

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, 2020
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, 2020

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees of
Maine Public Employees Retirement System

We have audited the accompanying schedule of employer allocations of the Maine Public Employees Retirement System PLD Consolidated Plan and the schedules of employer and non-employer entity allocations of the Maine Public Employees Retirement System State Employee and Teacher Plan – State Employee Portion and the Maine Public Employees Retirement System State Employee and Teacher Plan – Teacher Portion for the year ended June 30, 2020 (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, 2020 (collectively, the schedules of pension amounts by employer), and the related notes to the schedules.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and non-employer entity allocations and total net pension 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, 2020, 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, 2020, and our report thereon, dated October 15, 2020, expressed an unmodified opinion on those financial statements.

Restriction on Use

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

Berry Dunn McNeil & Parker, LLC

Manchester, New Hampshire
January 27, 2021

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2020

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Enfield	P0001	\$ 2,472	0.003827%
City of Portland	P0002	6,468,796	10.014423%
Town of Millinocket	P0003	207,058	0.320550%
City of Presque Isle	P0004	207,528	0.321277%
Cumberland County	P0005	1,871,496	2.897286%
Town of Camden	P0008	293,774	0.454794%
City of South Portland	P0009	1,668,372	2.582827%
Town of Houlton	P0010	222,407	0.344311%
Penobscot County	P0011	540,541	0.836818%
Kittery Water District	P0012	89,917	0.139202%
City of Ellsworth	P0013	307,349	0.475811%
Town of Kittery	P0014	664,809	1.029198%
Town of Bar Harbor	P0015	319,722	0.494965%
Town of Mount Desert	P0016	196,302	0.303897%
Town of Fort Fairfield	P0017	25,602	0.039634%
City of Rockland	P0018	520,555	0.805878%
Bath Water District	P0019	88,705	0.137326%
City of Bangor	P0020	1,229,159	1.902876%
Bangor Public Library	P0022	15,611	0.024167%
City of Augusta	P0023	1,759,498	2.723901%
City of Gardiner	P0024	356,648	0.552132%
Houlton Water Company	P0026	140,485	0.217487%
City of Auburn	P0027	1,598,164	2.474138%
Town of York	P0028	709,383	1.098205%
Town of St. Agatha	P0030	20,838	0.032260%
Kennebec Water District	P0031	135,026	0.209035%
Livermore Falls Water District	P0032	21,016	0.032535%
City of Belfast	P0035	297,832	0.461077%
City of Calais	P0036	184,825	0.286130%
York County	P0037	578,568	0.895687%
Maine Maritime Academy	P0038	630,916	0.976729%
York Water District	P0039	146,995	0.227565%
Washington County	P0040	273,809	0.423887%
Portland Public Library	P0041	215,943	0.334303%
Town of Brunswick	P0042	638,473	0.988427%
Auburn Public Library	P0043	35,061	0.054278%
Town of Jay	P0045	78,991	0.122287%
Waldo County	P0046	389,689	0.603282%
Kennebec County	P0047	431,011	0.667253%
City of Lewiston	P0048	2,168,147	3.356535%

(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, 2020

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Maine Turnpike Authority	P0049	2,495,795	3.863771%
School Administrative District No. 31	P0050	27,833	0.043089%
Auburn Water and Sewer District	P0052	12,368	0.019146%
Town of East Millinocket	P0054	151,843	0.235070%
Maine Municipal Association	P0055	361,334	0.559386%
Hancock County	P0056	285,894	0.442597%
Oxford County	P0057	350,975	0.543349%
Falmouth Memorial Library	P0058	27,747	0.042955%
Bangor Water District	P0059	119,999	0.185772%
Rumford Fire and Police	P0060	135,545	0.209839%
Town of Orono	P0061	392,859	0.608189%
Kennebunk Light and Power Co.	P0062	94,020	0.145553%
City of Brewer	P0063	832,901	1.289424%
Rumford Water District	P0065	27,894	0.043183%
Waterville Fire and Police	P0066	254,907	0.394624%
Androscoggin County	P0067	544,470	0.842901%
Town of Baileyville	P0069	111,443	0.172527%
Westbrook Fire and Police	P0070	784,093	1.213864%
Brunswick Sewer District	P0072	131,508	0.203588%
City of Bath	P0073	686,610	1.062949%
Town of Lincoln	P0076	51,996	0.080496%
Old Town Water District	P0079	30,199	0.046752%
Town of Skowhegan	P0080	311,912	0.482875%
Town of Topsham	P0081	256,709	0.397414%
Town of Madawaska	P0082	250,231	0.387385%
City of Sanford	P0083	1,579,682	2.445524%
Town of Kennebunk	P0084	290,141	0.449170%
Town of Wilton	P0086	96,933	0.150064%
Town of Falmouth	P0087	577,728	0.894388%
Lubec Water District	P0088	11,935	0.018477%
Sanford Sewerage District	P0089	64,355	0.099629%
Town of Rumford	P0090	129,161	0.199956%
Town of Fort Kent	P0091	53,649	0.083055%
Maine Municipal Bond Bank	P0093	116,353	0.180128%
Lincoln County	P0095	98,129	0.151915%
Sagadahoc County	P0096	292,315	0.452537%
Town of Dexter	P0097	49,746	0.077012%
Town of Frenchville	P0098	19,358	0.029968%
Town of Farmington	P0100	138,262	0.214045%
Somerset County	P0101	409,156	0.633419%

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

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2020

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Franklin County	P0102	261,008	0.404069%
Town of Lisbon	P0103	365,818	0.566327%
Maine Principals' Association	P0105	44,056	0.068204%
Aroostook County	P0106	522,915	0.809531%
Town of Wells	P0107	166,818	0.258254%
Town of Berwick	P0108	271,446	0.420228%
Town of Livermore Falls	P0109	38,434	0.059499%
Town of Pittsfield	P0110	38,192	0.059126%
City of Old Town	P0111	297,845	0.461097%
Town of Greenville	P0112	30,778	0.047647%
Town of Mechanic Falls	P0114	32,070	0.049648%
Regional School Unit #54	P0115	216,127	0.334589%
Town of Yarmouth	P0116	337,698	0.522795%
Town of Searsport	P0117	44,521	0.068923%
Farmington Village Corp.	P0118	21,227	0.032861%
Regional School Unit #9	P0119	35,046	0.054256%
Mt Desert Island Regional School Unit	P0120	27,820	0.043069%
Piscataquis County	P0121	218,734	0.338625%
City of Westbrook	P0122	370,000	0.572801%
Searsport Water District	P0124	17,828	0.027599%
Town of Norway	P0125	147,546	0.228418%
Regional School Unit #67	P0126	51,100	0.079108%
Town of Paris	P0127	59,491	0.092098%
School Administrative District No. 53	P0129	5,945	0.009204%
Town of Bucksport	P0130	113,016	0.174961%
Fort Fairfield Utilities District	P0131	25,210	0.039028%
Belfast Water District	P0132	37,824	0.058555%
Town of Gorham	P0133	6,641	0.010281%
Lincoln Academy	P0134	149,249	0.231055%
Norway Water District	P0136	17,286	0.026761%
Dover-Foxcroft Water District	P0137	20,842	0.032266%
York Sewer District	P0139	83,438	0.129171%
Town of Old Orchard Beach	P0140	510,841	0.790839%
Town of South Berwick	P0141	163,664	0.253370%
Town of Freeport	P0142	337,587	0.522622%
School Administrative District No. 41	P0143	158,102	0.244760%
Auburn Housing Authority	P0145	106,821	0.165371%
Town of Boothbay Harbor	P0146	36,989	0.057262%
Town of Scarborough	P0147	1,037,157	1.605636%
Town of Fryeburg	P0149	52,415	0.081144%

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Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2020

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Hermon	P0150	76,117	0.117838%
Town of Hampden	P0151	199,685	0.309135%
Sanford Housing Authority	P0152	58,183	0.090073%
Town of Vassalboro	P0153	36,796	0.056965%
Lewiston Housing Authority	P0154	179,556	0.277973%
City of Biddeford	P0158	1,507,098	2.333157%
Paris Utility District	P0159	27,231	0.042157%
City of Hallowell	P0160	38,884	0.060197%
Town of Rockport	P0161	40,388	0.062524%
Lewiston/ Auburn Water Pollution Control Authority	P0163	43,929	0.068007%
Town of Thomaston	P0164	60,836	0.094181%
Pleasant Point Passamaquoddy Res. Housing Authority	P0165	33,740	0.052233%
Town of Orland	P0166	6,740	0.010434%
Town of Dover Foxcroft	P0167	79,724	0.123421%
Regional School Unit #29	P0168	20,021	0.030995%
Maine Housing Authority	P0169	458,358	0.709590%
Sanford Water District	P0170	100,859	0.156140%
South Berwick Water	P0171	20,641	0.031955%
Town of Glenburn	P0174	50,133	0.077612%
Town of Sabattus	P0175	60,146	0.093113%
Town of Bridgton	P0176	21,774	0.033708%
Town of Brownville	P0177	23,564	0.036479%
Town of Winthrop	P0179	209,941	0.325012%
Town of Eliot	P0180	191,829	0.296973%
Town of Lebanon	P0181	25,445	0.039391%
Town of Van Buren	P0182	96,050	0.148696%
Hampden Water District	P0183	28,491	0.044107%
Town of Monson	P0184	2,681	0.004150%
Portland Housing Authority	P0185	277,015	0.428851%
Town of Milford	P0186	12,173	0.018845%
Regional School Unit #60	P0187	119,123	0.184416%
Town of Kennebunkport	P0188	339,373	0.525387%
Regional School Unit #49	P0189	59,409	0.091972%
Town of Damariscotta	P0191	51,424	0.079611%
City of Saco	P0192	896,288	1.387555%
Town of Otisfield	P0193	48,225	0.074658%
Town of Medway	P0194	54,306	0.084072%
Town of Waldoboro	P0195	154,805	0.239655%
Regional School Unit #51	P0198	25,525	0.039516%
Town of Oxford	P0200	78,235	0.121116%

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Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2020

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Kennebunk Sewer District	P0201	67,359	0.104279%
Town of Phippsburg	P0202	21,450	0.033207%
Gould Academy	P0205	17,113	0.026492%
South Portland Housing Authority	P0206	124,395	0.192577%
Berwick Sewer District	P0207	30,041	0.046507%
Caribou Policy and Fire	P0208	105,911	0.163962%
Town of Orrington	P0209	41,953	0.064948%
Town of New Gloucester	P0210	55,861	0.086479%
Town of Richmond	P0213	51,529	0.079772%
Town of Linneus	P0214	3,671	0.005683%
Town of Hodgdon	P0215	8,863	0.013721%
Town of Cumberland	P0216	247,467	0.383107%
Town of Corinna	P0217	4,373	0.006770%
Lincoln Sanitary District	P0219	31,192	0.048288%
Kennebec Sanitary Treatment District	P0220	59,911	0.092749%
Gardiner Water District	P0221	30,243	0.046819%
Waterville Sewerage District	P0222	57,173	0.088510%
School Administrative District No. 13	P0223	51,479	0.079696%
Waldo County Technical Center	P0224	6,302	0.009756%
Maine County Commissioners' Association	P0225	9,502	0.014710%
Town of Mars Hill	P0227	28,728	0.044474%
Town of Lubec	P0228	10,223	0.015827%
Town of Washburn	P0230	21,029	0.032556%
Androscoggin Valley Council of Governments	P0231	98,386	0.152313%
Town of Durham	P0234	38,619	0.059786%
Town of China	P0235	42,630	0.065996%
Madawaska Water District	P0236	18,378	0.028451%
Penquis	P0237	248,864	0.385270%
Milo Water District	P0238	10,429	0.016146%
Maine School Management Association	P0239	157,338	0.243577%
Town of Easton	P0240	77,694	0.120279%
Richmond Utilities District	P0242	8,730	0.013515%
Lisbon Water Department	P0243	31,588	0.048902%
Town of Limestone	P0245	15,909	0.024629%
Town of Bethel	P0246	68,324	0.105774%
Rumford Mexico Sewerage District	P0247	34,384	0.053230%
Brewer Housing Authority	P0248	68,167	0.105530%
Erskine Academy	P0249	43,709	0.067667%
Winter Harbor Utility District	P0250	-	0.000000%
Community School District No. 12 East Range-Support	P0252	4,650	0.007199%

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Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2020

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of North Berwick	P0254	77,212	0.119533%
Kennebunk, Kennebunkport and Wells Water District	P0255	288,501	0.446631%
Auburn Lewiston Airport	P0256	12,222	0.018921%
Town of Princeton	P0258	529	0.000819%
Town of Fairfield	P0260	136,266	0.210955%
Old Town Housing Authority	P0262	43,742	0.067718%
Towns of Mapleton, Castle Hill and Chapman	P0265	30,986	0.047970%
Community School District No. 18 Wells-Ogunquit-Support	P0266	148,227	0.229472%
Aroostook Waste Solutions (Tri Community Landfill)	P0267	53,405	0.082677%
United Technologies Center, Region 4, S Penobscot	P0269	21,144	0.032733%
Town of Harpswell	P0270	11,724	0.018151%
Maine Veterans' Home	P0271	3,943,124	6.104399%
Brunswick Public Library	P0273	79,054	0.122384%
Eagle Lake Water and Sewer District	P0274	11,488	0.017785%
Fort Fairfield Housing Authority	P0275	26,455	0.040955%
Town of Lovell	P0276	11,362	0.017589%
Carrabassett Valley	P0277	35,116	0.054363%
Yarmouth Water District	P0278	45,910	0.071074%
Town of Harrison	P0280	36,722	0.056850%
Mechanic Falls Sanitary District	P0282	4,022	0.006226%
Mars Hill Utility District	P0283	15,722	0.024339%
Bangor Housing Authority	P0288	266,934	0.413243%
Maine Public Employees Retirement System	P0290	700,582	1.084581%
Lewiston/ Auburn 911	P0291	107,410	0.166283%
Brunswick Fire and Police	P0292	647,835	1.002922%
Jackman Utility District	P0294	10,758	0.016654%
Town of Chesterville	P0295	-	0.000000%
MADSEC	P0297	-	0.000000%
Boothbay Region Water District	P0298	65,809	0.101880%
South Berwick Sewer District	P0299	31,043	0.048059%
Mount Desert Water District	P0300	30,539	0.047277%
Coastal Counties Workforce, Inc.	P0301	21,460	0.033223%
Lincoln County Sheriffs	P0302	203,435	0.314940%
Town of Ogunquit	P0303	299,624	0.463852%
Lincoln and Sagadahoc Multicounty Jail Authority	P0304	151,351	0.234308%
Veazie Fire and Police	P0305	41,251	0.063861%
Winterport Water and Sewer Districts	P0306	-	0.000000%
Topsham Sewer District	P0307	12,924	0.020008%
North Berwick Water District	P0308	20,746	0.032117%
Town of Windham	P0309	335,622	0.519581%

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Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2020

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Biddeford Housing Authority	P0310	26,817	0.041516%
Greater August Utility District	P0311	223,039	0.345289%
Town of Grand Isle	P0312	7,303	0.011307%
Newport Water District	P0313	22,213	0.034388%
Town of Newport	P0314	75,983	0.117630%
Regional School Unit No. 1	P0315	51,078	0.079074%
Town of Monmouth	P0316	18,795	0.029097%
Cape Elizabeth Police	P0317	101,802	0.157601%
Thompson Free Library	P0318	7,821	0.012108%
Bowdoinham Water District	P0319	2,826	0.004375%
Regional School Unit No. 25	P0321	21,807	0.033760%
Regional School Unit No. 21	P0322	239,377	0.370582%
Regional School Unit No. 2	P0323	23,660	0.036628%
Regional School Unit No. 4	P0324	11,029	0.017074%
Regional School Unit No. 5	P0325	8,425	0.013043%
Regional School Unit No. 10	P0326	214,797	0.332530%
Regional School Unit No. 20	P0328	12,542	0.019416%
Regional School Unit No. 23	P0329	126,263	0.195469%
Regional School Unit No. 26	P0330	48,791	0.075534%
Regional School Unit No. 34	P0331	5,388	0.008341%
Regional School Unit No. 39	P0332	-	0.000000%
Town of West Bath	P0333	24,177	0.037429%
Gorham Fire and Police	P0334	210,755	0.326273%
Washburn Water and Sewer District	P0335	6,000	0.009288%
Town of Poland	P0336	99,187	0.153552%
Winthrop Utilities District	P0337	29,222	0.045239%
Town of Holden	P0338	49,140	0.076074%
Town of Levant	P0339	13,478	0.020865%
Regional School Unit No. 73	P0340	56,741	0.087841%
Town of Trenton	P0341	-	0.000000%
Town of Union	P0342	29,333	0.045410%
Midcoast Council of Governments	P0343	-	0.000000%
Town of Buckfield	P0344	4,862	0.007527%
Cornville Regional Charter School	P0345	174,415	0.270013%
Maine Academy of Natural Sciences	P0346	134,099	0.207601%
Good Will Home Association	P0347	360,825	0.558597%
Baxter Academy of Technologies and Sciences	P0348	208,447	0.322699%
Wells Fire and Police	P0349	255,977	0.396282%
Augusta Housing Authority	P0351	25,005	0.038711%
Maine School of Science & Mathematics	P0352	68,670	0.106308%

(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, 2020

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Waterboro	P0356	55,878	0.086506%
Maine Virtual Academy	P0357	144,373	0.223506%
Regional School Unit No. 71	P0358	-	0.000000%
Knox County Sheriff's Department	P0359	129,439	0.200386%
Town of Hartland	P0360	39,954	0.061853%
Town of Acton	P0361	24,808	0.038406%
Winslow Police	P0362	151,440	0.234446%
Boothbay Harbor Sewer District	P0363	32,838	0.050837%
Town of Otis	P0364	10,872	0.016831%
Anson-Madison Sanitary District	P0365	34,519	0.053439%
Regional School Unit No. 56	P0366	135,909	0.210402%
Town of Danforth	P0367	4,512	0.006984%
Town of Southwest Harbor	P0368	14,293	0.022127%
Town of Alfred	P0369	26,085	0.040383%
Town of Wiscasset	P0417	52,208	0.080824%
City of Presque Isle ⁽²⁾	P0004	-	0.000000%
Town of Cape Elizabeth ⁽²⁾	P0085	-	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		\$ 64,594,800	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, 2020

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense/(Credit) Excluding That Attributable to Employer-Paid Member Contributions
City of Portland	P0002	39,788,600	2,387,646	2,589,097	34,845	5,011,588	437,473	1,356,201	1,793,674	8,827,729	(210,726)	(595,773)	8,021,230
Town of Millinocket	P0003	1,273,583	76,426	82,874	-	159,300	14,003	23,196	37,199	282,564	(6,805)	(41,207)	234,552
City of Presque Isle	P0004	1,276,475	76,599	83,062	707,995	867,656	14,035	-	14,035	283,207	2,000,270	353,997	2,637,474
Cumberland County	P0005	11,511,294	690,773	749,055	(1)	1,439,827	126,566	182,517	309,083	2,553,962	(38,166)	(89,386)	2,426,410
Town of Camden	P0008	1,806,960	108,432	117,582	47,441	273,455	19,867	13,385	33,252	400,902	(9,655)	63,050	454,297
City of South Portland	P0009	10,261,907	615,799	667,756	107,037	1,390,592	112,829	(1)	112,828	2,276,766	(54,832)	30,439	2,252,373
Town of Houlton	P0010	1,367,992	82,091	89,016	23,255	194,362	15,041	1,518	16,559	303,511	(7,309)	32,972	329,174
Penobscot County	P0011	3,324,787	199,514	216,349	309,827	725,690	36,556	(1)	36,555	737,657	(17,765)	147,466	867,358
Kittery Water District	P0012	553,068	33,188	35,989	32,865	102,042	6,081	-	6,081	122,707	(2,955)	17,307	137,059
City of Ellsworth	P0013	1,890,459	113,443	123,015	75,262	311,720	20,785	(1)	20,784	419,428	(10,101)	35,680	445,007
Town of Kittery	P0014	4,089,141	245,382	266,086	58,641	570,109	44,960	14,899	59,859	907,241	(21,849)	62,684	948,076
Town of Bar Harbor	P0015	1,966,564	118,010	127,967	60,356	306,333	21,622	-	21,622	436,313	(10,508)	12,806	438,611
Town of Mount Desert	P0016	1,207,426	72,455	78,569	12,380	163,404	13,276	10,121	23,397	267,886	(6,452)	26,094	287,528
Town of Fort Fairfield	P0017	157,475	9,450	10,247	13,249	32,946	1,731	10,479	12,210	34,939	(841)	1,821	35,919
City of Rockland	P0018	3,201,858	192,138	208,350	-	400,488	35,204	102,872	138,076	710,382	(17,108)	(74,619)	618,655
Bath Water District	P0019	545,610	32,741	35,504	11,957	80,202	5,999	4,577	10,576	121,052	(2,915)	2,039	120,176
City of Bangor	P0020	7,560,374	453,685	491,964	1,084,698	2,030,347	83,126	346,514	429,640	1,677,388	(40,397)	204,800	1,841,791
Bangor Public Library	P0022	96,023	5,762	-	6,249	12,011	1,056	2,858	3,914	21,304	(513)	(3,395)	17,396
City of Augusta	P0023	10,822,409	649,435	704,229	171,512	1,525,176	118,992	(1)	118,991	2,401,122	(59,669)	(83,097)	2,258,356
City of Gardiner	P0024	2,193,688	131,640	142,747	18,321	292,708	24,119	66,139	90,258	486,703	(11,721)	35,697	510,679
Houlton Water Company	P0026	864,104	51,853	56,228	22,094	130,175	9,501	22,076	31,577	191,715	(4,617)	(18,919)	168,179
City of Auburn	P0027	9,830,068	589,886	639,656	-	1,229,542	108,081	179,458	287,539	2,180,955	(49,855)	69,669	2,200,769
Town of York	P0028	4,363,307	261,835	283,927	72,783	618,545	47,974	83,231	131,205	968,069	(23,314)	17,709	962,464
Town of St. Agatha	P0030	128,173	7,691	8,340	10,753	26,784	1,409	(1)	1,408	28,438	(685)	368	28,121
Kennebec Water District	P0031	830,523	49,838	54,044	44,988	148,870	9,132	(1)	9,131	184,265	(4,438)	16,024	195,851
Livermore Falls Water District	P0032	129,266	7,757	8,412	375	16,544	1,421	19,067	20,488	28,679	(691)	(18,229)	9,759
City of Belfast	P0035	1,831,919	109,930	119,206	34,498	263,634	20,142	-	20,142	406,440	(9,788)	21,740	418,392
City of Calais	P0036	1,136,832	68,219	73,975	2,994	145,188	12,499	(1)	12,498	252,224	(6,074)	(2,426)	243,724
York County	P0037	3,558,685	213,550	231,569	(1)	445,118	39,128	386,694	425,822	789,550	(19,015)	(116,777)	653,758
Maine Maritime Academy	P0038	3,880,671	232,872	252,520	-	485,392	42,668	463,093	505,761	860,989	(20,735)	(577,250)	263,004
York Water District	P0039	904,145	54,256	58,833	7,607	120,696	9,941	7,456	17,397	200,599	(4,831)	(30,912)	164,856
Washington County	P0040	1,684,158	101,063	109,590	5,054	215,707	18,517	10,323	28,840	373,657	(8,999)	(7,585)	357,073
Portland Public Library	P0041	1,328,233	79,705	86,430	-	166,135	14,604	119,456	134,060	294,689	(6,012)	(93,018)	195,659
Town of Brunswick	P0042	3,927,153	235,661	255,545	16,325	507,531	43,179	14,401	57,580	871,301	(20,984)	(113,162)	737,155
Auburn Public Library	P0043	215,654	12,941	14,033	-	26,974	2,371	45,597	47,968	47,847	(1,046)	(36,300)	10,501
Town of Jay	P0045	485,862	29,156	31,616	-	60,772	5,342	77,664	83,006	107,797	(2,008)	(68,858)	36,931
Waldo County	P0046	2,396,918	143,835	155,970	13,366	313,171	26,354	22,066	48,420	531,794	(12,807)	34,959	553,946
Kennebec County	P0047	2,651,083	159,087	172,510	51,816	383,413	29,149	-	29,149	588,185	(14,165)	140,937	714,957
City of Lewiston	P0048	13,335,950	800,268	867,788	(1)	1,668,055	146,628	407,566	554,194	2,958,790	(51,332)	(89,692)	2,817,766
Maine Turnpike Authority	P0049	15,351,264	921,204	998,927	268,542	2,188,673	168,786	202,035	370,821	3,405,920	(82,025)	(48,934)	3,274,961

