

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, 2019
With Independent Auditor's Report

MAINE PUBLIC EMPLOYEES RETIREMENT SYTEM

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

Year Ended June 30, 2019

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1 – 2
Schedules of Employer Allocations and Pension Amounts by Employer for the PLD Consolidated Plan	3 – 25
Schedules of Employer Allocations and Pension Amounts by Employer for the State Employee and Teacher Plan – State Employee Portion	26 – 28
Schedules of Employer Allocations and Pension Amounts by Employer for the State Employee and Teacher Plan – Teacher Portion	29 – 43
Notes to Schedules	44 – 53



INDEPENDENT AUDITOR'S REPORT

Board of Trustees of
Maine Public Employees Retirement System

We have audited the accompanying schedule of employer allocations of the Maine Public Employees Retirement System PLD Consolidated Plan and the schedules of employer and non-employer entity allocations of the Maine Public Employees Retirement System State Employee and Teacher Plan – State Employee Portion and the Maine Public Employees Retirement System State Employee and Teacher Plan – Teacher Portion for the year ended June 30, 2019 (collectively, the schedules of employer allocations), and the related notes to the schedules. We have also audited the total for all entities for each Plan of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (benefit) 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, 2019 (collectively, the schedules of pension amounts by employer), and the related notes to the schedules.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and non-employer entity allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (benefit) excluding that attributable to employer-paid member contributions for the total of all participating employer and non-employer entities for the Maine Public Employees Retirement System PLD Consolidated Plan, the Maine Public Employees Retirement System State Employee and Teacher Plan – State Employee Portion and the Maine Public Employees Retirement System State Employee and Teacher Plan – Teacher Portion as of and for the year ended June 30, 2019, in accordance with U.S. generally accepted accounting principles.

Other Matter

We have audited, in accordance with U.S. generally accepted auditing standards, the financial statements of the Maine Public Employees Retirement System as of and for the year ended June 30, 2019, and our report thereon, dated October 15, 2019, 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 28, 2020

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2019

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
City of Portland	P0002	\$ 6,502,484	10.629845%
Town of Millinocket	P0003	201,546	0.329474%
Cumberland County	P0005	1,813,366	2.964374%
Town of Camden	P0008	265,038	0.433268%
City of South Portland	P0009	1,566,991	2.561616%
Town of Houlton	P0010	204,166	0.333757%
Penobscot County	P0011	450,467	0.736395%
Kittery Water District	P0012	78,072	0.127628%
City of Ellsworth	P0013	275,509	0.450384%
Town of Kittery	P0014	613,303	1.002589%
Town of Bar Harbor	P0015	289,505	0.473264%
Town of Mount Desert	P0016	188,710	0.308490%
Town of Fort Fairfield	P0017	20,568	0.033623%
City of Rockland	P0018	507,786	0.830097%
Bath Water District	P0019	80,685	0.131898%
City of Bangor	P0020	1,260,215	2.060120%
Bangor Public Library	P0022	14,944	0.024430%
City of Augusta	P0023	1,629,649	2.664046%
City of Gardiner	P0024	356,109	0.582144%
Houlton Water Company	P0026	126,908	0.207460%
City of Auburn	P0027	1,551,910	2.536963%
Town of York	P0028	694,897	1.135973%
Town of St. Agatha	P0030	17,250	0.028200%
Kennebec Water District	P0031	118,587	0.193858%
Livermore Falls Water District	P0032	19,798	0.032364%
City of Belfast	P0035	273,565	0.447207%
City of Calais	P0036	174,770	0.285703%
York County	P0037	620,115	1.013724%
Maine Maritime Academy	P0038	649,675	1.062047%
York Water District	P0039	137,094	0.224112%
Washington County	P0040	262,166	0.428573%
Portland Public Library	P0041	229,403	0.375014%
Town of Brunswick	P0042	600,109	0.981019%
Auburn Public Library	P0043	40,086	0.065530%

⁽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, 2019

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Jay	P0045	83,182	0.135980%
Waldo County	P0046	365,329	0.597217%
Kennebec County	P0047	395,698	0.646862%
City of Lewiston	P0048	2,075,466	3.392839%
Maine Turnpike Authority	P0049	2,289,000	3.741910%
School Administrative District No. 31	P0050	20,124	0.032898%
Auburn Water and Sewer District	P0052	11,311	0.018490%
Town of East Millinocket	P0054	120,285	0.196634%
Maine Municipal Association	P0055	348,532	0.569758%
Hancock County	P0056	262,038	0.428363%
Oxford County	P0057	355,094	0.580484%
Falmouth Memorial Library	P0058	29,013	0.047428%
Bangor Water District	P0059	116,467	0.190393%
Rumford Fire and Police	P0060	135,735	0.221891%
Town of Orono	P0061	382,604	0.625457%
Kennebunk Light and Power Co.	P0062	88,156	0.144111%
City of Brewer	P0063	814,300	1.331165%
Rumford Water District	P0065	28,239	0.046163%
Waterville Fire and Police	P0066	234,330	0.383068%
Androscoggin County	P0067	530,244	0.866809%
Town of Baileyville	P0069	111,237	0.181842%
Westbrook Fire and Police	P0070	730,851	1.194748%
Brunswick Sewer District	P0072	127,337	0.208163%
City of Bath	P0073	652,390	1.066485%
Town of Lincoln	P0076	42,790	0.069950%
Old Town Water District	P0079	27,474	0.044912%
Town of Skowhegan	P0080	263,266	0.430371%
Town of Topsham	P0081	231,616	0.378631%
Town of Madawaska	P0082	240,305	0.392835%
City of Sanford	P0083	1,499,713	2.451635%
Town of Kennebunk	P0084	257,138	0.420353%
Town of Wilton	P0086	88,770	0.145115%
Town of Falmouth	P0087	534,607	0.873941%
Lubec Water District	P0088	8,096	0.013235%

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Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Sanford Sewerage District	P0089	59,540	0.097331%
Town of Rumford	P0090	137,761	0.225203%
Maine Municipal Bond Bank	P0093	119,597	0.195509%
Lincoln County	P0095	92,335	0.150943%
Sagadahoc County	P0096	295,318	0.482767%
Town of Dexter	P0097	48,438	0.079184%
Town of Frenchville	P0098	16,139	0.026384%
Town of Farmington	P0100	147,407	0.240972%
Somerset County	P0101	384,821	0.629081%
Franklin County	P0102	250,442	0.409407%
Town of Lisbon	P0103	356,446	0.582695%
Maine Principals' Association	P0105	41,962	0.068596%
Aroostook County	P0106	462,279	0.755704%
Town of Wells	P0107	156,891	0.256475%
Town of Berwick	P0108	252,768	0.413209%
Town of Livermore Falls	P0109	41,657	0.068098%
Town of Pittsfield	P0110	33,988	0.055561%
City of Old Town	P0111	272,685	0.445768%
Town of Greenville	P0112	32,181	0.052608%
Town of Mechanic Falls	P0114	28,028	0.045819%
Regional School Unit #54	P0115	211,829	0.346285%
Town of Yarmouth	P0116	315,617	0.515951%
Town of Searsport	P0117	38,464	0.062878%
Farmington Village Corp.	P0118	20,225	0.033063%
Regional School Unit #9	P0119	29,447	0.048137%
Mt Desert Island Regional School Unit	P0120	30,076	0.049166%
Piscataquis County	P0121	193,104	0.315674%
City of Westbrook	P0122	337,560	0.551822%
Searsport Water District	P0124	16,605	0.027145%
Town of Norway	P0125	141,735	0.231700%
Regional School Unit #67	P0126	55,385	0.090539%
Town of Paris	P0127	44,947	0.073477%
School Administrative District No. 53	P0129	4,505	0.007365%
Town of Bucksport	P0130	104,008	0.170026%

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For the Year Ended June 30, 2019

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Fort Fairfield Utilities District	P0131	27,414	0.044815%
Belfast Water District	P0132	37,772	0.061748%
Town of Gorham	P0133	9,677	0.015819%
Lincoln Academy	P0134	138,381	0.226217%
Norway Water District	P0136	19,699	0.032203%
Dover-Foxcroft Water District	P0137	21,152	0.034577%
York Sewer District	P0139	72,580	0.118650%
Town of Old Orchard Beach	P0140	494,735	0.808761%
Town of South Berwick	P0141	165,950	0.271284%
Town of Freeport	P0142	335,995	0.549264%
School Administrative District No. 41	P0143	153,120	0.250311%
Auburn Housing Authority	P0145	108,585	0.177508%
Town of Boothbay Harbor	P0146	31,031	0.050728%
Town of Scarborough	P0147	989,358	1.617340%
Town of Fryeburg	P0149	45,439	0.074280%
Town of Hermon	P0150	74,717	0.122142%
Town of Hampden	P0151	172,582	0.282127%
Sanford Housing Authority	P0152	44,903	0.073405%
Town of Vassalboro	P0153	33,630	0.054977%
Lewiston Housing Authority	P0154	175,077	0.286205%
City of Biddeford	P0158	1,497,561	2.448117%
Paris Utility District	P0159	24,866	0.040650%
City of Hallowell	P0160	35,996	0.058844%
Town of Rockport	P0161	35,929	0.058735%
Lewiston/Auburn Water Pollution Control Authority	P0163	44,029	0.071975%
Town of Thomaston	P0164	67,680	0.110639%
Pleasant Point Passamaquoddy Res. Housing Authority	P0165	32,648	0.053371%
Town of Orland	P0166	6,587	0.010769%
Town of Dover Foxcroft	P0167	70,472	0.115203%
Regional School Unit #29	P0168	23,284	0.038063%
Maine Housing Authority	P0169	456,782	0.746717%
Sanford Water District	P0170	96,006	0.156945%
South Berwick Water	P0171	20,278	0.033149%
Town of Glenburn	P0174	50,929	0.083255%

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Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2019

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Sabattus	P0175	65,482	0.107046%
Town of Brownville	P0177	21,493	0.035135%
Town of Winthrop	P0179	187,775	0.306963%
Town of Eliot	P0180	184,425	0.301486%
Town of Lebanon	P0181	27,509	0.044970%
Town of Van Buren	P0182	93,406	0.152695%
Hampden Water District	P0183	27,782	0.045416%
Town of Monson	P0184	2,690	0.004398%
Portland Housing Authority	P0185	258,590	0.422726%
Town of Milford	P0186	14,358	0.023472%
Regional School Unit #60	P0187	116,668	0.190721%
Town of Kennebunkport	P0188	327,708	0.535716%
Regional School Unit #49	P0189	56,731	0.092740%
Town of Damariscotta	P0191	44,015	0.071952%
City of Saco	P0192	710,882	1.162105%
Town of Otisfield	P0193	44,398	0.072579%
Town of Medway	P0194	48,902	0.079942%
Town of Waldoboro	P0195	140,765	0.230114%
Regional School Unit #51	P0198	23,681	0.038712%
Town of Oxford	P0200	63,905	0.104468%
Kennebunk Sewer District	P0201	67,168	0.109803%
Town of Phippsburg	P0202	20,793	0.033991%
Gould Academy	P0205	30,775	0.050308%
South Portland Housing Authority	P0206	136,683	0.223440%
Berwick Sewer District	P0207	27,697	0.045278%
Caribou Policy and Fire	P0208	99,548	0.162736%
Town of Orrington	P0209	48,239	0.078858%
Town of New Gloucester	P0210	60,035	0.098141%
Town of Richmond	P0213	47,723	0.078014%
Town of Linneus	P0214	2,436	0.003982%
Town of Hodgdon	P0215	9,695	0.015850%
Town of Cumberland	P0216	222,298	0.363399%
Town of Corinna	P0217	4,395	0.007185%
Lincoln Sanitary District	P0219	29,805	0.048724%

⁽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, 2019

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Kennebec Sanitary Treatment District	P0220	56,146	0.091784%
Gardiner Water District	P0221	29,180	0.047701%
Waterville Sewerage District	P0222	51,425	0.084066%
School Administrative District No. 13	P0223	55,378	0.090528%
Waldo County Technical Center	P0224	5,914	0.009668%
Maine County Commissioners' Association	P0225	9,337	0.015263%
Town of Mars Hill	P0227	29,657	0.048482%
Town of Lubec	P0228	9,831	0.016071%
Town of Washburn	P0230	18,617	0.030434%
Androscoggin Valley Council of Governments	P0231	96,686	0.158056%
Town of Durham	P0234	35,499	0.058031%
Town of China	P0235	23,443	0.038322%
Madawaska Water District	P0236	18,218	0.029782%
Penquis	P0237	200,912	0.328439%
Milo Water District	P0238	10,268	0.016786%
Maine School Management Association	P0239	141,829	0.231853%
Town of Easton	P0240	75,489	0.123404%
Richmond Utilities District	P0242	9,392	0.015353%
Lisbon Water Department	P0243	34,922	0.057088%
Town of Limestone	P0245	12,353	0.020194%
Town of Bethel	P0246	65,801	0.107568%
Rumford Mexico Sewerage District	P0247	37,441	0.061206%
Brewer Housing Authority	P0248	67,497	0.110339%
Erskine Academy	P0249	36,784	0.060133%
Winter Harbor Utility District	P0250	-	0.000000%
Community School District No. 12	P0252	4,423	0.007231%
Town of North Berwick	P0254	77,570	0.126807%
Kennebunk, Kennebunkport and Wells Water District	P0255	288,646	0.471859%
Auburn Lewiston Airport	P0256	12,670	0.020712%
Town of Princeton	P0258	-	0.000000%
Town of Fairfield	P0260	128,486	0.210041%
Old Town Housing Authority	P0262	42,768	0.069914%
Towns of Mapleton, Castle Hill and Chapman	P0265	28,903	0.047249%
Wells Ogunquit CSD	P0266	144,995	0.237029%

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Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2019

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Tri Community Sanitary Landfill	P0267	42,135	0.068880%
United Technologies Center, Region 4, S Penobscot	P0269	22,291	0.036439%
Town of Harpswell	P0270	11,376	0.018597%
Maine Veterans' Home	P0271	3,678,486	6.013355%
Brunswick Public Library	P0273	76,849	0.125629%
Eagle Lake Water and Sewer District	P0274	10,934	0.017874%
Fort Fairfield Housing Authority	P0275	27,527	0.045000%
Town of Lovell	P0276	10,962	0.017920%
Carrabassett Valley	P0277	32,110	0.052491%
Yarmouth Water District	P0278	44,565	0.072851%
Town of Harrison	P0280	32,927	0.053827%
Mechanic Falls Sanitary District	P0282	4,005	0.006547%
Mars Hill Utility District	P0283	13,423	0.021944%
Bangor Housing Authority	P0288	267,039	0.436538%
Maine Public Employees Retirement System	P0290	677,956	1.108277%
Lewiston/ Auburn 911	P0291	93,046	0.152106%
Brunswick Fire and Police	P0292	603,649	0.986807%
Jackman Utility District	P0294	10,417	0.017029%
Town of Chesterville	P0295	-	0.000000%
MADSEC	P0297	-	0.000000%
Boothbay Region Water District	P0298	62,498	0.102168%
South Berwick Sewer District	P0299	31,262	0.051104%
Mount Desert Water District	P0300	29,497	0.048219%
Coastal Counties Workforce, Inc.	P0301	20,054	0.032782%
Lincoln County Sheriffs	P0302	175,465	0.286839%
Town of Ogunquit	P0303	280,974	0.459319%
Lincoln and Sagadahoc Multicounty Jail Authority	P0304	159,470	0.260692%
Veazie Fire and Police	P0305	33,081	0.054079%
Winterport Water and Sewer Districts	P0306	-	0.000000%
Topsham Sewer District	P0307	11,791	0.019275%
North Berwick Water District	P0308	17,898	0.029258%
Town of Windham	P0309	316,147	0.516817%
Biddeford Housing Authority	P0310	26,346	0.043068%
Greater August Utility District	P0311	201,627	0.329607%

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Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2019

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Grand Isle	P0312	7,606	0.012434%
Newport Water District	P0313	21,809	0.035652%
Town of Newport	P0314	72,613	0.118703%
Regional School Unit No. 1	P0315	54,039	0.088340%
Town of Monmouth	P0316	13,487	0.022048%
Cape Elizabeth Police	P0317	100,229	0.163848%
Thompson Free Library	P0318	7,206	0.011779%
Bowdoinham Water District	P0319	2,724	0.004453%
Regional School Unit No. 25	P0321	11,811	0.019307%
Regional School Unit No. 21	P0322	227,082	0.371219%
Regional School Unit No. 2	P0323	26,051	0.042586%
Regional School Unit No. 4	P0324	18,528	0.030288%
Regional School Unit No. 5	P0325	6,912	0.011300%
Regional School Unit No. 10	P0326	196,732	0.321605%
Regional School Unit No. 20	P0328	11,982	0.019587%
Regional School Unit No. 23	P0329	115,875	0.189425%
Regional School Unit No. 26	P0330	47,980	0.078435%
Regional School Unit No. 34	P0331	6,563	0.010729%
Regional School Unit No. 39	P0332	5,032	0.008226%
Town of West Bath	P0333	18,695	0.030561%
Gorham Fire and Police	P0334	219,686	0.359128%
Washburn Water and Sewer District	P0335	5,609	0.009169%
Town of Poland	P0336	87,140	0.142451%
Winthrop Utilities District	P0337	31,197	0.050999%
Town of Holden	P0338	37,019	0.060516%
Town of Levant	P0339	16,828	0.027510%
Regional School Unit No. 73	P0340	61,595	0.100691%
Town of Trenton	P0341	-	0.000000%
Town of Union	P0342	28,034	0.045828%
Midcoast Council of Governments	P0343	8,297	0.013563%
Town of Buckfield	P0344	6,274	0.010256%
Cornville Regional Charter School	P0345	147,136	0.240528%
Maine Academy of Natural Sciences	P0346	110,357	0.180405%
Good Will Home Association	P0347	319,534	0.522354%

⁽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, 2019

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Baxter Academy of Technologies and Sciences	P0348	207,810	0.339715%
Wells Fire and Police	P0349	223,662	0.365629%
Augusta Housing Authority	P0351	24,831	0.040592%
Maine School of Science & Mathematics	P0352	61,162	0.099983%
Town of Waterboro	P0356	55,492	0.090714%
Maine Virtual Academy	P0357	110,676	0.180926%
Regional School Unit No. 71	P0358	-	0.000000%
Knox County Sheriff's Department	P0359	81,616	0.133421%
Town of Hartland	P0360	33,869	0.055366%
Town of Acton	P0361	20,469	0.033461%
Winslow Police	P0362	124,083	0.202843%
Boothbay Harbor Sewer District	P0363	29,658	0.048484%
Town of Otis	P0364	8,045	0.013152%
Anson-Madison Sanitary District	P0365	32,824	0.053658%
Regional School Unit No. 56	P0366	132,671	0.216882%
Town of Danforth	P0367	4,600	0.007520%
Town of Southwest Harbor	P0368	17,724	0.028975%
Town of Alfred	P0369	10,406	0.017011%
Town of Wiscasset	P0417	60,737	0.099289%
City of Presque Isle ⁽²⁾	P0004	-	0.000000%
Town of Cape Elizabeth ⁽²⁾	P0085	-	0.000000%
Town of Fort Kent ⁽²⁾	P0091	-	0.000000%
Town of New Canada ⁽²⁾	P0172	-	0.000000%
Community School District No. 903 ⁽²⁾	P0204	-	0.000000%
Western Maine Community Action ⁽²⁾	P0241	-	0.000000%
Total for All Employers		\$ 61,171,951	100.000000%

⁽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
 Schedule of Pension Amounts by Employer - PLD Consolidated Plan
 As of and for the Year Ended June 30, 2019

