

# **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, 2023*  
*With Independent Auditor's Report*

# MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

Year Ended June 30, 2023

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## **INDEPENDENT AUDITOR'S REPORT**

Board of Trustees of  
Maine Public Employees Retirement System

### **Opinion**

We have audited the accompanying schedule of employer allocations of the Maine Public Employees Retirement System PLD Consolidated Plan and the schedules of employer and non-employer entity allocations of the Maine Public Employees Retirement System State Employee and Teacher Plan – State Employee Portion and the Maine Public Employees Retirement System State Employee and Teacher Plan – Teacher Portion for the year ended June 30, 2023 (collectively, the schedules of employer allocations), and the related notes to the schedules of employer allocations. We have also audited the total for all entities for each Plan of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense 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, 2023 (collectively, the schedules of pension amounts by employer), and the related notes to the schedules of pension amounts by employer.

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and non-employer entity allocations and total net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer benefits expense excluding that attributable to employer-paid member contributions for the total of all participating employers and non-employer entities for the Maine Public Employees Retirement System PLD Consolidated Plan, the Maine Public Employees Retirement System State Employee and Teacher Plan – State Employee Portion and the Maine Public Employees Retirement System State Employee and Teacher Plan – Teacher Portion as of and for the year ended June 30, 2023, in accordance with U.S. generally accepted accounting principles (U.S. GAAP).

### **Basis for Opinion**

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

## **Responsibilities of Management for the Schedules**

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

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

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

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

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for a reasonable period of time.

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

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

We have audited, in accordance with U.S. GAAS, the financial statements of the System as of and for the year ended June 30, 2023, and our report thereon, dated October 19, 2023, 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 2, 2024

# Maine Public Employees Retirement System

## PLD Consolidated Plan

### Schedule of Employer Allocations

For the Year Ended June 30, 2023

Employer	Employer Code	Allocation Basis <sup>(1)</sup>	Employer Allocation Percentage
Town of Enfield	P0001	\$ 6,861	0.007451%
City of Portland	P0002	8,338,874	9.055490%
Town of Millinocket	P0003	217,553	0.236249%
City of Presque Isle	P0004	612,015	0.664610%
Cumberland County	P0005	2,325,468	2.525312%
City of Eastport	P0007	31,843	0.034579%
Town of Camden	P0008	393,957	0.427812%
City of South Portland	P0009	2,279,179	2.475044%
Town of Houlton	P0010	338,080	0.367134%
Penobscot County	P0011	978,473	1.062560%
Kittery Water District	P0012	90,181	0.097931%
City of Ellsworth	P0013	623,046	0.676589%
Town of Kittery	P0014	787,194	0.854843%
Town of Bar Harbor	P0015	551,255	0.598628%
Town of Mount Desert	P0016	329,925	0.358278%
Town of Fort Fairfield	P0017	109,167	0.118548%
City of Rockland	P0018	606,481	0.658600%
Bath Water District	P0019	87,361	0.094869%
City of Bangor	P0020	1,669,388	1.812850%
Bangor Public Library	P0022	17,500	0.019004%
City of Augusta	P0023	2,212,887	2.403055%
City of Gardiner	P0024	454,165	0.493195%
Ecology Learning Center	P0025	49,906	0.054195%
Houlton Water Company	P0026	169,479	0.184044%
City of Auburn	P0027	2,037,573	2.212676%
Town of York	P0028	1,453,728	1.578657%
Limestone Water & Sewer District	P0029	8,843	0.009603%
Town of St. Agatha	P0030	20,710	0.022489%
Kennebec Water District	P0031	184,776	0.200655%
Livermore Falls Water District	P0032	24,664	0.026784%
City of Belfast	P0035	503,430	0.546693%
City of Calais	P0036	216,510	0.235116%
York County	P0037	762,980	0.828548%
Maine Maritime Academy	P0038	701,729	0.762034%
York Water District	P0039	162,404	0.176361%
Washington County	P0040	465,897	0.505935%
Portland Public Library	P0041	259,776	0.282100%
Town of Brunswick	P0042	928,039	1.007792%
Auburn Public Library	P0043	35,929	0.039017%
Town of Jay	P0045	132,190	0.143550%

(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, 2023

Employer	Employer Code	Allocation Basis <sup>(1)</sup>	Employer Allocation Percentage
Waldo County	P0046	\$ 495,279	0.537842%
Kennebec County	P0047	750,132	0.814596%
City of Lewiston	P0048	3,116,472	3.384292%
Maine Turnpike Authority	P0049	2,616,519	2.841374%
School Administrative District No. 31	P0050	44,569	0.048399%
Auburn Water and Sewer District	P0052	13,714	0.014893%
Town of East Millinocket	P0054	236,381	0.256695%
Maine Municipal Association	P0055	379,454	0.412063%
Hancock County	P0056	492,399	0.534714%
Oxford County	P0057	540,657	0.587119%
Falmouth Memorial Library	P0058	42,313	0.045949%
Bangor Water District	P0059	122,169	0.132668%
Rumford Fire and Police	P0060	189,294	0.205562%
Town of Orono	P0061	498,704	0.541561%
Kennebunk Light and Power Co.	P0062	111,553	0.121140%
City of Brewer	P0063	1,060,472	1.151606%
Rumford Water District	P0065	30,211	0.032807%
Waterville Fire and Police	P0066	616,885	0.669899%
Androscoggin County	P0067	855,371	0.928879%
Town of Baileyville	P0069	122,256	0.132762%
Westbrook Fire and Police	P0070	952,773	1.034651%
Brunswick Sewer District	P0072	135,609	0.147263%
City of Bath	P0073	844,039	0.916573%
Town of Mexico	P0074	35,014	0.038023%
Town of Lincoln	P0076	122,535	0.133065%
Old Town Water District	P0079	57,040	0.061942%
Town of Skowhegan	P0080	481,113	0.522458%
Town of Topsham	P0081	317,949	0.345273%
Town of Madawaska	P0082	359,943	0.390876%
City of Sanford	P0083	2,065,481	2.242982%
Town of Kennebunk	P0084	2,808,756	3.050132%
Town of Wilton	P0086	149,689	0.162553%
Town of Falmouth	P0087	1,006,869	1.093396%
Lubec Water District	P0088	14,162	0.015379%
Sanford Sewerage District	P0089	76,080	0.082618%
Town of Rumford	P0090	161,791	0.175695%
Town of Fort Kent	P0091	173,303	0.188196%
Maine Municipal Bond Bank	P0093	149,178	0.161998%
Lincoln County	P0095	172,469	0.187290%
Sagadahoc County	P0096	419,322	0.455358%

(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, 2023

Employer	Employer Code	Allocation Basis <sup>(1)</sup>	Employer Allocation Percentage
Town of Dexter	P0097	\$ 53,471	0.058066%
Town of Frenchville	P0098	26,297	0.028557%
Town of Farmington	P0100	208,607	0.226534%
Somerset County	P0101	501,626	0.544735%
Franklin County	P0102	382,213	0.415059%
Town of Lisbon	P0103	553,372	0.600927%
Maine Principals' Association	P0105	48,761	0.052951%
Aroostook County	P0106	709,837	0.770838%
Town of Wells	P0107	264,282	0.286994%
Town of Berwick	P0108	268,976	0.292091%
Town of Livermore Falls	P0109	69,878	0.075883%
Town of Pittsfield	P0110	56,909	0.061800%
City of Old Town	P0111	496,387	0.539045%
Town of Greenville	P0112	25,187	0.027351%
Town of Mechanic Falls	P0114	32,579	0.035378%
Regional School Unit #54	P0115	333,066	0.361688%
Town of Yarmouth	P0116	444,386	0.482575%
Town of Searsport	P0117	79,203	0.086009%
Farmington Village Corp.	P0118	29,392	0.031918%
Regional School Unit #9	P0119	15,324	0.016641%
Mt Desert Island Regional School Unit	P0120	43,627	0.047376%
Piscataquis County	P0121	275,377	0.299042%
City of Westbrook	P0122	639,748	0.694726%
Searsport Water District	P0124	22,939	0.024911%
Town of Norway	P0125	170,099	0.184717%
Regional School Unit #67	P0126	37,816	0.041066%
Town of Paris	P0127	70,763	0.076844%
School Administrative District No. 53	P0129	6,592	0.007158%
Town of Bucksport	P0130	279,908	0.303963%
Fort Fairfield Utilities District	P0131	19,841	0.021546%
Belfast Water District	P0132	45,255	0.049144%
Town of Gorham	P0133	9,049	0.009827%
Lincoln Academy	P0134	175,685	0.190783%
Norway Water District	P0136	22,110	0.024010%
Dover-Foxcroft Water District	P0137	22,316	0.024234%
York Sewer District	P0139	106,003	0.115112%
Town of Old Orchard Beach	P0140	704,989	0.765574%
Town of South Berwick	P0141	242,463	0.263299%
Town of Freeport	P0142	467,330	0.507491%
School Administrative District No. 41	P0143	196,142	0.212997%