⁽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, 2020

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			Total Employer Pension Expense/(Credit) Excluding That Attributable to Employer-Paid Member Contributions	
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers		Net Amortization of Deferred Amounts from Changes in Proportion
School Administrative District No. 31	P0050	171,198	10,274	11,140	30,201	51,615	1,882	(1)	1,881	37,983	(915)	4,732	41,800
Auburn Water and Sewer District	P0052	76,074	4,565	4,950	1,446	10,961	836	1,836	2,672	16,878	(406)	(7,375)	9,097
Town of East Millinocket	P0054	933,964	56,074	60,774	84,702	201,521	10,269	3,601	13,870	207,214	(4,990)	26,766	228,990
Maine Municipal Association	P0055	2,222,513	133,370	144,622	-	277,992	24,436	24,472	48,908	493,099	(11,875)	(35,588)	445,636
Hancock County	P0056	1,758,491	105,524	114,428	31,365	251,317	19,335	1,075	20,410	390,149	(9,396)	37,124	417,877
Oxford County	P0057	2,158,796	129,545	140,475	-	270,020	23,736	101,093	124,829	478,963	(11,535)	(72,096)	395,332
Falmouth Memorial Library	P0058	170,666	10,241	11,105	(1)	21,345	1,876	17,320	19,196	37,865	(307)	(1,455)	36,103
Bangor Water District	P0059	738,096	44,292	48,029	1,439	93,760	8,115	10,183	18,298	163,758	(3,944)	(28,460)	131,354
Rumford Fire and Police	P0060	833,718	50,030	54,251	3,567	107,848	9,167	26,559	35,726	184,973	(4,455)	(1,697)	178,821
Town of Orono	P0061	2,416,418	145,005	157,239	2,607	304,851	26,568	38,051	64,619	536,121	(8,481)	(11,566)	516,074
Kennebunk Light and Power Co.	P0062	578,305	34,703	37,631	3,177	75,511	6,358	1,805	8,163	128,306	(3,090)	(24,172)	101,044
City of Brewer	P0063	5,123,049	307,426	333,363	22,518	663,307	56,328	91,987	148,315	1,136,629	(24,582)	34,333	1,146,380
Rumford Water District	P0065	171,572	10,296	11,165	-	21,461	1,886	8,290	10,176	38,065	(917)	(7,449)	29,699
Waterville Fire and Police	P0066	1,567,896	94,087	102,026	29,952	226,065	17,239	(1)	17,238	347,862	(8,378)	(7,384)	332,100
Androscoggin County	P0067	3,348,955	200,965	217,921	12,830	431,716	36,822	52,686	89,508	743,019	(17,894)	28,116	753,241
Town of Baileyville	P0069	685,468	41,134	44,603	30,515	116,252	7,537	20,531	28,068	152,082	(3,663)	2,853	151,272
Westbrook Fire and Police	P0070	4,822,839	289,410	313,828	42,123	645,361	53,027	27,657	80,684	1,070,024	(25,770)	164,196	1,208,450
Brunswick Sewer District	P0072	808,886	48,540	52,635	7,753	108,928	8,894	10,077	18,971	179,464	(4,322)	(5,770)	169,372
City of Bath	P0073	4,223,235	253,429	274,812	-	528,241	46,434	101,401	147,835	936,990	(22,566)	24,291	938,715
Town of Lincoln	P0076	319,821	19,192	20,811	32,273	72,276	3,516	-	3,516	70,958	(1,709)	(495)	68,754
Old Town Water District	P0079	185,748	11,146	12,087	4,051	27,284	2,042	4,875	6,917	41,211	(992)	(1,054)	39,165
Town of Skowhegan	P0080	1,918,525	115,127	124,842	115,705	355,674	21,094	58,334	79,428	425,655	(10,251)	23,030	438,434
Town of Topsham	P0081	1,578,977	94,751	102,746	60,105	257,602	17,361	-	17,361	350,321	(8,437)	70,298	412,182
Town of Madawaska	P0082	1,539,135	92,361	100,154	6,231	198,746	16,923	12,008	28,931	341,481	(8,224)	11,684	344,941
City of Sanford	P0083	9,716,389	583,065	632,258	-	1,215,323	106,831	32,463	139,294	2,155,734	(39,793)	12,576	2,128,517
Town of Kennebunk	P0084	1,784,615	107,092	116,128	101,026	324,246	19,622	(1)	19,621	395,945	(8,747)	37,011	424,209
Town of Wilton	P0086	596,220	35,778	38,796	10,902	85,476	6,555	6,287	12,842	132,281	(3,186)	19,487	148,582
Town of Falmouth	P0087	3,553,520	213,241	231,233	45,059	489,533	39,071	25,165	64,236	788,404	(18,987)	6,685	776,102
Lubec Water District	P0088	73,412	4,405	4,777	11,551	20,733	807	1,384	2,191	16,288	(392)	3,482	19,378
Sanford Sewerage District	P0089	395,839	23,753	25,758	6,435	55,946	4,352	-	4,352	87,823	(1,790)	6,285	92,318
Town of Rumford	P0090	794,451	47,673	51,696	5,465	104,834	8,735	55,637	64,372	176,262	(4,245)	(59,557)	112,460
Town of Fort Kent	P0091	329,988	19,802	21,473	183,027	224,302	3,628	-	3,628	73,214	(1,763)	91,514	162,965
Maine Municipal Bond Bank	P0093	715,672	42,946	46,570	-	89,516	7,869	39,536	47,405	158,783	(3,824)	(30,898)	124,061
Lincoln County	P0095	603,578	36,219	39,276	2,142	77,637	6,636	32,193	38,829	133,913	(3,225)	(35,719)	94,969
Sagadahoc County	P0096	1,797,984	107,894	116,997	(1)	224,890	19,769	100,858	120,627	398,911	(9,506)	(49,836)	339,569
Town of Dexter	P0097	305,979	18,361	19,910	7,970	46,241	3,364	4,785	8,149	67,886	(1,635)	3,187	69,438
Town of Frenchville	P0098	119,067	7,145	7,748	7,901	22,794	1,309	1,444	2,753	26,417	(636)	2,109	27,890
Town of Farmington	P0100	850,429	51,033	55,339	-	106,372	9,350	91,496	100,846	188,680	(4,544)	(65,017)	119,119
Somerset County	P0101	2,516,656	151,020	163,762	51,103	365,885	27,670	(1)	27,669	558,360	(13,447)	(32,030)	512,883
Franklin County	P0102	1,605,423	96,338	104,467	-	200,805	17,652	12,265	29,917	356,188	(7,494)	(20,235)	328,459

⁽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, 2020

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			Total Employer Pension Expense/(Credit) Excluding That Attributable to Employer-Paid Member Contributions
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion		
Town of Lisbon	P0103	2,250,091	135,025	146,416	13,753	295,194	24,740	36,070	60,810	499,218	(11,619)	(16,020)	471,579	
Maine Principals' Association	P0105	270,983	16,261	17,633	(1)	33,893	2,979	3,567	6,546	60,123	(1,448)	668	59,343	
Aroostook County	P0106	3,216,372	193,009	209,294	137,611	539,914	35,364	-	35,364	713,603	(17,003)	74,050	770,650	
Town of Wells	P0107	1,026,073	61,573	66,768	169,745	298,086	11,282	-	11,282	227,650	(5,483)	247,425	469,592	
Town of Berwick	P0108	1,669,624	100,191	108,644	20,364	229,199	18,357	-	18,357	370,433	(8,921)	17,002	378,514	
Town of Livermore Falls	P0109	236,401	14,186	15,382	2,719	32,287	2,599	18,947	21,546	52,450	(1,263)	(2,783)	48,404	
Town of Pittsfield	P0110	234,915	14,097	15,286	28,045	57,428	2,583	-	2,583	52,120	(1,255)	21,221	72,086	
City of Old Town	P0111	1,831,998	109,935	119,211	33,780	262,926	19,213	2,481	22,624	406,457	(9,789)	(18,195)	378,473	
Town of Greenville	P0112	189,312	11,361	12,318	-	23,679	2,081	28,185	30,266	42,002	(1,012)	(48,973)	(7,983)	
Town of Mechanic Falls	P0114	197,258	11,837	12,836	23,199	47,872	2,169	-	2,169	43,764	(1,054)	11,207	53,917	
Regional School Unit #54	P0115	1,329,366	79,773	86,504	-	166,277	14,616	83,577	98,193	294,941	(7,103)	(81,949)	205,889	
Town of Yarmouth	P0116	2,077,129	124,645	135,162	15,079	274,886	22,838	4,065	26,903	460,843	(11,099)	35,948	485,692	
Town of Searsport	P0117	273,844	16,433	17,818	17,184	51,435	3,011	-	3,011	60,757	(1,463)	6,927	66,221	
Farmington Village Corp.	P0118	130,565	7,835	8,496	-	16,331	1,436	2,672	4,108	28,968	(698)	(56)	28,214	
Regional School Unit #9	P0119	215,562	12,936	14,027	13,481	40,444	2,370	25,459	27,829	47,825	(1,152)	(7,606)	39,067	
Mt Desert Island Regional School Unit	P0120	171,115	10,268	11,134	-	21,402	1,881	23,965	25,846	37,965	(914)	(21,419)	15,632	
Piscataquis County	P0121	1,345,401	80,736	87,547	56,548	224,831	14,793	(1)	14,792	298,499	(7,189)	10,656	301,966	
City of Westbrook	P0122	2,275,817	136,568	148,090	58,071	342,729	25,022	-	25,022	504,926	4,335	32,602	541,863	
Searsport Water District	P0124	109,658	6,581	7,135	3,536	17,252	1,206	(1)	1,205	24,330	(586)	157	23,901	
Town of Norway	P0125	907,534	54,460	59,054	-	113,514	9,978	16,132	26,110	201,351	(4,849)	(23,870)	172,632	
Regional School Unit #67	P0126	314,310	18,861	20,453	-	39,314	3,456	32,130	35,586	69,735	(1,679)	(35,038)	33,018	
Town of Paris	P0127	365,921	21,958	23,810	60,865	106,633	4,023	(1)	4,022	81,186	(1,955)	25,087	104,318	
School Administrative District No. 53	P0129	36,569	2,194	2,380	4,055	8,629	402	389	791	8,114	(195)	1,627	9,546	
Town of Bucksport	P0130	695,143	41,714	45,234	13,924	100,872	7,643	(1)	7,642	154,229	(3,714)	(4,629)	145,886	
Fort Fairfield Utilities District	P0131	155,063	9,305	10,090	5,022	24,417	1,705	12,753	14,458	34,404	(829)	(19,147)	14,428	
Belfast Water District	P0132	232,651	13,961	15,138	-	29,099	2,558	10,387	12,945	51,617	(1,243)	(5,454)	44,920	
Town of Gorham	P0133	40,848	2,451	2,658	-	5,109	449	12,554	13,003	9,062	(218)	(14,822)	(5,978)	
Lincoln Academy	P0134	918,008	55,088	59,736	10,661	125,485	10,093	65,910	76,003	203,674	(4,905)	(2,372)	196,397	
Norway Water District	P0136	106,325	6,380	6,918	1,335	14,633	1,169	11,993	13,162	23,590	(568)	(7,810)	15,212	
Dover-Foxcroft Water District	P0137	128,197	7,693	8,342	1,388	17,423	1,410	5,095	6,505	28,442	(685)	2,749	30,506	
York Sewer District	P0139	513,213	30,797	33,395	24,923	89,115	5,643	-	5,643	113,864	(2,742)	24,638	135,760	
Town of Old Orchard Beach	P0140	3,142,106	188,553	204,461	-	393,014	34,547	50,014	84,561	697,127	(16,789)	(39,337)	641,001	
Town of South Berwick	P0141	1,006,672	60,409	65,506	-	125,915	11,068	86,851	97,919	223,347	(5,379)	(19,058)	198,910	
Town of Freeport	P0142	2,076,449	124,604	135,117	9,249	268,970	22,830	58,706	81,536	460,692	(11,095)	9,095	458,692	
School Administrative District No. 41	P0143	972,463	58,355	63,280	21,266	142,901	10,692	12,233	22,925	215,756	(5,196)	(6,046)	204,514	
Town of Winslow	P0144	-	-	-	-	-	-	-	-	-	-	-	-	
Auburn Housing Authority	P0145	657,040	39,428	42,755	-	82,183	7,224	36,365	43,589	145,775	(3,511)	(37,955)	104,309	
Town of Boothbay Harbor	P0146	227,513	13,652	14,805	15,014	43,471	2,501	-	2,501	50,477	(1,216)	6,050	55,311	
Town of Scarborough	P0147	6,379,397	382,817	415,116	(1)	797,932	70,141	87,156	157,297	1,415,369	(34,087)	46,837	1,428,119	
Town of Fryeburg	P0149	322,396	19,346	20,979	15,124	55,449	3,545	7,029	10,574	71,529	(1,723)	21,397	91,203	

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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, 2020

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense/(Credit) Excluding That Attributable to Employer-Paid Member Contributions
Town of Hermon	P0150	468,186	28,095	30,465	3,321	61,881	5,148	9,487	14,635	103,874	(2,502)	19,437	120,809
Town of Hampden	P0151	1,228,234	73,704	79,923	107,873	261,500	13,504	-	13,504	272,503	(6,563)	67,766	333,706
Sanford Housing Authority	P0152	357,876	21,475	23,288	47,520	92,283	3,935	(1)	3,934	79,400	6,095	16,663	102,158
Town of Vassalboro	P0153	226,325	13,581	14,728	4,380	32,689	2,488	7,060	9,548	50,214	(1,209)	(6,400)	42,605
Lewiston Housing Authority	P0154	1,104,423	66,275	71,867	4,589	142,731	12,143	18,140	30,283	245,034	(5,901)	(54,083)	185,050
City of Biddeford	P0158	9,269,936	556,273	603,207	-	1,159,480	101,922	398,226	500,148	2,056,681	(48,558)	(203,828)	1,804,295
Paris Utility District	P0159	167,495	10,051	10,898	5,193	26,142	1,842	-	1,842	37,162	(895)	(6,184)	30,083
City of Hallowell	P0160	239,171	14,352	15,563	6,046	35,961	2,630	(1)	2,629	53,064	(1,278)	1,695	53,481
Town of Rockport	P0161	248,420	14,907	16,165	10,306	41,378	2,731	-	2,731	55,115	(1,327)	13,212	67,000
Lew/Aub Water Pollution Control Auth.	P0163	270,201	16,214	17,582	-	33,796	2,971	13,377	16,348	59,948	(1,444)	(30,567)	27,937
Town of Thomaston	P0164	374,193	22,455	24,349	(1)	46,803	4,114	51,221	55,335	83,021	(1,178)	(23,566)	58,277
Pl. Pt. Passamaquoddy Res. Housing Auth.	P0165	207,528	12,453	13,505	(1)	25,957	2,282	24,072	26,354	46,043	(1,109)	(5,464)	39,470
Town of Orland	P0166	41,456	2,487	2,697	-	5,184	456	1,420	1,876	9,197	(222)	(93)	8,882
Town of Dover Foxcroft	P0167	490,372	29,426	31,909	18,113	79,448	5,392	20,019	25,411	108,796	(2,620)	2,515	108,691
School Administrative District No. 29	P0168	123,147	7,390	8,013	-	15,403	1,354	22,566	23,920	27,322	(658)	(20,522)	6,142
Maine Housing Authority	P0169	2,819,293	169,181	183,455	-	352,636	30,998	212,142	243,140	625,505	(15,064)	(205,892)	404,549
Sanford Water District	P0170	620,368	37,227	40,369	-	77,596	6,821	9,146	15,967	137,638	(3,315)	(19,809)	114,514
South Berwick Water District	P0171	126,961	7,619	8,261	4,365	20,245	1,396	2,630	4,026	28,168	(678)	4,248	31,738
Town of Glenburn	P0174	308,363	18,504	20,065	11,035	49,604	3,390	12,435	15,825	68,416	(1,648)	9,353	76,121
Town of Sabattus	P0175	369,950	22,200	24,073	8,364	54,637	4,068	30,705	34,773	82,080	(1,977)	26,125	106,228
Town of Bridgton	P0176	133,930	8,037	8,714	74,284	91,035	1,473	-	1,473	29,715	(716)	37,142	66,141
Town of Brownville	P0177	144,940	8,698	9,431	2,964	21,093	1,594	993	2,587	32,157	(774)	(10,677)	20,706
Town of Winthrop	P0179	1,291,315	77,490	84,028	39,773	201,291	14,198	25,907	40,105	286,499	(6,900)	(57,562)	222,037
Town of Eliot	P0180	1,179,912	70,804	76,778	-	147,582	12,973	32,962	45,935	261,783	(6,305)	(11,871)	243,607
Town of Lebanon	P0181	156,510	9,392	10,184	8,779	28,355	1,721	12,292	14,013	34,725	(836)	(1,689)	32,200
Town of Van Buren	P0182	590,789	35,452	38,443	(1)	73,894	6,496	29,601	36,097	131,076	(3,157)	(1,590)	126,329
Hampden Water District	P0183	175,243	10,516	11,403	(1)	21,918	1,927	4,100	6,027	38,881	(936)	2,907	40,852
Town of Monson	P0184	16,488	989	1,073	-	2,062	181	2,942	3,123	3,658	(88)	(6,942)	(3,372)
Portland Housing Authority	P0185	1,703,877	102,246	110,873	55,032	268,151	18,734	-	18,734	378,032	(9,104)	(17,619)	351,309
Town of Milford	P0186	74,874	4,493	4,872	2,159	11,524	823	10,196	11,019	16,612	(400)	(5,035)	11,177
Regional School Unit #60	P0187	732,709	43,969	47,678	30,519	122,166	8,056	13,895	21,951	162,563	(3,612)	25,090	184,041
Town of Kennebunkport	P0188	2,087,431	125,263	135,832	27,991	289,086	22,951	22,762	45,713	463,129	(11,154)	(24,818)	427,157
Regional School Unit #49	P0189	365,417	21,928	23,779	1,554	47,261	4,018	1,693	5,711	81,074	(1,953)	8,474	87,595
Town of Damariscotta	P0191	316,301	18,981	20,583	19,172	58,736	3,478	(1)	3,477	70,176	(1,690)	(2,939)	65,547
City of Saco	P0192	5,512,932	330,821	358,734	496,819	1,186,374	60,614	7,107	67,721	1,223,130	(29,457)	236,804	1,430,477
Town of Otisfield	P0193	296,626	17,800	19,301	4,581	41,682	3,261	2,418	5,679	65,811	(1,585)	(2,547)	61,679
Town of Medway	P0194	334,029	20,045	21,736	9,680	51,461	3,673	-	3,673	74,109	(1,785)	(9,248)	63,076
Town of Waldoboro	P0195	952,184	57,139	61,961	21,027	140,127	10,469	14,673	25,142	211,256	(5,088)	(3,524)	202,644
Regional School Unit #51	P0198	157,002	9,421	10,216	5,272	24,909	1,726	-	1,726	34,833	(839)	799	34,793
Town of Oxford	P0200	481,214	28,877	31,313	47,683	107,873	5,291	-	5,291	106,766	(2,571)	49,114	153,309

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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, 2020

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			Total Employer Pension Expense/(Credit) Excluding That Attributable to Employer-Paid Member Contributions	
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers		Net Amortization of Deferred Amounts from Changes in Proportion
Kennebunk Sewer District	P0201	414,314	24,862	26,960	13,728	65,550	4,555	12,171	16,726	91,921	(2,214)	3,516	93,223
Town of Phippsburg	P0202	131,936	7,917	8,584	-	16,501	1,451	3,365	4,816	29,272	(705)	(6,335)	22,232
Gould Academy	P0205	105,260	6,316	6,850	(1)	13,165	1,157	62,678	63,835	23,354	(562)	(30,980)	(8,188)
South Portland Housing Authority	P0206	765,133	45,915	49,788	(1)	95,702	8,413	113,604	122,017	169,757	(4,088)	(46,261)	119,408
Berwick Sewer District	P0207	184,778	11,089	12,024	2,710	25,823	2,032	3,359	5,391	40,996	(987)	(4,937)	35,072
Caribou Police and Fire	P0208	651,442	39,092	42,390	2,703	84,185	7,163	3,153	10,316	144,533	(3,481)	(17,357)	123,695
Town of Orrington	P0209	258,047	15,485	16,791	1,993	34,269	2,837	30,653	33,490	57,252	(1,379)	(12,175)	43,698
Town of New Gloucester	P0210	343,592	20,618	22,358	-	42,976	3,778	46,418	50,196	76,231	(1,836)	(47,893)	26,502
Town of Richmond	P0213	316,948	19,019	20,624	3,874	43,517	3,485	9,486	12,971	70,320	(1,694)	(12,876)	55,750
Town of Linneus	P0214	22,579	1,355	1,470	4,985	7,810	248	(1)	247	5,009	(121)	2,468	7,356
Town of Hodgdon	P0215	54,515	3,272	3,547	1,709	8,528	599	4,690	5,289	12,095	(291)	(2,813)	8,991
Town of Cumberland	P0216	1,522,134	91,340	99,047	43,430	233,817	16,736	76,741	93,477	337,710	(8,133)	28,551	358,128
Town of Corinna	P0217	26,898	1,614	1,751	-	3,365	296	1,618	1,914	5,967	(144)	(1,127)	4,696
Lincoln Sanitary District	P0219	191,858	11,514	12,485	-	23,999	2,109	2,371	4,480	42,567	(1,025)	(4,985)	36,557
Kennebec Sanitary Treatment District	P0220	368,504	22,113	23,980	2,127	48,220	4,052	10,953	15,005	81,758	(1,969)	(9,594)	70,195
Gardiner Water District	P0221	186,022	11,163	12,104	-	23,267	2,045	5,927	7,972	41,271	(994)	(5,099)	35,178
Waterville Sewerage District	P0222	351,662	21,102	22,883	9,794	53,779	3,867	11,816	15,683	78,022	(1,879)	(5,637)	70,506
School Administrative District No. 13	P0223	316,639	19,001	20,605	(1)	39,605	3,481	27,055	30,536	70,252	(1,692)	(5,933)	62,627
Waldo County Technical Center	P0224	38,762	2,326	2,523	193	5,042	426	639	1,065	8,600	(207)	(4,909)	3,484
Maine County Commissioners' Association	P0225	58,445	3,507	3,803	(1)	7,309	643	1,450	2,093	12,967	(312)	2,187	14,842
Town of Mars Hill	P0227	176,701	10,604	11,498	682	22,784	1,943	8,831	10,774	39,204	(944)	11,653	49,913
Town of Lubec	P0228	62,879	3,774	4,091	176	8,041	691	540	1,231	13,951	(336)	6,611	20,226
Town of Washburn	P0230	129,345	7,762	8,416	4,674	20,852	1,422	4,823	6,245	28,697	(691)	(4,715)	23,291
Androscoggin Valley Council of Govts.	P0231	605,159	36,314	39,379	-	75,693	6,654	25,324	31,978	134,263	(3,234)	(43,102)	87,927
Town of Durham	P0234	237,542	14,255	15,457	5,119	34,831	2,612	-	2,612	52,703	(1,269)	6,041	57,475
Town of China	P0235	262,211	15,735	17,063	60,983	93,781	2,883	6,165	9,048	58,175	(1,401)	31,156	87,930
Madawaska Water District	P0236	113,040	6,783	7,356	4,177	18,316	1,243	2,934	4,177	25,079	(604)	11,151	35,626
Penquis	P0237	1,530,724	91,856	99,606	202,480	393,942	16,830	(1)	16,829	339,616	(8,179)	82,974	414,411
Milo Water District	P0238	64,146	3,849	4,174	-	8,023	705	2,674	3,379	14,232	(343)	(5,202)	8,687
Maine School Management Association	P0239	967,763	58,074	62,973	25,836	146,883	10,640	155	10,795	214,713	(5,171)	39,264	248,806
Town of Easton	P0240	477,884	28,677	31,096	-	59,773	5,254	15,611	20,865	106,027	(2,553)	(19,221)	84,253
Richmond Utilities District	P0242	53,697	3,222	3,494	-	6,716	590	4,602	5,192	11,914	(287)	(1,417)	10,210
Lisbon Water Department	P0243	194,294	11,659	12,643	-	24,302	2,136	18,160	20,296	43,107	(1,038)	(13,103)	28,966
Town of Limestone	P0245	97,854	5,872	6,368	9,773	22,013	1,076	7,690	8,766	21,710	667	(4,046)	18,331
Town of Bethel	P0246	420,250	25,219	27,346	-	52,565	4,621	9,440	14,061	93,239	(2,245)	(14,072)	76,922
Rumford Mexico Sewerage District	P0247	211,490	12,691	13,762	2,036	28,489	2,325	17,576	19,901	46,922	(1,130)	(11,426)	34,366
Brewer Housing Authority	P0248	419,284	25,161	27,284	-	52,445	4,610	16,905	21,515	93,025	(2,240)	(32,084)	58,701
Erskin Academy	P0249	268,846	16,133	17,494	16,602	50,229	2,956	5,787	8,743	59,648	(1,437)	(10,157)	48,054
Winter Harbor Utility District	P0250	-	-	-	-	-	-	-	-	-	-	-	-
CSD No. 12 East Range-Support	P0252	28,603	1,716	1,862	-	3,578	314	2,000	2,314	6,346	(153)	(5,529)	664