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	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense / (Benefit) Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense / (Benefit) Excluding That Attributable to Employer-Paid Member Contributions
City of Portland	P0002	\$ 32,491,560	\$ 3,847,107	\$ 1,645,484	\$ 117,173	\$ 5,609,764	\$ 8,138,331	\$ -	\$ 8,138,331	\$ 9,972,119	\$ (25,696)	\$ (48,986)	\$ 9,897,437
Town of Millinocket	P0003	1,007,085	119,242	51,002	-	170,244	252,250	34,897	287,147	309,088	(1,038)	(82,658)	225,392
Cumberland County	P0005	9,061,013	1,072,854	458,881	1,872	1,533,607	2,269,560	52,011	2,321,571	2,780,953	7,280	(54,241)	2,733,992
Town of Camden	P0008	1,324,339	156,807	67,069	46,023	269,899	331,713	20,078	351,791	406,459	(1,365)	17,626	422,720
City of South Portland	P0009	7,829,928	927,089	396,534	90,444	1,414,067	1,961,203	23,079	1,984,282	2,403,116	(8,071)	(57,671)	2,337,374
Town of Houlton	P0010	1,020,176	120,792	51,665	22,103	194,560	255,528	2,277	257,805	313,106	(1,052)	55,207	367,261
Penobscot County	P0011	2,250,891	266,513	113,993	132,789	513,295	563,792	7,446	571,238	690,830	(2,320)	176,634	865,144
Kittery Water District	P0012	390,109	46,190	19,756	11,909	77,855	97,714	-	97,714	119,729	(402)	(20,135)	99,192
City of Ellsworth	P0013	1,376,663	163,001	69,719	28,847	261,567	344,820	1,951	346,771	422,517	(1,419)	75,859	496,957
Town of Kittery	P0014	3,064,549	362,853	155,199	40,813	558,865	767,593	22,349	789,942	940,553	2,925	(3,322)	940,156
Town of Bar Harbor	P0015	1,446,595	171,281	73,260	18,796	263,337	362,337	17,371	379,708	443,980	(1,491)	23,490	465,979
Town of Mount Desert	P0016	942,944	111,647	47,754	43,535	202,936	236,184	-	236,184	289,403	(972)	51,370	339,801
Town of Fort Fairfield	P0017	102,773	12,169	5,205	436	17,810	25,742	15,718	41,460	31,543	(106)	(4,753)	26,684
City of Rockland	P0018	2,537,301	300,425	128,497	-	428,922	635,531	97,437	732,968	778,733	(2,616)	(95,767)	680,350
Bath Water District	P0019	403,167	47,736	20,417	-	68,153	100,983	8,515	109,498	123,738	(48)	2,514	126,204
City of Bangor	P0020	6,297,032	745,590	318,903	1,627,047	2,691,540	1,577,249	164,292	1,741,541	1,932,648	(3,756)	(161,784)	1,767,108
Bangor Public Library	P0022	74,671	8,841	3,782	-	12,623	18,703	5,390	24,093	22,918	(77)	(10,580)	12,261
City of Augusta	P0023	8,143,016	964,159	412,390	59,418	1,435,967	2,039,624	168,852	2,208,476	2,499,207	(3,063)	(37,507)	2,458,637
City of Gardiner	P0024	1,779,402	210,687	90,115	87,087	387,889	445,697	-	445,697	546,123	(1,834)	(43,182)	501,107
Houlton Water Company	P0026	634,133	75,084	32,115	-	107,199	158,834	52,042	210,876	194,624	(654)	(38,623)	155,347
City of Auburn	P0027	7,754,570	918,166	392,718	159,399	1,470,283	1,942,328	61,514	2,003,842	2,379,986	(7,994)	(42,228)	2,329,764
Town of York	P0028	3,472,255	411,126	175,847	132,108	719,081	869,715	-	869,715	1,065,684	(3,579)	56,876	1,118,981
Town of St. Agatha	P0030	86,194	10,206	4,366	2,706	17,278	21,589	5,008	26,597	26,453	(89)	(975)	25,389
Kennebec Water District	P0031	592,553	70,160	30,009	17,314	117,483	148,420	6,469	154,889	181,863	(611)	3,137	184,389
Livermore Falls Water District	P0032	98,928	11,713	5,010	-	16,723	24,779	37,483	62,262	30,362	(102)	(16,567)	13,693
City of Belfast	P0035	1,366,949	161,851	69,227	10,392	241,470	342,387	-	342,387	419,536	(1,409)	25,144	443,271
City of Calais	P0036	873,290	103,400	44,226	3,079	150,705	218,737	3,922	222,659	268,025	(900)	9,941	277,066
York County	P0037	3,098,584	366,882	156,923	76,569	600,374	776,119	189,868	965,987	950,999	(3,194)	(16,971)	930,834
Maine Maritime Academy	P0038	3,246,290	384,371	164,403	-	548,774	813,115	758,322	1,571,437	996,332	(3,141)	(590,269)	402,922
York Water District	P0039	685,032	81,110	34,692	-	115,802	171,584	42,171	213,755	210,245	(706)	(35,816)	173,723
Washington County	P0040	1,309,988	155,107	66,342	7,581	229,030	328,120	4,950	333,070	402,054	(1,350)	31,421	432,125
Portland Public Library	P0041	1,146,278	135,722	58,051	-	193,773	287,114	77,909	365,023	351,809	(1,182)	(45,742)	304,885
Town of Brunswick	P0042	2,998,620	355,046	151,861	-	506,907	751,079	135,726	886,805	920,319	(3,091)	(153,977)	763,251
Auburn Public Library	P0043	200,301	23,717	10,144	-	33,861	50,171	44,703	94,874	61,476	(206)	(27,297)	33,973
Town of Jay	P0045	415,644	49,213	21,050	-	70,263	104,108	101,257	205,365	127,568	(428)	(61,594)	65,546
Waldo County	P0046	1,825,474	216,141	92,448	39,309	347,898	457,237	33,099	490,336	560,264	(795)	55,182	614,651
Kennebec County	P0047	1,977,221	234,110	100,133	125,350	459,593	495,246	-	495,246	606,837	5,199	190,205	802,241
City of Lewiston	P0048	10,370,671	1,227,921	525,206	114,091	1,867,218	2,597,596	491,345	3,088,941	3,182,905	(4,304)	(104,170)	3,074,431
Maine Turnpike Authority	P0049	11,437,656	1,534,255	579,242	-	1,933,497	2,864,850	385,239	3,250,089	3,510,379	(11,790)	(66,408)	3,432,181
School Administrative District No. 31	P0050	100,554	11,906	5,093	11,611	28,610	25,187	10,367	35,554	30,862	(104)	(1,100)	29,658
Auburn Water and Sewer District	P0052	56,520	6,692	2,862	-	9,554	14,156	9,934	24,090	17,346	(58)	(11,387)	5,901
Town of East Millinocket	P0054	601,038	71,165	30,438	-	101,603	150,544	19,185	169,729	184,467	(608)	(17,653)	166,206
Maine Municipal Association	P0055	1,741,542	206,204	88,198	-	294,402	436,213	25,776	461,989	534,504	(1,795)	(38,309)	494,400
Hancock County	P0056	1,309,349	155,032	66,310	21,978	243,320	327,960	1,612	329,572	401,859	(1,350)	19,674	420,183
Oxford County	P0057	1,774,331	210,087	89,858	-	299,945	444,426	50,435	494,861	544,567	(1,829)	1,791	544,529
Falmouth Memorial Library	P0058	144,973	17,165	7,342	7,205	31,712	36,312	11,191	47,503	44,494	(149)	8,851	53,196
Bangor Water District	P0059	581,962	68,905	29,472	2,159	100,536	145,767	24,088	169,855	178,612	(600)	(3,418)	174,594
Rumford Fire and Police	P0060	678,240	80,305	34,349	15,150	129,804	169,882	-	169,882	208,161	(699)	(75,738)	131,724
Town of Orono	P0061	1,911,794	226,362	96,819	10,067	333,248	478,857	-	478,857	586,757	(1,971)	(29,771)	555,015
Kennebunk Light and Power Co.	P0062	440,498	52,157	22,308	-	74,465	110,335	27,565	137,900	135,195	(454)	(17,588)	117,153

⁽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, 2019

Employer	Employer Code	Net Pension Liability	Difference Expected and Actual Experience	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
				Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense / (Benefit) Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense / (Benefit) Excluding That Attributable to Employer-Paid Member Contributions	
City of Brewer	P0063	4,068,889	481,770	206,062	102,844	790,676	1,019,156	-	1,019,156	1,248,799	(4,194)	69,970	1,314,575	
Rumford Water District	P0065	141,103	16,707	7,146	-	23,853	35,344	5,890	41,234	43,307	(145)	(631)	42,531	
Waterville Fire and Police	P0066	1,170,899	138,638	59,298	6,725	204,661	293,281	22,359	315,640	359,366	(1,207)	(12,613)	345,546	
Androscoggin County	P0067	2,649,519	313,711	134,181	67,289	515,181	663,640	-	663,640	813,174	(2,731)	(15,695)	794,748	
Town of Baileyville	P0069	555,828	65,812	28,149	45,773	139,734	139,221	2,138	141,359	170,591	(573)	18,690	188,708	
Westbrook Fire and Police	P0070	3,651,912	432,398	184,945	156,961	774,304	914,714	41,485	956,199	1,120,823	11,066	(6,307)	1,125,582	
Brunswick Sewer District	P0072	636,275	75,337	32,223	11,630	119,190	159,371	4,608	163,979	195,282	(656)	1,051	195,677	
City of Bath	P0073	3,259,859	385,978	165,090	74,991	626,059	816,514	140,409	956,923	1,000,497	3,602	(120,053)	884,046	
Town of Lincoln	P0076	213,812	25,315	10,828	13,550	49,693	53,556	16,632	70,188	65,622	(220)	(2,066)	63,336	
Old Town Water District	P0079	137,283	16,255	6,952	-	23,207	34,385	7,954	42,339	42,133	(142)	8,717	50,708	
Town of Skowhegan	P0080	1,315,484	155,758	66,621	-	222,379	329,496	93,156	422,652	403,741	(1,356)	(76,327)	326,058	
Town of Topsham	P0081	1,157,337	137,032	58,612	68,313	263,957	289,885	-	289,885	355,204	(1,193)	13,368	367,379	
Town of Madawaska	P0082	1,200,753	142,173	60,810	23,919	226,902	300,759	-	300,759	368,528	(560)	37,363	405,331	
City of Sanford	P0083	7,493,754	887,284	379,510	28,807	1,295,601	1,877,000	28,497	1,905,497	2,299,939	(7,725)	(122,112)	2,170,102	
Town of Kennebunk	P0084	1,284,866	152,132	65,070	56,281	273,483	321,828	13,502	335,330	394,343	(1,100)	(217)	393,026	
Town of Wilton	P0086	443,567	52,519	22,464	17,178	92,161	111,104	9,430	120,534	136,136	(457)	19,203	154,882	
Town of Falmouth	P0087	2,671,319	316,294	135,285	-	451,579	669,099	41,008	710,107	819,866	(2,754)	78,890	896,002	
Lubec Water District	P0088	40,455	4,789	2,049	-	6,838	10,133	3,676	13,809	12,416	(42)	1,705	14,079	
Sanford Sewerage District	P0089	297,508	35,226	15,066	5,127	55,419	74,519	-	74,519	91,309	(307)	37,022	128,024	
Town of Rumford	P0090	688,363	81,505	34,861	8,198	124,564	172,418	34,472	206,890	211,269	(710)	8,647	219,206	
Maine Municipal Bond Bank	P0093	597,603	70,757	30,264	-	101,021	149,685	19,589	169,274	183,413	(616)	(19,133)	163,664	
Lincoln County	P0095	461,378	54,628	23,366	-	77,994	115,563	68,983	184,546	141,603	(476)	(37,764)	103,363	
Sagadahoc County	P0096	1,475,643	174,722	74,731	592	250,045	369,612	51,355	420,967	452,896	(1,521)	(36,292)	415,083	
Town of Dexter	P0097	242,034	28,657	12,258	13,549	54,464	60,624	-	60,624	74,284	(249)	19,819	93,854	
Town of Frenchville	P0098	80,643	9,548	4,084	-	13,632	20,199	3,284	23,483	24,750	(83)	3,340	28,007	
Town of Farmington	P0100	736,563	87,212	37,302	-	124,514	184,490	67,504	251,994	226,063	(759)	(7,026)	218,278	
Somerset County	P0101	1,922,871	227,674	97,380	62,314	387,368	481,632	57,580	539,212	590,156	(1,982)	135,052	723,226	
Franklin County	P0102	1,251,408	148,171	63,376	-	211,547	313,446	14,859	328,305	384,074	(1,290)	24,859	407,643	
Town of Lisbon	P0103	1,781,086	210,887	90,201	20,629	321,717	446,117	4,861	450,978	546,641	(1,730)	(10,552)	534,359	
Maine Principals' Association	P0105	209,676	24,826	10,619	2,451	37,896	52,518	4,051	56,569	64,352	(216)	1,956	66,092	
Aroostook County	P0106	2,309,911	273,500	116,982	33,734	424,216	578,576	-	578,576	708,945	(2,381)	26,632	733,196	
Town of Wells	P0107	783,950	92,822	39,702	411,292	543,816	196,361	-	196,361	240,605	(808)	213,492	453,289	
Town of Berwick	P0108	1,263,029	149,547	63,964	14,159	227,670	316,358	-	316,358	387,642	(1,302)	32,953	419,293	
Town of Livermore Falls	P0109	208,151	24,646	10,542	9,409	44,597	52,137	-	52,137	63,884	(215)	48	63,717	
Town of Pittsfield	P0110	169,830	20,108	8,600	37,481	66,189	42,537	-	42,537	52,123	(175)	27,297	79,245	
City of Old Town	P0111	1,362,550	161,331	69,004	-	230,335	341,286	37,566	378,852	418,186	1,477	16,333	435,996	
Town of Greenville	P0112	160,800	19,040	8,143	-	27,183	40,276	60,767	101,043	49,352	(166)	(41,413)	7,773	
Town of Mechanic Falls	P0114	140,049	16,583	7,093	22,138	45,814	35,078	392	35,470	42,982	(144)	11,447	54,285	
Regional School Unit #54	P0115	1,058,467	125,325	53,605	-	178,930	265,120	126,862	391,982	324,858	(1,091)	(9,935)	313,832	
Town of Yarmouth	P0116	1,577,074	186,730	79,868	30,440	297,038	395,018	6,097	401,115	484,027	(1,626)	37,906	520,307	
Town of Searsport	P0117	192,195	22,757	9,734	5,790	38,281	48,140	1,665	49,805	58,988	(198)	21,806	80,596	
Farmington Village Corp.	P0118	101,062	11,965	5,118	1,280	18,363	25,313	3,343	28,656	31,018	(104)	9,370	40,284	
Regional School Unit #9	P0119	147,140	17,422	7,452	-	24,874	36,855	39,805	76,660	45,159	(152)	(33,476)	11,531	
Mt Desert Island Regional School Unit	P0120	150,283	17,793	7,611	-	25,404	37,641	25,226	62,867	46,123	(155)	(1,834)	44,134	
Piscataquis County	P0121	964,900	114,248	48,866	8,956	172,070	241,683	17,618	259,301	296,142	(995)	(2,034)	293,113	
City of Westbrook	P0122	1,686,718	199,713	85,421	21,322	306,456	422,481	-	422,481	517,677	(1,050)	8,145	524,772	
Searsport Water District	P0124	82,972	9,825	4,202	3,799	17,826	20,783	1,611	22,394	25,465	(86)	6,658	32,037	
Town of Norway	P0125	708,219	83,855	35,867	-	119,722	177,390	29,155	206,545	217,362	(730)	(4,476)	212,156	
Regional School Unit #67	P0126	276,748	32,768	14,016	-	46,784	69,319	29,380	98,699	84,938	(285)	(29,053)	55,600	
Town of Paris	P0127	224,589	26,592	11,374	29,737	67,703	56,255	5,344	61,599	68,930	(232)	(45,082)	23,616	

⁽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, 2019

Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
				Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense / (Benefit) Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense / (Benefit) Excluding That Attributable to Employer-Paid Member Contributions	
School Administrative District No. 53	P0129	22,509	2,665	1,140	-	3,805	5,637	789	6,426	6,908	(23)	1,529	8,414	
Town of Bucksport	P0130	519,707	61,536	26,320	4,574	92,430	130,174	11,592	141,766	159,505	(536)	(2,586)	156,383	
Fort Fairfield Utilities District	P0131	136,983	16,219	6,938	7,533	30,690	34,310	15,281	49,591	42,042	(141)	(6,592)	35,309	
Belfast Water District	P0132	188,738	22,347	9,559	-	31,906	47,274	5,293	52,567	57,926	(195)	2,670	60,401	
Town of Gorham	P0133	48,353	5,725	2,449	-	8,174	12,111	9,070	21,181	14,840	(50)	(21,517)	(6,727)	
Lincoln Academy	P0134	691,460	81,871	35,018	25,252	142,141	173,194	98,865	272,059	212,219	(713)	70,261	281,767	
Norway Water District	P0136	98,433	11,655	4,985	2,002	18,642	24,654	2,481	27,135	30,211	(101)	(860)	29,250	
Dover-Foxcroft Water District	P0137	105,692	12,514	5,353	6,684	24,551	26,473	-	26,473	32,438	(109)	11,488	43,817	
York Sewer District	P0139	362,667	42,942	18,367	14,779	76,088	90,839	-	90,839	111,308	(374)	20,733	131,667	
Town of Old Orchard Beach	P0140	2,472,087	292,703	125,195	-	417,898	619,197	30,110	649,307	758,718	(2,469)	(50,027)	706,222	
Town of South Berwick	P0141	829,216	98,183	41,994	24,367	164,544	207,697	71,062	278,759	254,498	(855)	(36,635)	217,008	
Town of Freeport	P0142	1,678,897	198,787	85,025	47,696	331,508	420,523	-	420,523	515,277	(1,731)	25,096	538,642	
School Administrative District No. 41	P0143	765,109	90,592	38,748	31,899	161,239	191,642	10,563	202,205	234,823	(789)	845	234,879	
Town of Winslow	P0144	-	-	-	-	-	-	-	-	-	-	-	-	
Auburn Housing Authority	P0145	542,577	64,242	27,478	-	91,720	135,903	34,201	170,104	166,524	(559)	(27,115)	138,850	
Town of Boothbay Harbor	P0146	155,054	18,360	7,853	916	27,129	38,836	1,457	40,293	47,589	(160)	(36,211)	11,218	
Town of Scarborough	P0147	4,943,615	585,340	250,362	90,414	926,116	1,238,253	92,044	1,330,297	1,517,265	(633)	160,033	1,676,665	
Town of Fryeburg	P0149	227,050	26,883	11,498	17,350	55,731	56,871	10,544	67,415	69,685	(234)	27,133	96,584	
Town of Hermon	P0150	373,347	44,206	18,908	27,501	90,615	93,514	-	93,514	114,586	(385)	67,144	181,345	
Town of Hampden	P0151	862,356	102,105	43,673	86,358	232,136	215,998	-	215,998	264,669	(889)	13,420	277,200	
Sanford Housing Authority	P0152	224,372	26,567	11,363	16,180	54,110	56,199	7,096	63,295	68,863	(231)	1,979	70,611	
Town of Vassalboro	P0153	168,042	19,896	8,510	-	28,406	42,091	15,650	57,741	51,574	(173)	(10,089)	41,312	
Lewiston Housing Authority	P0154	874,824	103,582	44,304	6,883	154,769	219,122	47,307	266,429	268,495	(902)	(35,554)	232,039	
City of Biddeford	P0158	7,483,000	886,011	378,965	-	1,264,976	1,874,306	222,050	2,096,356	2,296,639	(7,251)	(182,643)	2,106,745	
Paris Utility District	P0159	124,249	14,711	6,293	2,804	23,808	31,121	8,781	39,902	38,133	(128)	(8,943)	29,062	
City of Hallowell	P0160	179,865	21,296	9,108	4,597	35,001	45,052	1,328	46,380	55,203	(185)	10,571	65,589	
Town of Rockport	P0161	179,528	21,256	9,091	10,987	41,334	44,968	-	44,968	55,099	(185)	13,390	68,304	
Lew/Aub Water Pollution Control Auth.	P0163	220,004	26,050	11,142	-	37,192	55,106	30,824	85,930	67,522	(227)	(80,410)	(13,115)	
Town of Thomaston	P0164	338,183	40,042	17,127	2,043	59,212	84,707	22,429	107,136	103,793	(349)	(2,682)	100,762	
Pl. Pt. Passamaquoddy Res. Housing Auth.	P0165	163,136	19,315	8,262	6,572	34,149	40,862	32,345	73,207	50,069	(168)	(33,522)	16,379	
Town of Orland	P0166	32,914	3,897	1,667	616	6,180	8,243	1,024	9,267	10,102	(34)	3,237	13,305	
Town of Dover Foxcroft	P0167	352,134	41,693	17,834	3,469	62,996	88,201	30,029	118,230	108,074	(363)	15,180	122,891	
School Administrative District No. 29	P0168	116,345	13,776	5,892	-	19,668	29,142	19,725	48,867	35,707	(120)	(15,010)	20,577	
Maine Housing Authority	P0169	2,282,444	270,249	115,591	-	385,840	571,697	295,307	867,004	700,514	(2,353)	(387,519)	310,642	
Sanford Water District	P0170	479,721	56,801	24,294	-	81,095	120,157	26,300	146,457	147,233	(495)	(25,639)	121,099	
South Berwick Water District	P0171	101,324	11,997	5,132	9,928	27,057	25,379	-	25,379	31,098	(104)	1,181	32,175	
Town of Glenburn	P0174	254,480	30,131	12,887	26,605	69,623	63,740	-	63,740	78,104	(262)	32,805	110,647	
Town of Sabattus	P0175	327,201	38,741	16,570	49,841	105,152	81,957	-	81,957	100,422	(337)	26,306	126,391	
Town of Brownville	P0177	107,395	12,715	5,439	-	18,154	26,900	13,152	40,052	32,962	(111)	(6,652)	26,199	
Town of Winthrop	P0179	938,274	111,095	47,518	-	158,613	235,015	103,536	338,371	287,970	(1,702)	(32,738)	256,934	
Town of Eliot	P0180	921,533	109,112	46,669	4,611	160,392	230,822	34,526	265,348	282,831	(509)	(13,488)	268,834	
Town of Lebanon	P0181	137,457	16,275	6,961	13,236	36,472	34,430	-	34,430	42,187	(142)	23,092	65,137	
Town of Van Buren	P0182	466,730	55,262	23,637	13,210	92,109	116,905	31,186	148,091	143,246	(481)	24,618	167,383	
Hampden Water District	P0183	138,820	16,436	7,030	4,956	28,422	34,771	1,823	36,594	42,606	(143)	(1,353)	41,110	
Town of Monson	P0184	13,440	1,592	681	-	2,273	3,367	9,067	12,434	4,125	(14)	(5,762)	(1,651)	
Portland Housing Authority	P0185	1,292,119	152,991	65,437	62,305	280,733	323,643	45,135	368,778	396,569	(1,332)	(58,397)	336,840	
Town of Milford	P0186	71,745	8,494	3,634	3,238	15,366	17,971	1,015	18,986	22,020	(67)	16,970	38,923	
Regional School Unit #60	P0187	582,965	69,025	29,523	62,556	161,104	146,019	-	146,019	178,920	(601)	51,385	229,704	
Town of Kennebunkport	P0188	1,637,488	193,884	82,928	41,987	318,799	410,151	27,433	437,584	502,568	(1,688)	7,546	508,426	
Regional School Unit #49	P0189	283,472	33,565	14,356	10,874	58,795	71,002	-	71,002	87,002	(292)	49,705	136,415	