(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, 2023

Employer	Employer Code	Allocation Basis <sup>(1)</sup>	Employer Allocation Percentage
Auburn Housing Authority	P0145	\$ 136,252	0.147962%
Town of Boothbay Harbor	P0146	67,196	0.072971%
Town of Scarborough	P0147	1,464,750	1.590626%
Town of Fryeburg	P0149	88,701	0.096323%
Town of Hermon	P0150	162,385	0.176340%
Town of Hampden	P0151	356,318	0.386939%
Sanford Housing Authority	P0152	90,839	0.098645%
Town of Vassalboro	P0153	57,106	0.062013%
Lewiston Housing Authority	P0154	225,105	0.244450%
City of Biddeford	P0158	1,867,377	2.027854%
Paris Utility District	P0159	43,480	0.047216%
City of Hallowell	P0160	63,977	0.069475%
Town of Rockport	P0161	60,232	0.065408%
Lewiston/ Auburn Water Pollution Control Authority	P0163	26,285	0.028544%
Town of Thomaston	P0164	131,016	0.142275%
Pleasant Point Passamaquoddy Res. Housing Authority	P0165	46,587	0.050590%
Town of Orland	P0166	8,532	0.009265%
Town of Dover-Foxcroft	P0167	106,319	0.115456%
Regional School Unit #29	P0168	25,983	0.028216%
Maine Housing Authority	P0169	557,062	0.604935%
Sanford Water District	P0170	115,223	0.125125%
South Berwick Water	P0171	28,256	0.030684%
Town of Glenburn	P0174	59,242	0.064333%
Town of Sabattus	P0175	100,260	0.108876%
Town of Bridgton	P0176	70,314	0.076356%
Town of Brownville	P0177	32,556	0.035354%
Town of Winthrop	P0179	333,252	0.361891%
Town of Eliot	P0180	229,945	0.249705%
Town of Lebanon	P0181	25,402	0.027585%
Town of Van Buren	P0182	97,675	0.106069%
Hampden Water District	P0183	29,208	0.031718%
Town of Monson	P0184	3,286	0.003568%
Portland Housing Authority	P0185	413,673	0.449222%
Town of Milford	P0186	34,955	0.037959%
Regional School Unit #60	P0187	185,302	0.201226%
Town of Kennebunkport	P0188	372,727	0.404758%
Regional School Unit #49	P0189	75,022	0.081469%
Town of Damariscotta	P0191	71,523	0.077670%
City of Saco	P0192	1,492,125	1.620354%
Town of Otisfield	P0193	54,414	0.059090%

(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, 2023

Employer	Employer Code	Allocation Basis <sup>(1)</sup>	Employer Allocation Percentage
Town of Medway	P0194	\$ 73,289	0.079587%
Town of Waldoboro	P0195	271,149	0.294451%
Regional School Unit #51	P0198	46,845	0.050871%
Town of Oxford	P0200	160,213	0.173981%
Kennebunk Sewer District	P0201	75,545	0.082037%
Town of Phippsburg	P0202	25,866	0.028089%
Gould Academy	P0205	16,743	0.018181%
South Portland Housing Authority	P0206	216,934	0.235576%
Berwick Sewer District	P0207	41,938	0.045542%
Caribou Police and Fire	P0208	222,521	0.241644%
Town of Orrington	P0209	65,822	0.071478%
Town of New Gloucester	P0210	61,211	0.066472%
Town of Richmond	P0213	55,877	0.060679%
Town of Linneus	P0214	3,379	0.003669%
Town of Hodgdon	P0215	8,371	0.009090%
Town of Cumberland	P0216	384,303	0.417329%
Town of Corinna	P0217	-	0.000000%
Lincoln Sanitary District	P0219	38,485	0.041793%
Kennebec Sanitary Treatment District	P0220	73,923	0.080275%
Gardiner Water District	P0221	48,490	0.052657%
Waterville Sewerage District	P0222	67,528	0.073331%
School Administrative District No. 13	P0223	55,627	0.060407%
Waldo County Technical Center	P0224	7,739	0.008404%
Maine County Commissioners' Association	P0225	4,864	0.005282%
Town of Mars Hill	P0227	25,841	0.028062%
Town of Lubec	P0228	16,943	0.018399%
Town of Washburn	P0230	43,487	0.047225%
Androscoggin Valley Council of Governments	P0231	80,948	0.087904%
Town of Durham	P0234	51,865	0.056322%
Town of China	P0235	73,680	0.080011%
Madawaska Water District	P0236	26,467	0.028741%
Penquis	P0237	428,332	0.465141%
Milo Water District	P0238	19,690	0.021382%
Maine School Management Association	P0239	166,626	0.180945%
Town of Easton	P0240	82,764	0.089876%
Richmond Utilities District	P0242	12,224	0.013274%
Lisbon Water Department	P0243	49,065	0.053281%
Town of Limestone	P0245	5,967	0.006479%
Town of Bethel	P0246	80,899	0.087851%
Rumford Mexico Sewerage District	P0247	48,324	0.052477%

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

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

The accompanying notes are an integral part of these Schedules.

# Maine Public Employees Retirement System

## PLD Consolidated Plan

### Schedule of Employer Allocations

For the Year Ended June 30, 2023

Employer	Employer Code	Allocation Basis <sup>(1)</sup>	Employer Allocation Percentage
Brewer Housing Authority	P0248	\$ 73,223	0.079515%
Erskine Academy	P0249	51,667	0.056107%
Winter Harbor Utility District	P0250	-	0.000000%
Community School District No. 12 East Range-Support	P0252	7,387	0.008022%
Town of North Berwick	P0254	127,630	0.138598%
Kennebunk, Kennebunkport and Wells Water District	P0255	321,187	0.348788%
Auburn Lewiston Airport	P0256	17,226	0.018706%
Town of Princeton	P0258	853	0.000927%
Town of Fairfield	P0260	163,314	0.177349%
Old Town Housing Authority	P0262	64,695	0.070255%
Towns of Mapleton, Castle Hill and Chapman	P0265	49,745	0.054020%
Community School District No. 18 Wells-Ogunquit-Support	P0266	197,789	0.214787%
Aroostook Waste Solutions (Tri Community Landfill)	P0267	58,860	0.063918%
United Technologies Center, Region 4, S Penobscot	P0269	25,716	0.027926%
Town of Harpswell	P0270	9,323	0.010124%
Maine Veterans' Home	P0271	4,926,602	5.349979%
Brunswick Public Library	P0273	94,448	0.102564%
Eagle Lake Water and Sewer District	P0274	18,442	0.020026%
Fort Fairfield Housing Authority	P0275	28,748	0.031219%
Town of Lovell	P0276	23,972	0.026032%
Carrabassett Valley	P0277	51,137	0.055532%
Yarmouth Water District	P0278	64,726	0.070288%
Town of Harrison	P0280	37,633	0.040867%
Mechanic Falls Sanitary District	P0282	4,501	0.004888%
Mars Hill Utility District	P0283	21,269	0.023097%
Bangor Housing Authority	P0288	310,380	0.337053%
Maine Public Employees Retirement System	P0290	895,828	0.972812%
Lewiston/Auburn 911	P0291	142,825	0.155099%
Brunswick Fire and Police	P0292	800,711	0.869522%
Jackman Utility District	P0294	19,190	0.020840%
Town of Chesterville	P0295	-	0.000000%
MADSEC	P0297	8,223	0.008929%
Boothbay Region Water District	P0298	95,548	0.103760%
South Berwick Sewer District	P0299	30,400	0.033012%
Mount Desert Water District	P0300	36,208	0.039319%
Coastal Counties Workforce, Inc.	P0301	37,788	0.041035%
Lincoln County Sheriff's Office	P0302	325,309	0.353265%
Town of Ogunquit	P0303	367,061	0.398605%
Lincoln and Sagadahoc Multicounty Jail Authority	P0304	189,694	0.205996%
Veazie Fire and Police	P0305	70,787	0.076870%

(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, 2023

Employer	Employer Code	Allocation Basis <sup>(1)</sup>	Employer Allocation Percentage
Winterport Water and Sewer Districts	P0306	\$ -	0.000000%
Topsham Sewer District	P0307	15,313	0.016629%
North Berwick Water District	P0308	24,666	0.026786%
Town of Windham	P0309	739,493	0.803043%
Biddeford Housing Authority	P0310	34,142	0.037076%
Greater August Utility District	P0311	274,042	0.297592%
Town of Grand Isle	P0312	7,509	0.008154%
Newport Water District	P0313	24,209	0.026290%
Town of Newport	P0314	112,328	0.121982%
Regional School Unit No. 1	P0315	43,097	0.046801%
Town of Monmouth	P0316	40,220	0.043676%
Cape Elizabeth Police	P0317	135,100	0.146710%
Thompson Free Library	P0318	8,946	0.009714%
Bowdoinham Water District	P0319	3,208	0.003483%
Regional School Unit No. 25	P0321	27,486	0.029848%
Regional School Unit No. 21	P0322	337,754	0.366780%
Regional School Unit No. 2	P0323	2,945	0.003198%
Regional School Unit No. 4	P0324	10,527	0.011431%
Regional School Unit No. 5	P0325	24,467	0.026570%
Regional School Unit No. 10	P0326	347,893	0.377790%
Regional School Unit No. 20	P0328	10,383	0.011275%
Regional School Unit No. 23	P0329	173,785	0.188719%
Regional School Unit No. 26	P0330	74,753	0.081178%
Regional School Unit No. 34	P0331	6,446	0.007000%
Regional School Unit No. 39	P0332	-	0.000000%
Town of West Bath	P0333	41,719	0.045305%
Gorham Fire and Police	P0334	371,823	0.403776%
Washburn Water and Sewer District	P0335	8,770	0.009523%
Town of Poland	P0336	197,878	0.214883%
Winthrop Utilities District	P0337	42,655	0.046321%
Town of Holden	P0338	151,905	0.164959%
Town of Levant	P0339	13,028	0.014147%
Regional School Unit No. 73	P0340	55,747	0.060538%
Town of Trenton	P0341	-	0.000000%
Town of Union	P0342	31,001	0.033665%
Midcoast Council of Governments	P0343	-	0.000000%
Town of Buckfield	P0344	5,549	0.006025%
Community Regional Charter School	P0345	232,951	0.252970%
Maine Academy of Natural Sciences	P0346	149,283	0.162112%
Good Will Home Association	P0347	324,107	0.351959%

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

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

The accompanying notes are an integral part of these Schedules.