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As of and for the Year Ended June 30, 2020

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense/(Credit) Excluding That Attributable to Employer-Paid Member Contributions
Town of North Berwick	P0254	474,920	28,499	30,905	(1)	59,403	5,222	26,541	31,763	105,368	(2,538)	(955)	101,875
Kennebunk, Kennebunkport and Wells Water District	P0255	1,774,527	106,486	115,471	-	221,957	19,511	72,731	92,242	393,707	(9,482)	(39,516)	344,709
Auburn Lewiston Airport	P0256	75,176	4,511	4,892	-	9,403	827	15,214	16,041	16,679	(402)	(10,946)	5,331
Town of Princeton	P0258	3,254	195	212	1,805	2,212	36	587	623	722	(17)	706	1,411
Town of Fairfield	P0260	838,152	50,296	54,540	16,088	120,924	9,215	-	9,215	185,957	(4,478)	35,181	216,660
Old Town Housing Authority	P0262	269,052	16,145	17,508	-	33,653	2,958	9,014	11,972	59,694	(1,438)	(12,599)	45,657
Towns of Mapleton, Castle Hill and Chapman	P0265	190,591	11,437	12,402	1,589	25,428	2,096	6,536	8,632	42,286	(1,018)	(7,644)	33,624
CSD No. 18 Wells-Ogunquit-Support	P0266	911,722	54,710	59,326	77	114,113	10,024	16,653	26,677	202,281	(4,872)	(10,861)	186,548
Aroostook Waste Solutions (Tri Comm. Landfill)	P0267	328,486	19,712	21,375	41,211	82,298	3,612	(1)	3,611	72,880	(1,755)	8,875	80,000
United Technologies Center, Region 4, S Penobscot	P0269	130,052	7,805	8,462	-	16,267	1,430	15,200	16,630	28,854	(695)	(9,365)	18,794
Town of Harpswell	P0270	72,112	4,328	4,692	353	9,373	793	985	1,778	15,999	(385)	(6,273)	9,341
Maine Veterans' Home	P0271	24,253,567	1,455,416	1,578,213	200,632	3,234,261	266,667	183,743	450,410	5,381,036	(129,592)	(153,910)	5,097,534
Brunswick Public Library	P0273	486,248	29,179	31,641	-	60,820	5,346	13,834	19,180	107,881	(2,598)	(12,180)	93,103
Eagle Lake Water and Sewer District	P0274	70,662	4,241	4,598	-	8,839	777	451	1,228	15,678	(378)	(1,389)	13,911
Fort Fairfield Housing Authority	P0275	162,720	9,764	10,588	6,431	26,783	1,789	8,913	10,702	36,102	(869)	(5,797)	29,436
Town of Lovell	P0276	69,887	4,194	4,547	-	8,741	768	4,712	5,480	15,506	(373)	(3,136)	11,997
Town of Carrabassett Valley	P0277	215,995	12,961	14,055	9,919	36,935	2,375	-	2,375	47,922	(1,154)	(7,849)	38,919
Yarmouth Water District	P0278	282,386	16,946	18,375	7,415	42,736	3,105	3,919	7,024	62,652	(1,509)	2,318	63,461
Town of Harrison	P0280	225,872	13,554	14,698	15,161	43,413	2,483	-	2,483	50,113	(1,207)	4,816	53,722
Mechanic Falls Sanitary District	P0282	24,741	1,485	1,610	-	3,095	272	903	1,175	5,490	(132)	(831)	4,527
Mars Hill Utility District	P0283	96,702	5,803	6,293	5,280	17,376	1,063	1,207	2,270	21,455	(517)	(1,547)	19,391
Bangor Housing Authority	P0288	1,641,872	98,526	106,839	-	205,365	18,052	56,624	74,676	364,275	(8,764)	(44,003)	311,508
Maine Public Employees Retirement Sys.	P0290	4,309,112	258,604	280,410	1	539,015	47,380	121,733	169,113	956,041	(23,026)	(111,431)	821,584
Lewiston/ Auburn 911	P0291	660,664	39,645	42,990	31,241	113,876	7,264	3,096	10,360	146,578	(3,530)	13,424	156,472
Brunswick Fire and Police	P0292	3,984,736	239,118	259,293	35,510	533,921	43,812	83,018	126,830	884,076	(21,291)	42,247	905,032
Jackman Utility District	P0294	66,172	3,971	4,305	2,015	10,291	728	823	1,551	14,682	(354)	5,951	20,279
Town of Chesterville	P0295	-	-	-	-	-	-	(1)	(1)	-	-	(3,481)	(3,481)
ME Admin. of Svcs for Children with Disabilities	P0297	-	-	-	-	-	-	-	-	-	-	-	-
Boothbay Region Water District	P0298	404,782	24,290	26,340	-	50,630	4,451	14,846	19,297	89,807	(2,163)	5,958	93,602
South Berwick Sewer District	P0299	190,941	11,458	12,424	-	23,882	2,099	9,849	11,948	42,363	(1,020)	(5,941)	35,402
Mount Desert Water District	P0300	187,842	11,272	12,223	-	23,495	2,065	2,974	5,039	41,675	(1,004)	(4,318)	36,353
Coastal Counties Workforce, Inc.	P0301	131,995	7,921	8,589	968	17,478	1,451	26,840	28,291	29,285	(705)	(32,436)	(3,856)
Lincoln County Sheriff's Office	P0302	1,251,298	75,089	81,423	61,926	218,438	13,758	11,975	25,733	277,621	(6,686)	55,615	326,550
Town of Ogunquit	P0303	1,842,944	110,592	119,923	9,991	240,506	20,263	41,477	61,740	408,886	(9,847)	17,814	416,853
Lincoln & Sagadahoc Multicounty Jail Auth.	P0304	930,936	55,864	60,578	14,768	131,210	10,236	58,139	68,375	206,542	(4,974)	(20,266)	181,302
Veazie Fire and Police	P0305	253,728	15,226	16,510	21,557	53,293	2,790	13,064	15,854	56,293	(1,356)	7,518	62,455
Winterport Water District	P0306	-	-	-	-	-	-	-	-	-	-	-	-
Topsham Sewer District	P0307	79,494	4,770	5,173	2,166	12,109	874	(1)	873	17,637	(425)	526	17,738
North Berwick Water District	P0308	127,605	7,658	8,304	6,299	22,261	1,403	2,344	3,747	28,311	(682)	904	28,533
Town of Windham	P0309	2,064,363	123,878	134,331	138,673	396,882	22,698	-	22,698	458,011	(10,826)	181,835	629,020

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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, 2020

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			Total Employer Pension Expense/(Credit) Excluding That Attributable to Employer-Paid Member Contributions
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion		
Biddeford Housing Authority	P0310	164,948	9,898	10,733	7,647	28,278	1,814	3,422	5,236	36,596	(881)	18,561	54,276	
Greater Augusta Utility District	P0311	1,371,878	82,324	89,270	34,558	206,152	15,084	5,356	20,440	304,372	(7,330)	(19,992)	277,050	
Town of Grand Isle	P0312	44,920	2,696	2,923	227	5,846	494	2,486	2,980	9,967	(240)	(2,451)	7,276	
Newport Water District	P0313	136,628	8,199	8,891	-	17,090	1,502	5,136	6,638	30,313	(730)	(6,608)	22,975	
Town of Newport	P0314	467,359	28,045	30,411	(1)	58,455	5,139	14,585	19,724	103,691	(2,497)	(6,884)	94,310	
Regional School Unit No. 1	P0315	314,171	18,853	20,443	-	39,296	3,454	32,636	36,090	69,705	(1,679)	(10,495)	57,531	
Town of Monmouth	P0316	115,606	6,938	7,523	15,533	29,994	1,271	538	1,809	25,649	(618)	10,538	35,569	
Cape Elizabeth Police	P0317	626,169	37,575	40,746	3,581	81,902	6,885	13,767	20,652	138,925	(3,346)	4,781	140,360	
Thompson Free Library	P0318	48,107	2,887	3,130	723	6,740	529	2,783	3,312	10,673	(257)	(714)	9,702	
Bowdoinham Water District	P0319	17,382	1,043	1,131	-	2,174	191	376	567	3,856	(93)	(440)	3,323	
Regional School Unit No. 24	P0320	-	-	-	-	-	-	-	-	-	-	-	-	
Regional School Unit No. 25	P0321	134,133	8,049	8,728	31,847	48,624	1,475	12,104	13,579	29,760	(717)	963	30,006	
Regional School Unit No. 21	P0322	1,472,370	88,354	95,809	-	184,163	16,189	12,125	28,314	326,669	(7,867)	2,884	321,686	
Regional School Unit No. 2	P0323	145,528	8,733	9,470	-	18,203	1,600	17,203	18,803	32,288	(778)	(12,460)	19,050	
Regional School Unit No. 4	P0324	67,837	4,070	4,414	-	8,484	746	29,832	30,578	15,051	(362)	(16,219)	(1,530)	
Regional School Unit No. 5	P0325	51,822	3,109	3,372	7,201	13,682	570	(1)	569	11,497	(277)	3,306	14,526	
Regional School Unit No. 10	P0326	1,321,185	79,282	85,972	132,792	298,046	14,526	(1)	14,525	293,125	(7,059)	(184,039)	102,027	
Regional School Unit No. 16	P0327	-	-	-	-	-	-	-	-	-	-	-	-	
Regional School Unit No. 20	P0328	77,142	4,629	5,020	1,916	11,565	848	376	1,224	17,115	(412)	663	17,366	
Regional School Unit No. 23	P0329	776,624	46,604	50,536	24,858	121,998	8,539	(1)	8,538	172,306	(4,150)	7,073	175,229	
Regional School Unit No. 26	P0330	300,106	18,009	19,529	10,648	48,186	3,300	6,393	9,693	66,583	(1,604)	(24,140)	40,839	
Regional School Unit No. 34	P0331	33,140	1,989	2,157	(1)	4,145	364	7,401	7,765	7,353	(177)	(3,326)	3,850	
Regional School Unit No. 39	P0332	-	-	-	1,412	1,412	-	18,127	18,127	-	-	(8,446)	(8,446)	
Town of West Bath	P0333	148,710	8,924	9,677	20,749	39,350	1,635	(1)	1,634	32,993	(795)	959	33,157	
Gorham Fire and Police	P0334	1,296,321	77,790	84,353	-	162,143	14,253	111,603	125,856	287,610	(6,927)	(75,832)	204,851	
Washburn Water and Sewer District	P0335	36,906	2,215	2,401	5,199	9,815	406	(1)	405	8,189	(197)	2,589	10,581	
Town of Poland	P0336	610,086	36,610	39,700	31,302	107,612	6,708	-	6,708	135,357	(2,112)	25,243	158,488	
Winthrop Utilities District	P0337	179,740	10,786	11,696	-	22,482	1,976	15,447	17,423	39,878	(960)	(2,405)	36,513	
Town of Holden	P0338	302,252	18,137	19,668	34,284	72,089	3,323	173	3,496	67,060	(1,615)	26,752	92,197	
Town of Levant	P0339	82,899	4,974	5,394	-	10,368	911	16,085	16,996	18,393	(443)	(10,214)	7,736	
Regional School Unit No. 73	P0340	349,004	20,943	22,710	-	43,653	3,837	38,509	42,346	77,432	(1,865)	(24,463)	51,104	
Town of Trenton	P0341	-	-	-	-	-	-	-	-	-	-	-	-	
Town of Union	P0342	180,424	10,827	11,741	14,027	36,595	1,984	919	2,903	40,030	(964)	6,550	45,616	
Midcoast Council of Governments	P0343	-	-	-	-	-	-	33,850	33,850	-	-	(18,476)	(18,476)	
Town of Buckfield	P0344	29,906	1,794	1,945	6,313	10,052	329	6,014	6,343	6,636	(160)	(5,234)	1,242	
Cornville Regional Charter School	P0345	1,072,801	64,377	69,809	96,183	230,369	11,795	-	11,795	238,017	(5,732)	198,344	430,629	
Maine Academy of Natural Sciences	P0346	824,822	49,496	53,672	97,737	200,905	9,069	-	9,069	183,000	(4,407)	79,065	257,658	
Good Will - Hinckley	P0347	2,219,382	133,181	144,419	403,864	681,464	24,402	-	24,402	492,404	(11,859)	210,881	691,426	
Baxter Academy for Technology and Science	P0348	1,282,125	76,938	83,430	-	160,368	14,097	88,926	103,023	284,460	(6,851)	(70,090)	207,519	
Wells Fire and Police	P0349	1,574,476	94,481	102,454	67,549	264,484	17,311	4,353	21,664	349,322	(8,413)	61,630	402,539	

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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, 2020

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense/(Credit) Excluding That Attributable to Employer-Paid Member Contributions
Augusta Housing Authority	P0351	153,804	9,229	10,008	4,068	23,305	1,691	4,145	5,836	34,124	(822)	(6,265)	27,037
Maine School of Science & Mathematics	P0352	422,379	25,346	27,485	19,291	72,122	4,644	-	4,644	93,712	(2,257)	18,195	109,650
Town of Hancock	P0353	-	-	-	-	-	-	-	-	-	-	-	-
Town of Dayton	P0355	-	-	-	-	-	-	-	-	-	-	-	-
Town of Waterboro	P0356	343,696	20,625	22,365	5,276	48,266	3,779	9,278	13,057	76,254	(1,836)	3,904	78,322
Maine Virtual Academy	P0357	888,018	53,288	57,784	161,579	272,651	9,764	-	9,764	197,021	(4,745)	93,532	285,808
Regional School Unit No. 71	P0358	-	-	-	-	-	-	-	-	-	-	(50)	(50)
Knox County Sheriff's Department	P0359	796,160	47,776	51,808	165,298	264,882	8,754	(1)	8,753	176,640	(4,254)	72,388	244,774
Town of Hartland	P0360	245,750	14,747	15,991	14,293	45,031	2,702	135	2,837	54,524	(1,313)	17,398	70,609
Town of Acton	P0361	152,592	9,157	9,929	10,897	29,983	1,678	627	2,305	33,855	(815)	7,722	40,762
Winslow Police	P0362	931,484	55,897	60,613	214,606	331,116	10,242	-	10,242	206,664	(4,977)	181,843	383,530
Boothbay Harbor Sewer District	P0363	201,982	12,121	13,144	5,187	30,452	2,221	465	2,686	44,812	(1,079)	30,313	74,046
Town of Otis	P0364	66,872	4,012	4,352	10,625	18,989	735	-	735	14,836	(357)	20,809	35,288
Anson-Madison Sanitary District	P0365	212,320	12,741	13,816	(1)	26,556	2,334	725	3,059	47,106	(1,134)	72,390	118,362
Regional School Unit No. 56	P0366	835,954	50,164	54,396	21,324	125,884	9,191	14,279	23,470	185,470	(4,467)	277,362	458,365
Town of Danforth	P0367	27,752	1,665	1,806	123	3,594	305	1,178	1,483	6,157	(148)	9,527	15,536
Town of Southwest Harbor	P0368	87,913	5,275	5,720	43,205	54,200	967	15,089	16,056	19,505	(470)	14,058	33,093
Town of Alfred	P0369	160,447	9,628	10,441	76,870	96,939	1,764	-	1,764	35,598	(857)	38,435	73,176
Town of Wiscasset	P0417	321,124	19,270	20,896	-	40,166	3,531	78,968	82,499	71,247	(1,716)	(35,537)	33,994
City of Presque Isle ⁽²⁾	P0004	-	-	-	-	-	-	-	-	-	14,063	-	14,063
Town of Cape Elizabeth ⁽²⁾	P0085	-	-	-	-	-	-	-	-	-	-	-	-
Town of Fort Kent ⁽²⁾	P0091	-	-	-	-	-	-	-	-	-	-	-	-
Town of New Canada ⁽²⁾	P0172	-	-	-	-	-	-	-	-	-	-	-	-
Community School District No. 903 ⁽²⁾	P0204	-	-	-	-	-	-	-	-	-	48	-	48
Western Maine Community Action ⁽²⁾	P0241	-	-	-	-	-	-	-	-	-	-	-	-
Total for All Employers⁽³⁾		\$ 397,313,000	\$ 23,842,082	\$ 25,853,700	\$ 8,992,379	\$ 58,688,161	\$ 4,368,433	\$ 8,992,379	\$ 13,360,812	\$ 88,150,149	\$ -	\$ -	\$ 88,150,149

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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, 2020

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%	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
City of Portland	P0002	83,619,578	3,909,730	(1,988,451)	803,179	2,199,165	2,204,022	-	-
Town of Millinocket	P0003	2,676,557	125,146	(54,098)	35,258	70,392	70,548	-	-
City of Presque Isle	P0004	2,682,636	125,430	311,401	400,961	70,552	70,708	-	-
Cumberland County	P0005	24,192,093	1,131,129	(475,399)	332,252	636,243	637,649	-	-
Town of Camden	P0008	3,797,500	177,557	(43,271)	83,508	99,873	100,093	-	-
City of South Portland	P0009	21,566,387	1,008,361	(288,929)	431,063	567,188	568,441	-	-
Town of Houlton	P0010	2,874,968	134,422	(34,783)	61,199	75,611	75,778	-	-
Penobscot County	P0011	6,987,360	326,702	43,964	277,236	183,765	184,171	-	-
Kittery Water District	P0012	1,162,325	54,346	(2,024)	36,780	30,569	30,636	-	-
City of Ellsworth	P0013	3,972,982	185,761	(25,455)	107,183	104,488	104,719	-	-
Town of Kittery	P0014	8,593,725	401,810	(114,586)	172,314	226,012	226,511	-	-
Town of Bar Harbor	P0015	4,132,924	193,240	(35,448)	102,530	108,694	108,934	-	-
Town of Mount Desert	P0016	2,537,523	118,645	(39,164)	45,551	66,736	66,883	-	-
Town of Fort Fairfield	P0017	330,949	15,474	(3,870)	7,179	8,704	8,723	-	-
City of Rockland	P0018	6,729,013	314,623	(158,284)	66,363	176,971	177,361	-	-
Bath Water District	P0019	1,146,652	53,613	(14,517)	23,763	30,157	30,223	-	-
City of Bangor	P0020	15,888,854	742,902	116,797	647,245	417,871	418,794	-	-
Bangor Public Library	P0022	201,801	9,435	(4,633)	2,104	5,307	5,319	-	-
City of Augusta	P0023	22,744,335	1,063,438	(275,395)	483,922	598,168	599,489	-	-
City of Gardiner	P0024	4,610,247	215,557	(97,114)	56,799	121,248	121,516	-	-
Houlton Water Company	P0026	1,815,998	84,909	(28,827)	31,800	47,760	47,866	-	-
City of Auburn	P0027	20,658,835	965,928	(417,765)	271,928	543,320	544,520	-	-
Town of York	P0028	9,169,911	428,750	(150,831)	155,306	241,165	241,698	-	-
Town of St. Agatha	P0030	269,368	12,595	1,100	10,093	7,084	7,100	-	-
Kennebec Water District	P0031	1,745,425	81,609	(5,221)	53,050	45,904	46,005	-	-
Livermore Falls Water District	P0032	271,665	12,702	(13,660)	(4,590)	7,145	7,160	-	-
City of Belfast	P0035	3,849,954	180,009	(43,883)	84,647	101,252	101,476	-	-
City of Calais	P0036	2,389,161	111,708	(36,440)	43,322	62,834	62,973	-	-
York County	P0037	7,478,919	349,686	(312,103)	(62,420)	196,693	197,127	-	-
Maine Maritime Academy	P0038	8,155,605	381,325	(361,047)	(88,773)	214,490	214,963	-	-
York Water District	P0039	1,900,149	88,844	(30,096)	33,340	49,973	50,084	-	-
Washington County	P0040	3,539,421	165,490	(58,837)	59,328	93,086	93,291	-	-
Portland Public Library	P0041	2,791,410	130,516	(104,052)	(10,861)	73,413	73,575	-	-
Town of Brunswick	P0042	8,253,290	385,892	(130,090)	145,445	217,059	217,538	-	-
Auburn Public Library	P0043	453,217	21,191	(29,995)	(14,864)	11,919	11,946	-	-
Town of Jay	P0045	1,021,086	47,742	(55,046)	(20,957)	26,854	26,914	-	-
Waldo County	P0046	5,037,354	235,527	(84,337)	83,835	132,481	132,773	-	-
Kennebec County	P0047	5,571,506	260,502	(62,560)	123,444	146,529	146,852	-	-
City of Lewiston	P0048	28,026,784	1,310,425	(648,813)	286,858	737,094	738,722	-	-
Maine Turnpike Authority	P0049	32,262,161	1,508,455	(479,028)	598,040	848,483	850,357	-	-

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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, 2020

