ID059	1,365,188	140,941	132,947	(5,940)	(33,851)	64,761	-	-
RSU No. 60 - MSAD 60 North Berwick	ID060	2,090,920	215,865	191,451	(122,890)	(165,638)	99,187	-	-
RSU No. 61 - MSAD 61 Bridgton	ID061	3,450,438	356,221	439,296	77,426	6,883	163,679	-	-
RSU No. 64 - MSAD 64 East Corinth	ID064	906,568	93,594	105,349	(26,539)	(45,074)	43,005	-	-
MSAD 65 Matinicus	ID065	-	-	-	-	-	-	-	-
RSU No. 67 - MSAD 67 Lincoln	ID067	889,150	91,795	114,225	(21,521)	(39,699)	42,179	-	-
MSAD 68 Dover-Foxcroft	ID068	902,875	93,212	95,709	(23,419)	(41,878)	42,830	-	-
RSU No. 72 - MSAD 72 Fryeburg	ID072	876,211	90,460	103,438	29,378	11,464	41,565	-	-
MSAD 74 North Anson	ID074	1,159,868	119,744	99,912	(23,316)	(47,029)	55,021	-	-
RSU No. 75 - MSAD 75 Topsham	ID075	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	-	-
Maine Indian Education	TIE004	183,599	18,955	7,764	(10,210)	(13,964)	8,709	-	-
Region No. 2 Southern Aroostook County	TR002	-	-	-	-	-	-	-	-
Region No. 3 Northern Penobscot County	TR003	-	-	-	-	-	-	-	-
Region No. 4 United Technologies Center	TR004	-	-	(9,572)	(18,333)	(18,333)	-	-	-

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Maine Public Employees Retirement System
 Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾
 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
 June 30

Employer	Employer Code	Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30					
		Net Pension Liability @ -1%	Net Pension Asset @ +1%	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	139,095	98,215	(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	TI043	-	-	-	-	-	-	-	-
AOS No. 43 Howland	TI0431	460,161	47,507	(13,467)	(22,451)	(31,859)	21,829	-	-
AOS No. 43 Milo	TI0432	939,194	96,962	64,047	(31,836)	(51,037)	44,553	-	-
AOS No. 47 Central Office	TI047	-	-	-	-	-	-	-	-
AOS No. 47 Orrington	TI0471	46,641	4,815	11,471	(2,696)	(3,649)	2,213	-	-
AOS No. 47 Dedham	TI0472	142,250	14,686	7,244	(6,581)	(9,489)	6,748	-	-
AOS No. 48 Central Office	TI048	-	-	-	-	-	-	-	-
Regional School Unit No. 70 / MSAD 70	TI0481	1,024,422	105,761	128,147	(23,479)	(44,423)	48,596	-	-
Regional School Unit No. 84 / MSAD14	TI0482	105,524	10,894	(18,785)	(3,696)	(5,853)	5,006	-	-
AOS No. 66 East Millinocket	TI0661	-	-	-	-	-	-	-	-
AOS No. 66 Medway	TI0662	-	-	-	-	-	-	-	-
AOS No. 77 Central Office	TI077	-	-	-	-	-	-	-	-
AOS No. 77 Lubec	TI0771	195,638	20,198	8,005	(13,766)	(17,766)	9,280	-	-
AOS No. 77 Charlotte	TI0772	56,499	5,833	6,449	1,187	32	2,680	-	-
AOS No. 77 Eastport	TI0773	280,168	28,924	25,520	(11,856)	(17,584)	13,290	-	-
AOS No. 77 Pembroke	TI0774	121,866	12,581	115	(9,376)	(11,868)	5,781	-	-
AOS No. 77 Perry	TI0775	145,710	15,043	14,334	(1,213)	(4,192)	6,912	-	-
AOS No. 77 Alexander	TI0776	91,712	9,468	10,713	(935)	(2,810)	4,351	-	-
AOS No. 77 Calais	TI0777	-	-	-	-	-	-	-	-
AOS No. 77 Robbinston	TI0778	-	-	-	-	-	-	-	-
AOS No. 81 Central Office	TI081	-	-	-	-	-	-	-	-
AOS No. 81 Holden	TI0811	524,017	54,099	22,075	(2,211)	(12,924)	24,858	-	-
AOS No. 81 CSD 8	TI0812	3,635	375	(1,290)	(5,665)	(5,739)	172	-	-
AOS No. 90 Central Office	TI090	-	-	-	-	-	-	-	-
AOS No. 90 Lee	TI0901	231,956	23,947	33,161	(18,561)	(23,303)	11,003	-	-
AOS No. 90 East Range	TI0902	13,085	1,351	(1,417)	806	539	621	-	-
AOS No. 90 Baileyville	TI0903	425,151	43,892	47,667	(59,451)	(68,143)	20,168	-	-