# Maine Public Employees Retirement System

## PLD Consolidated Plan

### Schedule of Employer Allocations

For the Year Ended June 30, 2023

Employer	Employer Code	Allocation Basis <sup>(1)</sup>	Employer Allocation Percentage
Baxter Academy of Technologies and Sciences	P0348	\$ 252,314	0.273997%
Wells Fire and Police	P0349	328,684	0.356930%
Harpswell Coastal Academy	P0350	185,703	0.201661%
Augusta Housing Authority	P0351	27,119	0.029450%
Maine School of Science & Mathematics	P0352	43,155	0.046863%
Northern Oxford Regional Solid Waste Board	P0354	5,383	0.005846%
Town of Dayton	P0355	31,876	0.034615%
Town of Waterboro	P0356	126,111	0.136949%
Maine Virtual Academy	P0357	281,601	0.305801%
Regional School Unit No. 71	P0358	-	0.000000%
Knox County Sheriff's, Corrections & Communications	P0359	271,229	0.294538%
Town of Hartland	P0360	40,149	0.043599%
Town of Acton	P0361	39,154	0.042519%
Winslow Police	P0362	264,949	0.287718%
Boothbay Harbor Sewer District	P0363	40,448	0.043924%
Town of Otis	P0364	23,514	0.025535%
Anson-Madison Sanitary District	P0365	43,798	0.047561%
Regional School Unit No. 56	P0366	175,390	0.190463%
Town of Danforth	P0367	4,953	0.005379%
Town of Southwest Harbor	P0368	9,819	0.010663%
Town of Alfred	P0369	32,655	0.035461%
Town of Buxton	P0370	275,886	0.299595%
Town of Standish	P0371	84,785	0.092071%
Town of Eddington	P0372	26,180	0.028429%
Town of Lyman	P0373	17,929	0.019470%
Northern Aroostook Regional Airport Authority	P0374	7,758	0.008424%
Town of Limerick	P0375	6,384	0.006932%
Town of Oakland	P0376	53,137	0.057703%
Town of Corinth	P0377	23,849	0.025898%
Town of Dedham	P0378	12,701	0.013792%
University of Maine System	P0379	121,723	0.132184%
Regional School District No. 75	P0380	49,708	0.053979%
Town of Shapleigh	P0381	23,292	0.025294%
Town of Rangeley	P0382	42,977	0.046670%
Town of Belgrade	P0383	15,435	0.016761%
Southern Aroostook Emergency Medical Services	P0384	29,766	0.032324%
Town of Clinton	P0385	52,647	0.057171%
Town of Hollis	P0386	31,403	0.034101%
Town of Newry	P0387	17,201	0.018679%
Town of Limington	P0388	52,192	0.056678%

(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, 2023

Employer	Employer Code	Allocation Basis <sup>(1)</sup>	Employer Allocation Percentage
Anson-Madison-Starks Ambulance Emergency Service	P0389	\$ 26,045	0.028283%
Kennebec Valley Council of Governments	P0391	16,728	0.018165%
Town of Livermore	P0392	7,949	0.008632%
Town of Cornish	P0393	813	0.000883%
Town of Wiscasset	P0417	86,265	0.093679%
Town of Ashland	P0418	59,855	0.064999%
Regional School District No. 52	P0461	15,822	0.017182%
Town of Cape Elizabeth <sup>(2)</sup>	P0085	-	0.000000%
Total for All Employers		<u>\$ 92,086,392</u>	<u>100.000000%</u>

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

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

The accompanying notes are an integral part of these Schedules.

**Maine Public Employees Retirement System**  
Schedule of Pension Amounts by Employer - PLD Consolidated Plan  
As of and for the Year Ended June 30, 2023

Pension Expense Excluding That Attributable to Employer-Paid Member Contributions																
Deferred Outflows of Resources								Deferred Inflows of Resources								
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(1)</sup>	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(1)</sup>	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Town of Enfield	P0001	\$ 23,776	\$ 4,414	\$ -	\$ -	\$ -	\$ 4,414	\$ -	\$ 4,035	\$ -	\$ 1,352	\$ 5,387	\$ 9,876	\$ (38)	\$ 4,486	\$ 14,324
City of Portland	P0002	28,895,624	5,364,513	-	-	80,192	5,444,706	-	4,903,429	-	1,075,632	5,979,062	12,003,083	(38,996)	(992,991)	10,971,096
Town of Millinocket	P0003	753,859	139,955	-	-	-	139,955	-	127,926	-	45,556	173,482	313,150	(1,203)	(87,979)	223,968
City of Presque Isle	P0004	2,120,738	393,718	-	-	-	393,718	-	359,878	-	5,650	365,527	880,944	(3,385)	403,794	1,281,353
Cumberland County	P0005	8,058,143	1,496,005	-	-	-	1,496,005	-	1,367,423	-	393,971	1,761,394	3,347,309	(12,884)	(367,609)	2,966,816
City of Eastport	P0007	110,340	20,485	-	-	-	20,485	-	18,724	-	25,727	44,450	45,835	(176)	46,562	92,221
Town of Camden	P0008	1,365,127	253,438	-	-	-	253,438	-	231,655	-	47,221	278,876	567,066	(5,136)	(20,427)	541,503
City of South Portland	P0009	7,897,744	1,466,227	-	-	-	1,466,227	-	1,340,204	-	95,218	1,435,422	3,280,680	(18,186)	(110,093)	3,152,401
Town of Houlton	P0010	1,171,507	217,491	-	-	45,899	263,391	-	198,798	-	-	198,798	486,638	(1,943)	18,691	503,386
Penobscot County	P0011	3,390,577	629,466	-	-	127,465	756,931	-	575,363	-	-	575,363	1,408,427	(5,412)	231,997	1,635,012
Kittery Water District	P0012	312,493	58,015	-	-	-	58,015	-	53,029	-	52,482	105,511	129,808	(499)	(39,398)	89,911
City of Ellsworth	P0013	2,158,962	400,815	-	-	229,983	630,797	-	366,364	-	-	366,364	896,821	(4,341)	195,449	1,087,929
Town of Kittery	P0014	2,727,762	506,413	-	-	-	506,413	-	462,886	-	178,471	641,357	1,133,097	(5,076)	(174,617)	953,404
Town of Bar Harbor	P0015	1,910,193	354,630	-	-	182,446	537,076	-	324,150	-	-	324,150	793,483	(3,049)	92,751	883,185
Town of Mount Desert	P0016	1,143,248	212,245	-	-	87,737	299,982	-	194,003	-	-	194,003	474,899	(1,825)	48,668	521,742
Town of Fort Fairfield	P0017	378,281	70,229	-	-	62,052	132,281	-	64,193	-	-	64,193	157,136	(604)	79,099	235,631
City of Rockland	P0018	2,101,560	390,158	-	-	-	390,158	-	356,623	-	72,574	429,197	872,977	(3,521)	(158,376)	711,080
Bath Water District	P0019	302,722	56,200	-	-	-	56,200	-	51,370	-	70,724	122,094	125,749	(483)	(36,843)	88,423
City of Bangor	P0020	5,784,715	1,073,941	-	-	211,304	1,285,245	-	981,635	-	404,620	1,386,255	2,402,939	(6,530)	(103,008)	2,293,401
Bangor Public Library	P0022	60,641	11,258	-	-	-	11,258	-	10,291	-	7,272	17,563	25,190	(97)	(4,637)	20,456
City of Augusta	P0023	7,668,031	1,423,581	-	-	-	1,423,581	-	1,301,223	-	621,005	1,922,228	3,185,257	(12,381)	(269,188)	2,903,688
City of Gardiner	P0024	1,573,758	292,170	-	-	-	292,170	-	267,059	-	147,084	414,142	653,730	(2,512)	(43,564)	607,654
Ecology Learning Center	P0025	172,934	32,106	-	-	22,909	55,015	-	29,346	-	-	29,346	71,836	(276)	58,385	129,945
Houlton Water Company	P0026	587,272	109,028	-	-	-	109,028	-	99,657	-	29,207	128,864	243,949	(937)	(33,847)	209,165
City of Auburn	P0027	7,060,537	1,310,799	-	-	28,283	1,339,082	-	1,198,134	-	365,643	1,563,778	2,932,908	(7,153)	(262,127)	2,663,628
Town of York	P0028	5,037,417	935,203	-	-	825,404	1,760,608	-	854,822	-	-	854,822	2,092,515	(8,041)	443,085	2,527,559
Limestone Water & Sewer District	P0029	30,643	5,689	-	-	17,545	23,234	-	5,200	-	-	5,200	12,729	(49)	8,772	21,452
Town of St. Agatha	P0030	71,764	13,323	-	-	-	13,323	-	12,179	-	7,303	19,482	29,810	(115)	(10,404)	19,291
Kennebec Water District	P0031	640,280	118,868	-	-	-	118,868	-	108,653	-	31,791	140,444	265,969	(1,022)	(5,019)	259,928
Livermore Falls Water District	P0032	85,466	15,867	-	-	-	15,867	-	14,503	-	8,534	23,037	35,503	(136)	(5,368)	29,999
City of Belfast	P0035	1,744,471	323,863	-	-	61,134	384,998	-	296,027	-	17,616	313,643	724,644	(3,738)	87,069	807,975
City of Calais	P0036	750,244	139,284	-	-	-	139,284	-	127,312	-	48,605	175,918	311,647	(1,198)	(49,735)	260,714
York County	P0037	2,643,856	490,836	-	-	-	490,836	-	448,648	-	87,534	536,183	1,098,244	(4,220)	(61,087)	1,032,937
Maine Maritime Academy	P0038	2,431,610	451,432	-	-	-	451,432	-	412,631	-	207,884	620,515	1,010,078	(4,399)	(210,444)	795,235
York Water District	P0039	562,756	104,477	-	-	-	104,477	-	95,497	-	56,242	151,739	233,766	(898)	(50,262)	182,606
Washington County	P0040	1,614,414	299,718	-	-	102,405	402,123	-	273,958	-	-	273,958	670,619	(2,577)	77,914	745,956
Portland Public Library	P0041	900,167	167,117	-	-	6,396	173,513	-	152,753	-	43,685	196,439	373,925	(1,437)	(56,701)	315,787
Town of Brunswick	P0042	3,215,815	597,021	-	-	105,279	702,300	-	545,706	-	26,658	572,364	1,335,832	(6,194)	14,678	1,344,317
Auburn Public Library	P0043	124,501	23,114	-	-	-	23,114	-	21,127	-	16,484	37,610	51,717	(199)	(14,606)	36,912
Town of Jay	P0045	458,061	85,039	-	-	13,633	98,672	-	77,730	-	-	77,730	190,276	(731)	21,653	211,198
Waldo County	P0046	1,716,227	318,620	-	-	-	318,620	-	291,234	-	82,933	374,167	712,911	(2,740)	(64,085)	646,086
Kennebec County	P0047	2,599,336	482,571	-	-	89,955	572,526	-	441,093	-	-	441,093	1,079,750	10,604	156,931	1,247,285
City of Lewiston	P0048	10,799,110	2,004,870	-	-	109,945	2,114,815	-	1,832,550	-	186,430	2,018,980	4,485,891	6,885	30,504	4,523,280
Maine Turnpike Authority	P0049	9,066,685	1,683,242	-	-	-	1,683,242	-	1,538,567	-	863,723	2,402,290	3,766,252	(16,488)	(1,050,443)	2,699,321
School Administrative District No. 31	P0050	154,439	28,672	-	-	-	28,672	-	26,208	-	3,580	29,788	64,153	(247)	6,945	70,851
Auburn Water and Sewer District	P0052	47,523	8,823	-	-	472	9,295	-	8,064	-	4,854	12,918	19,741	(76)	(4,424)	15,241
Town of East Millinocket	P0054	819,101	152,067	-	-	27,307	179,374	-	138,997	-	10,520	149,517	340,250	(1,308)	19,771	358,713
Maine Municipal Association	P0055	1,314,873	244,108	-	-	-	244,108	-	223,126	-	144,669	367,796	546,191	(3,359)	(138,832)	404,000
Hancock County	P0056	1,706,246	316,767	-	-	34,499	351,266	-	289,541	-	22,225	311,766	708,765	(2,724)	102,275	808,316
Oxford County	P0057	1,873,468	347,812	-	-	29,066	376,878	-	317,917	-	-	317,917	778,228	(2,991)	45,217	820,454
Falmouth Memorial Library	P0058	146,621	27,221	-	-	-	27,221	-	24,881	-	3,231	28,112	60,906	634	4,259	65,799
Bangor Water District	P0059	423,337	78,594	-	-	-	78,594	-	71,838	-	50,564	122,402	175,852	(1,308)	(54,436)	120,108
Rumford Fire and Police	P0060	655,935	121,776	-	-	-	121,776	-	111,309	-	25,713	137,022	272,472	(1,047)	(789)	270,636
Town of Orono	P0061	1,728,095	320,823	-	-	-	320,823	-	293,249	-	107,478	400,726	717,841	6,880	(60,275)	664,446