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%	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
School Administrative District No. 31	P0050	359,790	16,822	9,387	21,399	9,462	9,483	-	-
Auburn Water and Sewer District	P0052	159,876	7,475	(2,734)	2,604	4,205	4,214	-	-
Town of East Millinocket	P0054	1,962,815	91,774	9,384	74,912	51,621	51,735	-	-
Maine Municipal Association	P0055	4,670,826	218,390	(86,403)	69,532	122,841	123,112	-	-
Hancock County	P0056	3,695,639	172,794	(43,537)	79,841	97,194	97,409	-	-
Oxford County	P0057	4,536,918	212,129	(122,587)	28,878	119,319	119,583	-	-
Falmouth Memorial Library	P0058	358,671	16,770	(14,355)	(2,381)	9,433	9,454	-	-
Bangor Water District	P0059	1,551,181	72,527	(29,003)	22,783	40,795	40,886	-	-
Rumford Fire and Police	P0060	1,752,138	81,923	(39,318)	19,177	46,081	46,182	-	-
Town of Orono	P0061	5,078,335	237,443	(98,360)	71,180	133,558	133,853	-	-
Kennebunk Light and Power Co.	P0062	1,215,364	56,826	(18,612)	21,962	31,964	32,034	-	-
City of Brewer	P0063	10,766,581	503,404	(205,695)	153,746	283,157	283,783	-	-
Rumford Water District	P0065	360,574	16,859	(9,870)	2,167	9,483	9,504	-	-
Waterville Fire and Police	P0066	3,295,085	154,066	(37,346)	72,660	86,660	86,851	-	-
Androscoggin County	P0067	7,038,152	329,077	(131,685)	103,283	185,101	185,510	-	-
Town of Baileyville	P0069	1,440,578	67,356	(17,883)	30,211	37,887	37,970	-	-
Westbrook Fire and Police	P0070	10,135,662	473,905	(153,708)	184,669	266,564	267,153	-	-
Brunswick Sewer District	P0072	1,699,951	79,483	(28,155)	28,598	44,708	44,807	-	-
City of Bath	P0073	8,875,534	414,986	(191,633)	104,676	233,423	233,939	-	-
Town of Lincoln	P0076	672,135	31,426	5,464	27,903	17,677	17,716	-	-
Old Town Water District	P0079	390,367	18,252	(6,611)	6,422	10,267	10,289	-	-
Town of Skowhegan	P0080	4,031,965	188,519	(35,336)	99,270	106,039	106,273	-	-
Town of Topsham	P0081	3,318,373	155,154	(22,640)	88,145	87,272	87,465	-	-
Town of Madawaska	P0082	3,234,640	151,239	(54,250)	53,738	85,070	85,258	-	-
City of Sanford	P0083	20,419,927	954,757	(340,475)	341,243	537,037	538,223	-	-
Town of Kennebunk	P0084	3,750,540	175,361	(9,041)	116,171	98,638	98,856	-	-
Town of Wilton	P0086	1,253,013	58,586	(17,588)	24,243	32,954	33,027	-	-
Town of Falmouth	P0087	7,468,064	349,178	(108,636)	140,684	196,407	196,841	-	-
Lubec Water District	P0088	154,281	7,214	2,634	7,785	4,058	4,067	-	-
Sanford Sewerage District	P0089	831,894	38,896	(9,991)	17,781	21,879	21,927	-	-
Town of Rumford	P0090	1,669,616	78,065	(51,597)	4,143	43,910	44,007	-	-
Town of Fort Kent	P0091	693,502	32,426	80,502	103,655	18,239	18,279	-	-
Maine Municipal Bond Bank	P0093	1,504,054	70,324	(43,650)	6,562	39,556	39,643	-	-
Lincoln County	P0095	1,268,477	59,309	(35,168)	7,180	33,361	33,434	-	-
Sagadahoc County	P0096	3,778,637	176,675	(110,429)	15,720	99,377	99,596	-	-
Town of Dexter	P0097	643,044	30,066	(8,619)	12,850	16,912	16,949	-	-
Town of Frenchville	P0098	250,230	11,700	(744)	7,610	6,581	6,596	-	-
Town of Farmington	P0100	1,787,258	83,565	(74,127)	(14,460)	47,004	47,108	-	-
Somerset County	P0101	5,288,995	247,293	(58,432)	(58,432)	139,099	139,406	-	-
Franklin County	P0102	3,373,950	157,753	(59,707)	52,933	88,734	88,930	-	-

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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, 2020

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%	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
Town of Lisbon	P0103	4,728,783	221,100	(86,246)	71,624	124,365	124,640	-	-
Maine Principals' Association	P0105	569,498	26,628	(10,826)	8,187	14,978	15,011	-	-
Aroostook County	P0106	6,759,515	316,049	(38,528)	187,138	177,773	178,165	-	-
Town of Wells	P0107	2,156,391	100,825	50,631	122,622	56,712	56,838	-	-
Town of Berwick	P0108	3,508,877	164,062	(45,535)	71,609	92,282	92,486	-	-
Town of Livermore Falls	P0109	496,820	23,229	(16,003)	583	13,066	13,095	-	-
Town of Pittsfield	P0110	493,697	23,083	6,183	22,665	12,984	13,013	-	-
City of Old Town	P0111	3,850,121	180,017	(45,485)	83,051	101,257	101,480	-	-
Town of Greenville	P0112	397,857	18,602	(20,409)	(7,127)	10,463	10,487	-	-
Town of Mechanic Falls	P0114	414,557	19,383	5,016	18,856	10,903	10,927	-	-
Regional School Unit #54	P0115	2,793,790	130,627	(86,151)	7,121	73,476	73,638	-	-
Town of Yarmouth	P0116	4,365,286	204,104	(63,808)	81,926	114,805	115,059	-	-
Town of Searsport	P0117	575,510	26,909	(546)	18,667	15,136	15,169	-	-
Farmington Village Corp.	P0118	274,395	12,830	(5,693)	3,468	7,216	7,232	-	-
Regional School Unit #9	P0119	453,025	21,182	(13,182)	1,942	11,914	11,941	-	-
Mt Desert Island Regional School Unit	P0120	359,614	16,814	(17,693)	(5,688)	9,458	9,479	-	-
Piscataquis County	P0121	2,827,490	132,203	(16,623)	77,772	74,362	74,526	-	-
City of Westbrook	P0122	4,782,848	223,628	(46,911)	112,764	125,787	126,065	-	-
Searsport Water District	P0124	230,458	10,775	(1,891)	5,802	6,061	6,074	-	-
Town of Norway	P0125	1,907,271	89,177	(38,351)	25,323	50,161	50,271	-	-
Regional School Unit #67	P0126	660,553	30,885	(26,554)	(4,501)	17,372	17,411	-	-
Town of Paris	P0127	769,019	35,956	18,221	43,895	20,225	20,270	-	-
School Administrative District No. 53	P0129	76,853	3,593	613	3,178	2,021	2,026	-	-
Town of Bucksport	P0130	1,460,910	68,307	(16,235)	32,537	38,421	38,506	-	-
Fort Fairfield Utilities District	P0131	325,881	15,237	(9,041)	1,840	8,571	8,589	-	-
Belfast Water District	P0132	488,938	22,861	(12,957)	3,366	12,859	12,887	-	-
Town of Gorham	P0133	85,845	4,014	(7,640)	(4,774)	2,258	2,263	-	-
Lincoln Academy	P0134	1,929,281	90,206	(58,260)	6,150	50,739	50,851	-	-
Norway Water District	P0136	223,452	10,448	(8,877)	(1,417)	5,877	5,890	-	-
Dover-Foxcroft Water District	P0137	269,418	12,597	(6,132)	2,863	7,086	7,101	-	-
York Sewer District	P0139	1,078,567	50,430	(4,665)	31,343	28,366	28,429	-	-
Town of Old Orchard Beach	P0140	6,603,439	308,751	(129,861)	90,594	173,668	174,052	-	-
Town of South Berwick	P0141	2,115,618	98,918	(77,018)	(6,389)	55,640	55,763	-	-
Town of Freeport	P0142	4,363,858	204,037	(94,022)	51,665	114,768	115,021	-	-
School Administrative District No. 41	P0143	2,043,725	95,557	(27,936)	40,295	53,749	53,868	-	-
Town of Winslow	P0144	-	-	-	-	-	-	-	-
Auburn Housing Authority	P0145	1,380,834	64,562	(40,109)	5,990	36,315	36,396	-	-
Town of Boothbay Harbor	P0146	478,141	22,356	(85)	15,877	12,575	12,603	-	-
Town of Scarborough	P0147	13,406,917	626,856	(256,463)	191,125	352,597	353,376	-	-
Town of Fryeburg	P0149	677,546	31,679	(6,712)	15,908	17,819	17,859	-	-

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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%	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
Town of Hermon	P0150	983,937	46,005	(18,707)	14,142	25,877	25,934	-	-
Town of Hampden	P0151	2,581,251	120,689	12,949	99,124	67,886	68,036	-	-
Sanford Housing Authority	P0152	752,110	35,166	11,817	36,927	19,780	19,824	-	-
Town of Vassalboro	P0153	475,645	22,239	(8,893)	6,987	12,509	12,537	-	-
Lewiston Housing Authority	P0154	2,321,051	108,523	(43,631)	33,857	61,043	61,178	-	-
City of Biddeford	P0158	19,481,664	910,888	(508,457)	141,936	512,361	513,492	-	-
Paris Utility District	P0159	352,007	16,459	(2,992)	8,759	9,258	9,278	-	-
City of Hallowell	P0160	502,640	23,502	(4,958)	11,822	13,219	13,248	-	-
Town of Rockport	P0161	522,078	24,410	(3,137)	14,293	13,730	13,761	-	-
Lew/Aub Water Pollution Control Auth.	P0163	567,853	26,551	(15,705)	3,253	14,934	14,967	-	-
Town of Thomaston	P0164	786,403	36,769	(38,097)	(11,843)	20,682	20,728	-	-
Pl. Pt. Passamaquoddy Res. Housing Auth.	P0165	436,141	20,392	(18,961)	(4,401)	11,470	11,496	-	-
Town of Orland	P0166	87,123	4,074	(2,093)	815	2,291	2,296	-	-
Town of Dover Foxcroft	P0167	1,030,563	48,185	(17,317)	17,088	27,103	27,163	-	-
School Administrative District No. 29	P0168	258,806	12,101	(15,393)	(6,752)	6,806	6,822	-	-
Maine Housing Authority	P0169	5,925,017	277,031	(200,153)	(2,347)	155,826	156,170	-	-
Sanford Water District	P0170	1,303,764	60,959	(25,275)	18,251	34,289	34,364	-	-
South Berwick Water District	P0171	266,822	12,476	(3,370)	5,538	7,017	7,033	-	-
Town of Glenburn	P0174	648,054	30,301	(10,990)	10,645	17,044	17,081	-	-
Town of Sabattus	P0175	777,486	36,352	(23,516)	2,441	20,448	20,493	-	-
Town of Bridgton	P0176	281,467	13,160	32,673	42,069	7,402	7,419	-	-
Town of Brownville	P0177	304,605	14,242	(3,851)	6,318	8,011	8,029	-	-
Town of Winthrop	P0179	2,713,823	126,888	(36,159)	54,442	71,373	71,530	-	-
Town of Eliot	P0180	2,479,699	115,941	(55,855)	26,929	65,215	65,359	-	-
Town of Lebanon	P0181	328,920	15,379	(6,980)	4,001	8,650	8,670	-	-
Town of Van Buren	P0182	1,241,599	58,052	(34,515)	6,936	32,654	32,726	-	-
Hampden Water District	P0183	368,290	17,220	(7,898)	4,397	9,686	9,707	-	-
Town of Monson	P0184	34,652	1,620	(2,021)	(864)	911	913	-	-
Portland Housing Authority	P0185	3,580,861	167,427	(29,344)	90,203	94,175	94,383	-	-
Town of Milford	P0186	157,354	7,357	(6,518)	(1,264)	4,138	4,147	-	-
Regional School Unit #60	P0187	1,539,858	71,998	(16,139)	35,269	40,498	40,587	-	-
Town of Kennebunkport	P0188	4,386,937	205,116	(67,044)	79,413	115,375	115,630	-	-
Regional School Unit #49	P0189	767,958	35,907	(12,264)	13,374	20,197	20,242	-	-
Town of Damariscotta	P0191	664,737	31,081	(969)	21,223	17,482	17,521	-	-
City of Saco	P0192	11,585,959	541,715	60,886	447,682	304,707	305,380	-	-
Town of Otisfield	P0193	623,388	29,147	(8,817)	11,995	16,395	16,431	-	-
Town of Medway	P0194	701,994	32,823	(6,307)	17,129	18,462	18,503	-	-
Town of Waldoboro	P0195	2,001,107	93,564	(28,598)	38,209	52,628	52,745	-	-
Regional School Unit #51	P0198	329,955	15,427	(2,603)	8,412	8,678	8,697	-	-
Town of Oxford	P0200	1,011,317	47,285	7,783	41,545	26,597	26,656	-	-

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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%	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
Kennebunk Sewer District	P0201	870,721	40,712	(13,048)	16,021	22,900	22,950	-	-
Town of Phippsburg	P0202	277,276	12,964	(6,085)	3,172	7,292	7,308	-	-
Gould Academy	P0205	221,214	10,343	(34,852)	(27,466)	5,818	5,831	-	-
South Portland Housing Authority	P0206	1,608,002	75,184	(82,335)	(28,652)	42,290	42,383	-	-
Berwick Sewer District	P0207	388,330	18,157	(6,491)	6,473	10,213	10,235	-	-
Caribou Police and Fire	P0208	1,369,069	64,012	(21,964)	23,742	36,006	36,086	-	-
Town of Orrington	P0209	542,310	25,356	(22,941)	(4,836)	14,263	14,294	-	-
Town of New Gloucester	P0210	722,092	33,762	(34,675)	(10,568)	18,991	19,033	-	-
Town of Richmond	P0213	666,098	31,144	(13,383)	8,855	17,518	17,557	-	-
Town of Linneus	P0214	47,453	2,219	1,740	3,324	1,248	1,251	-	-
Town of Hodgdon	P0215	114,569	5,357	(3,310)	515	3,013	3,020	-	-
Town of Cumberland	P0216	3,198,911	149,569	(67,451)	39,345	84,130	84,316	-	-
Town of Corinna	P0217	56,529	2,643	(1,707)	181	1,487	1,490	-	-
Lincoln Sanitary District	P0219	403,209	18,853	(7,587)	5,874	10,604	10,628	-	-
Kennebec Sanitary Treatment District	P0220	774,446	36,210	(16,710)	9,145	20,368	20,413	-	-
Gardiner Water District	P0221	390,943	18,279	(9,172)	3,881	10,282	10,304	-	-
Waterville Sewerage District	P0222	739,051	34,555	(12,746)	11,927	19,437	19,480	-	-
School Administrative District No. 13	P0223	665,447	31,114	(24,094)	(1,879)	17,501	17,540	-	-
Waldo County Technical Center	P0224	81,462	3,809	(1,517)	1,203	2,142	2,147	-	-
Maine County Commissioners' Association	P0225	122,827	5,743	(2,675)	1,425	3,230	3,237	-	-
Town of Mars Hill	P0227	371,354	17,363	(9,972)	2,426	9,766	9,788	-	-
Town of Lubec	P0228	132,146	6,179	(2,280)	2,131	3,475	3,483	-	-
Town of Washburn	P0230	271,832	12,710	(4,390)	4,685	7,149	7,165	-	-
Androscoggin Valley Council of Govts.	P0231	1,271,801	59,465	(32,857)	9,602	33,448	33,522	-	-
Town of Durham	P0234	499,216	23,341	(5,368)	11,299	13,129	13,158	-	-
Town of China	P0235	551,061	25,765	18,659	37,056	14,493	14,525	-	-
Madawaska Water District	P0236	237,563	11,108	(3,151)	4,780	6,248	6,262	-	-
Penquis	P0237	3,216,964	150,413	50,159	157,557	84,605	84,792	-	-
Milo Water District	P0238	134,809	6,303	(3,478)	1,023	3,545	3,553	-	-
Maine School Management Association	P0239	2,033,847	95,095	(19,455)	48,445	53,489	53,608	-	-
Town of Easton	P0240	1,004,319	46,958	(23,752)	9,777	26,413	26,472	-	-
Richmond Utilities District	P0242	112,849	5,276	(4,093)	(325)	2,968	2,974	-	-
Lisbon Water Department	P0243	408,328	19,092	(15,564)	(1,932)	10,739	10,763	-	-
Town of Limestone	P0245	205,650	9,615	(2,224)	4,642	5,409	5,420	-	-
Town of Bethel	P0246	883,196	41,295	(18,744)	10,741	23,228	23,279	-	-
Rumford Mexico Sewerage District	P0247	444,466	20,782	(14,828)	11	11,689	11,715	-	-
Brewer Housing Authority	P0248	881,167	41,200	(22,444)	6,974	23,174	23,226	-	-
Erskine Academy	P0249	565,005	26,417	(3,564)	15,299	14,859	14,892	-	-
Winter Harbor Utility District	P0250	-	-	-	-	-	-	-	-
CSD No. 12 Easte Range-Support	P0252	60,111	2,811	(1,954)	52	1,581	1,584	-	-

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Ending June 30

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		Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
Town of North Berwick	P0254	998,090	46,667	(29,119)	4,202	26,249	26,307	-	-
Kennebunk, Kennebunkport and Wells Water District	P0255	3,729,339	174,370	(95,583)	28,921	98,080	98,297	-	-
Auburn Lewiston Airport	P0256	157,989	7,387	(10,116)	(4,841)	4,155	4,164	-	-
Town of Princeton	P0258	6,839	320	500	729	180	180	-	-
Town of Fairfield	P0260	1,761,456	82,359	(19,926)	38,880	46,326	46,428	-	-
Old Town Housing Authority	P0262	565,440	26,438	(13,485)	5,392	14,871	14,904	-	-
Towns of Mapleton, Castle Hill and Chapman	P0265	400,545	18,728	(8,833)	4,539	10,534	10,557	-	-
CSD No. 18 Wells-Ogunquit-Support	P0266	1,916,072	89,588	(38,713)	25,255	50,392	50,503	-	-
Aroostook Waste Solutions (Tri Comm. Landfill)	P0267	690,346	32,278	9,643	32,690	18,156	18,196	-	-
United Technologies Center, Region 4, S Penobscot	P0269	273,318	12,779	(11,940)	(2,815)	7,188	7,204	-	-
Town of Harpswell	P0270	151,551	7,086	(2,722)	2,337	3,986	3,995	-	-
Maine Veterans' Home	P0271	50,971,208	2,383,218	(800,913)	900,755	1,340,525	1,343,485	-	-
Brunswick Public Library	P0273	1,021,896	47,780	(23,143)	10,972	26,876	26,935	-	-
Eagle Lake Water and Sewer District	P0274	148,503	6,943	(2,583)	2,375	3,906	3,914	-	-
Fort Fairfield Housing Authority	P0275	341,971	15,989	(6,671)	4,746	8,994	9,014	-	-
Town of Lovell	P0276	146,875	6,867	(4,688)	215	3,863	3,871	-	-
Town of Carrabasset Valley	P0277	453,935	21,224	(2,249)	12,907	11,938	11,965	-	-
Yarmouth Water District	P0278	593,462	27,748	(7,675)	12,137	15,608	15,642	-	-
Town of Harrison	P0280	474,693	22,195	43	15,891	12,484	12,512	-	-
Mechanic Falls Sanitary District	P0282	51,995	2,431	(1,278)	459	1,367	1,370	-	-
Mars Hill Utility District	P0283	203,229	9,502	(1,190)	5,595	5,345	5,357	-	-
Bangor Housing Authority	P0288	3,450,552	161,335	(83,102)	32,094	90,748	90,949	-	-
Maine Public Employees Retirement Sys.	P0290	9,055,999	423,423	(204,670)	97,661	238,172	238,691	-	-
Lewiston/ Auburn 911	P0291	1,388,449	64,919	(7,974)	38,379	36,516	36,596	-	-
Brunswick Fire and Police	P0292	8,374,306	391,550	(156,727)	122,848	220,241	220,728	-	-
Jackman Utility District	P0294	139,068	6,502	(1,612)	3,031	3,657	3,666	-	-
Town of Chesterville	P0295	-	-	-	-	-	-	-	-
ME Admin. of Svcs for Children with Disabilities	P0297	-	-	-	-	-	-	-	-
Boothbay Region Water District	P0298	850,689	39,775	(20,931)	7,469	22,373	22,422	-	-
South Berwick Sewer District	P0299	401,280	18,762	(11,296)	2,101	10,554	10,577	-	-
Mount Desert Water District	P0300	394,767	18,458	(7,755)	5,424	10,382	10,405	-	-
Coastal Counties Workforce, Inc.	P0301	277,401	12,970	(17,341)	(8,080)	7,296	7,312	-	-
Lincoln County Sheriff's Office	P0302	2,629,722	122,956	(16,781)	71,012	69,161	69,314	-	-
Town of Ogunquit	P0303	3,873,125	181,092	(77,243)	52,061	101,862	102,087	-	-
Lincoln & Sagadahoc Multicounty Jail Auth.	P0304	1,956,452	91,476	(52,752)	12,565	51,454	51,568	-	-
Veazie Fire and Police	P0305	533,234	24,932	(4,221)	13,582	14,024	14,055	-	-
Winterport Water District	P0306	-	-	-	-	-	-	-	-
Topsham Sewer District	P0307	167,065	7,811	(1,570)	4,008	4,394	4,403	-	-
North Berwick Water District	P0308	268,174	12,539	(2,281)	6,673	7,053	7,068	-	-
Town of Windham	P0309	4,338,457	202,850	448	145,287	114,100	114,352	-	-

⁽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, 2020

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%	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
Biddeford Housing Authority	P0310	346,655	16,208	(3,392)	8,181	9,117	9,137	-	-
Greater Augusta Utility District	P0311	2,883,134	134,804	(31,180)	65,074	75,825	75,993	-	-
Town of Grand Isle	P0312	94,404	4,414	(2,629)	523	2,483	2,488	-	-
Newport Water District	P0313	287,137	13,425	(7,127)	2,459	7,552	7,568	-	-
Town of Newport	P0314	982,201	45,924	(22,889)	9,903	25,832	25,889	-	-
Regional School Unit No. 1	P0315	660,261	30,871	(26,802)	(4,759)	17,365	17,403	-	-
Town of Monmouth	P0316	242,957	11,360	3,640	11,751	6,390	6,404	-	-
Cape Elizabeth Police	P0317	1,315,955	61,529	(25,989)	17,944	34,609	34,686	-	-
Thompson Free Library	P0318	101,101	4,727	(2,635)	740	2,659	2,665	-	-
Bowdoinham Water District	P0319	36,531	1,708	(768)	452	961	963	-	-
Regional School Unit No. 24	P0320	-	-	-	-	-	-	-	-
Regional School Unit No. 25	P0321	281,893	13,180	5,396	14,807	7,414	7,430	-	-
Regional School Unit No. 21	P0322	3,094,328	144,679	(55,197)	48,107	81,380	81,559	-	-
Regional School Unit No. 2	P0323	305,841	14,300	(13,457)	(3,247)	8,044	8,061	-	-
Regional School Unit No. 4	P0324	142,566	6,666	(17,180)	(12,420)	3,749	3,758	-	-
Regional School Unit No. 5	P0325	108,908	5,092	1,872	5,508	2,864	2,871	-	-
Regional School Unit No. 10	P0326	2,776,597	129,823	22,307	115,004	73,024	73,185	-	-
Regional School Unit No. 16	P0327	-	-	-	-	-	-	-	-
Regional School Unit No. 20	P0328	162,122	7,580	(1,804)	3,608	4,264	4,273	-	-
Regional School Unit No. 23	P0329	1,632,150	76,313	(13,487)	41,002	42,925	43,020	-	-
Regional School Unit No. 26	P0330	630,703	29,489	(7,888)	13,169	16,587	16,624	-	-
Regional School Unit No. 34	P0331	69,647	3,256	(4,807)	(2,482)	1,832	1,836	-	-
Regional School Unit No. 39	P0332	-	-	(8,358)	(8,358)	-	-	-	-
Town of West Bath	P0333	312,529	14,613	5,412	15,846	8,219	8,238	-	-
Gorham Fire and Police	P0334	2,724,344	127,380	(99,061)	(8,109)	71,649	71,808	-	-
Washburn Water and Sewer District	P0335	77,562	3,627	1,368	3,958	2,040	2,044	-	-
Town of Poland	P0336	1,282,155	59,949	(4,708)	38,097	33,720	33,795	-	-
Winthrop Utilities District	P0337	377,742	17,662	(13,722)	(1,111)	9,934	9,956	-	-
Town of Holden	P0338	635,211	29,700	6,970	28,176	16,706	16,743	-	-
Town of Levant	P0339	174,221	8,146	(10,808)	(4,992)	4,582	4,592	-	-
Regional School Unit No. 73	P0340	733,465	34,294	(30,901)	(6,415)	19,290	19,332	-	-
Town of Trenton	P0341	-	-	-	-	-	-	-	-
Town of Union	P0342	379,178	17,729	533	13,192	9,972	9,994	-	-
Midcoast Council of Governments	P0343	-	-	(16,925)	(16,925)	-	-	-	-
Town of Buckfield	P0344	62,850	2,939	(848)	1,250	1,653	1,657	-	-
Cornville Regional Charter School	P0345	2,254,594	105,416	12,291	87,560	59,295	59,426	-	-
Maine Academy of Natural Sciences	P0346	1,733,442	81,049	21,344	79,215	45,589	45,690	-	-
Good Will - Hinckley	P0347	4,664,246	218,082	127,870	283,585	122,668	122,939	-	-
Baxter Academy for Technology and Science	P0348	2,694,509	125,985	(87,248)	2,707	70,865	71,021	-	-
Wells Fire and Police	P0349	3,308,913	154,712	(20,943)	89,524	87,023	87,215	-	-