⁽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, 2019

Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
				Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense / (Benefit) Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense / (Benefit) Excluding That Attributable to Employer-Paid Member Contributions	
Town of Damariscotta	P0191	219,934	26,042	11,139	3,449	40,630	55,088	12,525	67,613	67,501	(227)	6,573	73,847	
City of Saco	P0192	3,552,131	420,584	179,892	-	600,476	889,721	18,712	908,433	1,090,199	(3,610)	326,943	1,413,532	
Town of Otisfield	P0193	221,848	26,268	11,235	-	37,503	55,568	7,255	62,823	68,088	(229)	2,616	70,475	
Town of Medway	P0194	244,354	28,933	12,375	869	42,177	61,204	14,088	75,292	74,996	(252)	191	74,935	
Town of Waldoboro	P0195	703,375	83,282	35,622	-	118,904	176,177	28,711	204,888	215,875	(725)	(20,365)	194,785	
Regional School Unit #51	P0198	118,328	14,011	5,993	5,249	25,253	29,639	1,837	31,476	36,317	(122)	(4,341)	31,854	
Town of Oxford	P0200	319,321	37,808	16,171	41,765	95,744	79,982	-	79,982	98,004	(329)	62,374	160,049	
Kennebunk Sewer District	P0201	335,625	39,740	16,997	23,328	80,065	84,065	-	84,065	103,009	(346)	27,057	129,720	
Town of Phippsburg	P0202	103,898	12,301	5,262	-	17,563	26,024	7,108	33,132	31,887	(107)	(5,287)	26,493	
Gould Academy	P0205	153,776	18,207	7,787	358	26,352	38,517	15,292	53,809	47,196	(159)	15,940	62,977	
South Portland Housing Authority	P0206	682,978	80,867	34,589	10,540	125,996	171,069	68,383	239,452	209,615	(704)	(5,583)	203,328	
Berwick Sewer District	P0207	138,395	16,386	7,008	-	23,994	34,665	9,651	44,316	42,476	(143)	(7,017)	35,316	
Caribou Police and Fire	P0208	497,422	58,896	25,191	-	84,087	124,592	21,862	146,454	152,665	(513)	20,518	127,670	
Town of Orrington	P0209	241,040	28,540	12,207	5,145	45,892	60,374	-	60,374	73,979	(248)	11,730	85,461	
Town of New Gloucester	P0210	299,981	35,519	15,192	-	50,711	75,137	55,763	130,900	92,069	(309)	(15,800)	75,960	
Town of Richmond	P0213	238,463	28,235	12,077	-	40,312	59,729	24,299	84,028	73,188	(246)	(20,128)	52,814	
Town of Linneus	P0214	12,172	1,441	616	1,856	3,913	3,049	24	3,073	3,736	(13)	1,197	4,920	
Town of Hodgdon	P0215	48,445	5,736	2,453	2,563	10,752	12,135	1,322	13,457	14,869	(50)	19	14,838	
Town of Cumberland	P0216	1,110,778	131,520	56,253	45,206	232,979	278,222	115,112	393,334	340,914	366	53,080	394,360	
Town of Corinna	P0217	21,962	2,601	1,112	-	3,713	5,501	1,372	6,873	6,740	(23)	(648)	6,069	
Lincoln Sanitary District	P0219	148,928	17,633	7,543	-	25,176	37,303	5,922	43,225	45,709	(154)	(18,896)	26,659	
Kennebec Sanitary Treatment District	P0220	280,550	33,218	14,208	-	47,426	70,271	21,610	91,881	86,105	(289)	(13,474)	72,342	
Gardiner Water District	P0221	145,808	17,265	7,385	-	24,650	36,521	8,110	44,631	44,750	(150)	8,731	53,331	
Waterville Sewerage District	P0222	256,959	30,425	13,014	-	43,439	64,362	22,350	86,712	78,865	(265)	(18,137)	60,463	
School Administrative District No. 13	P0223	276,711	32,764	14,013	7,594	54,371	69,310	4,773	74,083	84,927	(285)	3,142	87,784	
Waldo County Technical Center	P0224	29,552	3,500	1,497	-	4,997	7,403	5,644	13,047	9,070	(30)	(6,312)	2,728	
Maine County Commissioners' Association	P0225	46,656	5,525	2,362	2,913	10,800	11,687	344	12,031	14,319	(48)	4,834	19,105	
Town of Mars Hill	P0227	148,189	17,545	7,505	16,750	41,800	37,118	-	37,118	45,481	(153)	19,994	65,322	
Town of Lubec	P0228	49,123	5,816	2,488	7,056	15,360	12,304	-	12,304	15,077	(51)	6,618	21,644	
Town of Washburn	P0230	93,026	11,015	4,711	-	15,726	23,300	11,874	35,174	28,551	(96)	(2,693)	25,762	
Androscoggin Valley Council of Govts.	P0231	483,120	57,203	24,467	-	81,670	121,010	49,441	170,451	148,276	(498)	(36,893)	110,885	
Town of Durham	P0234	177,380	21,002	8,983	5,356	35,341	44,431	-	44,431	54,440	(183)	22,112	76,369	
Town of China	P0235	117,139	13,870	5,933	3,746	23,549	29,341	9,247	38,588	35,952	(121)	1,277	37,108	
Madawaska Water District	P0236	91,033	10,778	4,610	16,794	32,182	22,801	-	22,801	27,939	(94)	(5,473)	22,372	
Penquis	P0237	1,003,915	118,867	50,842	115,863	285,572	251,455	18,265	269,720	308,116	(1,035)	102,743	409,824	
Milo Water District	P0238	51,306	6,075	2,598	-	8,673	12,851	5,760	18,611	15,747	(53)	(982)	14,712	
Maine School Management Association	P0239	708,690	83,912	35,890	26,424	146,226	177,509	233	177,742	217,506	(731)	(53,701)	163,074	
Town of Easton	P0240	377,204	44,661	19,103	-	63,764	94,479	24,497	118,976	115,768	(389)	(18,921)	96,458	
Richmond Utilities District	P0242	46,929	5,557	2,376	883	8,816	11,754	826	12,580	14,404	(48)	9,209	23,565	
Lisbon Water Department	P0243	174,497	20,660	8,837	-	29,497	43,708	4,204	47,912	53,556	(180)	15,162	68,538	
Town of Limestone	P0245	61,726	7,308	3,126	-	10,434	15,461	16,622	32,083	18,945	(64)	(28,341)	(9,460)	
Town of Bethel	P0246	328,793	38,930	16,651	-	55,581	82,354	17,581	99,935	100,911	(339)	5,250	105,822	
Rumford Mexico Sewerage District	P0247	187,084	22,151	9,474	3,054	34,679	46,860	3,655	50,515	57,419	(193)	(3,189)	54,037	
Brewer Housing Authority	P0248	337,269	39,933	17,080	-	57,013	84,477	33,089	117,566	103,512	(348)	(25,781)	77,383	
Erskine Academy	P0249	183,802	21,762	9,308	-	31,070	46,038	24,245	70,283	56,412	(189)	(8,935)	47,288	
Winter Harbor Utility District	P0250	-	-	-	-	-	-	-	-	-	-	-	-	
Community School District No. 12	P0252	22,099	2,617	1,119	-	3,736	5,536	7,428	12,964	6,782	(23)	(6,307)	452	
Town of North Berwick	P0254	387,600	45,894	19,630	12,315	77,839	97,084	15,770	112,854	118,960	(400)	31,218	149,778	
Kennebunk, Kennebunkport and Wells Water Dist	P0255	1,442,304	170,773	73,043	-	243,816	361,260	28,855	390,115	442,664	(1,487)	15,298	456,475	
Auburn Lewiston Airport	P0256	63,309	7,495	3,206	-	10,701	15,857	20,240	36,097	19,430	(65)	(11,884)	7,481	

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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, 2019

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	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense / (Benefit) Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense / (Benefit) Excluding That Attributable to Employer-Paid Member Contributions
Town of Princeton	P0258	-	-	-	96	96	-	880	880	-	-	(2,552)	(2,552)
Town of Fairfield	P0260	642,019	76,017	32,514	48,248	156,779	160,809	-	160,809	197,045	(662)	12,255	208,638
Old Town Housing Authority	P0262	213,702	25,302	10,823	-	36,125	53,527	14,352	67,879	65,588	(220)	403	65,771
Towns of Mapleton, Castle Hill and Chapman	P0265	144,423	17,101	7,314	-	24,415	36,175	14,974	51,149	44,326	(149)	(8,483)	35,694
Wells Ogunquit CSD	P0266	724,511	85,784	36,692	115	122,591	181,473	2,572	184,045	222,363	(747)	15,875	237,491
Tri Community Sanitary Landfill	P0267	210,541	24,929	10,662	16,210	51,801	52,736	11,729	64,465	64,617	(217)	(3,897)	60,503
United Technologies Center, Region 4, S Penobscot	P0269	111,384	13,188	5,641	-	18,829	27,899	12,312	40,211	34,185	(115)	(9,599)	24,471
Town of Harpswell	P0270	56,844	6,730	2,878	530	10,138	14,238	5,957	20,195	17,446	(59)	(3,455)	13,932
Maine Veterans' Home	P0271	18,380,629	2,176,327	930,858	-	3,107,185	4,603,892	437,969	5,041,861	5,641,274	(18,947)	22,651	5,644,978
Brunswick Public Library	P0273	383,999	45,466	19,447	-	64,913	96,182	15,290	111,472	117,855	(396)	7,413	124,872
Eagle Lake Water and Sewer District	P0274	54,634	6,468	2,766	-	9,234	13,686	1,546	15,232	16,768	(56)	1,503	18,215
Fort Fairfield Housing Authority	P0275	137,546	16,286	6,966	9,647	32,899	34,452	4,557	39,009	42,215	(142)	4,869	46,942
Town of Lovell	P0276	54,775	6,486	2,774	-	9,260	13,720	6,757	20,477	16,810	(56)	(7,543)	9,211
Town of Carrabassett Valley	P0277	160,446	18,997	8,125	8,688	35,810	40,187	12,809	52,996	49,243	(165)	(23,580)	25,498
Yarmouth Water District	P0278	222,682	26,366	11,277	11,692	49,335	55,776	-	55,776	68,344	(230)	(870)	67,244
Town of Harrison	P0280	164,529	19,480	8,332	12,747	40,559	41,210	2,764	43,974	50,497	(170)	(1,126)	49,201
Mechanic Falls Sanitary District	P0282	20,012	2,369	1,014	-	3,383	5,014	677	5,691	6,142	(21)	(348)	5,773
Mars Hill Utility District	P0283	67,072	7,942	3,397	-	11,339	16,799	5,394	22,193	20,586	(69)	(6,299)	14,218
Bangor Housing Authority	P0288	1,334,337	157,991	67,575	-	225,566	334,219	23,627	357,846	409,527	(1,375)	16,150	424,302
Maine Public Employees Retirement Sys.	P0290	3,387,580	401,110	171,555	1	572,666	848,495	154,804	1,003,299	1,039,708	170,786	(420,672)	789,822
Lewiston/Auburn 911	P0291	464,933	55,049	23,546	-	78,595	116,454	5,292	121,746	142,695	(479)	15,824	158,040
Brunswick Fire and Police	P0292	3,016,309	357,141	152,757	66,001	575,899	755,510	124,527	880,037	925,748	(3,109)	(162,369)	760,270
Jackman Utility District	P0294	52,051	6,163	2,636	8,378	17,177	13,038	-	13,038	15,975	(54)	12,920	28,841
Town of Chesterville	P0295	-	-	-	-	-	-	3,481	3,481	-	-	(1,594)	(1,594)
ME Admin. of Svcs for Children with Disabilities	P0297	-	-	-	-	-	-	-	-	-	-	-	-
Boothbay Region Water District	P0298	312,290	36,975	15,816	13,381	66,172	78,221	21,317	99,538	95,846	(322)	(64,465)	31,059
South Berwick Sewer District	P0299	156,209	18,496	7,911	-	26,407	39,128	5,719	44,847	47,943	(161)	(6,640)	41,142
Mount Desert Water District	P0300	147,391	17,451	7,465	-	24,916	36,919	4,178	41,097	45,236	(152)	(123)	44,961
Coastal Counties Workforce, Inc.	P0301	100,206	11,865	5,075	-	16,940	25,098	59,760	84,858	30,755	(103)	(24,325)	6,327
Lincoln County Sheriff's Office	P0302	876,762	103,812	44,402	30,639	178,853	219,606	17,962	237,568	269,090	(904)	10,791	278,977
Town of Ogunquit	P0303	1,403,968	166,234	71,102	33,556	270,892	351,659	62,215	413,874	430,898	(744)	(3,940)	426,214
Lincoln & Sagadahoc Multicounty Jail Auth.	P0304	796,837	94,348	40,355	23,571	158,274	199,588	-	199,588	244,561	(821)	(39,112)	204,628
Veazie Fire and Police	P0305	165,300	19,571	8,371	3,271	31,213	41,404	19,596	61,000	50,733	(170)	(31,573)	18,990
Winterport Water District	P0306	-	-	-	-	-	-	-	-	-	-	(8,337)	(8,337)
Topsham Sewer District	P0307	58,917	6,975	2,983	826	10,784	14,758	556	15,314	18,082	(61)	719	18,740
North Berwick Water District	P0308	89,434	10,590	4,530	-	15,120	22,401	4,589	26,990	27,448	(92)	(538)	26,818
Town of Windham	P0309	1,579,721	187,044	80,003	311,371	578,418	395,682	-	395,682	484,839	(1,628)	138,329	621,540
Biddeford Housing Authority	P0310	131,646	15,587	6,667	27,918	50,172	32,974	-	32,974	40,405	(136)	36,955	77,224
Greater Augusta Utility District	P0311	1,007,488	119,290	51,023	-	170,313	252,350	42,626	294,976	309,212	(1,039)	(51,822)	256,351
Town of Grand Isle	P0312	38,006	4,501	1,924	340	6,765	9,520	1,321	10,841	11,664	(39)	(299)	11,326
Newport Water District	P0313	108,975	12,902	5,519	-	18,421	27,295	7,567	34,862	33,446	(112)	(4,413)	28,921
Town of Newport	P0314	362,832	42,960	18,375	407	61,742	90,881	18,330	109,211	111,358	(374)	(20,781)	90,203
Regional School Unit No. 1	P0315	270,023	31,972	13,675	5,822	15,469	67,633	18,325	85,958	82,873	(278)	(35,324)	47,271
Town of Monmouth	P0316	67,393	7,980	3,413	3,040	14,433	16,880	807	17,687	20,684	(69)	(1,117)	19,498
Cape Elizabeth Police	P0317	500,824	59,299	25,363	15,245	99,907	125,444	-	125,444	153,710	(516)	(1,673)	151,521
Thompson Free Library	P0318	36,007	4,264	1,824	315	6,403	9,018	4,174	13,192	11,051	21	(852)	10,220
Bowdoinham Water District	P0319	13,611	1,612	689	-	2,301	3,410	559	3,969	4,177	(14)	(286)	3,877
Regional School Unit No. 24	P0320	-	-	-	-	-	-	-	-	-	-	(81)	(81)
Regional School Unit No. 25	P0321	59,018	6,987	2,989	-	9,976	14,783	27,063	41,846	18,114	(61)	(8,792)	9,261
Regional School Unit No. 21	P0322	1,134,681	134,351	57,464	8,947	200,762	284,210	16,082	300,292	348,250	(1,170)	70,688	417,768

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⁽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, 2019

Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
				Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense / (Benefit) Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense / (Benefit) Excluding That Attributable to Employer-Paid Member Contributions	
Regional School Unit No. 2	P0323	130,173	15,413	6,592	-	22,005	32,605	9,964	42,569	39,953	(134)	(12,762)	27,057	
Regional School Unit No. 4	P0324	92,579	10,962	4,689	-	15,651	23,189	2,372	25,561	28,413	(95)	(27,655)	663	
Regional School Unit No. 5	P0325	34,537	4,090	1,749	5,037	10,876	8,650	293	8,943	10,600	(36)	(1,028)	9,536	
Regional School Unit No. 10	P0326	983,029	116,394	49,783	163,076	329,253	246,225	250,434	496,659	301,705	(1,013)	(93,073)	207,619	
Regional School Unit No. 16	P0327	-	-	-	-	-	-	-	-	-	-	(4,043)	(4,043)	
Regional School Unit No. 20	P0328	59,870	7,089	3,032	2,874	12,995	14,997	107	15,104	18,376	(62)	11,249	29,563	
Regional School Unit No. 23	P0329	579,003	68,555	29,322	17,308	115,185	145,025	5,355	150,380	177,704	(597)	(774)	176,333	
Regional School Unit No. 26	P0330	239,747	28,387	12,142	15,972	56,501	60,050	26,267	86,317	73,582	(247)	(13,327)	60,008	
Regional School Unit No. 34	P0331	32,795	3,883	1,661	375	5,919	8,215	3,207	11,422	10,065	(34)	1,782	11,813	
Regional School Unit No. 39	P0332	25,144	2,977	1,273	2,118	6,368	6,298	88	6,386	7,717	(26)	475	8,166	
Town of West Bath	P0333	93,414	11,061	4,731	8,421	24,213	23,397	9,415	32,812	28,670	(96)	6,105	34,679	
Gorham Fire and Police	P0334	1,097,726	129,974	55,592	-	185,566	274,954	78,825	353,779	336,907	(1,132)	(160,078)	175,697	
Washburn Water and Sewer District	P0335	28,026	3,319	1,419	7,401	12,139	7,020	10	7,030	8,601	(29)	3,812	12,384	
Town of Poland	P0336	435,421	51,556	22,052	19,849	93,457	109,062	-	109,062	133,637	(449)	38,904	172,092	
Winthrop Utilities District	P0337	155,885	18,458	7,895	5,319	31,672	39,046	4,131	43,177	47,843	(161)	5,209	52,891	
Town of Holden	P0338	184,975	21,902	9,368	9,696	40,966	46,331	259	46,590	56,772	(191)	18,657	75,238	
Town of Levant	P0339	84,085	9,956	4,258	-	14,214	21,061	4,336	25,397	25,807	(87)	(731)	24,989	
Regional School Unit No. 73	P0340	307,779	36,443	15,587	-	52,030	77,090	20,493	97,583	94,462	(317)	(25,326)	68,819	
Town of Trenton	P0341	-	-	-	-	-	-	-	-	-	-	-	-	
Town of Union	P0342	140,079	16,587	7,094	21,040	44,721	35,088	4	35,092	42,992	18,464	13,934	75,390	
Midcoast Council of Governments	P0343	41,457	4,909	2,099	-	7,008	10,383	7,494	17,877	12,724	(43)	(16,577)	(3,896)	
Town of Buckfield	P0344	31,349	3,712	1,588	9,470	14,770	7,852	5,384	13,236	9,622	(32)	1,884	11,474	
Cornville Regional Charter School	P0345	735,209	87,051	37,234	197,063	321,348	184,152	-	184,152	225,646	(758)	191,168	416,056	
Maine Academy of Natural Sciences	P0346	551,432	65,291	27,926	86,909	180,126	138,119	-	138,119	169,242	(568)	93,371	262,045	
Good Will - Hinckley	P0347	1,596,646	189,048	80,859	494,941	764,848	399,920	-	399,920	490,033	(1,646)	260,503	748,890	
Baxter Academy for Technology and Science	P0348	1,038,385	122,949	52,587	-	175,536	260,090	102,767	362,857	318,695	(1,070)	149,606	467,231	
Wells Fire and Police	P0349	1,117,591	132,327	56,599	30,030	218,956	279,928	6,529	286,457	343,004	(1,152)	(150,451)	191,401	
Augusta Housing Authority	P0351	124,075	14,691	6,284	6,102	27,077	31,078	6,226	37,304	38,080	(128)	(8,604)	29,348	
Maine School of Science & Mathematics	P0352	305,615	36,186	15,478	16,579	68,243	76,549	-	76,549	93,797	(315)	40,335	133,817	
Town of Hancock	P0353	-	-	-	-	-	-	-	-	-	-	(865)	(865)	
Town of Dayton	P0355	-	-	-	-	-	-	-	-	-	-	(302)	(302)	
Town of Waterboro	P0356	277,283	32,831	14,043	13,819	60,693	69,452	-	69,452	85,102	(286)	60,992	145,808	
Maine Virtual Academy	P0357	553,025	65,480	28,007	114,362	207,849	138,519	-	138,519	169,731	(570)	171,148	340,309	
Regional School Unit No. 71	P0358	-	-	-	-	-	-	50	50	-	-	(950)	(950)	
Knox County Sheriff's Department	P0359	407,819	48,287	20,653	26,590	95,530	102,148	10,259	112,407	125,166	(420)	138,658	263,404	
Town of Hartland	P0360	169,237	20,038	8,571	10,320	38,929	42,390	203	42,593	51,941	(174)	63,463	115,230	
Town of Acton	P0361	102,278	12,111	5,180	2,586	19,877	25,618	940	26,558	31,391	(105)	43,562	74,848	
Winslow Police	P0362	620,017	73,412	31,399	291,985	396,796	155,298	-	155,298	190,292	(639)	212,226	401,879	
Boothbay Harbor Sewer District	P0363	148,195	17,546	7,505	27,952	33,003	37,119	698	37,817	45,484	366	64,034	109,884	
Town of Otis	P0364	40,198	4,760	2,035	19,269	26,064	10,069	-	10,069	12,338	(41)	16,755	29,052	
Anson-Madison Sanitary District	P0365	164,016	19,420	8,307	72,751	100,478	41,081	360	41,441	50,339	(169)	72,632	122,802	
Regional School Unit No. 56	P0366	662,929	78,493	33,573	305,825	417,891	166,048	-	166,048	203,462	(683)	284,503	487,282	
Town of Danforth	P0367	22,986	2,721	1,164	10,288	14,123	5,757	-	5,757	7,054	(24)	10,116	17,146	
Town of Southwest Harbor	P0368	88,563	10,486	4,485	64,807	79,778	22,183	-	22,183	27,181	(91)	21,602	48,692	
Town of Alfred	P0369	51,996	6,157	2,634	38,048	46,839	13,024	-	13,024	15,958	(54)	12,683	28,587	
Town of Wiscasset	P0417	303,490	35,935	15,370	3,947	55,252	76,017	57,415	133,432	93,145	(313)	19,219	112,051	
City of Presque Isle ⁽²⁾	P0004	-	-	-	-	-	-	-	-	-	-	29,347	29,347	
Town of Cape Elizabeth ⁽²⁾	P0085	-	-	-	-	-	-	-	-	-	-	-	-	
Town of Fort Kent ⁽²⁾	P0091	-	-	-	-	-	-	-	-	-	-	36	36	
Town of New Canada ⁽²⁾	P0172	-	-	-	-	-	-	-	-	-	-	1,548	1,548	