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

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

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

The accompanying notes are an integral part of these Schedules.

**Maine Public Employees Retirement System**  
Schedule of Pension Amounts by Employer - PLD Consolidated Plan  
As of and for the Year Ended June 30, 2023

Pension Expense Excluding That Attributable to Employer-Paid Member Contributions																
Deferred Outflows of Resources								Deferred Inflows of Resources								
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(1)</sup>	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(1)</sup>	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Kennebunk Light and Power Co.	P0062	\$ 386,552	\$ 71,763	\$ -	\$ -	\$ -	\$ 71,763	\$ -	\$ 65,596	\$ -	\$ 28,159	\$ 93,755	\$ 160,571	\$ (1,096)	\$ (23,872)	\$ 135,603
City of Brewer	P0063	3,674,718	682,217	-	-	-	682,217	-	623,580	-	143,551	767,131	1,526,458	(6,105)	(137,801)	1,382,552
Rumford Water District	P0065	104,686	19,435	-	-	-	19,435	-	17,765	-	15,008	32,773	43,486	(167)	(9,515)	33,804
Waterville Fire and Police	P0066	2,137,612	396,850	-	-	343,948	740,798	-	362,741	-	-	362,741	887,952	(3,412)	266,690	1,151,230
Androscoggin County	P0067	2,964,007	550,272	-	-	27,073	577,345	-	502,976	-	-	502,976	1,231,233	(4,755)	96,504	1,322,982
Town of Baileyville	P0069	423,637	78,649	-	-	-	78,649	-	71,889	-	46,924	118,813	175,977	(676)	(37,868)	137,433
Westbrook Fire and Police	P0070	3,301,521	612,932	-	-	-	612,932	-	560,250	-	250,509	810,760	1,371,434	(4,838)	(161,782)	1,204,814
Brunswick Sewer District	P0072	469,909	87,239	-	-	-	87,239	-	79,741	-	77,391	157,132	195,198	(750)	(52,249)	142,199
City of Bath	P0073	2,924,739	542,982	-	-	-	542,982	-	496,313	-	235,995	732,308	1,214,921	(5,003)	(133,206)	1,076,712
Town of Mexico	P0074	121,330	22,525	-	-	49,229	71,754	-	20,589	-	-	20,589	50,400	(194)	35,135	85,341
Town of Lincoln	P0076	424,604	78,829	-	-	8,523	87,352	-	72,053	-	20,769	92,822	176,378	(678)	62,417	238,117
Old Town Water District	P0079	197,654	36,695	-	-	19,672	56,367	-	33,541	-	-	33,541	82,105	(316)	14,202	95,991
Town of Skowhegan	P0080	1,667,138	309,506	-	-	42,837	352,343	-	282,904	-	45,054	327,958	692,519	4,371	41,716	738,606
Town of Topsham	P0081	1,101,749	204,541	-	-	9,347	213,888	-	186,960	-	47,593	234,554	457,660	(1,759)	(56,838)	399,063
Town of Madawaska	P0082	1,247,263	231,557	-	-	42,974	274,530	-	211,654	-	-	211,654	518,106	(2,099)	(2,659)	513,348
City of Sanford	P0083	7,157,245	1,328,753	-	-	-	1,328,753	-	1,214,546	-	258,934	1,473,480	2,973,081	(12,316)	(188,203)	2,772,562
Town of Kennebunk	P0084	9,732,818	1,806,912	-	-	4,758,084	6,564,996	-	1,651,606	-	-	1,651,606	4,042,960	(15,536)	2,371,685	6,399,109
Town of Wilton	P0086	518,699	96,297	-	-	5,629	101,927	-	88,020	-	14,417	102,437	215,465	(828)	15,241	229,878
Town of Falmouth	P0087	3,488,973	647,733	-	-	120,975	768,708	-	592,060	-	-	592,060	1,449,300	(6,442)	202,128	1,644,986
Lubec Water District	P0088	49,074	9,111	-	-	-	9,111	-	8,328	-	6,192	14,520	20,385	(78)	(2,668)	17,639
Sanford Sewerage District	P0089	263,630	48,944	-	-	-	48,944	-	44,736	-	21,100	65,836	109,511	(421)	(16,712)	92,378
Town of Rumford	P0090	560,634	104,082	-	-	-	104,082	-	95,137	-	41,241	136,378	232,884	(895)	(21,419)	210,570
Town of Fort Kent	P0091	600,524	111,488	-	-	99,353	210,841	-	101,906	-	17,532	119,437	249,455	(959)	100,032	348,528
Maine Municipal Bond Bank	P0093	516,928	95,968	-	-	-	95,968	-	87,720	-	50,206	137,926	214,729	(825)	(13,629)	200,275
Lincoln County	P0095	597,633	110,951	-	-	7,710	118,661	-	101,415	-	2,947	104,362	248,254	(954)	39,920	287,220
Sagadahoc County	P0096	1,453,022	269,755	-	-	17,954	287,709	-	246,570	-	34,484	281,054	603,577	(2,319)	3,547	604,805
Town of Dexter	P0097	185,286	34,398	-	-	-	34,398	-	31,442	-	35,073	66,515	76,967	(296)	(16,607)	60,064
Town of Frenchville	P0098	91,124	16,917	-	-	4	16,921	-	15,464	-	1,418	16,881	37,852	(145)	(1,455)	36,252
Town of Farmington	P0100	722,859	134,199	-	-	38,805	173,005	-	122,665	-	35,362	158,027	300,271	(1,154)	18,326	317,443
Somerset County	P0101	1,738,219	322,703	-	-	25,166	347,869	-	294,966	-	191,820	486,786	722,047	(2,269)	(83,318)	636,460
Franklin County	P0102	1,324,433	245,882	-	-	27,456	273,339	-	224,749	-	-	224,749	550,163	143,524	7,775	701,462
Town of Lisbon	P0103	1,917,529	355,992	-	-	65,920	421,912	-	325,394	-	-	325,394	796,530	(10,557)	29,884	815,857
Maine Principals' Association	P0105	168,964	31,368	-	-	-	31,368	-	28,672	-	18,827	47,498	70,187	(270)	(14,664)	55,253
Aroostook County	P0106	2,459,706	456,648	-	-	-	456,648	-	417,398	-	73,788	491,187	1,021,749	(3,926)	(34,501)	983,322
Town of Wells	P0107	915,784	170,017	-	-	10,482	180,499	-	155,403	-	62,584	217,987	380,412	(1,462)	39,896	418,846
Town of Berwick	P0108	932,048	173,036	-	-	-	173,036	-	158,163	-	202,175	360,338	387,168	(1,488)	(114,880)	270,800
Town of Livermore Falls	P0109	242,139	44,953	-	-	30,106	75,060	-	41,090	-	-	41,090	100,583	(387)	14,877	115,073
Town of Pittsfield	P0110	197,201	36,611	-	-	626	37,237	-	33,464	-	24,277	57,741	81,915	(492)	6,428	87,851
City of Old Town	P0111	1,720,066	319,333	-	-	93,499	412,832	-	291,886	-	-	291,886	714,506	(5,002)	73,639	783,143
Town of Greenville	P0112	87,276	16,203	-	-	-	16,203	-	14,810	-	34,486	49,296	36,253	(139)	(17,371)	18,743
Town of Mechanic Falls	P0114	112,893	20,959	-	-	4,072	25,031	-	19,157	-	19,446	38,603	46,895	(180)	(12,267)	34,448
Regional School Unit #54	P0115	1,154,132	214,266	-	-	73,907	288,174	-	195,849	-	72,981	268,830	479,420	(1,842)	22,966	500,544
Town of Yarmouth	P0116	1,539,873	285,879	-	-	-	285,879	-	261,308	-	86,053	347,361	639,655	(2,458)	(32,320)	604,877
Town of Searsport	P0117	274,450	50,952	-	-	35,170	86,122	-	46,573	-	279	46,852	114,006	(438)	15,118	128,686
Farmington Village Corp.	P0118	101,849	18,909	-	-	225	19,134	-	17,283	-	1,583	18,866	42,307	(163)	(728)	41,416
Regional School Unit #9	P0119	53,101	9,858	-	-	-	9,858	-	9,010	-	36,482	45,492	22,058	(85)	(36,365)	(14,392)
Mt Desert Island Regional School Unit	P0120	151,174	28,066	-	-	6,933	34,999	-	25,654	-	5,430	31,083	62,797	(241)	4,025	66,581
Piscataquis County	P0121	954,228	177,154	-	-	-	177,154	-	161,927	-	38,634	200,561	396,381	(2,428)	(39,532)	354,421
City of Westbrook	P0122	2,216,837	411,559	-	-	195,578	607,137	-	376,185	-	-	376,185	920,862	(3,060)	112,075	1,029,877
Searsport Water District	P0124	79,487	14,757	-	-	-	14,757	-	13,489	-	2,689	16,178	33,019	(127)	(2,604)	30,288
Town of Norway	P0125	589,423	109,427	-	-	-	109,427	-	100,022	-	70,462	170,483	244,843	(941)	(39,657)	204,245
Regional School Unit #67	P0126	131,040	24,328	-	-	-	24,328	-	22,237	-	36,142	58,379	54,433	(367)	(38,253)	15,813
Town of Paris	P0127	245,205	45,522	-	-	-	45,522	-	41,610	-	20,028	61,638	101,858	(391)	(14,354)	87,113
School Administrative District No. 53	P0129	22,841	4,240	-	-	-	4,240	-	3,876	-	5,382	9,257	9,488	(36)	(1,561)	7,891