⁽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, 2020

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%	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
Augusta Housing Authority	P0351	323,234	15,113	(5,172)	5,621	8,501	8,520	-	-
Maine School of Science & Mathematics	P0352	887,671	41,504	(4,450)	25,185	23,345	23,397	-	-
Town of Hancock	P0353	-	-	-	-	-	-	-	-
Town of Dayton	P0355	-	-	-	-	-	-	-	-
Town of Waterboro	P0356	722,309	33,772	(13,470)	10,644	18,996	19,038	-	-
Maine Virtual Academy	P0357	1,866,256	87,259	51,156	113,461	49,082	49,190	-	-
Regional School Unit No. 71	P0358	-	-	-	-	-	-	-	-
Knox County Sheriff's Department	P0359	1,673,206	78,233	56,081	111,940	44,005	44,102	-	-
Town of Hartland	P0360	516,467	24,148	(1,122)	16,120	13,583	13,613	-	-
Town of Acton	P0361	320,687	14,994	43	10,749	8,434	8,453	-	-
Winslow Police	P0362	1,957,604	91,530	76,219	141,573	51,484	51,598	-	-
Boothbay Harbor Sewer District	P0363	424,485	19,847	(4,379)	9,792	11,164	11,188	-	-
Town of Otis	P0364	140,537	6,571	3,080	7,772	3,696	3,704	-	-
Anson-Madison Sanitary District	P0365	446,211	20,863	(7,448)	7,449	11,735	11,761	-	-
Regional School Unit No. 56	P0366	1,756,839	82,143	(24,374)	34,277	46,204	46,306	-	-
Town of Danforth	P0367	58,324	2,727	(1,454)	493	1,534	1,537	-	-
Town of Southwest Harbor	P0368	184,759	8,639	11,124	17,292	4,859	4,870	-	-
Town of Alfred	P0369	337,195	15,766	33,081	44,338	8,868	8,888	-	-
Town of Wiscasset	P0417	674,874	31,554	(50,200)	(27,670)	17,749	17,788	-	-
City of Presque Isle ⁽²⁾	P0004	-	-	-	-	-	-	-	-
Town of Cape Elizabeth ⁽²⁾	P0085	-	-	-	-	-	-	-	-
Town of Fort Kent ⁽²⁾	P0091	-	-	-	-	-	-	-	-
Town of New Canada ⁽²⁾	P0172	-	-	-	-	-	-	-	-
Community School District No. 903 ⁽²⁾	P0204	-	-	-	-	-	-	-	-
Western Maine Community Action ⁽²⁾	P0241	-	-	-	-	-	-	-	-
Total for All Employers⁽³⁾		\$ 834,991,553	\$ 39,040,999	\$ (13,258,606)	\$ 14,617,486	\$ 21,959,981	\$ 22,008,478	\$ -	\$ -

⁽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, 2020

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
State of Maine	S00ME	\$ 155,365,230	94.929936%
Maine Dairy & Nutrition Council	S00150	51,872	0.031694%
Maine Potato Board	S00151	160,904	0.098314%
Northern New England Passenger Rail Authority	S00154	186,787	0.114129%
Maine Developmental Disabilities Council	S00155	50,452	0.030827%
MECDHH/Governor Baxter School for the Deaf	S00560	817,967	0.499787%
Maine Community College System	SMCCS	7,029,841	4.295313%
Total for All Employers		\$ 163,663,053	100.000000%

⁽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, 2020

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources		Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
State of Maine	S00ME	\$ 1,128,044,410	\$ 49,415,384	\$ 32,419,790	\$ 2,913,243	\$ 84,748,417	\$ -	\$ -	\$ 164,699,824	\$ -	\$ 1,062,427	\$ 165,762,251
Maine Dairy & Nutrition Council	S00150	376,617	16,498	10,824	5,379	32,701	26,811	26,811	54,988	-	(4,623)	50,365
Maine Potato Board	S00151	1,168,257	51,177	33,575	8,856	93,608	133,190	133,190	170,571	-	(76,891)	93,680
Northern NE Passenger Rail Authority	S00154	1,356,185	59,409	38,977	173,850	272,236	-	-	198,009	-	154,650	352,659
Maine Developmental Disabilities Council	S00155	366,315	16,047	10,527	-	26,574	27,445	27,445	53,484	-	(33,542)	19,942
MECDHH/Gov. Baxter School for the Deaf	S00560	5,938,927	260,162	170,683	-	430,845	313,304	313,304	867,112	-	26,310	893,422
Maine Community College System	S0999X	51,040,842	2,235,908	1,466,904	-	3,702,812	2,600,578	2,600,578	7,452,204	-	(1,128,331)	6,323,873
Total for All Employers ⁽³⁾		\$ 1,188,291,553	\$ 52,054,585	\$ 34,151,280	\$ 3,101,328	\$ 89,307,193	\$ 3,101,328	\$ 3,101,328	\$ 173,496,192	\$ -	\$ -	\$ 173,496,192

⁽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 - State Employee Portion⁽¹⁾
As of and for the Year Ended June 30, 2020

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%	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
State of Maine	S00ME	\$ 1,336,698,606	\$ 376,780,662	\$ 3,970,424	\$ 23,833,688	\$ 28,559,073	\$ 28,385,226	\$ -	\$ -
Maine Dairy & Nutrition Council	S00150	446,280	125,795	(7,262)	(5,861)	9,535	9,477	-	-
Maine Potato Board	S00151	1,384,349	390,212	(55,365)	(43,191)	29,577	29,397	-	-
Northern NE Passenger Rail Authority	S00154	1,607,039	452,983	130,662	73,113	34,335	34,126	-	-
Maine Developmental Disabilities Council	S00155	434,072	122,354	(19,074)	(290)	9,274	9,218	-	-
MECDHH/Gov. Baxter School for the Deaf	S00560	7,037,449	1,983,674	(254,893)	72,634	150,358	149,443	-	-
Maine Community College System	S0999X	60,481,858	17,048,267	(1,349,472)	(124,862)	1,292,218	1,284,352	-	-
Total for All Employers⁽³⁾		\$ 1,408,089,653	\$ 396,903,947	\$ 2,415,021	\$ 23,805,232	\$ 30,084,370	\$ 29,901,239	\$ -	\$ -

⁽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
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2020

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
State of Maine, Non-Employer Entity	S00ME	\$ 174,092,796	95.704826%
Isle Au Haut School Department	T0802	-	0.000000%
Monhegan Plantation School Department	T0804	-	0.000000%
CSD No. 13 Deer Isle - Stonington	T0913	10,566	0.005808%
CSD No. 17 Moosabec	T0917	3,914	0.002151%
CSD No. 18 Wells - Ogunquit	T0918	42,431	0.023326%
CSD No. 19 Five Town CSD	T0919	8,218	0.004518%
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	6,799	0.003738%
Andover School Department	TCAND	2,732	0.001502%
Athens School Department	TCATH	5,885	0.003235%
Auburn School Department	TCAUB	151,327	0.083189%
Augusta School Department	TCAUG	160,360	0.088156%
Bangor School Department	TCBAN	241,833	0.132944%
Biddeford School Department	TCBID	103,675	0.056993%
Brewer School Department	TCBRE	28,032	0.015410%
Brunswick School Department	TCBRU	37,494	0.020612%
Calais School Department	TCCAL	28,321	0.015569%
Caswell School Department	TCCAS	2,914	0.001602%
Cape Elizabeth School Department	TCCEL	28,284	0.015549%
Chebeague Island School Department	TCCHE	-	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, 2020

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
Cherryfield School Department	TCCHR	11,605	0.006380%
Dayton School Department	TCDAY	4,509	0.002479%
Easton School Department	TCEAS	-	0.000000%
Ellsworth School Department	TCELL	39,080	0.021483%
East Millinocket School Department	TCEML	19,808	0.010889%
Eustis School Department	TCEUS	5,475	0.003010%
Falmouth School Department	TCFAL	2,472	0.001359%
Fayette School Department	TCFAY	2,266	0.001246%
Glenburn School Department	TCGLE	8,343	0.004586%
Gorham School Department	TCGOR	41,687	0.022917%
Hancock School Department	TCHAN	7,729	0.004249%
Hermon School Department	TCHER	21,969	0.012077%
Islesboro School Department	TCISL	1,224	0.000673%
Kittery School Department	TCKIT	19,217	0.010564%
Lamoine School Department	TCLAM	4,550	0.002501%
Lewiston School Department	TCLEW	448,304	0.246448%
Lincolnton School Department	TCLIN	6,867	0.003775%
Lisbon School Department	TCLIS	50,334	0.027670%
Limestone Public Schools	TCLMS	5,319	0.002924%
Long Island School Department	TCLON	-	0.000000%
Madawaska School Department	TCMAD	32,617	0.017931%
Maine Education Association	TCMEA	12,691	0.006976%
Medway School Department	TCMED	8,605	0.004731%
Millinocket School Department	TCMIL	23,879	0.013127%
Maine Ocean School	TCMOS	-	0.000000%
Maine School of Science and Mathematics	TCMSM	-	0.000000%
Northport School Department	TCNOR	3,947	0.002170%
Otis School Department	TCOTI	2,516	0.001383%
Portland School Department	TCPOR	720,980	0.396348%
Saco School Department	TCSAC	58,375	0.032091%

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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, 2020

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
Sanford School Department	TCSAN	126,478	0.069529%
Scarborough School Department	TCSCA	60,779	0.033412%
Sebago Public Schools	TCSEB	3,158	0.001736%
South Portland School Department	TCSPO	143,721	0.079008%
Saint George Municipal School Unit	TCSTG	9,127	0.005017%
Veazie School Department	TCVEA	3,537	0.001944%
West Bath School Department	TCWBA	7,702	0.004234%
Westbrook School Department	TCWES	180,315	0.099125%
Winthrop School Department	TCWIN	18,101	0.009951%
Wiscasset School Department	TCWIS	22,974	0.012630%
Yarmouth School Department	TCYAR	6,220	0.003419%
York School Department	TCYOR	31,776	0.017469%
RSU No. 79 - Presque Isle	TD001	65,309	0.035902%
RSU No. 3 - Unity	TD003	90,465	0.049732%
MSAD 4 Guilford	TD004	32,300	0.017757%
RSU No. 6 - Bar Mills	TD006	59,564	0.032744%
MSAD 7 North Haven	TD007	-	0.000000%
MSAD 8 Vinalhaven	TD008	7,353	0.004042%
RSU No. 9 - Farmington	TD009	133,316	0.073288%
RSU No. 11 - Gardiner	TD011	48,228	0.026513%
MSAD 12 Jackman	TD012	2,223	0.001222%
MSAD 13 Bingham	TD013	20,116	0.011058%
RSU No. 15 - Gray	TD015	69,308	0.038101%
RSU No. 17 - South Paris	TD017	71,527	0.039321%
MSAD 20 Fort Fairfield	TD020	26,831	0.014750%
RSU No. 22 - Hampden	TD022	61,237	0.033664%
MSAD 23 Carmel	TD023	34,097	0.018744%
MSAD 24 Van Buren	TD024	22,790	0.012529%
MSAD 27 Fort Kent	TD027	48,518	0.026672%
MSAD 28 Camden	TD028	18,876	0.010377%

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The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2020

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
RSU No. 29 - Houlton	TD029	56,331	0.030967%
MSAD 32 Ashland	TD032	10,227	0.005622%
MSAD 33 Saint Agatha	TD033	7,910	0.004349%
RSU No. 35 - Eliot	TD035	28,142	0.015471%
MSAD 37 Harrington	TD037	40,814	0.022437%
RSU No. 40 - Waldoboro	TD040	81,954	0.045053%
MSAD 42 Mars Hill	TD042	9,548	0.005249%
RSU No. 44 - Bethel	TD044	41,180	0.022638%
MSAD 45 Washburn	TD045	13,438	0.007387%
RSU No. 49 - Fairfield	TD049	77,972	0.042864%
RSU No. 51 - Cumberland Center	TD051	52,939	0.029102%
RSU No. 52 - Turner	TD052	32,250	0.017729%
MSAD 53 Pittsfield	TD053	41,218	0.022659%
RSU No. 54 - Skowhegan	TD054	214,447	0.117889%
RSU No. 55 - Cornish	TD055	37,991	0.020885%
RSU No. 57 - Waterboro	TD057	65,025	0.035746%
MSAD 58 Kingfield	TD058	28,604	0.015724%
MSAD 59 Madison	TD059	60,061	0.033018%
RSU No. 60 - North Berwick	TD060	114,187	0.062772%
RSU No. 61 - Bridgton	TD061	100,825	0.055427%
RSU No. 64 - East Corinth	TD064	37,420	0.020571%
MSAD 65 Matinicus	TD065	-	0.000000%
RSU No. 67 - Lincoln	TD067	32,147	0.017672%
MSAD 68 Dover-Foxcroft	TD068	40,043	0.022013%
RSU No. 72 - Fryeburg	TD072	26,938	0.014809%
MSAD 74 North Anson	TD074	58,502	0.032160%
RSU No. 75 - Topsham	TD075	66,442	0.036525%
Pleasant Point School	TIE001	51,159	0.028124%
Indian Township	TIE002	44,713	0.024580%
Indian Island	TIE003	31,704	0.017429%

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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, 2020

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
Maine Indian Education	TIE004	13,127	0.007216%
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	6,261	0.003442%
Region No. 7 Waldo County	TR007	1,011	0.000556%
Region No. 8 Mid-Coast School of Technology	TR008	-	0.000000%
Region No. 9 School of Applied Technology	TR009	1,595	0.000877%
Region No. 10 Cumberland Sagadahoc County	TR010	2,387	0.001312%
Region No. 11 Oxford Hill Technical School	TR011	468	0.000257%
Regional School Unit No. 1	TS001	68,037	0.037402%
Regional School Unit No. 2	TS002	57,414	0.031562%
Regional School Unit No. 4	TS004	61,702	0.033920%
Regional School Unit No. 5	TS005	9,591	0.005272%
Regional School Unit No. 10	TS010	154,411	0.084885%
Regional School Unit No. 12	TS012	74,922	0.041187%
Regional School Unit No. 13	TS013	73,106	0.040189%
Regional School Unit No. 14	TS014	89,935	0.049440%
Regional School Unit No. 16	TS016	62,571	0.034398%
Regional School Unit No. 18	TS018	69,856	0.038402%
Regional School Unit No. 19	TS019	100,136	0.055048%
Regional School Unit No. 20	TS020	32,276	0.017743%
Regional School Unit No. 21	TS021	91,974	0.050561%
Regional School Unit No. 23	TS023	44,737	0.024593%
Regional School Unit No. 24	TS024	63,529	0.034924%
Regional School Unit No. 25	TS025	40,049	0.022016%
Regional School Unit No. 26	TS026	11,634	0.006396%
Regional School Unit No. 34	TS034	55,606	0.030568%
Regional School Unit No. 38	TS038	59,503	0.032711%
Regional School Unit No. 39	TS039	53,917	0.029640%
Regional School Unit No. 50	TS050	31,484	0.017308%

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The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2020

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
Regional School Unit No. 56	TS056	48,837	0.026847%
Regional School Unit No. 71	TS071	51,374	0.028242%
Regional School Unit No. 73	TS073	79,913	0.043931%
Regional School Unit No. 78	TS078	7,135	0.003922%
Regional School Unit No. 89	TS089	15,906	0.008744%
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	43,997	0.024187%
AOS No. 43 Milo	TT0432	55,357	0.030432%
AOS No. 47 Central Office	TT047	-	0.000000%
AOS No. 47 Orrington	TT0471	-	0.000000%
AOS No. 47 Dedham	TT0472	9,529	0.005238%
AOS No. 48 Central Office	TT048	-	0.000000%
Regional School Unit No. 70	TT0481	38,050	0.020917%
Regional School Unit No. 84	TT0482	15,404	0.008468%
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	14,537	0.007991%
AOS No. 77 Charlotte	TT0772	1,927	0.001059%
AOS No. 77 Eastport	TT0773	14,622	0.008038%
AOS No. 77 Pembroke	TT0774	10,899	0.005991%
AOS No. 77 Perry	TT0775	6,451	0.003546%
AOS No. 77 Alexander	TT0776	3,490	0.001919%
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	33,258	0.018283%

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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, 2020

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
AOS No. 81 Airline	TT0812	1,628	0.000895%
AOS No. 90 Central Office	TT090	-	0.000000%
AOS No. 90 Lee	TT0901	9,237	0.005078%
AOS No. 90 East Range	TT0902	1,389	0.000763%
AOS No. 90 Baileyville	TT0903	25,557	0.014049%
AOS No. 90 Princeton	TT0904	4,907	0.002697%
AOS No. 91 Central Office	TT091	281	0.000154%
AOS No. 91 Mount Desert Island High School	TT0911	13,576	0.007463%
AOS No. 91 Bar Harbor	TT0912	12,923	0.007104%
AOS No. 91 Cranberry Isle	TT0913	820	0.000451%
AOS No. 91 Frenchboro	TT0914	172	0.000095%
AOS No. 91 Mt Desert	TT0915	5,496	0.003021%
AOS No. 91 Southwest Harbor	TT0916	7,340	0.004035%
AOS No. 91 Tremont	TT0917	7,475	0.004110%
AOS No. 91 Swans Island	TT0918	3,363	0.001849%
AOS No. 91 Trenton	TT0919	6,363	0.003498%
AOS No. 92 Central Office	TT092	-	0.000000%
AOS No. 92 Waterville	TT0921	126,163	0.069356%
AOS No. 92 Vassalboro	TT0922	30,175	0.016588%
AOS No. 92 Winslow	TT0923	75,625	0.041574%
AOS No. 93 Central Office	TT093	11,803	0.006489%
AOS No. 93 Great Salt Bay	TT0931	12,450	0.006844%
AOS No. 93 Nobleboro	TT0932	5,722	0.003145%
AOS No. 93 Bristol	TT0933	14,034	0.007715%
AOS No. 93 South Bristol	TT0934	1,370	0.000753%
AOS No. 93 Jefferson	TT0935	12,973	0.007132%
AOS No. 94 Central Office	TT094	-	0.000000%
AOS No. 94	TT0941	83,846	0.046093%
AOS No. 94 Harmony	TT0942	7,423	0.004080%
AOS No. 95 Central Office	TT095	-	0.000000%

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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, 2020

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
AOS No. 95 Fort Kent	TT0951	-	0.000000%
AOS No. 95 St. John Valley	TT0952	-	0.000000%
AOS No. 96 Central Office	TT096	-	0.000000%
AOS No. 96 East Machias	TT096A	11,655	0.006407%
AOS No. 96 Jonesboro	TT096B	3,406	0.001872%
AOS No. 96 Machias	TT096C	34,460	0.018944%
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	395	0.000217%
AOS No. 96 Whitneyville	TT096H	-	0.000000%
AOS No. 96 Cutler	TT096I	1,035	0.000569%
AOS No. 96 Machiasport	TT096J	6,381	0.003508%
AOS No. 96 Whiting	TT096K	4,976	0.002736%
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	20,026	0.011009%
AOS No. 98 Edgecomb	TT0982	3,307	0.001818%
AOS No. 98 Southport	TT0983	3,089	0.001698%
AOS No. 98 Georgetown	TT0984	3,188	0.001753%
Union 60 Greenville	TU0601	8,887	0.004885%
Union 69 Appleton	TU0691	8,250	0.004535%
Union 69 Hope	TU0692	6,976	0.003835%
Union 76 Brooklin	TU0761	242	0.000133%
Union 76 Sedgewick	TU0762	6,809	0.003743%
Greenbush School Department	TU0903	11,845	0.006512%
Milford School Department	TU0905	19,836	0.010905%
Union 93 Surry	TU0924	2,530	0.001391%

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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, 2020

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
Union 93 Blue Hill	TU0931	1,413	0.000777%
Union 93 Brooksville	TU0932	4,901	0.002694%
Union 93 Castine	TU0933	248	0.000136%
Union 93 Penobscot	TU0934	4,176	0.002296%
Union 102 Machias	TU1022	-	0.000000%
Union 103 Beals	TU1031	4,142	0.002277%
Union 103 Jonesport	TU1032	7,779	0.004276%
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	11,966	0.006578%
Total for All Employers and Non-Employer Entity		<u>\$ 181,905,975</u>	<u>100.000000%</u>

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Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾
As of and for the Year Ended June 30, 2020