⁽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, 2019

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	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense / (Benefit) Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense / (Benefit) Excluding That Attributable to Employer-Paid Member Contributions
Community School District No. 903 ⁽²⁾	P0204	-	-	-	-	-	-	-	-	-	48	-	48
Western Maine Community Action ⁽²⁾	P0241	-	-	-	-	-	-	-	-	-	24	-	24
Total for All Employers⁽³⁾		\$ 305,663,509	\$ 36,191,557	\$ 15,479,841	\$ 8,387,998	\$ 60,059,396	\$ 76,561,136	\$ 8,387,998	\$ 84,949,134	\$ 93,812,452	\$ -	\$ -	\$ 93,812,452

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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, 2019

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 Liability @ +1%	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter	
City of Portland	P0002	\$ 74,013,683	\$ (6,348,412)	\$ 1,511,873	\$ (3,499,236)	\$ (536,050)	\$ (5,155)	\$ -	\$ -	
Town of Millinocket	P0003	2,294,074	(196,771)	12,937	(110,763)	(18,918)	(160)	-	-	
Cumberland County	P0005	20,640,404	(1,770,399)	383,197	(998,037)	(171,685)	(1,438)	-	-	
Town of Camden	P0008	3,016,759	(258,758)	97,598	(150,030)	(29,252)	(210)	-	-	
City of South Portland	P0009	17,836,073	(1,529,862)	351,567	(817,308)	(103,230)	(1,242)	-	-	
Town of Houlton	P0010	2,323,896	(199,329)	66,229	(111,176)	(18,137)	(162)	-	-	
Penobscot County	P0011	5,127,384	(439,794)	135,850	(199,358)	5,921	(357)	-	-	
Kittery Water District	P0012	888,644	(76,222)	21,717	(38,545)	(2,967)	(62)	-	-	
City of Ellsworth	P0013	3,135,949	(268,981)	68,234	(139,384)	(13,835)	(218)	-	-	
Town of Kittery	P0014	6,980,845	(598,771)	168,196	(339,135)	(59,653)	(486)	-	-	
Town of Bar Harbor	P0015	3,295,251	(282,645)	52,540	(150,304)	(18,377)	(230)	-	-	
Town of Mount Desert	P0016	2,147,967	(184,239)	72,642	(95,868)	(9,872)	(150)	-	-	
Town of Fort Fairfield	P0017	234,111	(20,081)	(282)	(16,362)	(6,990)	(16)	-	-	
City of Rockland	P0018	5,779,807	(495,754)	63,700	(299,371)	(67,972)	(403)	-	-	
Bath Water District	P0019	918,389	(78,773)	13,799	(45,924)	(9,156)	(64)	-	-	
City of Bangor	P0020	14,344,234	(1,230,355)	655,110	(139,197)	435,083	(999)	-	-	
Bangor Public Library	P0022	170,095	(14,590)	178	(9,223)	(2,413)	(12)	-	-	
City of Augusta	P0023	18,549,267	(1,591,035)	209,226	(861,537)	(118,905)	(1,292)	-	-	
City of Gardiner	P0024	4,053,363	(347,671)	147,056	(183,430)	(21,151)	(282)	-	-	
Houlton Water Company	P0026	1,444,513	(123,901)	(2,066)	(79,672)	(21,840)	(101)	-	-	
City of Auburn	P0027	17,664,412	(1,515,138)	480,075	(859,805)	(152,599)	(1,230)	-	-	
Town of York	P0028	7,909,573	(678,432)	212,095	(339,421)	(22,757)	(551)	-	-	
Town of St. Agatha	P0030	196,345	(16,841)	(315)	(8,427)	(566)	(14)	-	-	
Kennebec Water District	P0031	1,349,798	(115,777)	25,373	(58,363)	(4,323)	(94)	-	-	
Livermore Falls Water District	P0032	225,352	(19,329)	(14,064)	(20,240)	(11,218)	(16)	-	-	
City of Belfast	P0035	3,113,821	(267,083)	66,600	(145,982)	(21,318)	(217)	-	-	
City of Calais	P0036	1,989,298	(170,629)	35,527	(93,493)	(13,850)	(139)	-	-	
York County	P0037	7,058,376	(605,421)	149,609	(398,658)	(116,071)	(492)	-	-	
Maine Maritime Academy	P0038	7,394,840	(634,281)	(340,415)	(488,895)	(192,837)	(515)	-	-	
York Water District	P0039	1,560,458	(133,846)	(4,575)	(77,871)	(15,397)	(109)	-	-	
Washington County	P0040	2,984,069	(255,954)	55,213	(139,257)	(19,788)	(208)	-	-	
Portland Public Library	P0041	2,611,147	(223,967)	2,270	(138,938)	(34,399)	(182)	-	-	
Town of Brunswick	P0042	6,830,664	(585,890)	10,607	(331,750)	(58,280)	(476)	-	-	
Auburn Public Library	P0043	456,273	(39,136)	(15,089)	(32,079)	(13,812)	(32)	-	-	
Town of Jay	P0045	946,811	(81,211)	(35,483)	(68,729)	(30,823)	(66)	-	-	
Waldo County	P0046	4,158,313	(356,673)	108,592	(208,610)	(42,129)	(290)	-	-	
Kennebec County	P0047	4,503,982	(386,322)	205,462	(210,561)	(30,241)	(314)	-	-	
City of Lewiston	P0048	23,623,720	(2,026,289)	406,592	(1,286,230)	(340,440)	(1,645)	-	-	
Maine Turnpike Authority	P0049	26,054,245	(2,234,763)	320,022	(1,338,948)	(295,850)	(1,815)	-	-	
School Administrative District No. 31	P0050	229,056	(19,647)	(2,073)	(7,013)	2,157	(16)	-	-	
Auburn Water and Sewer District	P0052	128,749	(11,043)	(5,611)	(7,035)	(1,881)	(9)	-	-	
Town of East Millinocket	P0054	1,369,127	(117,435)	10,859	(66,852)	(12,038)	(95)	-	-	
Maine Municipal Association	P0055	3,967,121	(340,274)	52,464	(189,300)	(30,474)	(276)	-	-	
Hancock County	P0056	2,982,614	(255,829)	79,049	(142,252)	(22,841)	(208)	-	-	
Oxford County	P0057	4,041,811	(346,680)	46,888	(201,669)	(39,853)	(282)	-	-	
Falmouth Memorial Library	P0058	330,239	(28,326)	9,852	(19,421)	(6,200)	(23)	-	-	
Bangor Water District	P0059	1,325,672	(113,707)	2,237	(62,267)	(9,193)	(92)	-	-	
Rumford Fire and Police	P0060	1,544,987	(132,519)	41,424	(71,625)	(9,770)	(108)	-	-	
Town of Orono	P0061	4,354,943	(373,539)	91,574	(205,615)	(31,262)	(303)	-	-	
Kennebunk Light and Power Co.	P0062	1,003,426	(86,067)	(6,380)	(48,578)	(8,406)	(70)	-	-	

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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, 2019

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 Liability @ +1%	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
City of Brewer	P0063	9,268,667	(795,006)	259,347	(429,129)	(58,052)	(646)	-	-
Rumford Water District	P0065	321,425	(27,570)	2,042	(16,134)	(3,266)	(22)	-	-
Waterville Fire and Police	P0066	2,667,233	(228,778)	31,399	(124,488)	(17,703)	(186)	-	-
Androscoggin County	P0067	6,035,433	(517,680)	171,031	(280,350)	(38,718)	(420)	-	-
Town of Baileyville	P0069	1,266,140	(108,601)	37,574	(44,901)	5,790	(88)	-	-
Westbrook Fire and Police	P0070	8,318,820	(713,534)	303,808	(409,085)	(76,036)	(579)	-	-
Brunswick Sewer District	P0072	1,449,394	(124,320)	27,263	(64,989)	(6,962)	(101)	-	-
City of Bath	P0073	7,425,748	(636,932)	171,613	(399,627)	(102,333)	(517)	-	-
Town of Lincoln	P0076	487,049	(41,776)	(2,708)	(18,624)	875	(34)	-	-
Old Town Water District	P0079	312,721	(26,823)	2,961	(17,296)	(4,776)	(22)	-	-
Town of Skowhegan	P0080	2,996,588	(257,028)	23,056	(171,546)	(51,575)	(209)	-	-
Town of Topsham	P0081	2,636,339	(226,128)	100,522	(115,906)	(10,358)	(184)	-	-
Town of Madawaska	P0082	2,735,239	(234,611)	70,518	(126,845)	(17,338)	(191)	-	-
City of Sanford	P0083	17,070,288	(1,464,178)	349,014	(820,570)	(137,150)	(1,189)	-	-
Town of Kennebunk	P0084	2,926,841	(251,045)	61,790	(120,305)	(3,127)	(204)	-	-
Town of Wilton	P0086	1,010,416	(86,667)	33,551	(51,152)	(10,699)	(70)	-	-
Town of Falmouth	P0087	6,085,092	(521,940)	101,687	(301,707)	(58,086)	(424)	-	-
Lubec Water District	P0088	92,153	(7,904)	(513)	(5,071)	(1,381)	(6)	-	-
Sanford Sewerage District	P0089	677,705	(58,129)	16,844	(31,513)	(4,381)	(47)	-	-
Town of Rumford	P0090	1,568,047	(134,497)	(1,453)	(71,771)	(8,993)	(109)	-	-
Maine Municipal Bond Bank	P0093	1,361,301	(116,763)	12,343	(67,499)	(12,999)	(95)	-	-
Lincoln County	P0095	1,050,989	(90,147)	(16,491)	(66,033)	(23,956)	(73)	-	-
Sagadahoc County	P0096	3,361,419	(288,321)	48,397	(176,831)	(42,255)	(234)	-	-
Town of Dexter	P0097	551,337	(47,290)	16,228	(22,211)	(138)	(38)	-	-
Town of Frenchville	P0098	183,700	(15,757)	1,707	(9,450)	(2,096)	(13)	-	-
Town of Farmington	P0100	1,677,844	(143,915)	(2,940)	(95,799)	(28,626)	(117)	-	-
Somerset County	P0101	4,380,176	(375,703)	47,792	(187,347)	(11,984)	(305)	-	-
Franklin County	P0102	2,850,626	(244,508)	40,704	(135,696)	(21,569)	(199)	-	-
Town of Lisbon	P0103	4,057,199	(348,000)	80,379	(185,896)	(23,464)	(283)	-	-
Maine Principals' Association	P0105	477,628	(40,968)	10,325	(24,044)	(4,922)	(33)	-	-
Aroostook County	P0106	5,261,829	(451,325)	116,371	(240,513)	(29,852)	(367)	-	-
Town of Wells	P0107	1,785,789	(153,173)	279,958	(1,936)	69,559	(124)	-	-
Town of Berwick	P0108	2,877,099	(246,779)	64,837	(134,255)	(19,069)	(200)	-	-
Town of Livermore Falls	P0109	474,154	(40,670)	15,848	(21,170)	(2,187)	(33)	-	-
Town of Pittsfield	P0110	386,861	(33,182)	24,765	(8,287)	7,201	(27)	-	-
City of Old Town	P0111	3,103,801	(266,224)	24,864	(148,713)	(24,450)	(216)	-	-
Town of Greenville	P0112	366,293	(31,418)	(36,434)	(26,033)	(11,368)	(26)	-	-
Town of Mechanic Falls	P0114	319,022	(27,364)	13,149	(7,779)	4,993	(22)	-	-
Regional School Unit #54	P0115	2,411,119	(206,810)	(22,491)	(143,462)	(46,931)	(168)	-	-
Town of Yarmouth	P0116	3,592,473	(308,139)	97,795	(172,723)	(28,896)	(250)	-	-
Town of Searsport	P0117	437,808	(37,552)	8,721	(18,872)	(1,344)	(30)	-	-
Farmington Village Corp.	P0118	230,212	(19,746)	4,612	(12,052)	(2,836)	(16)	-	-
Regional School Unit #9	P0119	335,176	(28,749)	(7,872)	(28,654)	(15,235)	(23)	-	-
Mt Desert Island Regional School Unit	P0120	342,334	(29,363)	(8,088)	(21,529)	(7,823)	(24)	-	-
Piscataquis County	P0121	2,197,981	(188,528)	27,821	(101,449)	(13,451)	(153)	-	-
City of Westbrook	P0122	3,842,236	(329,562)	83,696	(176,641)	(22,814)	(268)	-	-
Searsport Water District	P0124	189,006	(16,212)	3,307	(7,714)	(147)	(13)	-	-
Town of Norway	P0125	1,613,278	(138,376)	10,905	(81,103)	(16,514)	(112)	-	-
Regional School Unit #67	P0126	630,414	(54,073)	(10,266)	(33,422)	(8,183)	(44)	-	-
Town of Paris	P0127	511,600	(43,882)	14,449	(14,396)	6,086	(36)	-	-

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⁽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, 2019

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 Liability @ +1%	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
School Administrative District No. 53	P0129	51,274	(4,398)	590	(2,630)	(577)	(4)	-	-
Town of Bucksport	P0130	1,183,860	(101,544)	12,799	(54,724)	(7,328)	(82)	-	-
Fort Fairfield Utilities District	P0131	312,039	(26,765)	(6,743)	(12,315)	178	(22)	-	-
Belfast Water District	P0132	429,933	(36,877)	6,366	(22,105)	(4,892)	(30)	-	-
Town of Gorham	P0133	110,145	(9,448)	(6,593)	(5,408)	(999)	(8)	-	-
Lincoln Academy	P0134	1,575,101	(135,102)	22,719	(107,794)	(44,734)	(110)	-	-
Norway Water District	P0136	224,224	(19,232)	2,518	(9,987)	(1,010)	(16)	-	-
Dover-Foxcroft Water District	P0137	240,760	(20,651)	9,946	(10,745)	(1,106)	(17)	-	-
York Sewer District	P0139	826,131	(70,860)	29,000	(38,384)	(5,310)	(58)	-	-
Town of Old Orchard Beach	P0140	5,631,256	(483,012)	89,175	(272,821)	(47,370)	(392)	-	-
Town of South Berwick	P0141	1,888,901	(162,018)	37,163	(113,436)	(37,812)	(132)	-	-
Town of Freeport	P0142	3,824,418	(328,034)	112,315	(177,088)	(23,975)	(266)	-	-
School Administrative District No. 41	P0143	1,742,870	(149,492)	33,734	(72,177)	(2,400)	(121)	-	-
Town of Winslow	P0144	-	-	-	-	-	-	-	-
Auburn Housing Authority	P0145	1,235,956	(106,012)	(710)	(63,535)	(14,052)	(86)	-	-
Town of Boothbay Harbor	P0146	353,203	(30,295)	5,670	(16,477)	(2,336)	(25)	-	-
Town of Scarborough	P0147	11,261,237	(965,916)	277,238	(565,743)	(114,892)	(784)	-	-
Town of Fryeburg	P0149	517,205	(44,362)	23,825	(28,089)	(7,383)	(36)	-	-
Town of Hermon	P0150	850,459	(72,947)	40,606	(38,748)	(4,700)	(59)	-	-
Town of Hampden	P0151	1,964,392	(168,493)	75,947	(69,159)	9,486	(137)	-	-
Sanford Housing Authority	P0152	511,106	(43,839)	8,170	(18,891)	1,571	(36)	-	-
Town of Vassalboro	P0153	382,788	(32,833)	(1,197)	(21,718)	(6,392)	(27)	-	-
Lewiston Housing Authority	P0154	1,992,793	(170,929)	(6,523)	(92,391)	(12,608)	(139)	-	-
City of Biddeford	P0158	17,045,793	(1,462,077)	252,073	(882,352)	(199,913)	(1,187)	-	-
Paris Utility District	P0159	283,032	(24,277)	(2,379)	(12,513)	(1,182)	(20)	-	-
City of Hallowell	P0160	409,720	(35,143)	8,119	(17,935)	(1,532)	(29)	-	-
Town of Rockport	P0161	408,954	(35,077)	16,934	(18,455)	(2,082)	(28)	-	-
Lew/Aub Water Pollution Control Auth.	P0163	501,156	(42,986)	(16,514)	(26,127)	(6,063)	(35)	-	-
Town of Thomaston	P0164	770,359	(66,076)	9,446	(44,079)	(13,237)	(54)	-	-
Pl. Pt. Passamaquoddy Res. Housing Auth.	P0165	371,613	(31,875)	2,968	(28,439)	(13,561)	(26)	-	-
Town of Orland	P0166	74,976	(6,431)	1,723	(3,903)	(902)	(5)	-	-
Town of Dover Foxcroft	P0167	802,138	(68,802)	8,952	(48,122)	(16,008)	(56)	-	-
School Administrative District No. 29	P0168	265,026	(22,732)	(7,615)	(16,087)	(5,477)	(18)	-	-
Maine Housing Authority	P0169	5,199,262	(445,959)	(64,561)	(312,198)	(104,042)	(362)	-	-
Sanford Water District	P0170	1,092,773	(93,731)	2,182	(55,610)	(11,860)	(76)	-	-
South Berwick Water District	P0171	230,810	(19,797)	10,021	(8,785)	456	(16)	-	-
Town of Glenburn	P0174	579,689	(49,722)	26,766	(22,026)	1,182	(40)	-	-
Town of Sabattus	P0175	745,342	(63,931)	55,873	(31,232)	(1,392)	(52)	-	-
Town of Brownville	P0177	244,639	(20,984)	(7,434)	(12,120)	(2,325)	(17)	-	-
Town of Winthrop	P0179	2,137,327	(183,326)	(36,167)	(114,505)	(28,936)	(149)	-	-
Town of Eliot	P0180	2,099,192	(180,055)	33,647	(111,249)	(27,207)	(146)	-	-
Town of Lebanon	P0181	313,118	(26,857)	10,505	(10,488)	2,048	(22)	-	-
Town of Van Buren	P0182	1,063,181	(91,193)	23,349	(60,911)	(18,345)	(74)	-	-
Hampden Water District	P0183	316,223	(27,124)	10,457	(15,633)	(2,973)	(22)	-	-
Town of Monson	P0184	30,616	(2,626)	(6,079)	(2,653)	(1,427)	(2)	-	-
Portland Housing Authority	P0185	2,943,364	(252,463)	32,483	(119,082)	(1,242)	(205)	-	-
Town of Milford	P0186	163,431	(14,018)	3,221	(6,686)	(143)	(11)	-	-
Regional School Unit #60	P0187	1,327,956	(113,903)	57,686	(47,837)	5,329	(92)	-	-
Town of Kennebunkport	P0188	3,730,093	(319,943)	58,608	(163,234)	(13,898)	(260)	-	-
Regional School Unit #49	P0189	645,732	(55,387)	21,792	(29,904)	(4,052)	(45)	-	-