(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, 2023

Pension Expense Excluding That Attributable to Employer-Paid Member Contributions																
Deferred Outflows of Resources								Deferred Inflows of Resources								
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(1)</sup>	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(1)</sup>	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Town of Bucksport	P0130	\$ 969,928	\$ 180,068	\$ -	\$ -	\$ 210,948	\$ 391,016	\$ -	\$ 164,592	\$ -	\$ 4,222	\$ 168,814	\$ 402,903	\$ (1,548)	\$ 122,457	\$ 523,812
Fort Fairfield Utilities District	P0131	68,752	12,764	-	-	-	12,764	-	11,667	-	12,181	23,849	28,559	(110)	(18,081)	10,368
Belfast Water District	P0132	156,816	29,113	-	-	-	29,113	-	26,611	-	10,382	36,993	65,140	(250)	(9,113)	55,777
Town of Gorham	P0133	31,357	5,822	-	-	2,066	7,888	-	5,322	-	4,310	9,632	13,026	(50)	(457)	12,519
Lincoln Academy	P0134	608,779	113,021	-	-	9,652	122,672	-	103,307	-	66,042	169,349	252,884	(972)	(40,367)	211,545
Norway Water District	P0136	76,615	14,224	-	-	1,022	15,245	-	13,001	-	5,496	18,496	31,825	(195)	(2,712)	28,918
Dover-Foxcroft Water District	P0137	77,330	14,356	-	-	-	14,356	-	13,122	-	7,253	20,375	32,122	(123)	(8,176)	23,823
York Sewer District	P0139	367,320	68,193	-	-	-	68,193	-	62,333	-	38,881	101,213	152,582	(586)	(9,023)	142,973
Town of Old Orchard Beach	P0140	2,442,906	453,529	-	-	33,936	487,465	-	414,547	-	39,342	453,890	1,014,770	(10,216)	(32,870)	971,684
Town of South Berwick	P0141	840,174	155,979	-	-	14,326	170,305	-	142,573	-	24,613	167,186	349,004	(1,059)	11,426	359,371
Town of Freeport	P0142	1,619,379	300,640	-	-	12,964	313,604	-	274,800	-	68,001	342,800	672,681	(5,525)	(11,453)	655,703
School Administrative District No. 41	P0143	679,666	126,181	-	-	1,675	127,856	-	115,336	-	38,241	153,577	282,330	(1,542)	(32,264)	248,524
Town of Winslow	P0144	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Auburn Housing Authority	P0145	472,136	87,653	-	-	11,518	99,171	-	80,119	-	34,413	114,532	196,123	(985)	(18,527)	176,611
Town of Boothbay Harbor	P0146	232,847	43,229	-	-	11,275	54,503	-	39,513	-	26,570	66,083	96,723	30,604	19,278	146,605
Town of Scarborough	P0147	5,075,610	942,294	-	-	41,729	984,022	-	861,303	-	135,358	996,662	2,108,380	(7,738)	(9,208)	2,091,434
Town of Fryeburg	P0149	307,365	57,063	-	-	42,526	99,588	-	52,158	-	-	52,158	127,677	(491)	10,970	138,156
Town of Hermon	P0150	562,692	104,464	-	-	71,073	175,537	-	95,486	-	-	95,486	233,740	(898)	55,572	288,414
Town of Hampden	P0151	1,234,703	229,225	-	-	36,855	266,079	-	209,522	-	8,625	218,148	512,889	(1,971)	82,935	593,853
Sanford Housing Authority	P0152	314,771	58,437	-	-	18,529	76,967	-	53,415	-	760	54,175	130,755	(509)	7,619	137,865
Town of Vassalboro	P0153	197,884	36,737	-	-	6,206	42,943	-	33,580	-	628	34,208	82,200	(316)	4,402	86,286
Lewiston Housing Authority	P0154	780,028	144,813	-	-	18,792	163,605	-	132,367	-	57,008	189,374	324,019	(1,245)	(36,110)	286,664
City of Biddeford	P0158	6,470,779	1,201,310	-	-	-	1,201,310	-	1,098,056	-	573,666	1,671,722	2,687,926	(13,577)	(264,318)	2,410,031
Paris Utility District	P0159	150,667	27,972	-	-	6,360	34,331	-	25,568	-	-	25,568	62,587	(241)	4,312	66,658
City of Hallowell	P0160	221,691	41,158	-	-	23,977	65,135	-	37,620	-	-	37,620	92,090	(603)	7,421	98,908
Town of Rockport	P0161	208,714	38,748	-	-	2,492	41,240	-	35,417	-	-	35,417	86,698	(353)	2,906	89,251
Lew/Aub Water Pollution Control Auth.	P0163	91,083	16,909	-	-	-	16,909	-	15,456	-	42,216	57,672	37,836	(145)	(39,200)	(1,509)
Town of Thomaston	P0164	453,993	84,285	-	-	31,152	115,437	-	77,040	-	4,179	81,220	188,586	(725)	53,085	240,946
Pl. Pt. Passamaquoddy Res. Housing Auth.	P0165	161,433	29,970	-	-	13,116	43,086	-	27,394	-	8,262	35,656	67,058	(258)	(1,644)	65,156
Town of Orland	P0166	29,564	5,488	-	-	412	5,900	-	5,017	-	570	5,587	12,280	(47)	(1,397)	10,836
Town of Dover-Foxcroft	P0167	368,414	68,396	-	-	6,081	74,478	-	62,518	-	3,115	65,633	153,038	(588)	(10,484)	141,966
School Administrative District No. 29	P0168	90,036	16,715	-	-	355	17,070	-	15,279	-	543	15,821	37,401	(144)	(3,276)	33,981
Maine Housing Authority	P0169	1,930,315	358,366	-	-	-	358,366	-	327,564	-	123,098	450,662	801,843	(3,081)	(104,689)	694,073
Sanford Water District	P0170	399,268	74,124	-	-	-	74,124	-	67,753	-	42,118	109,871	165,854	(637)	(28,990)	136,227
South Berwick Water District	P0171	97,911	18,177	-	-	-	18,177	-	16,615	-	9,150	25,766	40,672	(156)	90	40,606
Town of Glenburn	P0174	205,283	38,111	-	-	1,470	39,581	-	34,835	-	22,958	57,793	85,274	(328)	(12,697)	72,249
Town of Sabattus	P0175	347,418	64,499	-	-	71,841	136,340	-	58,955	-	8,194	67,150	144,315	(555)	10,409	154,169
Town of Bridgton	P0176	243,651	45,234	-	-	4,576	49,810	-	41,347	-	12,911	54,258	101,211	(389)	50,685	151,507
Town of Brownville	P0177	112,813	20,943	-	-	1,081	22,025	-	19,143	-	1,167	20,311	46,862	(180)	(1,436)	45,246
Town of Winthrop	P0179	1,154,776	214,386	-	-	30,544	244,930	-	195,959	-	-	195,959	479,688	(1,843)	37,022	514,867
Town of Eliot	P0180	796,800	147,927	-	-	-	147,927	-	135,213	-	61,567	196,780	330,985	(5,706)	(43,765)	281,514
Town of Lebanon	P0181	88,022	16,342	-	-	-	16,342	-	14,937	-	22,194	37,132	66,564	(141)	(10,416)	26,007
Town of Van Buren	P0182	338,461	62,836	-	-	-	62,836	-	57,435	-	40,621	98,056	140,595	(640)	(41,770)	98,185
Hampden Water District	P0183	101,211	18,790	-	-	-	18,790	-	17,175	-	18,429	35,603	42,043	(162)	(11,408)	30,473
Town of Monson	P0184	11,385	2,113	-	-	420	2,533	-	1,932	-	-	1,932	4,729	(18)	(762)	3,949
Portland Housing Authority	P0185	1,433,449	266,122	-	-	40,935	307,057	-	243,249	-	29,155	272,404	595,447	(2,288)	17,410	610,569
Town of Milford	P0186	121,125	22,487	-	-	20,164	42,651	-	20,554	-	-	20,554	50,314	(193)	19,035	69,156
Regional School Unit #60	P0187	642,102	119,207	-	-	23,728	142,934	-	108,961	-	33,160	142,121	266,725	(1,025)	18,272	283,972
Town of Kennebunkport	P0188	1,291,563	239,780	-	-	1,080	240,860	-	219,171	-	149,430	368,601	536,509	(2,062)	(120,565)	413,882
Regional School Unit #49	P0189	259,964	48,262	-	-	969	49,232	-	44,114	-	27,569	71,684	107,988	(415)	(8,655)	98,918
Town of Damariscotta	P0191	247,838	46,012	-	-	15,641	61,653	-	42,057	-	2,218	44,275	102,951	(396)	(3,925)	98,630
City of Saco	P0192	5,170,467	959,905	-	-	182,781	1,142,686	-	877,400	-	-	877,400	2,147,783	83,292	246,133	2,477,208
Town of Otisfield	P0193	188,553	35,005	-	-	-	35,005	-	31,996	-	18,405	50,401	78,324	(301)	(15,051)	62,972
Town of Medway	P0194	253,958	47,147	-	-	-	47,147	-	43,096	-	7,275	50,371	105,493	(405)	(4,175)	100,913