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 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
 June 30

Employer	Employer Code	Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30					
		Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
AOS No. 90 Princeton	TI0904	331,956	34,271	62,765	(8,060)	(14,847)	15,747	-	-
AOS No. 91 Central Office	TI091	81,070	8,370	17,087	(163)	(1,820)	3,846	-	-
AOS No. 91 Mount Desert Island High School	TI0911	356,992	36,856	45,604	(12,314)	(19,613)	16,935	-	-
AOS No. 91 Bar Harbor	TI0912	329,193	33,986	52,140	(36,540)	(43,270)	15,616	-	-
AOS No. 91 Cranberry Isle	TI0913	2,006	207	(1,098)	(1,761)	(1,802)	95	-	-
AOS No. 91 Frenchboro	TI0914	-	-	(435)	(121)	(121)	-	-	-
AOS No. 91 Mt Desert	TI0915	91,189	9,414	6,409	(4,283)	(6,148)	4,326	-	-
AOS No. 91 Southwest Harbor	TI0916	128,961	13,314	10,573	(6,701)	(9,338)	6,118	-	-
AOS No. 91 Tremont	TI0917	155,248	16,028	16,662	(8,229)	(11,403)	7,365	-	-
AOS No. 91 Swans Island	TI0918	26,926	2,780	(3,275)	(744)	(1,294)	1,277	-	-
AOS No. 91 Trenton	TI0919	232,828	24,037	36,820	(8,069)	(12,829)	11,045	-	-
AOS No. 92 Central Office	TI092	-	-	-	-	-	-	-	-
AOS No. 92 Waterville	TI0921	2,275,915	234,964	158,807	(34,492)	(81,022)	107,963	-	-
AOS No. 92 Vassalboro	TI0922	858,996	88,682	102,506	2,405	(15,157)	40,748	-	-
AOS No. 92 Winslow	TI0923	1,637,679	169,073	156,130	(22,624)	(56,105)	77,687	-	-
AOS No. 93 Central Office	TI093	121,343	12,527	(2,741)	(8,981)	(11,462)	5,756	-	-
AOS No. 93 Great Salt Bay	TI0931	370,688	38,270	51,515	(11,652)	(19,230)	17,584	-	-
AOS No. 93 Nobleboro	TI0932	128,525	13,269	11,960	225	(2,403)	6,097	-	-
AOS No. 93 Bristol	TI0933	192,962	19,921	7,847	(11,539)	(15,484)	9,154	-	-
AOS No. 93 South Bristol	TI0934	74,207	7,661	11,816	1,431	(86)	3,520	-	-
AOS No. 93 Jefferson	TI0935	208,112	21,485	11,309	(5,086)	(9,341)	9,872	-	-
AOS No. 94 Central Office	TI094	-	-	-	-	-	-	-	-
AOS No. 94 MSAD 46	TI0941	1,432,591	147,900	92,480	(33,104)	(62,392)	67,958	-	-