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As of and for the Year Ended June 30, 2019

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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 Liability @ +1%	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
Town of Damariscotta	P0191	500,996	(42,972)	(1,699)	(22,654)	(2,596)	(35)	-	-
City of Saco	P0192	8,091,526	(694,038)	144,679	(388,011)	(64,061)	(564)	-	-
Town of Otisfield	P0193	505,354	(43,346)	4,923	(25,220)	(4,988)	(35)	-	-
Town of Medway	P0194	556,622	(47,743)	(3,047)	(26,157)	(3,872)	(39)	-	-
Town of Waldoboro	P0195	1,602,242	(137,430)	16,909	(83,464)	(19,318)	(112)	-	-
Regional School Unit #51	P0198	269,545	(23,120)	5,119	(11,057)	(266)	(19)	-	-
Town of Oxford	P0200	727,392	(62,391)	44,819	(29,064)	58	(51)	-	-
Kennebunk Sewer District	P0201	764,531	(65,577)	24,368	(29,462)	1,147	(53)	-	-
Town of Phippsburg	P0202	236,673	(20,300)	(900)	(12,064)	(2,589)	(16)	-	-
Gould Academy	P0205	350,292	(30,046)	2,027	(21,741)	(7,716)	(24)	-	-
South Portland Housing Authority	P0206	1,555,779	(133,445)	17,794	(96,715)	(34,428)	(108)	-	-
Berwick Sewer District	P0207	315,256	(27,041)	(203)	(16,659)	(4,037)	(22)	-	-
Caribou Police and Fire	P0208	1,133,094	(97,189)	3,176	(55,414)	(10,050)	(79)	-	-
Town of Orrington	P0209	549,074	(47,096)	13,757	(25,091)	(3,109)	(38)	-	-
Town of New Gloucester	P0210	683,338	(58,612)	(21,846)	(42,827)	(15,469)	(48)	-	-
Town of Richmond	P0213	543,204	(46,593)	(4,321)	(30,553)	(8,805)	(38)	-	-
Town of Linneus	P0214	27,726	(2,378)	1,130	(698)	412	(2)	-	-
Town of Hodgdon	P0215	110,354	(9,465)	1,664	(4,389)	29	(8)	-	-
Town of Cumberland	P0216	2,530,281	(217,031)	55,707	(158,594)	(57,292)	(176)	-	-
Town of Corinna	P0217	50,028	(4,291)	296	(2,728)	(725)	(3)	-	-
Lincoln Sanitary District	P0219	339,249	(29,099)	2,045	(16,826)	(3,244)	(24)	-	-
Kennebec Sanitary Treatment District	P0220	639,075	(54,816)	1,686	(35,841)	(10,255)	(45)	-	-
Gardiner Water District	P0221	332,140	(28,489)	2,289	(17,773)	(4,476)	(23)	-	-
Waterville Sewerage District	P0222	585,336	(50,206)	773	(33,719)	(10,285)	(41)	-	-
School Administrative District No. 13	P0223	630,330	(54,066)	18,179	(31,540)	(6,305)	(44)	-	-
Waldo County Technical Center	P0224	67,317	(5,774)	(3,706)	(3,517)	(822)	(5)	-	-
Maine County Commissioners' Association	P0225	106,280	(9,116)	4,851	(5,165)	(910)	(7)	-	-
Town of Mars Hill	P0227	337,564	(28,954)	22,588	(15,698)	(2,183)	(24)	-	-
Town of Lubec	P0228	111,899	(9,598)	9,042	(5,229)	(749)	(8)	-	-
Town of Washburn	P0230	211,906	(18,176)	(2,959)	(12,479)	(3,996)	(15)	-	-
Androscoggin Valley Council of Govts.	P0231	1,100,515	(94,395)	(15,518)	(58,622)	(14,563)	(77)	-	-
Town of Durham	P0234	404,059	(34,658)	11,910	(18,573)	(2,397)	(28)	-	-
Town of China	P0235	266,836	(22,887)	5,817	(15,760)	(5,077)	(19)	-	-
Madawaska Water District	P0236	207,367	(17,787)	16,623	(7,765)	537	(14)	-	-
Penquis	P0237	2,286,854	(196,151)	64,526	(70,036)	21,520	(159)	-	-
Milo Water District	P0238	116,871	(10,024)	(2,240)	(6,184)	(1,505)	(8)	-	-
Maine School Management Association	P0239	1,614,350	(138,468)	57,527	(76,782)	(12,150)	(112)	-	-
Town of Easton	P0240	859,247	(73,701)	820	(45,187)	(10,786)	(60)	-	-
Richmond Utilities District	P0242	106,900	(9,169)	2,673	(5,354)	(1,074)	(7)	-	-
Lisbon Water Department	P0243	397,493	(34,094)	3,594	(18,946)	(3,032)	(28)	-	-
Town of Limestone	P0245	140,607	(12,060)	(6,217)	(10,526)	(4,896)	(10)	-	-
Town of Bethel	P0246	748,969	(64,242)	2,371	(38,329)	(8,344)	(52)	-	-
Rumford Mexico Sewerage District	P0247	426,166	(36,554)	5,594	(19,231)	(2,169)	(30)	-	-
Brewer Housing Authority	P0248	768,277	(65,898)	(11,945)	(39,657)	(8,898)	(54)	-	-
Erskine Academy	P0249	418,688	(35,912)	(10,371)	(22,786)	(6,024)	(29)	-	-
Winter Harbor Utility District	P0250	-	-	-	-	-	-	-	-
Community School District No. 12	P0252	50,341	(4,318)	(4,523)	(3,358)	(1,342)	(4)	-	-
Town of North Berwick	P0254	882,927	(75,732)	24,112	(47,208)	(11,860)	(61)	-	-
Kennebunk, Kennebunkport and Wells Water Dist	P0255	3,285,475	(281,807)	51,739	(164,673)	(33,137)	(229)	-	-
Auburn Lewiston Airport	P0256	144,214	(12,370)	(6,188)	(12,485)	(6,711)	(10)	-	-

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Ending June 30

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		Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
Town of Princeton	P0258	-	-	(197)	(293)	(293)	-	-	-
Town of Fairfield	P0260	1,462,477	(125,442)	62,421	(62,451)	(3,899)	(102)	-	-
Old Town Housing Authority	P0262	486,798	(41,754)	(777)	(25,217)	(5,727)	(34)	-	-
Towns of Mapleton, Castle Hill and Chapman	P0265	328,986	(28,218)	(2,084)	(18,899)	(5,728)	(23)	-	-
Wells Ogunquit CSD	P0266	1,650,390	(141,560)	29,343	(78,378)	(12,304)	(115)	-	-
Tri Community Sanitary Landfill	P0267	479,599	(41,137)	2,937	(17,384)	1,817	(33)	-	-
United Technologies Center, Region 4, S Penobscot	P0269	253,725	(21,763)	(380)	(15,570)	(5,412)	(18)	-	-
Town of Harpswell	P0270	129,488	(11,107)	(3,280)	(5,975)	(791)	(9)	-	-
Maine Veterans' Home	P0271	41,869,889	(3,591,326)	554,474	(2,081,261)	(404,973)	(2,916)	-	-
Brunswick Public Library	P0273	874,725	(75,028)	8,289	(44,903)	(9,883)	(61)	-	-
Eagle Lake Water and Sewer District	P0274	124,453	(10,675)	1,113	(6,040)	(1,058)	(9)	-	-
Fort Fairfield Housing Authority	P0275	313,320	(26,875)	4,711	(11,671)	873	(22)	-	-
Town of Lovell	P0276	124,774	(10,702)	(362)	(7,920)	(2,925)	(9)	-	-
Town of Carrabassett Valley	P0277	365,485	(31,349)	(2,854)	(14,470)	163	(25)	-	-
Yarmouth Water District	P0278	507,255	(43,509)	14,074	(20,394)	(85)	(35)	-	-
Town of Harrison	P0280	374,788	(32,147)	8,724	(13,559)	1,446	(26)	-	-
Mechanic Falls Sanitary District	P0282	45,586	(3,910)	401	(2,265)	(440)	(3)	-	-
Mars Hill Utility District	P0283	152,785	(13,105)	(1,236)	(7,862)	(1,746)	(11)	-	-
Bangor Housing Authority	P0288	3,039,535	(260,711)	40,370	(147,064)	(25,375)	(212)	-	-
Maine Public Employees Retirement Sys.	P0290	7,716,694	(661,890)	63,739	(401,397)	(92,448)	(534)	-	-
Lewiston/Auburn 911	P0291	1,059,086	(90,842)	18,260	(51,869)	(9,468)	(74)	-	-
Brunswick Fire and Police	P0292	6,870,958	(589,346)	157,202	(367,973)	(92,890)	(479)	-	-
Jackman Utility District	P0294	118,570	(10,170)	8,653	(4,627)	120	(8)	-	-
Town of Chesterville	P0295	-	-	(3,481)	-	-	-	-	-
ME Admin. of Svcs for Children with Disabilities	P0297	-	-	-	-	-	-	-	-
Boothbay Region Water District	P0298	711,377	(61,017)	20,015	(40,906)	(12,426)	(50)	-	-
South Berwick Sewer District	P0299	355,835	(30,521)	4,289	(18,475)	(4,229)	(25)	-	-
Mount Desert Water District	P0300	335,747	(28,798)	3,205	(16,402)	(2,960)	(23)	-	-
Coastal Counties Workforce, Inc.	P0301	228,262	(19,579)	(28,511)	(24,266)	(15,127)	(16)	-	-
Lincoln County Sheriff's Office	P0302	1,997,208	(171,307)	63,227	(100,882)	(20,922)	(139)	-	-
Town of Ogunquit	P0303	3,198,148	(274,316)	74,589	(172,694)	(44,654)	(223)	-	-
Lincoln & Sagadahoc Multicounty Jail Auth.	P0304	1,815,144	(155,691)	43,863	(78,860)	(6,190)	(126)	-	-
Veazie Fire and Police	P0305	376,542	(32,297)	4,013	(24,423)	(9,348)	(26)	-	-
Winterport Water District	P0306	-	-	-	-	-	-	-	-
Topsham Sewer District	P0307	134,208	(11,512)	2,312	(6,102)	(729)	(9)	-	-
North Berwick Water District	P0308	203,725	(17,474)	1,690	(10,852)	(2,695)	(14)	-	-
Town of Windham	P0309	3,598,503	(308,656)	248,294	(104,687)	39,381	(251)	-	-
Biddeford Housing Authority	P0310	299,882	(25,722)	26,064	(10,425)	1,580	(21)	-	-
Greater Augusta Utility District	P0311	2,294,994	(196,850)	7,057	(111,721)	(19,840)	(160)	-	-
Town of Grand Isle	P0312	86,576	(7,426)	465	(4,001)	(534)	(6)	-	-
Newport Water District	P0313	248,238	(21,292)	(421)	(12,970)	(3,031)	(17)	-	-
Town of Newport	P0314	826,507	(70,892)	10,262	(45,380)	(12,291)	(58)	-	-
Regional School Unit No. 1	P0315	615,095	(52,759)	11,594	(35,333)	(10,708)	(43)	-	-
Town of Monmouth	P0316	153,516	(13,168)	5,736	(7,563)	(1,417)	(11)	-	-
Cape Elizabeth Police	P0317	1,140,844	(97,854)	33,699	(52,416)	(6,741)	(79)	-	-
Thompson Free Library	P0318	82,022	(7,035)	508	(5,288)	(2,004)	(6)	-	-
Bowdoinham Water District	P0319	31,005	(2,659)	245	(1,575)	(334)	(2)	-	-
Regional School Unit No. 24	P0320	-	-	-	-	-	-	-	-
Regional School Unit No. 25	P0321	134,438	(11,531)	(12,363)	(12,440)	(7,057)	(9)	-	-
Regional School Unit No. 21	P0322	2,584,730	(221,701)	53,509	(128,171)	(24,690)	(180)	-	-

⁽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, 2019

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 Liability @ +1%	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter	
Regional School Unit No. 2	P0323	296,526	(25,434)	(167)	(16,124)	(4,252)	(21)	-	-	
Regional School Unit No. 4	P0324	210,890	(18,089)	2,414	(10,376)	(1,933)	(15)	-	-	
Regional School Unit No. 5	P0325	78,673	(6,748)	2,906	(2,059)	1,091	(5)	-	-	
Regional School Unit No. 10	P0326	2,239,277	(192,071)	(152,825)	(52,037)	37,614	(156)	-	-	
Regional School Unit No. 16	P0327	-	-	-	-	-	-	-	-	
Regional School Unit No. 20	P0328	136,381	(11,698)	3,485	(5,522)	(62)	(9)	-	-	
Regional School Unit No. 23	P0329	1,318,932	(113,129)	25,890	(56,898)	(4,094)	(92)	-	-	
Regional School Unit No. 26	P0330	546,129	(46,843)	(10,396)	(20,625)	1,240	(38)	-	-	
Regional School Unit No. 34	P0331	74,704	(6,408)	749	(4,618)	(1,628)	(5)	-	-	
Regional School Unit No. 39	P0332	57,276	(4,913)	1,724	(2,015)	278	(4)	-	-	
Town of West Bath	P0333	212,791	(18,252)	(2,498)	(7,303)	1,216	(15)	-	-	
Gorham Fire and Police	P0334	2,500,550	(214,481)	8,669	(138,408)	(38,297)	(174)	-	-	
Washburn Water and Sewer District	P0335	63,842	(5,476)	3,691	(566)	1,990	(4)	-	-	
Town of Poland	P0336	991,860	(85,075)	32,168	(43,708)	(3,998)	(69)	-	-	
Winthrop Utilities District	P0337	355,097	(30,458)	10,801	(18,249)	(4,032)	(25)	-	-	
Town of Holden	P0338	421,362	(36,142)	17,748	(20,106)	(3,237)	(29)	-	-	
Town of Levant	P0339	191,540	(16,429)	807	(9,823)	(2,154)	(13)	-	-	
Regional School Unit No. 73	P0340	701,100	(60,136)	3,239	(38,407)	(10,338)	(49)	-	-	
Town of Trenton	P0341	-	-	-	-	-	-	-	-	
Town of Union	P0342	319,092	(27,370)	13,172	(8,148)	4,627	(22)	-	-	
Midcoast Council of Governments	P0343	94,437	(8,100)	(1,708)	(6,468)	(2,687)	(7)	-	-	
Town of Buckfield	P0344	71,411	(6,125)	(848)	(236)	2,623	(5)	-	-	
Cornville Regional Charter School	P0345	1,674,760	(143,650)	198,203	(63,971)	3,079	(117)	-	-	
Maine Academy of Natural Sciences	P0346	1,256,127	(107,742)	73,363	(40,779)	9,511	(87)	-	-	
Good Will - Hinckley	P0347	3,637,056	(311,963)	241,194	(10,813)	134,799	(253)	-	-	
Baxter Academy for Technology and Science	P0348	2,365,374	(202,886)	(5,655)	(138,100)	(43,401)	(165)	-	-	
Wells Fire and Police	P0349	2,545,801	(218,362)	77,025	(123,136)	(21,213)	(177)	-	-	
Augusta Housing Authority	P0351	282,635	(24,243)	1,268	(11,395)	(80)	(20)	-	-	
Maine School of Science & Mathematics	P0352	696,170	(59,713)	24,672	(30,402)	(2,530)	(48)	-	-	
Town of Hancock	P0353	-	-	-	-	-	-	-	-	
Town of Dayton	P0355	-	-	-	-	-	-	-	-	
Town of Waterboro	P0356	631,632	(54,177)	20,743	(27,373)	(2,085)	(44)	-	-	
Maine Virtual Academy	P0357	1,259,755	(108,054)	70,948	(25,983)	24,453	(88)	-	-	
Regional School Unit No. 71	P0358	-	-	(50)	-	-	-	-	-	
Knox County Sheriff's Department	P0359	928,986	(79,682)	16,547	(35,276)	1,916	(65)	-	-	
Town of Hartland	P0360	385,510	(33,067)	17,698	(18,385)	(2,951)	(27)	-	-	
Town of Acton	P0361	232,983	(19,984)	6,772	(11,383)	(2,055)	(16)	-	-	
Winslow Police	P0362	1,412,359	(121,143)	174,301	5,375	61,919	(98)	-	-	
Boothbay Harbor Sewer District	P0363	337,578	(28,955)	34,239	(16,273)	(2,757)	(24)	-	-	
Town of Otis	P0364	91,568	(7,854)	18,523	(3,093)	573	(6)	-	-	
Anson-Madison Sanitary District	P0365	373,618	(32,047)	79,848	(17,872)	(2,914)	(26)	-	-	
Regional School Unit No. 56	P0366	1,510,110	(129,527)	313,669	(61,089)	(631)	(105)	-	-	
Town of Danforth	P0367	52,360	(4,491)	11,127	(2,427)	(331)	(4)	-	-	
Town of Southwest Harbor	P0368	201,741	(17,304)	25,499	12,017	20,093	(14)	-	-	
Town of Alfred	P0369	118,444	(10,159)	14,971	7,055	11,797	(8)	-	-	
Town of Wiscasset	P0417	691,331	(59,298)	(1,838)	(51,986)	(24,308)	(48)	-	-	
City of Presque Isle ⁽¹⁾	P0004	-	-	-	-	-	-	-	-	
Town of Cape Elizabeth ⁽²⁾	P0085	-	-	-	-	-	-	-	-	
Town of Fort Kent ⁽²⁾	P0091	-	-	-	-	-	-	-	-	
Town of New Canada ⁽²⁾	P0172	-	-	-	-	-	-	-	-	

⁽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, 2019

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

Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
Community School District No. 903 ⁽²⁾	P0204	-	-	-	-	-	-	-	-
Western Maine Community Action ⁽²⁾	P0241	-	-	-	-	-	-	-	-
Total for All Employers ⁽¹⁾		\$ 696,281,797	\$ (59,722,517)	\$ 13,448,408	\$ (33,082,868)	\$ (5,206,777)	\$ (48,498)	\$ -	\$ -

⁽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
State Employee and Teacher Plan - State Employee Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2019

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
State of Maine	S00ME	\$ 152,141,220	94.590620%
Maine Dairy & Nutrition Council	S00150	56,900	0.035376%
Maine Potato Board	S00151	187,549	0.116605%
Northern New England Passenger Rail Authority	S00154	163,270	0.101510%
Maine Developmental Disabilities Council	S00155	52,952	0.032922%
MECDHH/Governor Baxter School for the Deaf	S00560	824,338	0.512515%
Maine Community College System	SMCCS	7,415,532	4.610452%
Total for All Employers		<u>\$ 160,841,760</u>	<u>100.000000%</u>

⁽¹⁾ The total pension liability and pension related numbers for the State Employee and Teacher 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, 2019

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 Pension Expense	Pension Expense / (Benefit) Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense / (Benefit) Excluding That Attributable to Employer-Paid Member Contributions
State of Maine	S00ME	\$ 989,213,527	\$ 34,530,649	\$ -	\$ 20,391,918	\$ 884,902	\$ 55,807,469	\$ -	\$ 98,877,498	\$ -	\$ 615,416	\$ 99,492,914	\$ 162,226,876	\$ 35,255	\$ 1,019,784	\$ 163,281,915
Maine Dairy & Nutrition Council	S00150	369,957	12,914	-	7,627	14,160	34,701	-	36,979	-	-	36,979	60,671	(231)	7,196	67,636
Maine Potato Board	S00151	1,219,436	42,568	-	25,138	17,713	85,419	-	121,891	-	19,155	141,046	199,983	(760)	(11,145)	188,078
Northern NE Passenger Rail Authority	S00154	1,061,575	37,057	-	21,883	190,668	249,608	-	106,110	-	-	106,110	174,094	(662)	118,268	291,700
Maine Developmental Disabilities Council	S00155	344,293	12,018	-	7,098	-	19,116	-	34,414	-	38,104	72,518	56,463	(215)	4,003	60,251
MECDHH/Gov. Baxter School for the Deaf	S00560	5,359,800	187,096	-	110,489	293,272	590,857	-	535,743	-	441,244	976,987	878,985	(3,340)	184,131	1,059,776
Maine Community College System	S0999X	48,215,367	1,683,063	-	993,924	324,873	3,001,860	-	4,819,399	-	611,669	5,431,068	7,907,118	(30,047)	(1,322,237)	6,554,834
Total for All Employers⁽³⁾		\$ 1,045,783,955	\$ 36,505,365	\$ -	\$ 21,558,077	\$ 1,725,588	\$ 59,789,030	\$ -	\$ 104,532,034	\$ -	\$ 1,725,588	\$ 106,257,622	\$ 171,504,190	\$ -	\$ -	\$ 171,504,190