(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, 2023

Pension Expense Excluding That Attributable to Employer-Paid Member Contributions																
Deferred Outflows of Resources								Deferred Inflows of Resources								
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(1)</sup>	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(1)</sup>	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Town of Waldoboro	P0195	\$ 939,579	\$ 174,435	\$ -	\$ -	\$ 76,352	\$ 250,787	\$ -	\$ 159,441	\$ -	\$ -	\$ 159,441	\$ 390,296	\$ (1,723)	\$ 46,317	\$ 434,890
Regional School Unit #51	P0198	162,327	30,136	-	-	6,072	36,208	-	27,546	-	5,324	32,870	67,429	(259)	12,502	79,672
Town of Oxford	P0200	555,165	103,067	-	-	14,518	117,585	-	94,208	-	12,802	107,010	230,613	(886)	60,072	289,799
Kennebunk Sewer District	P0201	261,776	48,599	-	-	-	48,599	-	44,422	-	33,657	78,079	108,740	(832)	(21,033)	86,875
Town of Phippsburg	P0202	89,631	16,640	-	-	11,300	27,940	-	15,210	-	11,212	26,422	37,233	(143)	(4,698)	32,392
Gould Academy	P0205	58,018	10,771	-	-	-	10,771	-	9,845	-	4,846	14,691	24,100	(93)	(9,046)	14,961
South Portland Housing Authority	P0206	751,715	139,557	-	-	44,679	184,236	-	127,562	-	4,546	132,107	312,258	(1,200)	39,486	350,544
Berwick Sewer District	P0207	145,322	26,979	-	-	88	27,068	-	24,660	-	5,103	29,763	60,366	(232)	(430)	59,704
Caribou Police and Fire	P0208	771,074	143,151	-	-	108,684	251,835	-	130,847	-	-	130,847	320,299	(2,608)	72,144	389,835
Town of Orrington	P0209	228,086	42,344	-	-	16,123	58,467	-	38,705	-	1,736	40,441	94,746	(364)	5,821	100,203
Town of New Gloucester	P0210	212,106	39,378	-	-	6,024	45,402	-	35,993	-	26,270	62,263	88,108	(339)	(21,305)	66,464
Town of Richmond	P0213	193,624	35,947	-	-	-	35,947	-	32,857	-	28,379	61,235	80,429	(309)	(17,347)	62,773
Town of Linneus	P0214	11,708	2,174	-	-	-	2,174	-	1,987	-	1,506	3,494	4,862	(19)	(2,019)	2,824
Town of Hodgdon	P0215	29,006	5,385	-	-	472	5,857	-	4,922	-	10,118	15,040	12,049	(46)	(4,117)	7,886
Town of Cumberland	P0216	1,331,676	247,228	-	-	100,029	347,257	-	225,978	-	-	225,978	553,171	(2,126)	23,260	574,305
Town of Corinna	P0217	-	-	-	-	-	-	-	-	-	3,577	3,577	-	-	(7,014)	(7,014)
Lincoln Sanitary District	P0219	133,356	24,758	-	-	-	24,758	-	22,630	-	6,993	29,622	55,395	(213)	(6,585)	48,597
Kennebec Sanitary Treatment District	P0220	256,157	47,556	-	-	-	47,556	-	43,468	-	11,551	55,020	106,406	(409)	(12,500)	93,497
Gardiner Water District	P0221	168,026	31,194	-	-	8,834	40,028	-	28,513	-	-	28,513	69,797	(268)	5,564	75,093
Waterville Sewerage District	P0222	233,996	43,442	-	-	-	43,442	-	39,707	-	16,666	56,374	97,200	(374)	(14,523)	82,303
School Administrative District No. 13	P0223	192,756	35,786	-	-	-	35,786	-	32,710	-	22,111	54,821	80,070	(308)	(18,607)	61,155
Waldo County Technical Center	P0224	26,817	4,979	-	-	-	4,979	-	4,551	-	2,034	6,585	11,140	(43)	(1,291)	9,806
Maine County Commissioners' Association	P0225	16,855	3,129	-	-	-	3,129	-	2,860	-	637	3,497	7,001	(27)	(10,934)	(3,960)
Town of Mars Hill	P0227	89,544	16,624	-	-	-	16,624	-	15,196	-	14,891	30,087	37,197	(143)	(16,473)	20,581
Town of Lubec	P0228	58,710	10,900	-	-	883	11,783	-	9,962	-	1,246	11,208	24,388	(94)	2,967	27,261
Town of Washburn	P0230	150,689	27,975	-	-	998	28,974	-	25,571	-	2,766	28,337	62,596	(241)	17,345	79,700
Androscoggin Valley Council of Govts.	P0231	280,497	52,074	-	-	-	52,074	-	47,599	-	64,072	111,671	116,517	(925)	(65,727)	49,865
Town of Durham	P0234	179,721	33,365	-	-	16,832	50,197	-	30,498	-	7,644	38,141	74,655	(287)	(4,472)	69,896
Town of China	P0235	255,314	47,400	-	-	-	47,400	-	43,326	-	5,322	48,647	106,056	(408)	17,640	123,288
Madawaska Water District	P0236	91,711	17,026	-	-	-	17,026	-	15,563	-	8,217	23,780	38,097	(146)	1,713	39,664
Penquis	P0237	1,484,242	275,551	-	-	155,228	430,780	-	251,868	-	-	251,868	616,547	(2,369)	65,941	680,119
Milo Water District	P0238	68,229	12,667	-	-	4,709	17,376	-	11,578	-	1,297	12,875	28,342	(109)	5,105	33,338
Maine School Management Association	P0239	577,387	107,193	-	-	-	107,193	-	97,979	-	49,087	147,066	239,843	(922)	(64,367)	174,554
Town of Easton	P0240	286,790	53,243	-	-	-	53,243	-	48,667	-	35,859	84,526	119,131	(458)	(29,085)	89,588
Richmond Utilities District	P0242	42,357	7,864	-	-	-	7,864	-	7,187	-	3,359	10,546	17,595	(68)	254	17,781
Lisbon Water Department	P0243	170,017	31,564	-	-	13,669	45,233	-	28,851	-	15,257	44,108	70,624	(271)	3,755	74,108
Town of Limestone	P0245	20,677	3,839	-	-	-	3,839	-	3,509	-	29,571	33,080	8,589	(33)	(16,688)	(8,132)
Town of Bethel	P0246	280,328	52,043	-	-	-	52,043	-	47,571	-	15,912	63,482	116,447	(447)	(17,145)	98,855
Rumford Mexico Sewerage District	P0247	167,452	31,088	-	-	1,860	32,947	-	28,415	-	1,348	29,764	69,559	(267)	(798)	68,494
Brewer Housing Authority	P0248	253,732	47,105	-	-	-	47,105	-	43,057	-	20,426	63,483	105,399	(405)	(26,330)	78,664
Erskine Academy	P0249	179,035	33,238	-	-	-	33,238	-	30,381	-	14,862	45,243	74,371	(286)	(10,586)	63,499
Winter Harbor Utility District	P0250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CSD No. 12 East Range-Support	P0252	25,598	4,753	-	-	409	5,162	-	4,344	-	493	4,837	10,633	(41)	930	11,522
Town of North Berwick	P0254	442,259	82,106	-	-	23,103	105,209	-	75,049	-	-	75,049	183,712	(706)	16,910	199,916
Kennebunk, Kennebunkport and Wells Water Dist	P0255	1,112,969	206,625	-	-	-	206,625	-	188,864	-	139,767	328,632	462,321	(1,777)	(91,706)	368,838
Auburn Lewiston Airport	P0256	59,690	11,081	-	-	6,298	17,379	-	10,130	-	2,964	13,094	24,795	(95)	(377)	24,323
Town of Princeton	P0258	2,955	548	-	-	332	880	-	502	-	2,150	2,652	1,227	(5)	345	1,567
Town of Fairfield	P0260	565,912	105,062	-	-	-	105,062	-	96,032	-	37,830	133,862	235,077	(903)	(31,086)	203,088
Old Town Housing Authority	P0262	224,180	41,619	-	-	1,996	43,615	-	38,042	-	3,360	41,402	93,124	(358)	2,936	95,702
Towns of Mapleton, Castle Hill and Chapman	P0265	172,375	32,001	-	-	1,404	33,406	-	29,251	-	17,219	46,471	71,604	(275)	9,182	80,511
CSD No. 18 Wells-Ogunquit-Support	P0266	685,372	127,240	-	-	-	127,240	-	116,304	-	14,194	130,498	284,700	(1,382)	(13,851)	269,467
Aroostook Waste Solutions (Tri Comm. Landfill)	P0267	203,959	37,865	-	-	-	37,865	-	34,611	-	21,488	56,099	84,723	(326)	(18,307)	66,090
United Technologies Center, Region 4	P0269	89,110	16,543	-	-	-	16,543	-	15,121	-	5,773	20,894	37,016	(142)	(4,490)	32,384
Town of Harpswell	P0270	32,305	5,997	-	-	-	5,997	-	5,482	-	13,484	18,966	13,419	(52)	(7,326)	6,041