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense/(Credit) Excluding That Attributable to Employer-Paid Member Contributions	
				Actual Experience	Expected									Actual
State of Maine	S00ME	\$ 1,562,144,218	\$ 49,966,999	\$ 64,762,108	\$ 2,790,011	\$ 117,519,118	\$ 33,097,368	\$ 6	\$ 33,097,374	\$ 255,339,942	\$ (51,494,009)	3,306,883	\$ 207,152,816	
Isle Au Haut School Department	T0802	-	-	-	-	-	-	-	-	-	2,357	-	2,357	
Monhegan Plantation School Department	T0804	-	-	-	-	-	-	-	-	-	2,359	-	2,359	
CSD No. 13 Deer Isle - Stonington	T0913	94,801	3,033	3,929	2,012	8,974	2,009	7,433	9,442	15,496	120,884	(7,977)	128,403	
CSD No. 17 Moosabec	T0917	35,126	1,124	1,456	7,581	10,161	744	304	1,048	5,741	19,011	6,482	31,234	
CSD No. 18 Wells - Ogunquit	T0918	380,739	12,178	15,784	65,632	93,594	8,067	(1)	8,066	62,233	512,777	41,725	616,735	
CSD No. 19 Five Town CSD	T0919	73,745	2,359	3,057	(1)	5,415	1,562	11,761	13,323	12,055	244,178	(2,947)	253,286	
Erskine Academy	TAERS	-	-	-	-	-	-	-	-	-	134,856	-	134,856	
Foxcroft Academy	TAFIX	-	-	-	-	-	-	-	-	-	101,801	-	101,801	
Fryeburg Academy	TAFRY	-	-	-	-	-	-	-	-	-	164,172	-	164,172	
George Stevens Academy	TAGEO	-	-	-	-	-	-	-	-	-	92,559	-	92,559	
Gould Academy	TAGOU	-	-	-	-	-	-	-	-	-	-	-	-	
Lee Academy	TALEE	-	-	-	-	-	-	-	-	-	40,655	-	40,655	
Lincoln Academy	TALIN	-	-	-	-	-	-	-	-	-	151,161	-	151,161	
Maine Central Institute	TAMCI	-	-	-	-	-	-	-	-	-	108,541	-	108,541	
Thornton Academy	TATHO	-	-	-	-	-	-	-	-	-	421,196	-	421,196	
Washington Academy	TAWAS	-	-	-	-	-	-	-	-	-	85,493	-	85,493	
Acton School Department	TCACT	61,014	1,951	2,530	-	4,481	1,293	6,754	8,047	9,973	73,559	(11,848)	71,684	
Andover School Department	TCAND	24,516	785	1,018	10,364	12,167	519	7,289	7,808	4,007	7,932	4,759	16,698	
Athens School Department	TCATH	52,803	1,689	2,189	-	3,878	1,119	28,373	29,492	8,631	29,947	(11,556)	27,022	
Auburn School Department	TCAUB	1,357,871	43,433	56,293	1	99,727	28,769	170,131	198,900	221,951	948,040	(283,160)	886,831	
Augusta School Department	TCAUG	1,438,912	46,025	59,654	2	105,681	30,486	77,579	108,065	235,197	598,117	(43,949)	789,365	
Bangor School Department	TCBAN	2,169,981	69,409	89,961	32,759	192,129	45,976	134,993	180,969	354,694	1,088,216	2,527	1,445,437	
Biddeford School Department	TCBID	930,286	29,756	38,567	4,448	72,771	19,710	156,943	176,653	152,060	759,868	(27,366)	884,562	
Brewer School Department	TCBRE	251,530	8,045	10,427	6,574	25,046	5,329	58,329	63,658	41,114	425,443	(810)	465,747	
Brunswick School Department	TCBRU	336,440	10,762	13,947	-	24,709	7,128	36,594	43,722	54,993	823,453	(54,568)	823,878	
Calais School Department	TCCAL	254,125	8,129	10,534	22,006	40,669	5,384	7,820	13,204	41,538	146,854	7,112	195,504	
Caswell School Department	TCCAS	26,149	837	1,085	3,693	5,615	554	1	555	4,273	6,128	7,738	18,139	
Cape Elizabeth School Department	TCCEL	253,799	8,118	10,521	5,539	24,178	5,377	12,434	17,811	41,485	587,875	5,816	635,176	
Chebeague Island School Department	TCCHE	-	-	-	-	-	-	-	-	-	13,286	-	13,286	
Cherryfield School Department	TCCHR	104,138	3,331	4,317	44,830	52,478	2,206	1	2,207	17,021	21,008	17,195	55,224	
Dayton School Department	TCDAY	40,464	1,295	1,678	(1)	2,972	857	10,883	11,740	6,613	39,411	(11,771)	34,253	
Easton School Department	TCEAS	-	-	-	-	-	-	-	-	-	70,465	-	70,465	
Ellsworth School Department	TCELL	350,673	11,217	14,537	-	25,754	7,430	81,641	89,071	57,319	346,359	(17,224)	386,454	
East Millinocket School Department	TCEML	177,736	5,685	7,369	27,708	40,762	3,766	4,075	7,841	29,051	65,671	13,349	108,071	
Eustis School Department	TCEUS	49,131	1,571	2,036	3,156	6,763	1,041	15,022	16,063	8,031	36,937	3,192	48,160	
Falmouth School Department	TCFAL	22,182	710	920	(1)	1,629	470	61,743	62,213	3,626	842,248	(36,039)	809,835	
Fayette School Department	TCFAY	20,338	651	843	1	1,495	431	4,431	4,862	3,325	18,857	(4,026)	18,156	
Glenburn School Department	TCGLE	74,855	2,394	3,103	496	5,993	1,586	14,224	15,810	12,235	125,164	(5,601)	131,798	
Gorham School Department	TCGOR	374,063	11,965	15,508	-	27,473	7,925	67,988	75,913	61,143	849,358	(54,915)	855,586	
Hancock School Department	TCHAN	69,354	2,218	2,875	471	5,564	1,469	25,849	27,318	11,337	57,935	(4,701)	64,571	
Hermon School Department	TCHER	197,127	6,306	8,173	(1)	14,478	4,177	33,617	37,794	32,221	286,718	(14,154)	304,785	
Islesboro School Department	TCISL	10,985	351	455	(1)	805	233	10,901	11,134	1,797	46,978	(6,576)	42,199	
Kittery School Department	TCKIT	172,431	5,516	7,150	-	12,666	3,653	118,550	122,203	28,184	368,756	(57,035)	339,905	
Lamoine School Department	TCLAM	40,823	1,306	1,692	375	3,373	865	746	1,611	6,673	35,408	(14,225)	27,856	
Lewiston School Department	TCLFW	4,022,653	128,670	166,767	409,821	705,258	85,228	121,862	207,090	657,522	1,512,494	(707,548)	1,462,468	
Lincolnville School Department	TCLIN	61,618	1,970	2,554	774	5,298	1,305	6,985	8,290	10,072	72,502	(1,315)	81,259	

⁽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, 2020

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense/(Credit) Excluding That Attributable to Employer-Paid Member Contributions	
Lisbon School Department	TCLIS	451,644	14,447	18,724	1	33,172	9,569	53,444	63,013	73,823	315,820	(23,792)	365,851	
Limestone Public Schools	TCLMS	47,727	1,527	1,979		29,558	33,064	1,011	-	1,011	7,800	25,951	14,779	48,530
Long Island School Department	TCLON	-	-	-	-	-	-	-	-	-	5,603	-	(24)	5,579
Madawaska School Department	TCMAD	292,679	9,362	12,133	55,044	76,539	6,201	2,352	8,553	47,840	131,390	13,753	192,983	
Maine Education Association	TCMEA	113,882	3,643	4,721	39,224	47,588	2,413	1	2,414	18,614	447	30,663	49,724	
Medway School Department	TCMED	77,206	2,469	3,201	7,621	13,291	1,636	-	1,636	12,619	29,065	7,896	49,580	
Millinocket School Department	TCMIL	214,266	6,854	8,883	1	15,738	4,540	158,428	162,968	35,022	104,636	(142,251)	(2,593)	
Maine Ocean School	TCMOS	-	-	-	-	-	-	-	-	-	3,783	-	-	3,783
Maine School of Science and Mathematics	TCMSM	-	-	-	-	-	-	-	-	-	-	-	-	-
Northport School Department	TCNOR	35,420	1,133	1,468	1	2,602	750	3,706	4,456	5,789	39,428	(188)	45,029	
Otis School Department	TCOTI	22,574	722	936	13,981	15,639	478	5,641	6,119	3,690	22,311	2,956	28,957	
Portland School Department	TCPOR	6,469,416	206,932	268,205	1,618,991	2,094,128	137,068	243,614	380,682	1,057,457	1,985,296	716,823	3,759,576	
Saco School Department	TCSAC	523,806	16,755	21,715	7,825	46,295	11,098	10,043	21,141	85,619	659,951	(49,378)	696,192	
Sanford School Department	TCSAN	1,134,889	36,301	47,049	81,316	164,666	24,045	229,035	253,080	185,502	820,303	(157,909)	847,896	
Scarborough School Department	TCSCA	545,368	17,444	22,609	1	40,054	11,555	28,090	39,645	89,143	1,072,650	(22,744)	1,139,049	
Sebago Public Schools	TCSEB	28,336	906	1,175	11,069	13,150	600	6,449	7,049	4,631	33,970	7,845	46,446	
South Portland School Department	TCSPO	1,289,610	41,250	53,463	10,193	104,906	27,323	101,249	128,572	210,793	1,082,651	(130,559)	1,162,885	
Saint George Municipal School Unit	TCSTG	81,890	2,620	3,394	18,087	24,101	1,735	(1)	1,734	13,385	71,929	6,038	91,352	
Veazie School Department	TCVEA	31,731	1,015	1,315	1	2,331	672	13,142	13,814	5,186	49,594	(762)	54,018	
West Bath School Department	TCWBA	69,110	2,211	2,865	11,271	16,347	1,464	3,255	4,719	11,296	44,573	11,425	67,294	
Westbrook School Department	TCWES	1,617,970	51,753	67,077	1	118,831	34,280	30,686	64,966	264,465	798,580	(57,533)	1,005,512	
Winthrop School Department	TCWIN	162,425	5,196	6,734	(1)	11,929	3,441	84,721	88,162	26,549	223,326	(30,630)	219,245	
Wiscasset School Department	TCWIS	206,153	6,594	8,547	(1)	15,140	4,368	54,406	58,774	33,697	181,350	(15,529)	199,518	
Yarmouth School Department	TCYAR	55,807	1,786	2,314	1	4,101	1,182	18,723	19,905	9,122	595,980	(21,278)	583,824	
York School Department	TCYOR	285,122	9,120	11,820	57,934	78,874	6,041	877	6,918	46,604	677,319	17,335	741,258	
RSU No. 79 - MSAD 1 Presque Isle	TD001	586,028	18,744	24,296	73,764	116,804	12,416	20,543	32,959	95,789	386,404	13,162	495,355	
RSU No. 3 - MSAD 3 Unity	TD003	811,752	25,965	33,653	7,484	67,102	17,199	14,123	31,322	132,685	285,769	(29,149)	389,305	
MSAD 4 Guilford	TD004	289,823	9,270	12,016	2,206	23,492	6,141	13,850	19,991	47,372	125,995	5,589	178,956	
RSU No. 6 - MSAD 6 Bar Mills	TD006	534,465	17,095	22,158	18,426	57,679	11,324	(1)	11,323	87,361	942,046	(5,856)	1,023,551	
MSAD 7 North Haven	TD007	-	-	-	1	1	-	10,500	10,500	-	36,063	(13,893)	22,170	
MSAD 8 Vinalhaven	TD008	65,976	2,110	2,735	2,961	7,806	1,398	4,053	5,451	10,784	68,863	906	80,533	
RSU No. 9 - MSAD 9 Farmington	TD009	1,196,245	38,263	49,593	24,298	112,154	25,345	30,417	55,762	195,532	574,505	3,609	773,646	
RSU No. 11 - MSAD 11 Gardiner	TD011	432,759	13,842	17,941	1	31,784	9,169	336,343	345,512	70,737	512,867	(352,596)	231,008	
MSAD 12 Jackman	TD012	19,946	638	827	2,375	3,840	423	7,572	7,995	3,261	47,643	(26,423)	24,481	
MSAD 13 Bingham	TD013	180,494	5,773	7,482	28,184	41,439	3,824	8,490	12,314	29,502	60,756	6,620	96,878	
RSU No. 15 - MSAD 15 Gray	TD015	621,904	19,893	25,783	34,265	79,941	13,176	16,478	29,654	101,652	557,786	35,586	695,024	
RSU No. 17 - MSAD 17 South Paris	TD017	641,818	20,530	26,609	-	47,139	13,598	231,296	244,894	104,908	712,836	(169,155)	648,589	
MSAD 20 Fort Fairfield	TD020	240,757	7,701	9,981	2,640	20,322	5,101	10,025	15,126	39,352	126,573	(11,327)	154,598	
RSU No. 22 - MSAD 22 Hampden	TD022	549,481	17,576	22,780	4,006	44,362	11,642	1	11,643	89,816	581,252	7,470	678,538	
MSAD 23 Carmel	TD023	305,949	9,786	12,683	16,991	39,460	6,482	15,223	21,705	50,009	134,642	(3,718)	180,933	
MSAD 24 Van Buren	TD024	204,489	6,541	8,478	4,994	20,013	4,333	10,222	33,424	33,424	72,810	12,083	118,317	
MSAD 27 Fort Kent	TD027	435,354	13,926	18,048	24,193	56,167	9,224	150,501	159,725	71,161	224,728	(63,354)	232,535	
MSAD 28 Camden	TD028	169,379	5,417	7,021	-	12,438	3,589	35,632	39,221	27,686	258,067	(4,979)	280,774	
RSU No. 29 - MSAD 29 Houlton	TD029	505,460	16,168	20,954	1	37,123	10,709	66,763	77,472	82,620	293,440	(46,966)	329,094	
MSAD 32 Ashland	TD032	91,765	2,935	3,804	31,652	38,391	1,944	(1)	1,943	14,999	71,442	27,280	113,721	
MSAD 33 Saint Agatha	TD033	70,970	2,270	2,942	1	5,213	1,504	12,083	13,587	11,601	67,850	(5,560)	73,891	
RSU No. 35 - MSAD 35 Eliot	TD035	252,526	8,078	10,469	26,516	45,063	5,350	13,395	18,745	41,277	650,517	8,382	700,176	

⁽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, 2020

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Pension Expense	Pension Expense Related to Specific Individuals of Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense/(Credit) Excluding That Attributable to Employer-Paid Member Contributions	
MSAD 37 Harrington	TD037	366,228	11,715	15,183	-	26,898	7,759	51,978	59,737	59,861	169,282	(73,257)	155,886	
RSU No. 40 - MSAD 40 Waldoboro	TD040	735,379	23,522	30,487	-	54,009	15,581	78,713	94,294	120,201	522,990	(52,132)	591,059	
MSAD 42 Mars Hill	TD042	85,677	2,740	3,552	4,890	11,182	1,815	1	1,816	14,005	108,514	(1,621)	120,898	
RSU No. 44 - MSAD 44 Bethel	TD044	369,509	11,819	15,319	38,373	65,511	7,829	107,566	115,395	60,398	208,343	(123,888)	144,853	
MSAD 45 Washburn	TD045	120,574	3,857	4,998	1	8,856	2,555	37,688	40,243	19,709	71,663	(9,562)	81,810	
RSU No. 49 - MSAD 49 Fairfield	TD049	699,649	22,380	29,005	1	51,386	14,824	202,200	217,024	114,361	492,828	(95,524)	511,665	
RSU No. 51 - MSAD 51 Cumberland Center	TD051	475,018	15,194	19,693	52,530	87,417	10,064	71,096	81,160	77,645	796,679	2,262	876,586	
RSU No. 52 - MSAD 52 Turner	TD052	289,382	9,256	11,997	(1)	21,252	6,131	39,509	45,640	47,301	533,324	(24,621)	556,004	
MSAD 53 Pittsfield	TD053	369,852	11,830	15,333	(1)	27,162	7,836	47,205	55,041	60,454	169,457	(29,573)	200,338	
RSU No. 54 - MSAD 54 Skowhegan	TD054	1,924,246	61,550	79,773	117,465	258,788	40,769	48,850	89,619	314,527	625,198	77,691	1,017,416	
RSU No. 55 - MSAD 55 Cornish	TD055	340,896	10,904	14,133	-	25,037	7,223	150,157	157,380	55,721	249,354	(206,319)	98,756	
RSU No. 57 - MSAD 57 Waterboro	TD057	583,465	18,663	24,189	9,661	52,513	12,362	28,538	95,370	768,880	167,478	46,698	1,068,785	
MSAD 58 Kingfield	TD058	256,672	8,210	10,641	(1)	18,850	5,438	17,014	22,452	41,955	175,386	157	217,498	
MSAD 59 Madison	TD059	538,937	17,239	22,342	35,911	75,492	11,419	14,164	25,583	88,091	175,393	28,209	291,693	
RSU No. 60 - MSAD 60 North Berwick	TD060	1,024,614	32,774	42,477	50,272	125,523	21,709	48,433	70,142	167,478	854,609	46,698	1,068,785	
RSU No. 61 - MSAD 61 Bridgton	TD061	904,708	28,938	37,507	1	66,446	19,168	107,005	126,173	147,880	555,292	(88,758)	614,414	
RSU No. 64 - MSAD 64 East Corinth	TD064	335,771	10,740	13,920	6,089	30,749	7,114	18,863	25,977	54,884	224,844	(18,522)	261,206	
MSAD 65 Matinicus	TD065	-	-	-	-	-	-	-	-	-	-	-	-	
RSU No. 67 - MSAD 67 Lincoln	TD067	288,452	9,226	11,959	7,540	28,725	6,111	8,097	14,208	47,149	212,836	(24,783)	235,202	
MSAD 68 Dover-Foxcroft	TD068	359,308	11,493	14,896	(1)	26,388	7,613	88,692	96,305	58,731	136,195	(37,260)	157,666	
RSU No. 72 - MSAD 72 Fryeburg	TD072	241,720	7,732	10,021	5,040	22,793	5,121	13,556	18,677	39,511	218,961	2,003	260,475	
MSAD 74 North Anson	TD074	524,949	16,791	21,761	(1)	38,551	11,122	24,734	35,856	85,806	163,918	20,496	270,220	
RSU No. 75 - MSAD 75 Topsham	TD075	596,180	19,070	24,716	28,564	72,350	12,631	356,085	368,716	97,449	817,953	(169,749)	745,653	
Pleasant Point School	TIE001	459,055	14,683	19,032	9,079	42,794	9,726	13,830	23,556	75,034	59,271	(38,584)	95,721	
Indian Township	TIE002	401,208	12,833	16,633	1	29,467	8,500	60,744	69,244	65,579	62,518	30,234	158,331	
Indian Island	TIE003	284,485	9,099	11,794	20,662	41,555	6,027	26,698	32,725	46,501	59,565	(14,788)	91,278	
Maine Indian Education	TIE004	117,783	3,767	4,883	3,136	11,786	2,495	154	2,649	19,252	13,700	1,154	34,106	
Region No. 2 Southern Aroostook County	TR002	-	-	-	-	-	-	-	-	-	-	-	-	
Region No. 3 Northern Penobscot County	TR003	-	-	-	-	-	-	-	-	-	-	-	-	
Region No. 4 United Technologies Center	TR004	56,182	1,797	2,330	(1)	4,126	1,190	19,481	20,671	9,183	379	(17,367)	(7,805)	
Region No. 7 Waldo County	TR007	9,075	290	375	2,685	3,350	192	1,304	1,496	1,483	24	(1,751)	(244)	
Mid-Coast School of Technology - Region 8	TR008	-	-	-	-	-	-	(1)	(1)	-	-	(589)	(589)	
Region No. 9 School of Applied Technology	TR009	14,315	458	592	7,827	8,877	303	(1)	302	2,340	92	2,834	5,266	
Region No. 10 Cumberland Sagadahoc County	TR010	21,415	685	888	13,978	15,551	454	17,043	17,497	3,501	259	5,457	9,217	
Oxford Hill Technical School 11	TR011	4,195	134	174	2,599	2,907	89	-	89	685	17	892	1,594	
Regional School Unit No. 1	TS001	610,495	19,528	25,309	15,690	60,527	12,935	20,497	33,432	99,788	626,925	(24,161)	702,552	
Regional School Unit No. 2	TS002	515,171	16,478	21,357	15,336	53,171	10,915	41,325	52,240	84,207	580,279	(25,055)	639,431	
Regional School Unit No. 4	TS004	553,660	17,709	22,953	19,604	60,266	11,730	1	11,731	90,498	339,867	8,321	438,686	
Regional School Unit No. 5	TS005	86,069	2,753	3,569	15,074	21,396	1,824	105,648	107,472	14,069	681,166	(23,911)	671,324	
Regional School Unit No. 10	TS010	1,385,537	44,318	57,441	1	101,760	29,356	117,088	146,444	226,473	517,429	(139,945)	603,957	
Regional School Unit No. 12	TS012	672,276	21,503	27,871	-	49,374	14,244	193,957	208,201	109,886	292,444	(85,833)	316,497	
Regional School Unit No. 13	TS013	655,986	20,982	27,195	-	48,177	13,898	135,162	149,060	107,224	582,762	(98,799)	591,187	
Regional School Unit No. 14	TS014	806,986	25,813	33,454	14,180	73,447	17,098	57,883	74,981	131,906	889,775	(47,855)	973,826	
Regional School Unit No. 16	TS016	561,446	17,958	23,277	2	41,237	11,895	70,466	82,361	91,771	423,924	(64,855)	450,840	
Regional School Unit No. 18	TS018	626,818	20,050	25,985	(1)	46,034	13,280	50,878	64,158	102,456	653,232	(14,470)	741,218	
Regional School Unit No. 19	TS019	898,522	28,740	37,251	64,868	130,859	19,037	237,223	256,260	146,868	472,040	(165,944)	452,964	
Regional School Unit No. 20	TS020	289,611	9,263	12,006	(1)	21,268	6,136	9,327	15,463	47,338	160,892	(28,691)	179,539	

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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, 2020

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense/(Credit) Excluding That Attributable to Employer-Paid Member Contributions	
Regional School Unit No. 21	TS021	825,283	26,398	34,214	65,648	126,260	17,485	13,703	31,188	134,897	801,805	16,341	953,043	
Regional School Unit No. 23	TS023	401,420	12,840	16,641	1	29,482	8,505	62,575	71,080	65,614	324,935	(38,655)	351,894	
Regional School Unit No. 24	TS024	570,048	18,234	23,632	-	41,866	12,078	29,899	41,977	93,177	259,647	(79,454)	273,370	
Regional School Unit No. 25	TS025	359,357	11,495	14,899	46,532	72,926	7,614	93,060	100,674	58,738	275,348	(12,318)	321,768	
Regional School Unit No. 26	TS026	104,399	3,339	4,327	4,660	12,326	2,212	53	2,265	17,064	293,380	(1,301)	309,143	
Regional School Unit No. 34	TS034	498,963	15,960	20,686	24,385	61,031	10,572	4,368	14,940	81,558	393,647	28,576	503,781	
Regional School Unit No. 38	TS038	533,926	17,079	22,135	38,343	77,557	11,312	19,503	30,815	87,273	376,388	(11,089)	452,572	
Regional School Unit No. 39	TS039	483,800	15,475	20,057	1,437	36,969	10,250	73,127	83,377	79,079	313,026	(58,210)	333,895	
Regional School Unit No. 50	TS050	282,510	9,036	11,712	17,226	37,974	5,986	73,053	79,039	46,177	78,713	(70,834)	54,056	
Regional School Unit No. 56	TS056	438,211	14,016	18,168	28,891	61,075	9,284	14,445	23,729	71,628	190,679	127,318	389,625	
Regional School Unit No. 71	TS071	460,981	14,745	19,111	41,026	74,882	9,767	189,521	199,288	75,349	491,740	(111,738)	455,351	
Regional School Unit No. 73	TS073	717,065	22,936	29,726	5,432	58,094	15,193	17,761	32,954	117,208	370,810	(20,856)	467,162	
Regional School Unit No. 78	TS078	64,017	2,048	2,654	1	4,703	1,356	25,450	26,806	10,464	75,550	(11,571)	74,443	
Regional School Unit No. 89	TS089	142,724	4,565	5,917	41,636	52,118	3,024	-	3,024	23,329	73,454	40,833	137,616	
School Agent - Carrabassett	TSA001	-	-	-	-	-	-	-	-	-	-	-	-	
School Agent - Coplin Plantation	TSA002	-	-	-	-	-	-	-	-	-	-	-	-	
School Agent - Pleasant Ridge Plantation	TSA003	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 43 Central Office	TT043	-	-	-	-	-	-	-	-	-	11,986	-	11,986	
AOS No. 43 Howland	TT0431	394,793	12,628	16,367	79,557	108,552	8,365	1	8,366	64,530	131,513	34,390	230,433	
AOS No. 43 Milo	TT0432	496,727	15,888	20,593	32,999	69,480	10,524	2	10,526	81,193	169,307	35,779	286,279	
AOS No. 47 Central Office	TT047	-	-	-	-	-	-	-	-	-	14,244	-	14,244	
AOS No. 47 Orrington	TT0471	-	-	-	-	-	-	-	-	-	83,982	-	83,982	
AOS No. 47 Dedham	TT0472	85,497	2,735	3,544	10,197	16,476	1,811	-	1,811	13,975	45,268	14,657	73,900	
AOS No. 48 Central Office	TT048	-	-	-	-	-	-	-	-	-	-	-	-	
Regional School Unit No. 70 / MSAD 70	TT0481	341,418	10,921	14,155	1	25,077	7,234	64,103	71,337	55,806	107,661	(36,409)	127,058	
Regional School Unit No. 84 / MSAD14	TT0482	138,219	4,421	5,731	8,865	19,017	2,928	28,222	31,150	22,592	37,621	(16,493)	43,720	
AOS No. 66 East Millinocket	TT0661	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 66 Medway	TT0662	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 77 Central Office	TT077	-	-	-	-	-	-	-	-	-	6,323	-	6,323	
AOS No. 77 Lubec	TT0771	130,433	4,172	5,407	1	9,580	2,764	6,403	9,167	21,320	22,761	(2,466)	41,615	
AOS No. 77 Charlotte	TT0772	17,286	553	717	1	1,271	366	2,578	2,944	2,825	9,379	(3,780)	8,424	
AOS No. 77 Eastport	TT0773	131,200	4,196	5,439	(1)	9,634	2,780	16,563	19,343	21,445	41,277	2,215	64,937	
AOS No. 77 Pembroke	TT0774	97,805	3,128	4,055	11,837	19,020	2,072	3,503	5,575	15,987	18,955	878	35,820	
AOS No. 77 Perry	TT0775	57,880	1,851	2,399	4,302	8,552	1,226	1	1,227	9,461	16,722	3,752	29,935	
AOS No. 77 Alexander	TT0776	31,323	1,002	1,299	19,217	21,518	664	13,234	13,898	5,119	9,627	(8,404)	6,342	
AOS No. 77 Calais	TT0777	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 77 Robbinston	TT0778	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 81 Central Office	TT081	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 81 Holden	TT0811	298,425	9,545	12,371	35,350	57,266	6,323	-	6,323	48,779	121,858	20,190	190,827	
AOS No. 81 CSD 8	TT0812	14,609	468	606	113	1,187	310	91	401	2,388	11,207	(742)	12,853	
AOS No. 90 Central Office	TT090	-	-	-	-	-	-	-	-	-	2,689	-	2,689	
AOS No. 90 Lee	TT0901	82,886	2,651	3,435	11,652	17,738	1,756	14,375	16,131	13,548	40,557	5,153	59,258	
AOS No. 90 East Range	TT0902	12,470	399	517	(1)	915	264	7,038	7,302	2,039	8,303	(3,520)	6,822	
AOS No. 90 Baileyville	TT0903	229,331	7,335	9,507	28,510	45,352	4,859	1	4,860	37,486	83,980	22,065	143,531	
AOS No. 90 Princeton	TT0904	44,038	1,408	1,826	1	3,235	933	15,477	16,410	7,199	31,093	(27,339)	10,953	
AOS No. 91 Central Office	TT091	2,514	81	104	550	735	53	365	418	411	33,517	(20)	33,908	
AOS No. 91 Mount Desert Island High School	TT0911	121,815	3,897	5,049	3,706	12,652	2,581	31,630	34,211	19,911	193,252	(3,132)	210,031	