⁽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, 2019

Employer	Employer Code	Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30							
		Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
State of Maine	S00ME	\$ 1,196,268,618	\$ 266,520,135	\$ 20,278,887	\$ (41,964,123)	\$ (22,173,438)	\$ 173,227	\$ -	\$ -
Maine Dairy & Nutrition Council	S00150	447,393	99,676	16,431	(10,481)	(8,293)	65	-	-
Maine Potato Board	S00151	1,474,680	328,548	14,915	(43,420)	(27,334)	214	-	-
Northern NE Passenger Rail Authority	S00154	1,283,777	286,016	130,654	36,453	(23,795)	186	-	-
Maine Developmental Disabilities Council	S00155	416,358	92,762	(18,797)	(26,949)	(7,717)	60	-	-
MECDHH/Gov. Baxter School for the Deaf	S00560	6,481,675	1,444,071	183,464	(450,391)	(120,141)	939	-	-
Maine Community College System	S0999X	58,307,463	12,990,488	1,015,884	(2,372,777)	(1,080,758)	8,443	-	-
Total for All Employers ⁽³⁾		<u>\$ 1,264,679,964</u>	<u>\$ 281,761,696</u>	<u>\$ 21,621,437</u>	<u>\$ (44,831,688)</u>	<u>\$ (23,441,476)</u>	<u>\$ 183,134</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, 2019

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
State of Maine, Non-Employer Entity	S00ME	\$ 132,564,396	95.540502%
Isle Au Haut School Department	T0802	-	0.000000%
Monhegan Plantation School Department	T0804	-	0.000000%
CSD No. 13 Deer Isle - Stonington	T0913	7,782	0.005609%
CSD No. 17 Moosabec	T0917	1,945	0.001402%
CSD No. 18 Wells - Ogunquit	T0918	26,369	0.019004%
CSD No. 19 Five Town CSD	T0919	6,981	0.005031%
Erskine Academy	TAERS	-	0.000000%
Foxcroft Academy	TAFOX	-	0.000000%
Fryeburg Academy	TAFRY	-	0.000000%
George Stevens Academy	TAGEO	-	0.000000%
Gould Academy	TAGOU	-	0.000000%
Lee Academy	TALEE	-	0.000000%
Lincoln Academy	TALIN	-	0.000000%
Maine Central Institute	TAMCI	-	0.000000%
Thornton Academy	TATHO	-	0.000000%
Washington Academy	TAWAS	-	0.000000%
Acton School Department	TCACT	5,858	0.004222%
Andover School Department	TCAND	3,084	0.002223%
Athens School Department	TCATH	6,820	0.004915%
Auburn School Department	TCAUB	137,736	0.099268%
Augusta School Department	TCAUG	127,715	0.092045%
Bangor School Department	TCBAN	202,991	0.146298%
Biddeford School Department	TCBID	78,470	0.056554%
Brewer School Department	TCBRE	29,387	0.021179%
Brunswick School Department	TCBRU	33,599	0.024215%
Calais School Department	TCCAL	18,582	0.013392%
Caswell School Department	TCCAS	1,785	0.001287%
Cape Elizabeth School Department	TCCEL	23,281	0.016779%
Chebeague Island School Department	TCCHE	-	0.000000%
Cherryfield School Department	TCCHR	3,135	0.002259%
Dayton School Department	TCDAY	3,465	0.002497%
Easton School Department	TCEAS	-	0.000000%
Ellsworth School Department	TCELL	40,465	0.029163%
East Millinocket School Department	TCEML	11,306	0.008148%
Eustis School Department	TCEUS	6,238	0.004496%
Falmouth School Department	TCFAL	8,211	0.005917%
Fayette School Department	TCFAY	2,184	0.001574%
Glenburn School Department	TCGLE	8,316	0.005993%
Gorham School Department	TCGOR	40,776	0.029387%
Hancock School Department	TCHAN	9,444	0.006806%
Hermon School Department	TCHER	19,260	0.013881%
Islesboro School Department	TCISL	2,039	0.001470%
Kittery School Department	TCKIT	30,474	0.021963%
Lamoine School Department	TCLAM	3,419	0.002464%
Lewiston School Department	TCLEW	358,678	0.258503%
Lincolnton School Department	TCLIN	6,197	0.004466%
Lisbon School Department	TCLIS	41,514	0.029920%
Long Island School Department	TCLON	-	0.000000%
Madawaska School Department	TCMAD	17,324	0.012486%
Maine Education Association	TCMEA	7,976	0.005748%
Medway School Department	TCMED	6,018	0.004337%
Millinocket School Department	TCMIL	26,407	0.019032%

⁽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, 2019

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
Maine Ocean School	TCMOS	-	0.000000%
Maine School of Science and Mathematics	TCMSM	-	0.000000%
Northport School Department	TCNOR	3,110	0.002241%
Otis School Department	TCOTI	-	0.000000%
Portland School Department	TCPOR	327,731	0.236199%
Saco School Department	TCSAC	43,453	0.031317%
Sanford School Department	TCSAN	127,910	0.092186%
Scarborough School Department	TCSCA	49,617	0.035759%
Sebago Public Schools	TCSEB	3,294	0.002374%
South Portland School Department	TCSPO	123,522	0.089024%
Saint George Municipal School Unit	TCSTG	5,270	0.003798%
Veazie School Department	TCVEA	3,273	0.002359%
West Bath School Department	TCWBA	4,327	0.003118%
Westbrook School Department	TCWES	138,680	0.099948%
Winthrop School Department	TCWIN	21,579	0.015553%
Wiscasset School Department	TCWIS	24,612	0.017738%
Yarmouth School Department	TCYAR	7,307	0.005267%
York School Department	TCYOR	16,286	0.011738%
RSU No. 79 - Presque Isle	TD001	39,691	0.028606%
RSU No. 3 - Unity	TD003	70,942	0.051129%
MSAD 4 Guilford	TD004	26,538	0.019126%
RSU No. 6 - Bar Mills	TD006	43,206	0.031139%
MSAD 7 North Haven	TD007	-	0.000000%
MSAD 8 Vinalhaven	TD008	6,165	0.004443%
RSU No. 9 - Farmington	TD009	105,864	0.076297%
RSU No. 11 - Gardiner	TD011	46,551	0.033550%
MSAD 12 Jackman	TD012	1,370	0.000987%
MSAD 13 Bingham	TD013	11,475	0.008270%
RSU No. 15 - Gray	TD015	55,128	0.039731%
RSU No. 17 - South Paris	TD017	78,884	0.056852%
MSAD 20 Fort Fairfield	TD020	20,104	0.014489%
RSU No. 22 - Hampden	TD022	46,186	0.033287%
MSAD 23 Carmel	TD023	28,097	0.020250%
MSAD 24 Van Buren	TD024	16,697	0.012034%
MSAD 27 Fort Kent	TD027	57,665	0.041560%
MSAD 28 Camden	TD028	17,835	0.012854%
RSU No. 29 - Houlton	TD029	51,278	0.036957%
MSAD 32 Ashland	TD032	4,661	0.003359%
MSAD 33 Saint Agatha	TD033	7,638	0.005505%
RSU No. 35 - Eliot	TD035	23,305	0.016796%
MSAD 37 Harrington	TD037	37,313	0.026892%
RSU No. 40 - Waldoboro	TD040	67,541	0.048678%
MSAD 42 Mars Hill	TD042	7,134	0.005142%
RSU No. 44 - Bethel	TD044	26,144	0.018842%
MSAD 45 Washburn	TD045	11,331	0.008166%
RSU No. 49 - Fairfield	TD049	82,934	0.059771%
RSU No. 51 - Cumberland Center	TD051	50,138	0.036135%
RSU No. 52 - Turner	TD052	26,067	0.018787%
MSAD 53 Pittsfield	TD053	32,573	0.023476%
RSU No. 54 - Skowhegan	TD054	147,450	0.106269%
RSU No. 55 - Cornish	TD055	48,590	0.035019%
RSU No. 57 - Waterboro	TD057	51,818	0.037346%
MSAD 58 Kingfield	TD058	23,889	0.017217%

⁽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, 2019

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
MSAD 59 Madison	TD059	47,757	0.034419%
RSU No. 60 - North Berwick	TD060	93,746	0.067563%
RSU No. 61 - Bridgton	TD061	83,501	0.060180%
RSU No. 64 - East Corinth	TD064	31,132	0.022437%
MSAD 65 Matinicus	TD065	-	0.000000%
RSU No. 67 - Lincoln	TD067	25,632	0.018473%
MSAD 68 Dover-Foxcroft	TD068	42,015	0.030280%
RSU No. 72 - Fryeburg	TD072	22,408	0.016150%
MSAD 74 North Anson	TD074	46,593	0.033580%
RSU No. 75 - Topsham	TD075	99,554	0.071749%
Pleasant Point School	TIE001	37,777	0.027226%
Indian Township	TIE002	40,396	0.029114%
Indian Island	TIE003	21,347	0.015385%
Maine Indian Education	TIE004	9,582	0.006906%
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	5,189	0.003740%
Region No. 7 Waldo County	TR007	950	0.000685%
Region No. 8 Mid-Coast School of Technology	TR008	-	0.000000%
Region No. 9 School of Applied Technology	TR009	149	0.000107%
Region No. 10 Cumberland Sagadahoc County	TR010	4,160	0.002998%
Region No. 11 Oxford Hill Technical School	TR011	-	0.000000%
Regional School Unit No. 1	TS001	49,742	0.035849%
Regional School Unit No. 2	TS002	49,465	0.035650%
Regional School Unit No. 4	TS004	45,878	0.033065%
Regional School Unit No. 5	TS005	21,818	0.015724%
Regional School Unit No. 10	TS010	133,459	0.096186%
Regional School Unit No. 12	TS012	80,945	0.058338%
Regional School Unit No. 13	TS013	72,477	0.052235%
Regional School Unit No. 14	TS014	76,544	0.055166%
Regional School Unit No. 16	TS016	57,128	0.041173%
Regional School Unit No. 18	TS018	59,369	0.042788%
Regional School Unit No. 19	TS019	67,476	0.048631%
Regional School Unit No. 20	TS020	24,696	0.017799%
Regional School Unit No. 21	TS021	61,144	0.044067%
Regional School Unit No. 23	TS023	34,979	0.025210%
Regional School Unit No. 24	TS024	52,317	0.037705%
Regional School Unit No. 25	TS025	24,161	0.017413%
Regional School Unit No. 26	TS026	8,235	0.005935%
Regional School Unit No. 34	TS034	43,014	0.031001%
Regional School Unit No. 38	TS038	40,125	0.028918%
Regional School Unit No. 39	TS039	51,164	0.036874%
Regional School Unit No. 50	TS050	21,651	0.015604%
Regional School Unit No. 56	TS056	39,233	0.028276%
Regional School Unit No. 71	TS071	65,200	0.046990%
Regional School Unit No. 73	TS073	63,393	0.045688%
Regional School Unit No. 78	TS078	8,507	0.006131%
Regional School Unit No. 89	TS089	11,912	0.008585%
School Agent - Carrabassett	TSA001	-	0.000000%
School Agent - Coplin Plantation	TSA002	-	0.000000%
School Agent - Pleasant Ridge Plantation	TSA003	-	0.000000%
AOS No. 43 Central Office	TT043	-	0.000000%
AOS No. 43 Howland	TT0431	22,778	0.016416%

⁽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, 2019

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
AOS No. 43 Milo	TT0432	38,869	0.028013%
AOS No. 47 Central Office	TT047	-	0.000000%
AOS No. 47 Orrington	TT0471	-	0.000000%
AOS No. 47 Dedham	TT0472	7,221	0.005204%
AOS No. 48 Central Office	TT048	-	0.000000%
Regional School Unit No. 70	TT0481	34,456	0.024833%
Regional School Unit No. 84	TT0482	10,533	0.007591%
AOS No. 66 East Millinocket	TT0661	-	0.000000%
AOS No. 66 Medway	TT0662	-	0.000000%
AOS No. 77 Central Office	TT077	-	0.000000%
AOS No. 77 Lubec	TT0771	11,751	0.008469%
AOS No. 77 Charlotte	TT0772	1,544	0.001113%
AOS No. 77 Eastport	TT0773	13,337	0.009612%
AOS No. 77 Pembroke	TT0774	6,689	0.004821%
AOS No. 77 Perry	TT0775	4,737	0.003414%
AOS No. 77 Alexander	TT0776	25	0.000018%
AOS No. 77 Calais	TT0777	-	0.000000%
AOS No. 77 Robbinston	TT0778	-	0.000000%
AOS No. 81 Central Office	TT081	-	0.000000%
AOS No. 81 Holden	TT0811	20,780	0.014976%
AOS No. 81 Airline	TT0812	1,255	0.000905%
AOS No. 90 Central Office	TT090	-	0.000000%
AOS No. 90 Lee	TT0901	9,019	0.006500%
AOS No. 90 East Range	TT0902	1,745	0.001257%
AOS No. 90 Baileyville	TT0903	15,634	0.011267%
AOS No. 90 Princeton	TT0904	5,001	0.003604%
AOS No. 91 Central Office	TT091	264	0.000190%
AOS No. 91 Mount Desert Island High School	TT0911	14,696	0.010592%
AOS No. 91 Bar Harbor	TT0912	10,240	0.007380%
AOS No. 91 Cranberry Isle	TT0913	915	0.000660%
AOS No. 91 Frenchboro	TT0914	33	0.000024%
AOS No. 91 Mt Desert	TT0915	4,843	0.003490%
AOS No. 91 Southwest Harbor	TT0916	4,773	0.003440%
AOS No. 91 Tremont	TT0917	5,915	0.004263%
AOS No. 91 Swans Island	TT0918	2,497	0.001800%
AOS No. 91 Trenton	TT0919	5,220	0.003762%
AOS No. 92 Central Office	TT092	-	0.000000%
AOS No. 92 Waterville	TT0921	97,100	0.069981%
AOS No. 92 Vassalboro	TT0922	20,661	0.014891%
AOS No. 92 Winslow	TT0923	51,507	0.037121%
AOS No. 93 Central Office	TT093	9,716	0.007002%
AOS No. 93 Great Salt Bay	TT0931	8,494	0.006122%
AOS No. 93 Nobleboro	TT0932	4,215	0.003038%
AOS No. 93 Bristol	TT0933	10,010	0.007214%
AOS No. 93 South Bristol	TT0934	906	0.000653%
AOS No. 93 Jefferson	TT0935	9,158	0.006600%
AOS No. 94 Central Office	TT094	-	0.000000%
AOS No. 94	TT0941	58,674	0.042287%
AOS No. 94 Harmony	TT0942	5,554	0.004003%
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%

⁽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, 2019

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
AOS No. 96 East Machias	TT096A	12,130	0.008742%
AOS No. 96 Jonesboro	TT096B	1,938	0.001397%
AOS No. 96 Machias	TT096C	25,887	0.018657%
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	320	0.000230%
AOS No. 96 Whitneyville	TT096H	-	0.000000%
AOS No. 96 Cutler	TT096I	786	0.000567%
AOS No. 96 Machiasport	TT096J	4,109	0.002962%
AOS No. 96 Whiting	TT096K	4,958	0.003573%
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	19,271	0.013889%
AOS No. 98 Edgecomb	TT0982	2,274	0.001639%
AOS No. 98 Southport	TT0983	1,301	0.000938%
AOS No. 98 Georgetown	TT0984	621	0.000447%
Union 60 Greenville	TU0601	6,350	0.004576%
Union 69 Appleton	TU0691	4,948	0.003566%
Union 69 Hope	TU0692	6,080	0.004382%
Union 76 Brooklin	TU0761	1,361	0.000981%
Union 76 Sedgewick	TU0762	4,641	0.003345%
Greenbush School Department	TU0903	6,871	0.004952%
Milford School Department	TU0905	13,386	0.009648%
Union 93 Surry	TU0924	246	0.000177%
Union 93 Blue Hill	TU0931	-	0.000000%
Union 93 Brooksville	TU0932	737	0.000531%
Union 93 Castine	TU0933	859	0.000619%
Union 93 Penobscot	TU0934	1,181	0.000851%
Union 102 Machias	TU1022	-	0.000000%
Union 103 Beals	TU1031	3,115	0.002245%
Union 103 Jonesport	TU1032	6,153	0.004434%
Union 106 Calais	TU1062	-	0.000000%
Vanceboro School Department	TU1081	-	0.000000%
Union 122 New Sweden	TU1221	-	0.000000%
Union 122 Westmanland	TU1223	-	0.000000%
Union 122 Woodland	TU1224	14,036	0.010116%
Total for All Employers and Non-Employer Entity		<u>\$ 138,752,041</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, 2019

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 / (Benefit) Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense / (Benefit) Excluding That Attributable to Employer-Paid Member Contributions
AOS No. 91 Mount Desert Island High School	TT0911	155,266	12,077	-	4,496	16,390	32,963	-	21,916	-	1	21,917	32,564	175,473	3,608	211,645
AOS No. 91 Bar Harbor	TT0912	108,182	8,415	-	3,132	4,103	15,650	-	15,270	-	780	16,050	22,689	119,902	(2,232)	140,359
AOS No. 91 Cranberry Isle	TT0913	9,660	752	-	279	1,456	2,487	-	1,364	-	732	2,096	2,026	6,383	1,568	9,977
AOS No. 91 Frenchboro	TT0914	352	27	-	10	29	66	-	49	-	2,182	2,231	74	2,658	(2,149)	583
AOS No. 91 Mt Desert	TT0915	51,159	3,979	-	1,481	1,906	7,366	-	7,221	-	3,917	11,138	10,731	69,377	(449)	79,659
AOS No. 91 Southwest Harbor	TT0916	50,426	3,923	-	1,460	5,661	278	-	7,117	-	3,283	10,400	10,576	53,712	2,782	67,061
AOS No. 91 Tremont	TT0917	62,490	4,861	-	1,810	599	7,270	-	8,821	-	4,774	13,595	13,106	47,457	(3,208)	57,355
AOS No. 91 Swans Island	TT0918	26,386	2,053	-	764	3,771	6,588	-	3,725	-	11,182	14,907	5,534	14,494	102	20,130
AOS No. 91 Trenton	TT0919	55,146	4,289	-	1,596	-	5,885	-	7,784	-	5,654	13,438	11,566	51,588	(6,140)	56,784
AOS No. 92 Central Office	TT092	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 92 Waterville	TT0921	1,025,835	79,795	-	29,701	45,821	155,317	-	144,802	-	-	144,802	215,152	409,380	7,483	632,015
AOS No. 92 Vassalboro	TT0922	218,284	16,979	-	6,320	14,398	37,697	-	30,812	-	22,567	53,379	45,781	97,784	(3,483)	140,082
AOS No. 92 Winslow	TT0923	544,162	42,328	-	15,755	956	59,039	-	76,812	-	15,005	91,817	114,130	298,455	(7,642)	404,943
AOS No. 93 Central Office	TT093	102,641	7,984	-	2,972	12,751	23,707	-	14,488	-	-	14,488	21,527	14,499	4,972	40,938
AOS No. 93 Great Salt Bay	TT0931	89,741	6,981	-	2,599	-	9,580	-	12,668	-	22,359	35,027	18,823	120,763	4,172	143,758
AOS No. 93 Nobleboro	TT0932	44,533	3,464	-	1,290	-	4,754	-	6,287	-	2,929	9,216	9,340	41,295	(4,272)	46,363
AOS No. 93 Bristol	TT0933	105,748	8,226	-	3,061	26,265	37,552	-	14,927	-	-	14,927	22,179	64,889	20,776	107,844
AOS No. 93 South Bristol	TT0934	9,572	745	-	277	1,426	2,448	-	1,351	-	2,360	3,711	2,007	25,354	(300)	27,061
AOS No. 93 Jefferson	TT0935	96,748	7,526	-	2,801	-	10,327	-	13,657	-	24,856	38,513	20,292	49,522	(14,061)	55,753
AOS No. 94 Central Office	TT094	-	-	-	-	-	-	-	-	-	-	-	-	4,541	-	4,541
AOS No. 94 MSAD 46	TT0941	619,875	48,218	-	17,948	3,695	69,861	-	87,499	-	11,059	98,558	130,009	234,986	(15,917)	348,478
AOS No. 94 Harmony	TT0942	58,679	4,565	-	1,699	1,334	7,598	-	8,282	-	6,053	14,335	12,308	16,586	(8,861)	20,033
AOS No. 95 Central Office	TT095	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 95 Fort Kent	TT0951	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 95 St. John Valley	TT0952	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 96 Central Office	TT096	-	-	-	-	-	-	-	-	-	-	-	-	7,724	-	7,724
AOS No. 96 East Machias	TT096A	128,147	9,968	-	3,710	28,507	42,185	-	18,089	-	5,091	23,180	26,878	32,686	6,280	65,844
AOS No. 96 Jonesboro	TT096B	20,478	1,593	-	593	349	2,535	-	2,890	-	169	3,059	4,294	12,242	(836)	15,700
AOS No. 96 Machias	TT096C	273,488	21,273	-	7,919	7,906	37,098	-	38,604	-	7,441	46,045	57,359	87,225	24,010	168,594
AOS No. 96 Marshfield	TT096D	-	-	-	-	-	-	-	-	-	-	-	-	36	-	36
AOS No. 96 Northfield	TT096E	-	-	-	-	-	-	-	-	-	-	-	-	-	(184)	(184)
AOS No. 96 Rogue Bluffs	TT096F	-	-	-	-	-	-	-	-	-	-	-	-	227	-	227
AOS No. 96 Wesley	TT096G	3,386	263	-	98	-	361	-	478	-	2,434	2,912	711	2,576	(1,147)	2,140
AOS No. 96 Whitneyville	TT096H	-	-	-	-	-	-	-	-	-	-	-	-	8	-	8
AOS No. 96 Cutler	TT096I	8,297	645	-	240	1	886	-	1,171	-	4,158	5,329	1,740	4,953	(10,245)	(3,552)
AOS No. 96 Machiasport	TT096J	43,405	3,376	-	1,256	226	4,858	-	6,127	-	7,590	13,717	9,103	10,219	(6,737)	12,585
AOS No. 96 Whiting	TT096K	52,376	4,075	-	1,517	10,124	15,716	-	7,393	-	-	7,393	10,985	7,538	7,834	26,357
AOS No. 97 Central Office	TT097	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 97 Fayette	TT0971	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 97 Winthrop	TT0972	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 98 Central Office	TT098	-	-	-	-	-	-	-	-	-	-	-	-	8,736	-	8,736
AOS No. 98 Boothbay Harbor	TT0981	203,596	15,837	-	5,894	11,144	32,875	-	28,740	-	559	29,299	42,701	181,691	1,847	226,239
AOS No. 98 Edgecomb	TT0982	24,026	1,869	-	695	6,694	9,258	-	3,391	-	18,998	22,389	5,039	33,361	(5,729)	32,671
AOS No. 98 Southport	TT0983	13,750	1,070	-	398	-	1,468	-	1,940	-	1,177	3,117	2,884	8,739	3,296	14,919
AOS No. 98 Georgetown	TT0984	6,567	511	-	190	3,031	3,732	-	928	-	4,882	5,810	1,378	26,182	(7,290)	20,270
Union 60 Greenville	TU0601	67,093	5,218	-	1,942	3,880	11,040	-	9,470	-	365	9,835	14,072	65,013	3,950	83,035
Union 69 Appleton	TU0691	52,273	4,067	-	1,514	8,895	14,476	-	7,379	-	11,413	18,792	10,964	41,286	(5,091)	47,159
Union 69 Hope	TU0692	64,235	4,997	-	1,860	16,454	23,311	-	9,069	-	-	9,069	13,472	51,237	1,891	66,600
Union 76 Brooklin	TU0761	14,380	1,118	-	417	-	1,535	-	2,030	-	6,865	8,895	3,016	18,365	(3,897)	17,484
Union 76 Sedgewick	TU0762	49,034	3,815	-	1,419	-	5,234	-	6,922	-	11,376	18,298	10,285	27,103	(9,840)	27,548
Greenbush School Department	TU0903	72,590	5,647	-	2,101	900	8,648	-	10,246	-	2,853	13,099	15,225	34,995	2,538	52,758
Milford School Department	TU0905	141,413	11,000	-	4,095	1	15,096	-	19,960	-	22,077	42,037	29,659	64,585	(34,693)	59,551
Union 93 Surry School Department	TU0924	2,595	202	-	75	91	368	-	367	-	9,324	9,691	544	36,827	(4,271)	33,100
Union 93 Blue Hill	TU0931	-	-	-	-	-	-	-	-	-	670	-	-	89,922	(724)	89,198
Union 93 Brooksville	TU0932	7,784	605	-	226	76	907	-	1,100	-	-	1,100	1,633	23,377	515	25,525
Union 93 Castine	TU0933	9,074	705	-	262	-	967	-	1,281	-	7,719	9,000	1,903	21,959	2,075	25,937
Union 93 Penobscot	TU0934	12,475	971	-	361	72	1,404	-	1,761	-	327	2,088	2,616	21,946	(1,144)	23,418
Union 102 Machias	TU1022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Union 103 Beals	TU1031	32,909	2,559	-	953	-	3,512	-	4,645	-	4,620	9,265	6,901	14,002	(5,028)	15,875
Union 103 Jonesport	TU1032	65,012	5,057	-	1,883	-	6,940	-	9,176	-	15,254	24,430	13,635	25,940	(11,357)	28,218
Union 106 Calais	TU1062	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vanceboro School Department	TU1081	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