AOS No. 94 Harmony	TI0942	186,420	19,246	18,320	3,764	(47)	8,843	-	-
AOS No. 95 Central Office	TI095	-	-	-	-	-	-	-	-
AOS No. 95 Fort Kent	TI0951	-	-	-	-	-	-	-	-
AOS No. 95 St. John Valley	TI0952	-	-	-	-	-	-	-	-
AOS No. 96 Central Office	TI096	-	-	-	-	-	-	-	-
AOS No. 96 East Machias	TI096A	172,782	17,838	9,843	(10,856)	(14,388)	8,196	-	-
AOS No. 96 Jonesboro	TI096B	50,538	5,217	2,697	(2,743)	(3,777)	2,397	-	-
AOS No. 96 Machias	TI096C	644,691	66,558	60,920	(37,378)	(50,559)	30,582	-	-
AOS No. 96 Marshfield	TI096D	-	-	-	-	-	-	-	-
AOS No. 96 Northfield	TI096E	-	-	-	-	-	-	-	-
AOS No. 96 Rogue Bluffs	TI096F	-	-	-	-	-	-	-	-
AOS No. 96 Wesley	TI096G	13,609	1,405	2,573	(1,558)	(1,836)	646	-	-
AOS No. 96 Whitneyville	TI096H	-	-	-	-	-	-	-	-
AOS No. 96 Cutler	TI096I	106,455	10,990	20,555	(118)	(2,295)	5,050	-	-
AOS No. 96 Machiasport	TI096J	125,385	12,945	12,259	(6,150)	(8,713)	5,948	-	-
AOS No. 96 Whiting	TI096K	67,665	6,986	1,415	(1,392)	(2,775)	3,210	-	-
AOS No. 97 Central Office	TI097	-	-	-	-	-	-	-	-
AOS No. 97 Fayette	TI0971	-	-	-	-	-	-	-	-
AOS No. 97 Winthrop	TI0972	-	-	-	-	-	-	-	-
AOS No. 98 Central Office	TI098	-	-	-	-	-	-	-	-
AOS No. 98 Boothbay Harbor	TI0981	562,371	58,059	64,547	5,593	(5,904)	26,677	-	-
AOS No. 98 Edgecomb	TI0982	105,699	10,912	15,697	(4,038)	(6,199)	5,014	-	-
AOS No. 98 Southport	TI0983	39,168	4,044	1,349	(3,319)	(4,120)	1,858	-	-
AOS No. 98 Georgetown	TI0984	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 Brooklyn	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	-	-	(7,173)	-	-	-	-	-
Union 93 Blue Hill	TU0931	35,679	3,683	4,289	(989)	(1,718)	1,693	-	-
Union 93 Brooksville	TU0932	87,874	9,072	7,910	(5,504)	(7,301)	4,168	-	-
Union 93 Castine	TU0933	-	-	(701)	-	-	-	-	-
Union 93 Penobscot	TU0934	63,797	6,586	4,524	(5,196)	(6,501)	3,026	-	-
Union 102 Machias	TU1022	-	-	-	-	-	-	-	-
Union 103 Beals	TU1031	69,671	7,193	6,423	(6,334)	(7,758)	3,305	-	-
Union 103 Jonesport	TU1032	124,454	12,849	8,213	(6,418)	(8,963)	5,904	-	-