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The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾
As of and for the Year Ended June 30, 2020

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings		Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense/(Credit) Excluding That Attributable to Employer-Paid Member Contributions
				Expected and Actual Experience	Expected and Actual Investment Earnings									
AOS No. 91 Bar Harbor	TT0912	115,955	3,709	4,807	2,052	10,568	2,457	2,790	5,247	18,954	135,940	(123)	154,771	
AOS No. 91 Cranberry Isle	TT0913	7,361	235	305	728	1,268	156	2,103	2,259	1,204	4,583	(1,056)	4,731	
AOS No. 91 Frenchboro	TT0914	1,551	49	64	718	831	33	1,092	1,125	253	2,811	(703)	2,361	
AOS No. 91 Mt Desert	TT0915	49,310	1,578	2,045	1	3,624	1,045	6,699	7,744	8,060	77,002	(2,424)	82,638	
AOS No. 91 Southwest Harbor	TT0916	65,861	2,107	2,730	6,015	10,852	1,395	1,642	3,037	10,765	62,243	1,644	74,652	
AOS No. 91 Tremont	TT0917	67,069	2,145	2,780	-	4,925	1,421	3,944	5,365	10,963	54,009	(2,566)	62,406	
AOS No. 91 Swans Island	TT0918	30,180	965	1,251	495	2,711	639	5,591	6,230	4,934	16,189	(1,572)	19,551	
AOS No. 91 Trenton	TT0919	57,096	1,827	2,366	-	4,193	1,210	4,244	5,454	9,334	57,040	(5,413)	60,961	
AOS No. 92 Central Office	TT092	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 92 Waterville	TT0921	1,132,065	36,210	46,932	19,681	102,823	23,985	6,319	30,304	185,041	451,491	22,982	659,514	
AOS No. 92 Vassalboro	TT0922	270,758	8,660	11,225	17,155	37,040	5,737	11,283	17,020	44,257	110,068	11,691	166,016	
AOS No. 92 Winslow	TT0923	678,593	21,706	28,132	45,005	94,843	14,377	7,504	21,881	110,919	319,900	15,956	446,775	
AOS No. 93 Central Office	TT093	105,917	3,388	4,391	5,950	13,729	2,244	5,187	7,431	17,313	15,592	4,209	37,114	
AOS No. 93 Great Salt Bay	TT0931	111,711	3,573	4,631	7,299	15,503	2,367	8,863	11,230	18,260	128,187	(9,846)	136,601	
AOS No. 93 Nobleboro	TT0932	51,351	1,642	2,129	1,091	4,862	1,088	514	1,602	8,393	45,672	(1,871)	52,194	
AOS No. 93 Bristol	TT0933	125,928	4,028	5,220	9,961	19,209	2,668	1	2,669	20,583	75,311	23,902	119,796	
AOS No. 93 South Bristol	TT0934	12,291	394	510	1,011	1,915	260	1,180	1,440	2,009	26,222	751	28,982	
AOS No. 93 Jefferson	TT0935	116,412	3,723	4,827	5,379	13,929	2,466	8,870	11,336	19,028	54,608	(13,299)	60,337	
AOS No. 94 Central Office	TT094	-	-	-	-	-	-	-	-	-	8,456	-	8,456	
AOS No. 94 MSAD 46	TT0941	752,354	24,065	31,191	38,474	93,730	15,940	5,529	21,469	122,976	250,074	17,402	390,452	
AOS No. 94 Harmony	TT0942	66,612	2,130	2,762	1,454	6,346	1,411	1	1,412	10,888	18,219	(4,992)	24,115	
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	-	-	-	-	-	-	-	-	-	8,256	-	8,256	
AOS No. 96 East Machias	TT096A	104,578	3,346	4,336	14,254	21,936	2,216	23,604	25,820	17,094	32,222	(2,640)	46,676	
AOS No. 96 Jonesboro	TT096B	30,556	978	1,267	4,802	7,047	647	84	731	4,994	13,195	2,665	20,854	
AOS No. 96 Machias	TT096C	309,214	9,891	12,819	2,902	25,612	6,551	3,720	10,271	50,542	94,838	5,636	151,016	
AOS No. 96 Marshfield	TT096D	-	-	-	-	-	-	-	-	-	811	-	811	
AOS No. 96 Northfield	TT096E	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 96 Rogue Bluffs	TT096F	-	-	-	-	-	-	-	-	-	630	-	630	
AOS No. 96 Wesley	TT096G	3,542	113	147	1	261	75	1,192	1,267	579	2,808	(1,455)	1,932	
AOS No. 96 Whitneyville	TT096H	-	-	-	-	-	-	-	-	-	259	-	259	
AOS No. 96 Cutler	TT096I	9,288	297	386	31	714	197	569	766	1,517	4,174	(3,573)	2,118	
AOS No. 96 Machiasport	TT096J	57,259	1,832	2,375	5,530	9,737	1,213	3,795	5,008	9,360	11,561	(805)	20,116	
AOS No. 96 Whiting	TT096K	44,642	1,428	1,852	388	3,668	946	8,472	9,418	7,297	8,433	5,502	21,232	
AOS No. 97 Central Office	TT097	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 97 Fayette	TT0971	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 97 Winthrop	TT0972	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 98 Central Office	TT098	-	-	-	-	-	-	-	-	-	8,830	-	8,830	
AOS No. 98 Boothbay Harbor	TT0981	179,695	5,748	7,449	(1)	13,196	3,807	29,393	33,200	29,371	190,025	(3,692)	215,704	
AOS No. 98 Edgecomb	TT0982	29,674	949	1,229	1,810	3,988	629	9,499	10,128	4,851	34,917	(1,899)	37,869	
AOS No. 98 Southport	TT0983	27,716	886	1,150	7,683	9,719	587	467	1,054	4,530	10,996	3,130	18,656	
AOS No. 98 Georgetown	TT0984	28,613	915	1,186	14,708	16,809	606	2	608	4,677	27,684	3,231	35,592	
Union 60 Greenville	TU0601	79,736	2,550	3,306	3,114	8,970	1,689	182	1,871	13,032	68,902	5,255	87,189	
Union 69 Appleton	TU0691	74,023	2,368	3,070	9,796	15,234	1,568	5,706	7,274	12,099	45,900	8,086	66,085	
Union 69 Hope	TU0692	62,597	2,002	2,595	3,017	7,614	1,326	5,530	6,856	10,232	53,705	10,672	74,609	

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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, 2020

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense/(Credit) Excluding That Attributable to Employer-Paid Member Contributions	
Union 76 Brooklin	TU0761	2,171	70	90	-	160	46	11,612	11,658	355	21,086	(8,111)	13,330	
Union 76 Sedgewick	TU0762	61,095	1,954	2,533	4,023	8,510	1,294	1,502	2,796	9,987	28,231	(7,862)	30,356	
Greenbush School Department	TU0903	106,292	3,400	4,407	15,770	23,577	2,252	1,427	3,679	17,373	38,658	7,358	63,389	
Milford School Department	TU0905	177,997	5,693	7,380	12,717	25,790	3,771	3,866	7,637	29,094	71,504	(11,852)	88,746	
Union 93 Surry School Department	TU0924	22,705	726	942	12,271	13,939	481	4,662	5,143	3,712	38,379	1,565	43,656	
Union 93 Blue Hill	TU0931	12,683	406	525	7,855	8,786	269	-	269	2,074	93,564	3,257	98,895	
Union 93 Brooksville	TU0932	43,973	1,407	1,823	21,875	25,105	932	1	933	7,188	24,181	11,000	42,369	
Union 93 Castine	TU0933	2,220	71	91	1	163	47	8,393	8,440	363	23,864	(6,650)	17,577	
Union 93 Penobscot	TU0934	37,477	1,199	1,553	14,607	17,359	794	164	958	6,126	23,154	7,212	36,492	
Union 102 Machias	TU1022	-	-	-	-	-	-	-	-	-	-	-	-	
Union 103 Beals	TU1031	37,166	1,188	1,542	323	3,053	787	803	1,590	6,075	15,737	(3,655)	18,157	
Union 103 Jonesport	TU1032	69,795	2,233	2,894	1	5,128	1,479	8,038	9,517	11,408	31,951	(9,627)	33,732	
Union 106 Calais	TU1062	-	-	-	-	-	-	-	-	-	-	-	-	
Vanceboro School Department	TU1081	-	-	-	-	-	-	-	-	-	-	-	-	
Union 122 New Sweden	TU1221	-	-	-	-	-	-	3,282	3,282	-	1,051	(10,197)	(9,146)	
Union 122 Westmanland	TU1223	-	-	-	-	-	-	-	-	-	54	-	54	
Union 122 Woodland	TU1224	107,370	3,435	4,451	-	7,886	2,275	36,189	38,464	17,550	34,422	11,361	63,333	
Total for All Employers⁽³⁾		\$ 1,632,252,298	\$ 52,209,497	\$ 67,668,584	\$ 7,148,401	\$ 127,026,482	\$ 34,582,749	\$ 7,148,401	\$ 41,731,150	\$ 266,799,439	\$ -	\$ -	\$ 266,799,439	

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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, 2020

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%	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
State of Maine	S00ME	\$ 2,709,216,628	\$ 606,083,618	\$ (26,646,321)	\$ (3,324,615)	\$ 57,497,187	\$ 56,895,482	\$ -	\$ -
Isle Au Haut School Department	T0802	-	-	-	-	-	-	-	-
Monhegan Plantation School Department	T0804	-	-	-	-	-	-	-	-
CSD No. 13 Deer Isle - Stonington	T0913	164,413	36,781	(8,163)	754	3,489	3,453	-	-
CSD No. 17 Moosabec	T0917	60,919	13,628	2,844	3,697	1,293	1,279	-	-
CSD No. 18 Wells - Ogunquit	T0918	660,313	147,720	36,816	20,832	14,014	13,867	-	-
CSD No. 19 Five Town CSD	T0919	127,896	28,612	(10,518)	(2,790)	2,714	2,686	-	-
Erskine Academy	TAERS	-	-	-	-	-	-	-	-
Foxcroft Academy	TAF0X	-	-	-	-	-	-	-	-
Fryeburg Academy	TAFRY	-	-	-	-	-	-	-	-
George Stevens Academy	TAGEO	-	-	-	-	-	-	-	-
Gould Academy	TAGOU	-	-	-	-	-	-	-	-
Lee Academy	TALEE	-	-	-	-	-	-	-	-
Lincoln Academy	TALIN	-	-	-	-	-	-	-	-
Maine Central Institute	TAMCI	-	-	-	-	-	-	-	-
Thornton Academy	TATHO	-	-	-	-	-	-	-	-
Washington Academy	TAWAS	-	-	-	-	-	-	-	-
Acton School Department	TCACT	105,815	23,672	(5,425)	(2,609)	2,246	2,222	-	-
Andover School Department	TCAND	42,519	9,512	6,271	(3,710)	902	893	-	-
Athens School Department	TCATH	91,577	20,487	(20,849)	(8,632)	1,944	1,923	-	-
Auburn School Department	TCAUB	2,354,946	526,829	(113,731)	(84,878)	49,979	49,456	-	-
Augusta School Department	TCAUG	2,495,496	558,272	(84,266)	(23,488)	52,961	52,407	-	-
Bangor School Department	TCBAN	3,763,385	841,913	(74,474)	(73,269)	79,870	79,034	-	-
Biddeford School Department	TCBID	1,613,389	360,934	(171,754)	(251)	34,241	33,882	-	-
Brewer School Department	TCBRE	436,227	97,589	(27,197)	(29,834)	9,258	9,161	-	-
Brunswick School Department	TCBRU	583,485	130,533	(24,545)	(19,106)	12,383	12,254	-	-
Calais School Department	TCCAL	440,728	98,596	(1,471)	10,327	9,353	9,256	-	-
Caswell School Department	TCCAS	45,349	10,145	1,617	1,527	962	952	-	-
Cape Elizabeth School Department	TCCEL	440,162	98,469	(5,326)	(6,892)	9,341	9,244	-	-
Chebeague Island School Department	TCCHE	-	-	-	-	-	-	-	-
Cherryfield School Department	TCCHR	180,605	40,404	22,093	20,552	3,833	3,793	-	-
Dayton School Department	TCDAY	70,176	15,699	(11,533)	(199)	1,489	1,474	-	-
Easton School Department	TCEAS	-	-	-	-	-	-	-	-
Ellsworth School Department	TCCELL	608,170	136,055	(49,245)	(39,751)	12,907	12,772	-	-
East Millinocket School Department	TCEMPL	308,246	68,958	6,524	13,381	6,542	6,473	-	-
Eustis School Department	TCEUS	85,207	19,062	(5,255)	(7,642)	1,808	1,789	-	-
Falmouth School Department	TCFAL	38,471	8,606	(39,106)	(23,102)	816	808	-	-
Fayette School Department	TCFAY	35,272	7,891	(3,145)	(1,713)	749	741	-	-
Glenburn School Department	TCGLE	129,821	29,042	(7,987)	(7,310)	2,755	2,726	-	-
Gorham School Department	TCGOR	648,735	145,130	(42,131)	(33,703)	13,768	13,624	-	-
Hancock School Department	TCHAN	120,281	26,908	(13,723)	(13,109)	2,553	2,526	-	-
Hermon School Department	TCHER	341,876	76,482	(28,110)	(9,642)	7,256	7,180	-	-
Islesboro School Department	TCISL	19,051	4,262	(7,074)	(4,058)	404	400	-	-
Kittery School Department	TCKIT	299,046	66,900	(64,093)	(58,075)	6,347	6,280	-	-
Lamoine School Department	TCLAM	70,798	15,838	(1,307)	78	1,503	1,487	-	-
Lewiston School Department	TCLEW	6,976,461	1,560,716	275,229	(71,631)	148,060	146,511	-	-
Lincolnville School Department	TCLIN	106,863	23,906	(3,847)	(3,657)	2,268	2,244	-	-

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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, 2020

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%	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
Lisbon School Department	TCLIS	783,284	175,230	(50,341)	(12,573)	16,623	16,450	-	-
Limestone Public Schools	TCLMS	82,773	18,517	13,905	14,652	1,757	1,738	-	-
Long Island School Department	TCLON	-	-	-	-	-	-	-	-
Madawaska School Department	TCMAD	507,592	113,554	19,810	26,742	10,773	10,660	-	-
Maine Education Association	TCMEA	197,505	44,184	30,927	5,908	4,192	4,148	-	-
Medway School Department	TCMED	133,897	29,954	4,220	1,782	2,842	2,812	-	-
Millinocket School Department	TCMIL	371,600	83,131	(132,505)	(30,417)	7,886	7,804	-	-
Maine Ocean School	TCMOS	-	-	-	-	-	-	-	-
Maine School of Science and Mathematics	TCMSM	-	-	-	-	-	-	-	-
Northport School Department	TCNOR	61,428	13,742	(3,996)	(453)	1,304	1,290	-	-
Otis School Department	TCOTI	39,150	8,758	936	6,931	831	822	-	-
Portland School Department	TCPOR	11,219,866	2,510,016	447,419	792,284	238,117	235,625	-	-
Saco School Department	TCSAC	908,434	203,227	(15,723)	2,519	19,280	19,078	-	-
Sanford School Department	TCSAN	1,968,230	440,316	(53,984)	(117,536)	41,771	41,334	-	-
Scarborough School Department	TCSCA	945,828	211,593	(26,213)	(13,313)	20,073	19,863	-	-
Sebago Public Schools	TCSEB	49,143	10,994	7,326	(3,300)	1,043	1,032	-	-
South Portland School Department	TCSPO	2,236,562	500,345	(64,047)	(54,054)	47,466	46,969	-	-
Saint George Municipal School Unit	TCSTG	142,021	31,772	10,425	5,944	3,014	2,983	-	-
Veazie School Department	TCVEA	55,031	12,311	(11,626)	(2,181)	1,168	1,156	-	-
West Bath School Department	TCWBA	119,856	26,813	1,115	5,452	2,544	2,517	-	-
Westbrook School Department	TCWES	2,806,035	627,743	(56,154)	(8,463)	59,552	58,929	-	-
Winthrop School Department	TCWIN	281,693	63,018	(59,386)	(28,742)	5,978	5,916	-	-
Wiscasset School Department	TCWIS	357,531	79,984	(32,363)	(26,367)	7,588	7,508	-	-
Yarmouth School Department	TCYAR	96,785	21,652	(10,409)	(9,483)	2,054	2,033	-	-
York School Department	TCYOR	494,485	110,622	22,870	28,209	10,494	10,385	-	-
RSU No. 79 - MSAD 1 Presque Isle	TD001	1,016,344	227,368	5,608	35,323	21,570	21,344	-	-
RSU No. 3 - MSAD 3 Unity	TD003	1,407,816	314,945	(14,443)	(9,220)	29,878	29,565	-	-
MSAD 4 Guilford	TD004	502,638	112,446	(10,026)	(7,695)	10,667	10,556	-	-
RSU No. 6 - MSAD 6 Bar Mills	TD006	926,919	207,363	527	6,691	19,672	19,466	-	-
MSAD 7 North Haven	TD007	-	-	(10,500)	-	-	-	-	-
MSAD 8 Vinalhaven	TD008	114,421	25,597	(274)	(2,202)	2,428	2,403	-	-
RSU No. 9 - MSAD 9 Farmington	TD009	2,074,640	464,121	(12,817)	(18,390)	44,030	43,569	-	-
RSU No. 11 - MSAD 11 Gardiner	TD011	750,531	167,903	(308,701)	(36,719)	15,928	15,762	-	-
MSAD 12 Jackman	TD012	34,592	7,739	(6,749)	1,135	734	726	-	-
MSAD 13 Bingham	TD013	313,030	70,029	2,297	13,612	6,643	6,574	-	-
RSU No. 15 - MSAD 15 Gray	TD015	1,078,565	241,288	14,639	(9,893)	22,890	22,651	-	-
RSU No. 17 - MSAD 17 South Paris	TD017	1,113,101	249,014	(154,439)	(90,317)	23,623	23,376	-	-
MSAD 20 Fort Fairfield	TD020	417,544	93,409	(13,114)	680	8,861	8,769	-	-
RSU No. 22 - MSAD 22 Hampden	TD022	952,962	213,189	(7,961)	444	20,225	20,013	-	-
MSAD 23 Carmel	TD023	530,606	118,703	3,777	(8,425)	11,261	11,143	-	-
MSAD 24 Van Buren	TD024	354,643	79,338	(7,137)	1,953	7,527	7,448	-	-
MSAD 27 Fort Kent	TD027	755,032	168,910	(59,029)	(76,409)	16,024	15,856	-	-
MSAD 28 Camden	TD028	293,753	65,716	(26,215)	(12,971)	6,234	6,169	-	-
RSU No. 29 - MSAD 29 Houlton	TD029	876,615	196,109	(45,743)	(31,620)	18,604	18,410	-	-
MSAD 32 Ashland	TD032	159,148	35,603	18,534	11,195	3,378	3,342	-	-
MSAD 33 Saint Agatha	TD033	123,083	27,535	(7,535)	(6,037)	2,612	2,585	-	-
RSU No. 35 - MSAD 35 Eliot	TD035	437,954	97,975	15,195	(7,370)	9,295	9,197	-	-

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Maine Public Employees Retirement System
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As of and for the Year Ended June 30, 2020