⁽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, 2019

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 Pension Expense	Pension Expense / (Benefit) Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense / (Benefit) Excluding That Attributable to Employer-Paid Member Contributions
Union 122 New Sweden	TU1221	-	-	-	-	-	-	-	-	-	13,479	13,479	-	1,345	(8,684)	(7,339)
Union 122 Westmanland	TU1223	-	-	-	-	-	-	-	-	-	-	-	101	-	101	-
Union 122 Woodland	TU1224	148,288	11,534	-	4,294	29,667	45,495	-	20,933	-	848	21,781	31,101	31,486	27,751	90,338
Total for All Employers ⁽³⁾		\$ 1,465,875,911	\$ 114,024,668	\$ -	\$ 42,441,573	\$ 7,588,826	\$ 164,055,067	\$ -	\$ 206,916,093	\$ -	\$ 7,588,826	\$ 214,504,919	\$ 307,443,948	\$ -	\$ -	\$ 307,443,948

⁽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.

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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, 2019

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

Employer	Employer Code	Sensitivity							
		Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
State of Maine	S00ME	\$ 2,532,078,971	\$ 457,544,917	\$ 66,935,377	\$ (67,705,286)	\$ (44,425,554)	\$ 600,676	\$ -	\$ -
Isle Au Haut School Department	T0802	-	-	-	-	-	-	-	-
Monhegan Plantation School Department	T0804	-	-	-	-	-	-	-	-
CSD No. 13 Deer Isle - Stonington	T0913	148,654	26,862	(5,199)	(11,474)	(2,608)	35	-	-
CSD No. 17 Moosabec	T0917	37,157	6,714	3,638	(1,314)	(652)	9	-	-
CSD No. 18 Wells - Ogunquit	T0918	503,657	91,010	32,702	8,251	(8,837)	119	-	-
CSD No. 19 Five Town CSD	T0919	133,335	24,094	3,040	(10,200)	(2,339)	32	-	-
Erskine Academy	TAERS	-	-	-	-	-	-	-	-
Foxcroft Academy	TAFOX	-	-	-	-	-	-	-	-
Fryeburg Academy	TAFRY	-	-	-	-	-	-	-	-
George Stevens Academy	TAGEO	-	-	-	-	-	-	-	-
Gould Academy	TAGOU	-	-	-	-	-	-	-	-
Lee Academy	TALEE	-	-	-	-	-	-	-	-
Lincoln Academy	TALIN	-	-	-	-	-	-	-	-
Maine Central Institute	TAMCI	-	-	-	-	-	-	-	-
Thornton Academy	TATHO	-	-	-	-	-	-	-	-
Washington Academy	TAWAS	-	-	-	-	-	-	-	-
Acton School Department	TCACI	111,894	20,219	(6,554)	(4,903)	(1,963)	27	-	-
Andover School Department	TCAND	58,915	10,646	9,903	8,763	(1,034)	14	-	-
Athens School Department	TCATH	130,261	23,538	253	(14,932)	(2,285)	31	-	-
Auburn School Department	TCAUB	2,630,868	475,396	(134,921)	(79,121)	(46,159)	624	-	-
Augusta School Department	TC AUG	2,439,439	440,805	37,813	(104,572)	(42,800)	579	-	-
Bangor School Department	TCBAN	3,877,288	700,623	168,728	(72,645)	(68,027)	920	-	-
Biddeford School Department	TCBID	1,498,832	270,838	8,566	(197,688)	(26,297)	356	-	-
Brewer School Department	TCBRE	561,327	101,431	42,645	(8,687)	(9,849)	133	-	-
Brunswick School Department	TCBRU	641,762	115,966	(20,020)	(17,619)	(11,260)	152	-	-
Calais School Department	TCCAL	354,924	64,134	5,144	(17,469)	(6,227)	84	-	-
Caswell School Department	TCCAS	34,082	6,159	7,009	(428)	(598)	8	-	-
Cape Elizabeth School Department	TCCEL	444,688	80,355	23,353	(6,550)	(7,802)	105	-	-
Chebeague Island School Department	TCCHE	-	-	-	-	-	-	-	-
Cherryfield School Department	TCCHR	59,870	10,818	(2,110)	1,543	(1,050)	14	-	-
Dayton School Department	TCDAY	66,177	11,958	(9,996)	(12,500)	(1,161)	16	-	-
Easton School Department	TCEAS	-	-	-	-	-	-	-	-
Ellsworth School Department	TCCELL	772,924	139,667	41,271	(25,018)	(13,561)	183	-	-
East Millinocket School Department	TCEML	215,944	39,021	4,992	(9,945)	(3,789)	51	-	-
Eustis School Department	TCEUS	119,156	21,531	13,736	(83)	(2,091)	28	-	-
Falmouth School Department	TCFAL	156,843	28,341	(9,004)	(19,921)	(2,752)	37	-	-
Fayette School Department	TCFAY	41,715	7,538	(1,306)	(2,248)	(732)	10	-	-
Glenburn School Department	TCGLE	158,831	28,701	5,553	(3,823)	(2,787)	38	-	-
Gorham School Department	TCGOR	778,861	140,740	(2,380)	(23,747)	(13,665)	185	-	-
Hancock School Department	TCHAN	180,377	32,594	12,816	(4,433)	(3,165)	43	-	-
Hermion School Department	TCHER	367,884	66,476	4,329	(25,383)	(6,455)	87	-	-
Islesboro School Department	TCISL	38,959	7,040	(1,556)	(3,904)	(684)	9	-	-
Kittery School Department	TCKIT	582,078	105,181	15,399	(19,144)	(10,213)	138	-	-
Lamoine School Department	TCLAM	65,303	11,800	(12,750)	(2,321)	(1,146)	15	-	-
Lewiston School Department	TCLEW	6,851,021	1,237,975	(472,212)	223,578	(120,202)	1,625	-	-
Lincolnton School Department	TCLIN	118,361	21,388	5,190	(2,444)	(2,077)	28	-	-
Lisbon School Department	TCLIS	792,960	143,287	7,766	(52,256)	(13,913)	188	-	-
Long Island School Department	TCLON	-	-	(24)	-	-	-	-	-
Madawaska School Department	TCMAD	330,912	59,796	(5,344)	(11,347)	(5,806)	79	-	-
Maine Education Association	TCMEA	152,337	27,527	28,330	22,660	(2,673)	36	-	-
Medway School Department	TCMED	114,942	20,770	8,836	522	(2,017)	27	-	-
Millinocket School Department	TCMIL	504,399	91,145	(99,565)	(112,447)	(8,850)	120	-	-
Maine Ocean School	TCMOS	-	-	-	-	-	-	-	-
Maine School of Science and Mathematics	TCMSM	-	-	-	-	-	-	-	-
Northport School Department	TCNOR	59,392	10,732	1,682	(4,604)	(1,042)	14	-	-
Otis School Department	TCOTI	-	-	(4,034)	(5,642)	-	-	-	-
Portland School Department	TCPOR	6,259,746	1,131,132	66,681	(413,776)	(109,828)	1,485	-	-
Saco School Department	TCSAC	829,984	149,978	(32,161)	(32,606)	(14,562)	197	-	-
Sanford School Department	TCSAN	2,443,176	441,480	18,805	14,899	(42,866)	580	-	-
Scarborough School Department	TCSCA	947,709	171,250	13,245	(30,127)	(16,628)	225	-	-
Sebago Public Schools	TCSEB	62,917	11,369	12,671	9,359	(1,104)	15	-	-

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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, 2019

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

Employer	Employer Code	Sensitivity							
		Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
South Portland School Department	TCSP0	2,359,374	426,337	(19,872)	(53,947)	(41,395)	560	-	-
Saint George Municipal School Unit	TCSTG	100,657	18,189	2,440	3,027	(1,766)	24	-	-
Veazie School Department	TCVEA	62,520	11,297	2,928	(10,648)	(1,097)	15	-	-
West Bath School Department	TCWBA	82,662	14,937	7,893	(5,502)	(1,450)	20	-	-
Westbrook School Department	TCWES	2,648,889	478,652	14,060	(94,377)	(46,475)	628	-	-
Winthrop School Department	TCWIN	412,170	74,479	8,173	(39,307)	(7,232)	98	-	-
Wiscasset School Department	TCWIS	470,104	84,948	22,256	(15,550)	(8,248)	112	-	-
Yarmouth School Department	TCYAR	139,563	25,219	(8,389)	(3,846)	(2,449)	33	-	-
York School Department	TCYOR	311,062	56,209	(3,714)	(9,332)	(5,458)	74	-	-
RSU No. 79 - MSAD 1 Presque Isle	TD001	758,136	136,995	(4,420)	(41,153)	(13,302)	180	-	-
RSU No. 3 - MSAD 3 Unity	TD003	1,355,055	244,858	12,408	(29,354)	(23,775)	321	-	-
MSAD 4 Guilford	TD004	506,890	91,595	25,417	(11,575)	(8,893)	120	-	-
RSU No. 6 - MSAD 6 Bar Mills	TD006	825,267	149,125	7,041	(20,235)	(14,479)	196	-	-
MSAD 7 North Haven	TD007	-	-	(13,893)	(10,500)	-	-	-	-
MSAD 8 Vinalhaven	TD008	117,751	21,278	5,931	(241)	(2,066)	28	-	-
RSU No. 9 - MSAD 9 Farmington	TD009	2,022,075	365,387	70,294	(30,674)	(35,477)	480	-	-
RSU No. 11 - MSAD 11 Gardiner	TD011	889,165	160,671	(294,394)	(289,380)	(15,600)	211	-	-
MSAD 12 Jackman	TD012	26,158	4,727	(26,945)	(8,283)	(459)	6	-	-
MSAD 13 Bingham	TD013	219,177	39,605	(1,892)	(14,449)	(3,845)	52	-	-
RSU No. 15 - MSAD 15 Gray	TD015	1,052,978	190,272	70,631	5,640	(18,475)	250	-	-
RSU No. 17 - MSAD 17 South Paris	TD017	1,506,730	272,265	(42,190)	(95,366)	(26,436)	357	-	-
MSAD 20 Fort Fairfield	TD020	383,997	69,388	(2,871)	(20,464)	(6,737)	91	-	-
RSU No. 22 - MSAD 22 Hampden	TD022	882,195	159,412	28,023	(23,787)	(15,478)	209	-	-
MSAD 23 Carmel	TD023	536,679	96,978	17,556	2,401	(9,416)	127	-	-
MSAD 24 Van Buren	TD024	318,933	57,631	17,705	(14,559)	(5,596)	76	-	-
MSAD 27 Fort Kent	TD027	1,101,451	199,031	39,936	(5,750)	(19,325)	261	-	-
MSAD 28 Camden	TD028	340,665	61,558	16,214	(19,855)	(5,977)	81	-	-
RSU No. 29 - MSAD 29 Houlton	TD029	979,459	176,988	8,244	(32,837)	(17,185)	232	-	-
MSAD 32 Ashland	TD032	89,022	16,086	18,108	6,355	(1,562)	21	-	-
MSAD 33 Saint Agatha	TD033	145,897	26,364	4,002	(4,353)	(2,560)	35	-	-
RSU No. 35 - MSAD 35 Eliot	TD035	445,139	80,436	26,412	14,415	(7,810)	106	-	-
MSAD 37 Harrington	TD037	712,710	128,786	(32,597)	(26,318)	(12,505)	169	-	-
RSU No. 40 - MSAD 40 Waldoboro	TD040	1,290,071	233,115	(974)	(77,149)	(22,634)	306	-	-
MSAD 42 Mars Hill	TD042	136,277	24,625	1,307	104	(2,391)	32	-	-
RSU No. 44 - MSAD 44 Bethel	TD044	499,363	90,235	(130,363)	(121,141)	(8,761)	118	-	-
MSAD 45 Washburn	TD045	216,421	39,107	(116)	(35,696)	(3,797)	51	-	-
RSU No. 49 - MSAD 49 Fairfield	TD049	1,584,091	286,244	30,258	(74,353)	(27,793)	376	-	-
RSU No. 51 - MSAD 51 Cumberland Center	TD051	957,674	173,051	62,190	26,495	(16,802)	227	-	-
RSU No. 52 - MSAD 52 Turner	TD052	497,906	89,971	(6,598)	(42,350)	(8,736)	118	-	-
MSAD 53 Pittsfield	TD053	622,177	112,427	(9,604)	(55,861)	(10,916)	148	-	-
RSU No. 54 - MSAD 54 Skowhegan	TD054	2,816,413	508,924	90,656	(125,414)	(49,414)	668	-	-
RSU No. 55 - MSAD 55 Cornish	TD055	928,097	167,707	(111,253)	(32,509)	(16,284)	220	-	-
RSU No. 57 - MSAD 57 Waterboro	TD057	989,769	178,851	50,529	(17,247)	(17,366)	235	-	-
MSAD 58 Kingfield	TD058	456,297	82,452	19,314	(14,334)	(8,006)	108	-	-
MSAD 59 Madison	TD059	912,196	164,833	58,512	11,114	(16,005)	216	-	-
RSU No. 60 - MSAD 60 North Berwick	TD060	1,790,627	323,565	116,498	1,594	(31,417)	425	-	-
RSU No. 61 - MSAD 61 Bridgton	TD061	1,594,931	288,203	(24,132)	(102,316)	(27,983)	378	-	-
RSU No. 64 - MSAD 64 East Corinth	TD064	594,641	107,451	6,049	(10,076)	(10,433)	141	-	-
MSAD 65 Matinicus	TD065	-	-	-	-	-	-	-	-
RSU No. 67 - MSAD 67 Lincoln	TD067	489,584	88,467	(8,272)	(5,770)	(8,590)	116	-	-
MSAD 68 Dover-Foxcroft	TD068	802,528	145,016	24,960	(26,928)	(14,080)	190	-	-
RSU No. 72 - MSAD 72 Fryeburg	TD072	428,018	77,343	19,677	(6,596)	(7,510)	102	-	-
MSAD 74 North Anson	TD074	889,960	160,815	50,324	(34,581)	(15,614)	211	-	-
RSU No. 75 - MSAD 75 Topsham	TD075	1,901,567	343,612	56,701	(23,132)	(33,363)	451	-	-
Pleasant Point School	TIE001	721,562	130,386	(24,754)	(33,446)	(12,660)	171	-	-
Indian Township	TIE002	771,599	139,427	72,794	(35,887)	(13,538)	183	-	-
Indian Island	TIE003	407,744	73,679	(14,740)	(37,782)	(7,154)	97	-	-
Maine Indian Education	TIE004	183,027	33,073	4,247	(5,130)	(3,211)	43	-	-
Region No. 2 Southern Aroostook County	TR002	-	-	-	-	-	-	-	-
Region No. 3 Northern Penobscot County	TR003	-	-	-	-	-	-	-	-
Region No. 4 United Technologies Center	TR004	99,120	17,911	(13,338)	(19,163)	(1,739)	24	-	-
Region No. 7 Waldo County	TR007	18,154	3,280	(638)	2,192	(319)	4	-	-

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Maine Public Employees Retirement System
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 As of and for the Year Ended June 30, 2019