(1) 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.

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

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

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾
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
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 ⁽²⁾		<u>\$ 2,907,810,932</u>	<u>\$ 300,200,868</u>	<u>\$ 193,941,576</u>	<u>\$ (101,290,515)</u>	<u>\$ (160,739,437)</u>	<u>\$ 137,938,347</u>	<u>\$ -</u>	<u>\$ -</u>

⁽¹⁾ 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.

⁽²⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.

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

The accompanying notes are an integral part of these Schedules.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 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.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 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:

	<u>State Employees</u>	<u>Teacher</u>	<u>Total SET Plan</u>	<u>PLD Consolidated Plan</u>
Employer and Non-Employer Contributions Reported in the System's Statement of Changes in Fiduciary Net Position for the Fiscal Year ended June 30, 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	<u>\$ 175,577,071</u>	<u>\$ 207,722,024</u>	<u>\$ 383,299,095</u>	<u>\$ 78,712,815</u>

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 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:

	State Employees	Teacher	Total SET Plan	PLD Consolidated 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	<u>\$ 928,188,996</u>	<u>\$ 1,484,911,752</u>	<u>\$ 2,413,100,748</u>	<u>\$ 265,835,339</u>

4. Special Funding Situation – SET Plan

The State of Maine participates in the SET Plan as a non-employer contributing entity in that the State pays the 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.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 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, compounded annually	
Inflation Rate	2.75%	
Annual Salary Increases, Including Inflation	State employees, 3.26% - 9.43%; Teachers, 2.80% - 13.03%	2.75% - 11.48%
Cost of Living Benefit Increases	2.20%	1.91%
Mortality Rates	<u>State Employee</u> : based on the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC_2020 model. <u>Teachers</u> : based on the 2010 Public Plan Teacher Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC_2020 model.	Based on the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC_2020 model.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 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:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Public Equities	6.0%
U.S. Government	2.3
Private Equity	7.6
Real Assets:	
Real Estate	5.2
Infrastructure	5.3
Natural Resources	5.0
Traditional Credit	3.2
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%)	1% Increase (7.50%)
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)

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 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.

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

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

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 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:

	State			PLD 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	<u>\$ 170,610,809</u>	<u>\$ 318,743,651</u>	<u>\$ 489,354,460</u>	<u>\$ 73,558,537</u>

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

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 2022

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

<u>SET Plan - State Employee Portion</u>	Measurement Period <u>July 1-June 30:</u>	Amortization Period (Years)	Beginning Balance <u>June 30, 2021</u>	Current Year Measurement Period Additions	Amortizations Recognized in Current Year	Ending Balance <u>June 30, 2022</u>
<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, Net			<u>229,118,031</u>	<u>17,649,588</u>	<u>(129,114,948)</u>	<u>117,652,671</u>
<u>Deferred Inflows of Resources</u>						
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			<u>(584,461,576)</u>	<u>350,172,130</u>	<u>86,232,550</u>	<u>(148,056,896)</u>
Total Collective Deferred Outflows (Inflows) of Resources			<u>\$ (355,343,545)</u>	<u>\$ 367,821,718</u>	<u>\$ (42,882,398)</u>	<u>\$ (30,404,225)</u>

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 2022

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

<u>SET Plan - Teacher Portion</u>	<u>Measurement Period July 1-June 30:</u>	<u>Amortization Period (Years)</u>	<u>Beginning Balance June 30, 2021</u>	<u>Current Year Measurement Period Additions</u>	<u>Amortizations Recognized in Current Year</u>	<u>Ending Balance June 30, 2022</u>
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2021	3	\$ 12,536,920	\$ -	\$ (6,268,460)	\$ 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 Resources, Net			<u>589,206,768</u>	<u>90,272,203</u>	<u>(317,171,435)</u>	<u>362,307,536</u>
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2020	3	(17,291,375)	-	17,291,375	-
Differences Between Expected and Actual Investment Earnings on Pension Plan Investments:						
	2018	5	(47,127,899)	-	47,127,899	-
	2019	5	1,257,417	-	(628,708)	628,709
	2020	5	178,346,765	-	(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			<u>(1,169,798,438)</u>	<u>689,691,739</u>	<u>187,649,134</u>	<u>(292,457,565)</u>
Total Collective Deferred Outflows (Inflows) of Resources			<u>\$ (580,591,670)</u>	<u>\$ 779,963,942</u>	<u>\$ (129,522,301)</u>	<u>\$ 69,849,971</u>

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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June 30, 2022

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

	Measurement Period	Amortization Period (Years)	Beginning Balance June 30, 2021	Current Year Measurement Period Additions	Amortizations Recognized in Current Year	Ending Balance June 30, 2022
<u>PLD Consolidated Plan</u>						
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2019	4	\$ 11,921,041	\$ -	\$ (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:						
	2021	3	107,910,741	-	(53,955,371)	53,955,370
Total Deferred Outflows of Resources, Net			128,698,979	67,455,268	(92,795,100)	103,359,147
<u>Deferred Inflows of Resources</u>						
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)

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 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 www.mainebers.org or by contacting the System at (207) 512-3100.