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%	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
MSAD 37 Harrington	TD037	635,148	142,090	(36,166)	(23,492)	13,480	13,339	-	-
RSU No. 40 - MSAD 40 Waldoboro	TD040	1,275,362	285,314	(73,862)	(20,273)	27,067	26,784	-	-
MSAD 42 Mars Hill	TD042	148,589	33,241	2,781	313	3,153	3,120	-	-
RSU No. 44 - MSAD 44 Bethel	TD044	640,838	143,363	(95,145)	18,204	13,600	13,458	-	-
MSAD 45 Washburn	TD045	209,112	46,781	(35,958)	(4,258)	4,438	4,391	-	-
RSU No. 49 - MSAD 49 Fairfield	TD049	1,213,396	271,451	(129,557)	(87,316)	25,752	25,482	-	-
RSU No. 51 - MSAD 51 Cumberland Center	TD051	823,821	184,298	8,284	(36,812)	17,484	17,301	-	-
RSU No. 52 - MSAD 52 Turner	TD052	501,873	112,275	(39,461)	(6,118)	10,651	10,540	-	-
MSAD 53 Pittsfield	TD053	641,432	143,496	(49,849)	(5,114)	13,613	13,471	-	-
RSU No. 54 - MSAD 54 Skowhegan	TD054	3,337,207	746,573	(25,354)	53,615	70,825	70,084	-	-
RSU No. 55 - MSAD 55 Cornish	TD055	591,214	132,261	(84,960)	(72,347)	12,547	12,416	-	-
RSU No. 57 - MSAD 57 Waterboro	TD057	1,011,899	226,374	(9,111)	(9,639)	21,475	21,251	-	-
MSAD 58 Kingfield	TD058	445,144	99,584	(14,172)	(8,225)	9,447	9,348	-	-
MSAD 59 Madison	TD059	934,675	209,098	18,961	(8,516)	19,836	19,629	-	-
RSU No. 60 - MSAD 60 North Berwick	TD060	1,776,981	397,532	7,293	(26,941)	37,713	37,318	-	-
RSU No. 61 - MSAD 61 Bridgton	TD061	1,569,030	351,010	(99,549)	(26,430)	33,299	32,951	-	-
RSU No. 64 - MSAD 64 East Corinth	TD064	582,325	130,273	(9,492)	(10,325)	12,359	12,229	-	-
MSAD 65 Matinicus	TD065	-	-	-	-	-	-	-	-
RSU No. 67 - MSAD 67 Lincoln	TD067	500,260	111,914	(1,791)	(4,815)	10,617	10,506	-	-
MSAD 68 Dover-Foxcroft	TD068	623,145	139,405	(53,482)	(42,747)	13,225	13,086	-	-
RSU No. 72 - MSAD 72 Fryeburg	TD072	419,214	93,783	(6,164)	(7,421)	8,897	8,804	-	-
MSAD 74 North Anson	TD074	910,415	203,671	(27,174)	(8,569)	19,322	19,119	-	-
RSU No. 75 - MSAD 75 Topsham	TD075	1,033,951	231,307	(160,396)	(179,628)	21,943	21,714	-	-
Pleasant Point School	TIE001	796,135	178,105	(17,697)	3,318	16,896	16,719	-	-
Indian Township	TIE002	695,812	155,661	(45,174)	(23,983)	14,767	14,613	-	-
Indian Island	TIE003	493,381	110,375	(21,576)	9,574	10,471	10,361	-	-
Maine Indian Education	TIE004	204,271	45,698	(744)	1,255	4,335	4,290	-	-
Region No. 2 Southern Aroostook County	TR002	-	-	-	-	-	-	-	-
Region No. 3 Northern Penobscot County	TR003	-	-	-	-	-	-	-	-
Region No. 4 United Technologies Center	TR004	97,436	21,798	(19,004)	(1,656)	2,068	2,046	-	-
Region No. 7 Waldo County	TR007	15,739	3,521	1,868	(676)	334	331	-	-
Mid-Coast School of Technology - Region 8	TR008	-	-	-	-	-	-	-	-
Region No. 9 School of Applied Technology	TR009	24,826	5,554	3,673	3,855	527	521	-	-
Region No. 10 Cumberland Sagadahoc County	TR010	37,140	8,309	5,065	(8,579)	788	780	-	-
Oxford Hill Technical School 11	TR011	7,275	1,628	1,223	1,289	154	153	-	-
Regional School Unit No. 1	TS001	1,058,778	236,861	(23,831)	6,221	22,470	22,235	-	-
Regional School Unit No. 2	TS002	893,459	199,877	(14,761)	(22,032)	18,962	18,763	-	-
Regional School Unit No. 4	TS004	960,209	214,810	5,144	2,848	20,378	20,165	-	-
Regional School Unit No. 5	TS005	149,268	33,393	(39,326)	(53,053)	3,168	3,135	-	-
Regional School Unit No. 10	TS010	2,402,928	537,563	(85,345)	(60,800)	50,997	50,463	-	-
Regional School Unit No. 12	TS012	1,165,923	260,831	(119,580)	(88,477)	24,744	24,485	-	-
Regional School Unit No. 13	TS013	1,137,672	254,511	(86,288)	(62,631)	24,145	23,892	-	-
Regional School Unit No. 14	TS014	1,399,550	313,096	(29,539)	(31,088)	29,702	29,392	-	-
Regional School Unit No. 16	TS016	973,712	217,831	(46,497)	(35,742)	20,665	20,449	-	-
Regional School Unit No. 18	TS018	1,087,086	243,194	(40,188)	(23,836)	23,071	22,830	-	-
Regional School Unit No. 19	TS019	1,558,301	348,610	(221,243)	30,044	33,072	32,725	-	-
Regional School Unit No. 20	TS020	502,270	112,364	(14,348)	(1,053)	10,660	10,548	-	-

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As of and for the Year Ended June 30, 2020

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%	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
Regional School Unit No. 21	TS021	1,431,283	320,195	4,009	30,629	30,376	30,058	-	-
Regional School Unit No. 23	TS023	696,180	155,744	(66,807)	(4,186)	14,775	14,620	-	-
Regional School Unit No. 24	TS024	988,630	221,168	(26,281)	(15,573)	20,982	20,762	-	-
Regional School Unit No. 25	TS025	623,230	139,424	(76,375)	22,310	13,227	13,088	-	-
Regional School Unit No. 26	TS026	181,058	40,505	366	2,052	3,843	3,802	-	-
Regional School Unit No. 34	TS034	865,349	193,589	13,064	(3,511)	18,365	18,173	-	-
Regional School Unit No. 38	TS038	925,984	207,154	(10,109)	17,752	19,652	19,446	-	-
Regional School Unit No. 39	TS039	839,050	187,705	(43,986)	(37,851)	17,807	17,621	-	-
Regional School Unit No. 50	TS050	489,956	109,609	(69,614)	7,862	10,398	10,289	-	-
Regional School Unit No. 56	TS056	759,986	170,018	13,643	(8,388)	16,129	15,960	-	-
Regional School Unit No. 71	TS071	799,476	178,852	(62,176)	(95,987)	16,967	16,790	-	-
Regional School Unit No. 73	TS073	1,243,601	278,208	(16,580)	(10,788)	26,393	26,117	-	-
Regional School Unit No. 78	TS078	111,024	24,837	(15,456)	(11,335)	2,356	2,332	-	-
Regional School Unit No. 89	TS089	247,526	55,374	38,219	424	5,253	5,198	-	-
School Agent - Carrabassett	TSA001	-	-	-	-	-	-	-	-
School Agent - Coplin Plantation	TSA002	-	-	-	-	-	-	-	-
School Agent - Pleasant Ridge Plantation	TSA003	-	-	-	-	-	-	-	-
AOS No. 43 Central Office	TT043	-	-	-	-	-	-	-	-
AOS No. 43 Howland	TT0431	684,687	153,172	33,051	38,227	14,531	14,379	-	-
AOS No. 43 Milo	TT0432	861,470	192,721	11,676	10,905	18,283	18,091	-	-
AOS No. 47 Central Office	TT047	-	-	-	-	-	-	-	-
AOS No. 47 Orrington	TT0471	-	-	-	-	-	-	-	-
AOS No. 47 Dedham	TT0472	148,278	33,171	8,459	(55)	3,147	3,114	-	-
AOS No. 48 Central Office	TT048	-	-	-	-	-	-	-	-
Regional School Unit No. 70 / MSAD 70	TT0481	592,119	132,464	(50,561)	(20,701)	12,566	12,435	-	-
Regional School Unit No. 84 / MSAD14	TT0482	239,713	53,627	(26,321)	4,065	5,087	5,034	-	-
AOS No. 66 East Millinocket	TT0661	-	-	-	-	-	-	-	-
AOS No. 66 Medway	TT0662	-	-	-	-	-	-	-	-
AOS No. 77 Central Office	TT077	-	-	-	-	-	-	-	-
AOS No. 77 Lubec	TT0771	226,210	50,606	(6,375)	(2,763)	4,801	4,751	-	-
AOS No. 77 Charlotte	TT0772	29,978	6,706	(2,622)	(318)	636	630	-	-
AOS No. 77 Eastport	TT0773	227,540	50,903	(11,011)	(8,305)	4,829	4,779	-	-
AOS No. 77 Pembroke	TT0774	169,622	37,946	626	5,658	3,600	3,562	-	-
AOS No. 77 Perry	TT0775	100,380	22,456	2,574	514	2,130	2,108	-	-
AOS No. 77 Alexander	TT0776	54,323	12,153	(4,199)	9,525	1,153	1,141	-	-
AOS No. 77 Calais	TT0777	-	-	-	-	-	-	-	-
AOS No. 77 Robbinston	TT0778	-	-	-	-	-	-	-	-
AOS No. 81 Central Office	TT081	-	-	-	-	-	-	-	-
AOS No. 81 Holden	TT0811	517,556	115,783	13,170	15,921	10,984	10,869	-	-
AOS No. 81 CSD 8	TT0812	25,336	5,668	(201)	(85)	538	532	-	-
AOS No. 90 Central Office	TT090	-	-	-	-	-	-	-	-
AOS No. 90 Lee	TT0901	143,748	32,158	2,946	(7,408)	3,051	3,019	-	-
AOS No. 90 East Range	TT0902	21,627	4,838	(4,769)	(2,531)	459	454	-	-
AOS No. 90 Baileyville	TT0903	397,728	88,976	10,249	13,451	8,441	8,353	-	-
AOS No. 90 Princeton	TT0904	76,375	17,086	(11,704)	(4,697)	1,621	1,604	-	-
AOS No. 91 Central Office	TT091	4,359	975	322	(189)	93	92	-	-
AOS No. 91 Mount Desert Island High School	TT0911	211,263	47,262	(14,340)	(16,139)	4,484	4,437	-	-

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		Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
AOS No. 91 Bar Harbor	TT0912	201,100	44,989	(1,467)	(1,703)	4,268	4,223	-	-
AOS No. 91 Cranberry Isle	TT0913	12,767	2,856	(459)	(1,072)	271	268	-	-
AOS No. 91 Frenchboro	TT0914	2,689	602	(761)	355	57	56	-	-
AOS No. 91 Mt Desert	TT0915	85,519	19,132	(5,231)	(2,501)	1,815	1,796	-	-
AOS No. 91 Southwest Harbor	TT0916	114,223	25,553	160	2,833	2,424	2,399	-	-
AOS No. 91 Tremont	TT0917	116,318	26,022	(4,394)	(957)	2,469	2,443	-	-
AOS No. 91 Swans Island	TT0918	52,342	11,709	(5,897)	168	1,111	1,099	-	-
AOS No. 91 Trenton	TT0919	99,022	22,152	(3,956)	(1,487)	2,102	2,080	-	-
AOS No. 92 Central Office	TT092	-	-	-	-	-	-	-	-
AOS No. 92 Waterville	TT0921	1,963,333	439,221	(4,209)	(6,171)	41,667	41,231	-	-
AOS No. 92 Vassalboro	TT0922	469,574	105,049	(7,664)	7,858	9,966	9,861	-	-
AOS No. 92 Winslow	TT0923	1,176,879	263,282	2,574	20,697	24,977	24,715	-	-
AOS No. 93 Central Office	TT093	183,691	41,094	1,417	(2,876)	3,898	3,858	-	-
AOS No. 93 Great Salt Bay	TT0931	193,740	43,342	(7,260)	3,353	4,112	4,069	-	-
AOS No. 93 Nobleboro	TT0932	89,057	19,923	(908)	408	1,890	1,870	-	-
AOS No. 93 Bristol	TT0933	218,397	48,858	5,122	2,198	4,635	4,586	-	-
AOS No. 93 South Bristol	TT0934	21,316	4,769	(899)	473	452	448	-	-
AOS No. 93 Jefferson	TT0935	201,893	45,166	(8,312)	2,379	4,285	4,240	-	-
AOS No. 94 Central Office	TT094	-	-	-	-	-	-	-	-
AOS No. 94 MSAD 46	TT0941	1,304,803	291,900	(70)	17,236	27,692	27,402	-	-
AOS No. 94 Harmony	TT0942	115,525	25,844	(160)	216	2,452	2,426	-	-
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	181,370	40,575	537	(12,080)	3,849	3,809	-	-
AOS No. 96 Jonesboro	TT096B	52,993	11,855	1,757	2,320	1,125	1,113	-	-
AOS No. 96 Machias	TT096C	536,268	119,969	(7,932)	629	11,381	11,262	-	-
AOS No. 96 Marshfield	TT096D	-	-	-	-	-	-	-	-
AOS No. 96 Northfield	TT096E	-	-	-	-	-	-	-	-
AOS No. 96 Rogue Bluffs	TT096F	-	-	-	-	-	-	-	-
AOS No. 96 Wesley	TT096G	6,143	1,374	(1,186)	(80)	130	129	-	-
AOS No. 96 Whitneyville	TT096H	-	-	-	-	-	-	-	-
AOS No. 96 Cutler	TT096I	16,107	3,603	(723)	(10)	342	338	-	-
AOS No. 96 Machiasport	TT096J	99,305	22,216	(2,079)	2,613	2,108	2,085	-	-
AOS No. 96 Whiting	TT096K	77,423	17,320	(4,665)	(4,354)	1,643	1,626	-	-
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	311,643	69,718	(18,128)	(15,035)	6,614	6,545	-	-
AOS No. 98 Edgecomb	TT0982	51,464	11,513	(9,137)	826	1,092	1,081	-	-
AOS No. 98 Southport	TT0983	48,067	10,753	2,867	3,768	1,020	1,009	-	-
AOS No. 98 Georgetown	TT0984	49,624	11,101	7,587	6,520	1,053	1,042	-	-
Union 60 Greenville	TU0601	138,285	30,936	(86)	1,345	2,935	2,904	-	-
Union 69 Appleton	TU0691	128,377	28,719	(2,164)	4,701	2,725	2,696	-	-
Union 69 Hope	TU0692	108,561	24,286	(895)	(2,932)	2,304	2,280	-	-

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As of and for the Year Ended June 30, 2020

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%	FY2021	FY2022	FY2023	FY2024	FY2025	Thereafter
Union 76 Brooklin	TU0761	3,765	842	(7,366)	(4,292)	80	79	-	-
Union 76 Sedgewick	TU0762	105,957	23,704	(609)	1,849	2,249	2,225	-	-
Greenbush School Department	TU0903	184,342	41,239	4,512	7,602	3,912	3,871	-	-
Milford School Department	TU0905	308,699	69,060	(766)	5,885	6,551	6,483	-	-
Union 93 Surry School Department	TU0924	39,376	8,809	1,058	6,076	836	827	-	-
Union 93 Blue Hill	TU0931	21,995	4,921	3,696	3,894	467	462	-	-
Union 93 Brooksville	TU0932	76,262	17,061	10,137	10,816	1,618	1,602	-	-
Union 93 Castine	TU0933	3,850	861	(5,992)	(2,447)	82	81	-	-
Union 93 Penobscot	TU0934	64,995	14,540	6,454	7,203	1,379	1,365	-	-
Union 102 Machias	TU1022	-	-	-	-	-	-	-	-
Union 103 Beals	TU1031	64,457	14,420	(1,322)	63	1,368	1,354	-	-
Union 103 Jonesport	TU1032	121,045	27,079	(8,512)	(989)	2,569	2,542	-	-
Union 106 Calais	TU1062	-	-	-	-	-	-	-	-
Vanceboro School Department	TU1081	-	-	-	-	-	-	-	-
Union 122 New Sweden	TU1221	-	-	(3,283)	-	-	-	-	-
Union 122 Westmanland	TU1223	-	-	-	-	-	-	-	-
Union 122 Woodland	TU1224	186,210	41,657	(20,273)	(18,169)	3,952	3,911	-	-
Total for All Employers⁽³⁾		\$ 2,830,804,610	\$ 633,284,276	\$ (29,889,580)	\$ (4,341,643)	\$ 60,077,630	\$ 59,448,923	\$ -	\$ -

⁽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, 2020

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, 2020, there were 301 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, 2020 there were 237 employers, including the State of Maine (the State), participating in the plan. The State is also a non-employer contributing entity in that the State pays the unfunded actuarial liability (UAL) on behalf of teachers, while school districts contribute the normal cost, calculated actuarially, for their teacher members.

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

Pension Benefits

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

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 1.92%.

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, 2020

2. Revenue Recognition

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

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

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

	<u>State Employees</u>	<u>Teacher</u>	<u>Total SET Plan</u>	<u>PLD Consolidated Plan</u>
Employer and Non-Employer Contributions Reported in the System's Statement of Changes in Fiduciary Net Position for the Fiscal Year ended June 30, 2020	\$ 163,859,794	\$ 236,139,333	\$ 399,999,127	\$ 66,717,733
Adjusted for:				
Remove Employer Specific Liability Contributions	-	(26,598)	(26,598)	(2,108,822)
Remove Normal Cost Contributions from Teacher Districts	-	(54,237,720)	(54,237,720)	-
Other Adjustments	(196,741)	30,959	(165,782)	(14,111)
Total Employer Contributions Used as the Basis for Allocating Collective Pension Amounts	<u>\$ 163,663,053</u>	<u>\$ 181,905,974</u>	<u>\$ 345,569,027</u>	<u>\$ 64,594,800</u>

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS
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June 30, 2020

3. Collective Net Pension Liability

The collective net pension liability for the SET Plan and the PLD Consolidated Plan, measured as of June 30, 2020 is as follows:

	State Employees	Teacher	Total SET Plan	PLD Consolidated Plan
Collective Total Pension Liability	\$ 5,228,872,790	\$ 9,636,587,340	\$ 14,865,460,130	\$ 3,409,741,367
Less: Plan Net Fiduciary Position	(4,040,581,237)	(8,004,335,042)	(12,044,916,279)	(3,012,428,367)
Collective Net Pension Liability	\$ 1,188,291,553	\$ 1,632,252,298	\$ 2,820,543,851	\$ 397,313,000

4. Special Funding Situation – SET Plan

The State of Maine participates in the SET Plan as a non-employer contributing entity in that the State pays the Initial Unfunded Actuarial Liability (IUAL) associated with the teachers and the local teacher districts pay the normal cost contributions as determined by the actuary.

5. Actuarial Methods and Assumptions

The collective total pension liability for the Plans was determined by an actuarial valuation as of June 30, 2020, using the following methods and assumptions, applied to all periods included in the measurement:

Actuarial Cost Method

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

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

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

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER AND NON-EMPLOYER ENTITY ALLOCATIONS
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June 30, 2020

5. Actuarial Methods and Assumptions (Continued)

Asset Valuation Method

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

Amortization

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

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

Significant Actuarial Assumptions

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2020 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	2.75% plus merit component based on each employee's years of service	
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.	

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June 30, 2020

5. Actuarial Methods and Assumptions (Concluded)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the target asset allocation as of June 30, 2020 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	7.2
Diversifiers	10.0	5.9

Discount Rate

The discount rate used to measure the collective total pension liability was 6.75% for 2020 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 as of June 30, 2020 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	\$ 1,408,089,653	\$ 1,188,291,553	\$ 396,903,947
Teacher	2,830,804,610	1,632,252,298	633,284,276
Total SET Plan	<u>\$ 4,238,894,263</u>	<u>\$ 2,820,543,851</u>	<u>\$ 1,030,188,223</u>
PLD Consolidated Plan	<u>\$ 834,991,553</u>	<u>\$ 397,313,000</u>	<u>\$ 39,040,999</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

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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, 2020 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, 2020 with the following exceptions.

Differences Between Expected and Actual Experience

The difference 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 2020, this was three years for the SET Plan and the PLD Consolidated Plan. For 2019, this was three years for the SET Plan and four years for the PLD Consolidated Plan. For 2018 and 2017, this was three years for both plans; prior to 2017, this was four years for the PLD Consolidated Plan.

Differences Between Expected and Actual Investment Earnings

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

Changes of Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used for the year ended June 30, 2020 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.

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June 30, 2020

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, 2020 is as follows:

	State Employees	Teacher	Total SET Plan	PLD Consolidated Plan
Service Cost	\$ 81,432,146	\$ 149,793,957	\$ 231,226,103	\$ 82,715,056
Interest Cost	337,592,839	630,650,519	968,243,358	219,752,007
Changes in Benefit Terms	1,223,156	-	1,223,156	29,759,516
Amortization of Differences between Actual and Expected Experience	36,487,197	44,523,798	81,010,995	10,165,258
Amortization of Changes of Assumptions	21,558,075	42,441,571	63,999,646	15,479,847
Amortization of Differences in Expected and Actual Investment Earnings	10,822,873	22,659,932	33,482,805	7,627,564
Other Adjustments	-	28,902	28,902	-
Plan Administrative Expenses	3,800,605	7,543,323	11,343,928	2,797,728
Transfers (In)/Out	1,184,686	1,014,421	2,199,107	(27,683,461)
Expected Investment Earnings	(268,541,479)	(532,482,042)	(801,023,521)	(198,373,321)
Member Contributions	(52,063,906)	(99,374,942)	(151,438,848)	(54,090,045)
Allocable Pension Expense	\$ 173,496,192	\$ 266,799,439	\$ 440,295,631	\$ 88,150,149

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, 2020.

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 is 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, 2020 follows:

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

<u>SET Plan - State Employee Portion</u>	Measurement Period July 1-June 30:	Amortization Period (Years)	Beginning Balance June 30, 2019	Current Year Measurement Period Additions	Amortizations Recognized in Current Year	Ending Balance June 30, 2020
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2018	3	\$ 1,778,084	\$ -	\$ (1,778,084)	\$ -
	2019	3	34,727,281	-	(17,363,641)	17,363,640
	2020	3	-	52,036,416	(17,345,472)	34,690,944
Changes of Assumptions:						
	2018	3	21,558,077	-	(21,558,077)	-
Differences Between Expected and Actual Investment Earnings on Pension Plan Investments:						
	2016	5	43,116,962	-	(43,116,962)	-
	2017	5	(77,507,701)	-	38,753,850	(38,753,851)
	2018	5	(70,873,825)	-	23,624,608	(47,249,217)
	2019	5	732,529	-	(183,132)	549,397
	2020	5	-	149,506,187	(29,901,236)	119,604,951
Total Deferred Outflows of Resources, Net			<u>(46,468,593)</u>	<u>201,542,603</u>	<u>(68,868,145)</u>	<u>86,205,865</u>
<u>Deferred Inflows of Resources</u>						
Total Deferred Inflows of Resources			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Collective Deferred Outflows (Inflows) of Resources			<u>\$ (46,468,593)</u>	<u>\$ 201,542,603</u>	<u>\$ (68,868,145)</u>	<u>\$ 86,205,865</u>

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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June 30, 2020

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

<u>SET Plan - Teacher Portion</u>	<u>Measurement Period July 1-June 30:</u>	<u>Amortization Period (Years)</u>	<u>Beginning Balance June 30, 2019</u>	<u>Current Year Measurement Period Additions</u>	<u>Amortizations Recognized in Current Year</u>	<u>Ending Balance June 30, 2020</u>
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2018	3	\$ 9,605,675	\$ -	\$ (9,605,675)	\$ -
	2019	3	104,418,993	-	(52,209,496)	52,209,497
Changes of Assumptions:						
	2018	3	42,441,573	-	(42,441,573)	-
Differences Between Expected and Actual Investment Earnings on Pension Plan Investments:						
	2016	5	87,467,632	-	(87,467,632)	-
	2017	5	(155,514,861)	-	77,757,430	(77,757,430)
	2018	5	(141,383,701)	-	47,127,901	(94,255,800)
	2019	5	2,514,837	-	(628,710)	1,886,127
	2020	5	-	297,244,608	(59,448,921)	237,795,686
Total Deferred Outflows of Resources, Net			<u>(50,449,852)</u>	<u>297,244,608</u>	<u>(126,916,676)</u>	<u>119,878,081</u>
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2020	3	-	(51,874,123)	17,291,374	(34,582,749)
Total Deferred Inflows of Resources			<u>-</u>	<u>(51,874,123)</u>	<u>17,291,374</u>	<u>(34,582,749)</u>
Total Collective Deferred Outflows (Inflows) of Resources			<u>\$ (50,449,852)</u>	<u>\$ 245,370,485</u>	<u>\$ (109,625,301)</u>	<u>\$ 85,295,332</u>

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

	Measurement Period	Amortization Period (Years)	Beginning Balance June 30, 2019	Current Year Measurement Period Additions	Amortizations Recognized in Current Year	Ending Balance June 30, 2020
<u>PLD Consolidated Plan</u>						
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2018	3	\$ 428,434	\$ -	\$ (428,434)	\$ -
	2019	4	35,763,122	-	(11,921,041)	23,842,082
Changes of Assumptions:						
	2018	3	15,479,846	-	(15,479,846)	-
Differences Between Expected and Actual Investment Earnings on Pension Plan Investments:						
	2016	5	30,622,996	-	(30,622,996)	-
	2017	5	(55,752,181)	-	27,876,091	(27,876,090)
	2018	5	(51,237,964)	-	17,079,322	(34,158,642)
	2019	5	(193,987)	-	48,497	(145,490)
	2020	5	-	110,042,401	(22,008,479)	88,033,922
Total Deferred Outflows of Resources, Net			(24,889,733)	110,042,401	(35,456,886)	49,695,782
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2020	3		(6,552,650)	2,184,217	(4,368,433)
Total Deferred Inflows of Resources, Net			-	(6,552,650)	2,184,217	(4,368,433)
Total Collective Deferred Outflows (Inflows) of Resources			\$ (24,889,733)	\$ 103,489,751	\$ (33,272,669)	\$ 45,327,349

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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8. Additional Financial and Actuarial Information

Additional financial and actuarial information with respect to the Plans can be found in the System's 2020 Comprehensive Annual Financial Report available online at www.mainebers.org or by contacting the System at (207) 512-3100.