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

Employer	Employer Code	Sensitivity							
		Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
Mid-Coast School of Technology - Region 8	TR008	-	-	(589)	-	-	-	-	-
Region No. 9 School of Applied Technology	TR009	2,836	512	(986)	(35)	(50)	1	-	-
Region No. 10 Cumberland Sagadahoc County	TR010	79,455	14,357	16,002	11,819	(1,394)	19	-	-
Oxford Hill Technical School 11	TR011	-	-	(407)	-	-	-	-	-
Regional School Unit No. 1	TS001	950,121	171,686	(7,818)	(46,326)	(16,670)	225	-	-
Regional School Unit No. 2	TS002	944,820	170,728	19,659	(10,520)	(16,577)	224	-	-
Regional School Unit No. 4	TS004	876,311	158,349	26,308	(12,861)	(15,375)	208	-	-
Regional School Unit No. 5	TS005	416,728	75,302	39,521	3,745	(7,312)	99	-	-
Regional School Unit No. 10	TS010	2,549,160	460,631	(17,936)	(72,157)	(44,725)	605	-	-
Regional School Unit No. 12	TS012	1,546,113	279,382	40,216	(62,612)	(27,127)	367	-	-
Regional School Unit No. 13	TS013	1,384,367	250,154	(2,672)	(51,025)	(24,289)	328	-	-
Regional School Unit No. 14	TS014	1,462,047	264,191	18,306	(25,567)	(25,652)	347	-	-
Regional School Unit No. 16	TS016	1,091,195	197,178	(2,828)	(31,632)	(19,145)	259	-	-
Regional School Unit No. 18	TS018	1,133,996	204,912	36,567	(37,370)	(19,896)	269	-	-
Regional School Unit No. 19	TS019	1,288,852	232,895	(165,569)	(272,260)	(22,613)	306	-	-
Regional School Unit No. 20	TS020	471,721	85,240	(16,399)	(21,586)	(8,276)	112	-	-
Regional School Unit No. 21	TS021	1,167,893	211,038	13,248	(45,452)	(20,491)	277	-	-
Regional School Unit No. 23	TS023	668,132	120,731	(18,529)	(74,501)	(11,722)	158	-	-
Regional School Unit No. 24	TS024	999,283	180,570	(39,958)	(28,951)	(17,533)	237	-	-
Regional School Unit No. 25	TS025	461,491	83,391	(23,835)	(105,607)	(8,097)	109	-	-
Regional School Unit No. 26	TS026	157,293	28,423	373	(4,328)	(2,760)	37	-	-
Regional School Unit No. 34	TS034	821,609	148,464	51,675	2,050	(14,415)	195	-	-
Regional School Unit No. 38	TS038	766,404	138,489	(10,750)	(40,338)	(13,447)	182	-	-
Regional School Unit No. 39	TS039	977,260	176,590	3,232	(25,130)	(17,146)	232	-	-
Regional School Unit No. 50	TS050	413,548	74,728	(68,919)	(84,296)	(7,256)	98	-	-
Regional School Unit No. 56	TS056	749,390	135,414	153,619	8,517	(13,148)	178	-	-
Regional School Unit No. 71	TS071	1,245,361	225,036	14,725	7,171	(21,850)	295	-	-
Regional School Unit No. 73	TS073	1,210,854	218,801	18,849	(27,485)	(21,245)	287	-	-
Regional School Unit No. 78	TS078	162,488	29,361	3,730	(7,536)	(2,851)	39	-	-
Regional School Unit No. 89	TS089	227,525	41,114	45,821	33,844	(3,992)	54	-	-
School Agent - Carrabasset	TSA001	-	-	-	-	-	-	-	-
School Agent - Coplin Plantation	TSA002	-	-	-	-	-	-	-	-
School Agent - Pleasant Ridge Plantation	TSA003	-	-	-	-	-	-	-	-
AOS No. 43 Central Office	TI043	-	-	-	-	-	-	-	-
AOS No. 43 Howland	TI0431	435,068	78,616	6,188	(10,825)	(7,633)	103	-	-
AOS No. 43 Milo	TI0432	742,419	134,155	42,452	(11,637)	(13,026)	176	-	-
AOS No. 47 Central Office	TI047	-	-	-	-	-	-	-	-
AOS No. 47 Orrington	TI0471	-	-	-	-	-	-	-	-
AOS No. 47 Dedham	TI0472	137,920	24,922	17,996	6,104	(2,420)	33	-	-
AOS No. 48 Central Office	TI048	-	-	-	-	-	-	-	-
Regional School Unit No. 70 / MSAD 70	TI0481	658,141	118,926	138	(42,407)	(11,547)	156	-	-
Regional School Unit No. 84 / MSAD14	TI0482	201,182	36,353	(15,804)	(33,692)	(3,530)	48	-	-
AOS No. 66 East Millinocket	TI0661	-	-	-	-	-	-	-	-
AOS No. 66 Medway	TI0662	-	-	-	-	-	-	-	-
AOS No. 77 Central Office	TI077	-	-	-	-	-	-	-	-
AOS No. 77 Lubec	TI0771	224,451	40,558	5,664	(7,674)	(3,938)	53	-	-
AOS No. 77 Charlotte	TI0772	29,497	5,330	(2,756)	(2,835)	(518)	7	-	-
AOS No. 77 Eastport	TI0773	254,744	46,032	16,656	(7,578)	(4,470)	60	-	-
AOS No. 77 Pembroke	TI0774	127,769	23,088	(1,789)	(6,975)	(2,242)	30	-	-
AOS No. 77 Perry	TI0775	90,480	16,350	5,388	506	(1,587)	21	-	-
AOS No. 77 Alexander	TI0776	477	86	(18,001)	(13,246)	(8)	-	-	-
AOS No. 77 Calais	TI0777	-	-	-	-	-	-	-	-
AOS No. 77 Robbinston	TI0778	-	-	-	-	-	-	-	-
AOS No. 81 Central Office	TI081	-	-	-	-	-	-	-	-
AOS No. 81 Holden	TI0811	396,904	71,720	13,579	(8,870)	(6,964)	94	-	-
AOS No. 81 CSD 8	TI0812	23,958	4,329	(86)	(539)	(420)	6	-	-
AOS No. 90 Central Office	TI090	-	-	-	-	-	-	-	-
AOS No. 90 Lee	TI0901	172,267	31,129	16,726	6,969	(3,022)	41	-	-
AOS No. 90 East Range	TI0902	33,340	6,025	(174)	(2,949)	(585)	8	-	-
AOS No. 90 Baileyville	TI0903	298,632	53,963	15,607	(7,732)	(5,240)	71	-	-
AOS No. 90 Princeton	TI0904	95,516	17,260	(20,328)	(8,915)	(1,676)	23	-	-
AOS No. 91 Central Office	TI091	5,036	910	290	413	(88)	1	-	-

⁽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, 2019

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

Employer	Employer Code	Sensitivity							
		Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
AOS No. 91 Mount Desert Island High School	TT0911	280,716	50,725	19,829	(3,925)	(4,925)	67	-	-
AOS No. 91 Bar Harbor	TT0912	195,590	35,343	6,251	(3,266)	(3,432)	46	-	-
AOS No. 91 Cranberry Isle	TT0913	17,465	3,156	441	253	(306)	4	-	-
AOS No. 91 Frenchboro	TT0914	636	115	(1,046)	(1,108)	(11)	-	-	-
AOS No. 91 Mt Desert	TT0915	92,494	16,714	2,302	(4,472)	(1,623)	22	-	-
AOS No. 91 Southwest Harbor	TT0916	91,169	16,474	957	(4,120)	(1,600)	22	-	-
AOS No. 91 Tremont	TT0917	112,981	20,416	1,088	(5,458)	(1,982)	27	-	-
AOS No. 91 Swans Island	TT0918	47,705	8,620	(607)	(6,888)	(837)	11	-	-
AOS No. 91 Trenton	TT0919	99,703	18,016	(1,541)	(4,286)	(1,749)	24	-	-
AOS No. 92 Central Office	TT092	-	-	-	-	-	-	-	-
AOS No. 92 Waterville	TT0921	1,854,684	335,140	73,356	(30,738)	(32,541)	440	-	-
AOS No. 92 Vassalboro	TT0922	394,651	71,313	13,162	(22,013)	(6,924)	94	-	-
AOS No. 92 Winslow	TT0923	983,832	177,778	18,499	(34,248)	(17,261)	233	-	-
AOS No. 93 Central Office	TT093	185,572	33,533	11,526	905	(3,256)	44	-	-
AOS No. 93 Great Salt Bay	TT0931	162,249	29,318	(9,366)	(13,275)	(2,847)	38	-	-
AOS No. 93 Nobleboro	TT0932	80,515	14,549	(367)	(2,702)	(1,413)	19	-	-
AOS No. 93 Bristol	TT0933	191,190	34,548	26,237	(302)	(3,354)	45	-	-
AOS No. 93 South Bristol	TT0934	17,306	3,127	687	(1,650)	(304)	4	-	-
AOS No. 93 Jefferson	TT0935	174,918	31,607	(11,535)	(13,624)	(3,069)	41	-	-
AOS No. 94 Central Office	TT094	-	-	-	-	-	-	-	-
AOS No. 94 MSAD 46	TT0941	1,120,719	202,513	26,696	(35,997)	(19,663)	266	-	-
AOS No. 94 Harmony	TT0942	106,090	19,170	(2,685)	(2,217)	(1,861)	25	-	-
AOS No. 95 Central Office	TT095	-	-	-	-	-	-	-	-
AOS No. 95 Fort Kent	TT0951	-	-	-	-	-	-	-	-
AOS No. 95 St. John Valley	TT0952	-	-	-	-	-	-	-	-
AOS No. 96 Central Office	TT096	-	-	-	-	-	-	-	-
AOS No. 96 East Machias	TT096A	231,686	41,866	15,061	7,956	(4,065)	55	-	-
AOS No. 96 Jonesboro	TT096B	37,024	6,690	1,208	(1,090)	(650)	9	-	-
AOS No. 96 Machias	TT096C	494,460	89,349	16,772	(17,163)	(8,675)	117	-	-
AOS No. 96 Marshfield	TT096D	-	-	-	-	-	-	-	-
AOS No. 96 Northfield	TT096E	-	-	-	-	-	-	-	-
AOS No. 96 Rogue Bluffs	TT096F	-	-	-	-	-	-	-	-
AOS No. 96 Wesley	TT096G	6,122	1,106	(1,228)	(1,216)	(107)	1	-	-
AOS No. 96 Whitneyville	TT096H	-	-	-	-	-	-	-	-
AOS No. 96 Cutler	TT096I	15,001	2,711	(3,206)	(977)	(263)	4	-	-
AOS No. 96 Machiasport	TT096J	78,474	14,180	(1,572)	(5,928)	(1,377)	19	-	-
AOS No. 96 Whiting	TT096K	94,694	17,111	12,148	(2,187)	(1,661)	22	-	-
AOS No. 97 Central Office	TT097	-	-	-	-	-	-	-	-
AOS No. 97 Fayette	TT0971	-	-	-	-	-	-	-	-
AOS No. 97 Winthrop	TT0972	-	-	-	-	-	-	-	-
AOS No. 98 Central Office	TT098	-	-	-	-	-	-	-	-
AOS No. 98 Boothbay Harbor	TT0981	368,096	66,515	20,226	(10,287)	(6,458)	87	-	-
AOS No. 98 Edgecomb	TT0982	43,438	7,849	(1,699)	(10,680)	(762)	10	-	-
AOS No. 98 Southport	TT0983	24,860	4,492	(78)	(1,143)	(436)	6	-	-
AOS No. 98 Georgetown	TT0984	11,873	2,145	(3,064)	1,192	(208)	3	-	-
Union 60 Greenville	TU0601	121,303	21,919	6,786	(3,481)	(2,128)	29	-	-
Union 69 Appleton	TU0691	94,509	17,078	5,595	(8,276)	(1,658)	22	-	-
Union 69 Hope	TU0692	116,135	20,985	16,394	(141)	(2,038)	28	-	-
Union 76 Brooklin	TU0761	25,999	4,698	(3,163)	(3,747)	(456)	6	-	-
Union 76 Sedgewick	TU0762	88,651	16,019	(7,618)	(3,912)	(1,555)	21	-	-
Greenbush School Department	TU0903	131,241	23,715	2,814	(4,995)	(2,303)	31	-	-
Milford School Department	TU0905	255,671	46,200	(11,702)	(10,815)	(4,486)	61	-	-
Union 93 Surry School Department	TU0924	4,691	848	(4,452)	(4,790)	(82)	1	-	-
Union 93 Blue Hill	TU0931	-	-	(670)	-	-	-	-	-
Union 93 Brooksville	TU0932	14,073	2,543	425	(374)	(247)	3	-	-
Union 93 Castine	TU0933	16,405	2,964	(3,791)	(3,957)	(288)	4	-	-
Union 93 Penobscot	TU0934	22,554	4,075	483	(777)	(396)	5	-	-
Union 102 Machias	TU1022	-	-	-	-	-	-	-	-
Union 103 Beals	TU1031	59,499	10,751	(2,302)	(2,420)	(1,044)	14	-	-
Union 103 Jonesport	TU1032	117,539	21,239	(5,831)	(9,626)	(2,062)	28	-	-
Union 106 Calais	TU1062	-	-	-	-	-	-	-	-
Vanceboro School Department	TU1081	-	-	-	-	-	-	-	-

⁽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, 2019

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

Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
Union 122 New Sweden	TU1221	-	-	(10,197)	(3,283)	-	-	-	-
Union 122 Westmanland	TU1223	-	-	-	-	-	-	-	-
Union 122 Woodland	TU1224	268,101	48,446	36,068	(7,712)	(4,704)	64	-	-
Total for All Employers ⁽³⁾		<u>\$ 2,650,267,514</u>	<u>\$ 478,901,503</u>	<u>\$ 67,467,756</u>	<u>\$ (72,047,127)</u>	<u>\$ (46,499,189)</u>	<u>\$ 628,709</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, 2019

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, 2019 there were 307 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, 2019 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 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 2.69%.

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, 2019

2. Revenue Recognition

The Schedules of Employer and Non-Employer Entity Allocations for the SET Plan reflect 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 Plan as the basis of allocation. This method of allocation properly distributes the collective net pension liability among 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 and employer-paid member contributions.

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:

	SET Plan	PLD Consolidated Plan
Employer and Non-Employer Contributions Reported in the System's Statement of Changes in Fiduciary Net Position for the Fiscal Year ended June 30, 2019	\$ 351,511,766	\$ 61,487,037
Adjusted for:		
Remove Employer Specific Liability Contributions	(760,355)	(284,083)
Remove Normal Cost Contributions from Teacher Districts	(51,028,060)	-
Other Adjustments	(129,550)	(31,003)
	\$ 299,593,801	\$ 61,171,951
Total Employer Contributions Used as the Basis for Allocating Collective Pension Amounts		

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 2019

3. Collective Net Pension Liability

The collective net pension liability for the SET Plan and the PLD Consolidated Plan, measured as of June 30, 2019 is as follows:

	<u>State Employees</u>	<u>Teacher</u>	<u>Total SET Plan</u>	<u>PLD Consolidated Plan</u>
Collective Total Pension Liability	\$ 5,078,049,316	\$ 9,469,173,597	\$ 14,547,222,913	\$ 3,258,819,605
Less: Plan Net Fiduciary Position	<u>(4,032,265,361)</u>	<u>(8,003,297,686)</u>	<u>(12,035,563,047)</u>	<u>(2,953,156,096)</u>
Collective Net Pension Liability	<u>\$ 1,045,783,955</u>	<u>\$ 1,465,875,911</u>	<u>\$ 2,511,659,866</u>	<u>\$ 305,663,509</u>

4. Special Funding Situation – SET Plan

The State of Maine participates in the SET Plan as a non-employer contributing entity in that the State pays the unfunded actuarial liability 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, 2019, 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 develop 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 employee is the product of his pay and his normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e., actual decreases or increases in liabilities and/or in assets which differ 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, 2019

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

The net pension liability of the PLD Consolidated Plan is amortized on 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, 2019 are as follows:

	SET Plan	PLD Consolidated Plan
Investment Rate of Return	6.75% per annum, compounded annually	
Inflation Rate	2.75%	
Annual Salary Increases, Including Inflation	State employees, 2.75% - 8.75%; Teachers, 2.75% - 14.50%	2.75% - 9.00%
Cost of Living Benefit Increases	2.20%	1.91%
Mortality Rates	For active members and non-disabled retirees, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females, is used.	

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, 2019

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 arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2019 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public Equities	30.0%	6.0%
US Government	7.5	2.3
Private Equity	15.0	7.6
Real Assets:		
Real Estate	10.0	5.2
Infrastructure	10.0	5.3
Natural Resources	5.0	5.0
Traditional Credit	7.5	3.0
Alternative Credit	5.0	4.2
Diversifiers	10.0	5.9

Discount Rate

The discount rate used to measure the collective total pension liability was 6.75% for 2019 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 liability/(asset) as of June 30, 2019 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
State Employees	\$ 1,264,679,964	\$ 1,045,783,955	\$ 281,761,696
Teacher	2,650,267,514	1,465,875,911	478,901,503
Total SET Plan	\$ 3,914,947,478	\$ 2,511,659,866	\$ 760,663,199
PLD Consolidated Plan	\$ 696,281,797	\$ 305,663,509	\$ (59,722,517)

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, 2019

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, 2019 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, 2019 with the following exceptions.

Differences Between Expected and Actual Experience

The differences between expected and actual experience with regard to economic or demographic factors are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. For 2019, this was three years for the SET Plan and four years for the PLD Consolidated Plan. For 2018, this was three years for both the SET Plan and the PLD Consolidated Plan; 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, 2019 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 through June 30, 2015. 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, 2019

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, 2019 is as follows:

	State Employees	Teacher	Total SET Plan	PLD Consolidated Plan
Service Cost	\$ 79,149,417	\$ 145,625,695	\$ 224,775,112	\$ 78,317,217
Interest Cost	327,861,580	606,148,068	934,009,648	208,360,684
Changes in Benefit Terms	-	-	-	-
Amortization of Differences between Actual and Expected Experience	28,874,440	83,818,303	112,692,743	9,343,585
Amortization of Changes of Assumptions	21,558,074	42,441,569	63,999,643	28,200,901
Amortization of Differences in Expected and Actual Investment Earnings	16,366,252	34,632,118	50,998,370	10,236,461
Other Adjustments	-	40,569	40,569	-
Plan Administrative Expenses	3,731,858	7,448,994	11,180,852	2,706,977
Transfers (In)/Out	317,022	(433)	316,589	(48,552)
Expected Investment Earnings	(258,499,574)	(514,546,763)	(773,046,337)	(188,377,619)
Member Contributions	(47,854,879)	(98,164,172)	(146,019,051)	(54,927,202)
Allocable Pension Expense	<u>\$ 171,504,190</u>	<u>\$ 307,443,948</u>	<u>\$ 478,948,138</u>	<u>\$ 93,812,452</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, 2019.

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, 2019 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, 2019

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

	Measurement Period <u>July 1-June 30:</u>	Amortization Period (Years) <u>Period (Years)</u>	Beginning Balance <u>July 1, 2018</u>	Current Year Measurement Period Additions <u>Period Additions</u>	Amortizations Recognized in Current Year <u>Current Year</u>	Ending Balance <u>June 30, 2019</u>
<u>SET Plan - State Employee Portion</u>						
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2017	3	\$ 9,732,714	\$ -	\$ (9,732,714)	\$ -
	2018	3	3,556,169	-	(1,778,085)	1,778,084
	2019	3	-	52,090,923	(17,363,642)	34,727,281
Changes of Assumptions:						
	2018	3	43,116,151	-	(21,558,074)	21,558,077
Total Deferred Outflows of Resources			<u>56,405,034</u>	<u>52,090,923</u>	<u>(50,432,515)</u>	<u>58,063,442</u>
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Investment Earnings on Pension Plan Investments:						
	2015	5	35,444,615	-	(35,444,615)	-
	2016	5	86,233,924	-	(43,116,962)	43,116,962
	2017	5	(116,261,551)	-	38,753,850	(77,507,701)
	2018	5	(94,498,433)	-	23,624,608	(70,873,825)
	2019	5	-	915,662	(183,133)	732,529
Total Deferred Inflows of Resources, Net			<u>(89,081,445)</u>	<u>915,662</u>	<u>(16,366,252)</u>	<u>(104,532,035)</u>
Total Collective Deferred Outflows (Inflows) of Resources			<u>\$ (32,676,411)</u>	<u>\$ 53,006,585</u>	<u>\$ (66,798,767)</u>	<u>\$ (46,468,593)</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, 2019

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

	Measurement Period	Amortization Period (Years)	Beginning Balance July 1, 2018	Current Year Measurement Period Additions	Amortizations Recognized in Current Year	Ending Balance June 30, 2019
<u>SET Plan - Teacher Portion</u>						
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2017	3	\$ 22,003,130	\$ -	\$ (22,003,130)	\$ -
	2018	3	19,211,351	-	(9,605,676)	9,605,675
	2019	3	-	156,628,490	(52,209,497)	104,418,993
Changes of Assumptions:						
	2018	3	84,883,142	-	(42,441,569)	42,441,573
Total Deferred Outflows of Resources			<u>126,097,623</u>	<u>156,628,490</u>	<u>(126,259,872)</u>	<u>156,466,241</u>
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Investment Earnings on Pension Plan Investments:						
	2015	5	71,421,107	-	(71,421,107)	-
	2016	5	174,935,264	-	(87,467,632)	87,467,632
	2017	5	(233,272,292)	-	77,757,431	(155,514,861)
	2018	5	(188,511,602)	-	47,127,901	(141,383,701)
	2019	5	-	3,143,548	(628,711)	2,514,837
Total Deferred Inflows of Resources, Net			<u>(175,427,523)</u>	<u>3,143,548</u>	<u>(34,632,118)</u>	<u>(206,916,093)</u>
Total Collective Deferred Outflows (Inflows) of Resources			<u>\$ (49,329,900)</u>	<u>\$ 159,772,038</u>	<u>\$ (160,891,990)</u>	<u>\$ (50,449,852)</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, 2019

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

PLD Consolidated Plan	Measurement Period July 1-June 30:	Amortization Period (Years)	Beginning Balance July 1, 2018	Current Year Measurement Period Additions	Amortizations Recognized in Current Year	Ending Balance June 30, 2019
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2018	3	\$ 856,869	\$ -	\$ (428,434)	\$ 428,435
	2019	4	-	47,684,163	(11,921,041)	35,763,122
Changes of Assumptions:						
	2016	4	12,721,054	-	(12,721,054)	-
	2018	3	30,959,693	-	(15,479,847)	15,479,846
Total Deferred Outflows of Resources			44,537,616	47,684,163	(40,550,376)	51,671,403
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2016	4	(2,285,689)	-	2,285,689	-
	2017	3	(720,201)	-	720,201	-
Differences Between Expected and Actual Investment Earnings on Pension Plan Investments:						
	2015	5	24,617,376	-	(24,617,376)	-
	2016	5	61,245,991	-	(30,622,995)	30,622,996
	2017	5	(83,628,272)	-	27,876,091	(55,752,181)
	2018	5	(68,317,286)	-	17,079,322	(51,237,964)
	2019	5	-	(242,484)	48,497	(193,987)
Total Deferred Inflows of Resources, Net			(69,088,081)	(242,484)	(7,230,571)	(76,561,136)
Total Collective Deferred Outflows (Inflows) of Resources			\$ (24,550,465)	\$ 47,441,679	\$ (47,780,947)	\$ (24,889,733)

8. Additional Financial and Actuarial Information

Additional financial and actuarial information with respect to the Plans can be found in the System's 2019 Comprehensive Annual Financial Report available online at www.maineopers.org or by contacting the System at (207) 512-3100.