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

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

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

The accompanying notes are an integral part of these Schedules.

**Maine Public Employees Retirement System**  
Schedule of Pension Amounts by Employer - PLD Consolidated Plan  
As of and for the Year Ended June 30, 2023

Pension Expense Excluding That Attributable to Employer-Paid Member Contributions																
Deferred Outflows of Resources								Deferred Inflows of Resources								
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(1)</sup>	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(1)</sup>	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Maine Veterans' Home	P0271	\$ 17,071,517	\$ 3,169,351	\$ -	\$ -	\$ -	\$ 3,169,351	\$ -	\$ 2,896,943	\$ -	\$ 841,503	\$ 3,738,446	\$ 7,091,414	\$ (27,805)	\$ (756,245)	\$ 6,307,364
Brunswick Public Library	P0273	327,280	60,760	-	-	-	60,760	-	55,538	-	21,263	76,801	135,951	(522)	(19,527)	115,902
Eagle Lake Water and Sewer District	P0274	63,905	11,864	-	-	2,803	14,667	-	10,845	-	866	11,711	26,546	(102)	2,025	28,469
Fort Fairfield Housing Authority	P0275	99,618	18,495	-	-	-	18,495	-	16,905	-	11,699	28,604	41,381	(159)	(9,553)	31,669
Town of Lovell	P0276	83,067	15,421	-	-	3,447	18,868	-	14,096	-	3,581	17,677	34,505	(133)	9,518	43,890
Town of Carrabassett Valley	P0277	177,200	32,897	-	-	2,224	35,121	-	30,070	-	5,207	35,277	73,608	(283)	1,533	74,858
Yarmouth Water District	P0278	224,286	41,639	-	-	2,377	44,016	-	38,060	-	2,234	40,294	93,167	(358)	(680)	92,129
Town of Harrison	P0280	130,405	24,210	-	-	-	24,210	-	22,129	-	27,471	49,600	54,169	(208)	(14,404)	39,557
Mechanic Falls Sanitary District	P0282	15,597	2,896	-	-	-	2,896	-	2,647	-	1,781	4,428	6,479	(25)	(1,263)	5,191
Mars Hill Utility District	P0283	73,701	13,682	-	-	-	13,682	-	12,506	-	1,479	13,985	30,615	(118)	(1,240)	29,257
Bangor Housing Authority	P0288	1,075,520	199,672	-	-	-	199,672	-	182,510	-	76,504	259,014	446,765	(1,717)	(77,887)	367,161
Maine Public Employees Retirement Sys.	P0290	3,104,172	576,295	-	-	-	576,295	-	526,758	-	92,500	619,258	1,289,439	167,156	(112,120)	1,344,475
Lewiston/ Auburn 911	P0291	494,913	91,881	-	-	-	91,881	-	83,984	-	17,801	101,785	205,584	(790)	(10,444)	194,350
Brunswick Fire and Police	P0292	2,774,602	515,109	-	-	-	515,109	-	470,835	-	107,090	577,925	1,152,555	(4,429)	(132,994)	1,015,132
Jackman Utility District	P0294	66,496	12,345	-	-	4,860	17,205	-	11,284	-	-	11,284	27,622	(106)	3,806	31,322
Town of Chesterville	P0295	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ME Admin. of Svcs for Children with Disabilities	P0297	28,495	5,290	-	-	10,063	15,353	-	4,836	-	3,427	8,263	11,837	(45)	8,349	20,141
Boothbay Region Water District	P0298	331,090	61,467	-	-	3,951	65,419	-	56,184	-	14,172	70,356	137,533	(529)	3,193	140,197
South Berwick Sewer District	P0299	105,340	19,557	-	-	1,816	21,373	-	17,875	-	11,994	29,869	43,757	(168)	(14,794)	28,795
Mount Desert Water District	P0300	125,468	23,293	-	-	-	23,293	-	21,291	-	9,658	30,949	52,119	(200)	(7,557)	44,362
Coastal Counties Workforce, Inc.	P0301	130,941	24,310	-	-	1,301	25,611	-	22,220	-	2,337	24,556	54,393	(209)	9,589	63,773
Lincoln County Sheriff's Office	P0302	1,127,251	209,276	-	-	124,168	333,444	-	191,289	-	17,236	208,524	468,254	(1,799)	31,790	498,245
Town of Ogunquit	P0303	1,271,929	236,136	-	-	-	236,136	-	215,839	-	141,899	357,738	528,352	(2,030)	(52,740)	473,582
Lincoln & Sagadahoc Multicounty Jail Auth.	P0304	657,323	122,033	-	-	40,201	162,235	-	111,544	-	-	111,544	273,049	(1,049)	(39,408)	232,592
Veazie Fire and Police	P0305	245,288	45,538	-	-	24,889	70,427	-	41,624	-	-	41,624	101,891	(392)	10,992	112,491
Winterport Water District	P0306	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Topsham Sewer District	P0307	53,062	9,851	-	-	-	9,851	-	9,005	-	4,126	13,130	22,042	(85)	(3,252)	18,705
North Berwick Water District	P0308	85,473	15,868	-	-	-	15,868	-	14,504	-	6,728	21,233	35,505	(136)	(5,036)	30,333
Town of Windham	P0309	2,562,471	475,726	-	-	365,340	841,066	-	434,838	-	-	434,838	1,064,437	(4,090)	271,615	1,331,962
Biddeford Housing Authority	P0310	118,308	21,964	-	-	6,154	28,117	-	20,076	-	11,727	31,804	49,144	(189)	(5,141)	43,814
Greater Augusta Utility District	P0311	949,601	176,295	-	-	-	176,295	-	161,142	-	49,423	210,565	394,460	(2,092)	(46,147)	346,221
Town of Grand Isle	P0312	26,019	4,830	-	-	-	4,830	-	4,415	-	4,372	8,788	10,808	(42)	(3,052)	7,714
Newport Water District	P0313	83,887	15,574	-	-	-	15,574	-	14,235	-	10,409	24,644	34,845	(134)	(7,669)	27,042
Town of Newport	P0314	389,235	72,263	-	-	60,802	133,065	-	66,051	-	10,511	76,562	161,685	(621)	(809)	160,255
Regional School Unit No. 1	P0315	149,340	27,725	-	-	-	27,725	-	25,342	-	54,350	79,692	62,035	(350)	(30,130)	31,555
Town of Monmouth	P0316	139,368	25,874	-	-	14,793	40,667	-	23,650	-	-	23,650	57,893	(222)	14,235	71,906
Cape Elizabeth Police	P0317	468,144	86,912	-	-	-	86,912	-	79,441	-	18,751	98,193	194,464	(747)	(9,865)	183,852
Thompson Free Library	P0318	31,000	5,755	-	-	-	5,755	-	5,261	-	2,682	7,942	12,877	(49)	(2,265)	10,563
Bowdoinham Water District	P0319	11,117	2,064	-	-	-	2,064	-	1,886	-	1,149	3,035	4,618	(18)	(844)	3,756
Regional School Unit No. 24	P0320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional School Unit No. 25	P0321	95,244	17,682	-	-	-	17,682	-	16,163	-	7,771	23,934	39,564	(152)	(2,959)	36,453
Regional School Unit No. 21	P0322	1,170,374	217,282	-	-	16,112	233,393	-	198,606	-	16,271	214,877	486,166	(1,868)	(6,336)	477,962
Regional School Unit No. 2	P0323	10,205	1,894	-	-	-	1,894	-	1,732	-	43,172	44,904	4,239	(1,291)	(30,975)	(28,027)
Regional School Unit No. 4	P0324	36,479	6,773	-	-	-	6,773	-	6,190	-	5,643	11,833	15,152	(58)	(5,816)	9,278
Regional School Unit No. 5	P0325	84,784	15,740	-	-	9,301	25,042	-	14,388	-	-	14,388	35,219	(135)	13,521	48,605
Regional School Unit No. 10	P0326	1,205,509	223,804	-	-	12,198	236,002	-	204,568	-	37,618	242,186	500,762	(1,924)	55,282	554,120
Regional School Unit No. 16	P0327	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional School Unit No. 20	P0328	35,978	6,679	-	-	-	6,679	-	6,106	-	8,787	14,892	14,946	(57)	(7,666)	7,223
Regional School Unit No. 23	P0329	602,196	111,799	-	-	10,291	122,090	-	102,189	-	13,543	115,732	250,149	(961)	(5,862)	243,326
Regional School Unit No. 26	P0330	259,032	48,090	-	-	5,609	53,698	-	43,956	-	-	43,956	107,601	(413)	5,536	112,724
Regional School Unit No. 34	P0331	22,337	4,147	-	-	-	4,147	-	3,790	-	1,478	5,268	9,278	(36)	(1,312)	7,930
Regional School Unit No. 39	P0332	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town of West Bath	P0333	144,563	26,839	-	-	16,438	43,277	-	24,531	-	-	24,531	60,050	(231)	6,695	66,514
Gorham Fire and Police	P0334	1,288,429	239,198	-	-	27,063	266,262	-	218,640	-	20,718	239,357	535,207	(2,057)	92,470	625,620

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

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

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

The accompanying notes are an integral part of these Schedules.

**Maine Public Employees Retirement System**  
Schedule of Pension Amounts by Employer - PLD Consolidated Plan  
As of and for the Year Ended June 30, 2023

Pension Expense Excluding That Attributable to Employer-Paid Member Contributions																
Deferred Outflows of Resources								Deferred Inflows of Resources								
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(1)</sup>	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(1)</sup>	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Washburn Water and Sewer District	P0335	\$ 30,391	\$ 5,642	\$ -	\$ -	\$ 39	\$ 5,682	\$ -	\$ 5,157	\$ -	\$ 470	\$ 5,627	\$ 12,625	\$ (49)	\$ 332	\$ 12,908
Town of Poland	P0336	685,681	127,298	-	-	33,521	160,818	-	116,356	-	17,254	133,610	284,829	(1,095)	65,699	349,433
Winthrop Utilities District	P0337	147,808	27,440	-	-	11,656	39,097	-	25,082	-	6,053	31,135	61,398	(236)	1,185	62,347
Town of Holden	P0338	526,376	97,722	-	-	34,841	132,563	-	89,323	-	-	89,323	218,654	(840)	97,535	315,349
Town of Levant	P0339	45,146	8,381	-	-	-	8,381	-	7,660	-	7,871	15,531	18,753	(72)	(6,458)	12,223
Regional School Unit No. 73	P0340	193,174	35,863	-	-	-	35,863	-	32,781	-	49,169	81,950	80,244	(308)	(24,852)	55,084
Town of Trenton	P0341	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town of Union	P0342	107,423	19,944	-	-	4,145	24,089	-	18,229	-	9,116	27,345	44,623	(171)	(12,002)	32,450
Midcoast Council of Governments	P0343	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town of Buckfield	P0344	19,229	3,570	-	-	1,241	4,810	-	3,263	-	870	4,133	7,988	(31)	(1,711)	6,246
Community Regional Charter School	P0345	807,215	149,861	-	-	14,174	164,034	-	136,980	-	40,802	177,782	335,313	(1,289)	(17,879)	316,145
Maine Academy of Natural Sciences	P0346	517,291	96,036	-	-	-	96,036	-	87,781	-	80,917	168,698	214,881	(826)	(37,433)	176,622
Good Will - Hinckley	P0347	1,123,087	208,503	-	-	-	208,503	-	190,582	-	230,231	420,813	466,524	(1,793)	(200,780)	263,951
Baxter Academy for Technology and Science	P0348	874,311	162,317	-	-	-	162,317	-	148,366	-	91,471	239,837	363,184	(1,396)	(40,109)	321,679
Wells Fire and Police	P0349	1,138,946	211,447	-	-	-	211,447	-	193,273	-	81,702	274,976	473,112	2,030	(33,412)	441,730
Harpswell Coastal Academy	P0350	643,494	119,466	-	-	321,063	440,529	-	109,197	-	-	109,197	267,303	(1,027)	185,157	451,433
Augusta Housing Authority	P0351	93,974	17,446	-	-	-	17,446	-	15,947	-	12,464	28,411	39,036	(150)	(8,711)	30,175
Maine School of Science & Mathematics	P0352	149,541	27,762	-	-	-	27,762	-	25,376	-	41,824	67,200	62,119	(239)	(60,897)	983
Town of Hancock	P0353	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Northern Oxford Regional Solid Waste Board	P0354	18,654	3,463	-	-	6,841	10,305	-	3,165	-	-	3,165	7,748	(30)	5,416	13,134
Town of Dayton	P0355	110,455	20,506	-	-	6,769	27,275	-	18,744	-	152	18,896	45,883	(176)	39,690	85,397
Town of Waterboro	P0356	436,998	81,129	-	-	50,731	131,860	-	74,156	-	-	74,156	181,527	(698)	49,623	230,452
Maine Virtual Academy	P0357	975,796	181,158	-	-	70,326	251,484	-	165,588	-	-	165,588	405,341	(1,558)	80,924	484,707
Regional School Unit No. 71	P0358	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Knox Cty Sheriff's, Corrections & Comms	P0359	939,856	174,486	-	-	68,633	243,119	-	159,489	-	-	159,489	390,411	(1,500)	95,327	484,238
Town of Hartland	P0360	139,122	25,828	-	-	-	25,828	-	23,608	-	28,024	51,632	57,790	(222)	(16,375)	41,193
Town of Acton	P0361	135,676	25,188	-	-	4,854	30,042	-	23,024	-	-	23,024	56,359	(217)	3,767	59,909
Winslow Police	P0362	918,094	170,446	-	-	83,157	253,603	-	155,795	-	-	155,795	381,371	1,070	49,191	431,632
Boothbay Harbor Sewer District	P0363	140,159	26,020	-	-	-	26,020	-	23,784	-	4,841	28,625	58,222	(224)	(7,304)	50,694
Town of Otis	P0364	81,481	15,127	-	-	15,465	30,592	-	13,827	-	-	13,827	33,847	(130)	7,850	41,567
Anson-Madison Sanitary District	P0365	151,768	28,176	-	-	9,970	38,146	-	25,754	-	10,492	36,247	63,044	(242)	(5,586)	57,216
Regional School Unit No. 56	P0366	607,755	112,831	-	-	3,488	116,318	-	103,133	-	54,848	157,981	252,457	(970)	(16,503)	234,984
Town of Danforth	P0367	17,164	3,186	-	-	-	3,186	-	2,912	-	1,523	4,435	7,130	(27)	(1,626)	5,477
Town of Southwest Harbor	P0368	34,025	6,317	-	-	-	6,317	-	5,774	-	7,436	13,209	14,134	2,938	(12,264)	4,808
Town of Alfred	P0369	113,154	21,007	-	-	-	21,007	-	19,202	-	6,657	25,859	47,004	(181)	(4,325)	42,498
Town of Buxton	P0370	955,993	177,481	-	-	60,926	238,407	-	162,227	-	-	162,227	397,115	(1,526)	336,964	732,553
Town of Standish	P0371	293,794	54,543	-	-	75,458	130,001	-	49,856	-	-	49,856	122,040	(469)	92,631	214,202
Town of Eddington	P0372	90,719	16,843	-	-	14,534	31,377	-	15,394	-	-	15,394	37,684	(145)	29,760	67,299
Town of Lyman	P0373	62,128	11,534	-	-	10,786	22,320	-	10,543	-	1,980	12,524	25,807	(99)	20,322	46,030
Northern Aroostook Region Airport Authority	P0374	26,884	4,991	-	-	8,540	13,531	-	4,562	-	1,361	5,923	11,167	(43)	7,859	18,983
Town of Limerick	P0375	22,123	4,107	-	-	7,907	12,013	-	3,754	-	-	3,754	9,190	(35)	6,428	15,583
Town of Oakland	P0376	184,127	34,184	-	-	95,140	129,323	-	31,245	-	-	31,245	76,485	(294)	52,915	129,106
Town of Corinth	P0377	82,642	15,342	-	-	35,254	50,597	-	14,024	-	-	14,024	34,329	(132)	23,898	58,095
Town of Dedham	P0378	44,010	8,170	-	-	21,765	29,936	-	7,468	-	-	7,468	18,281	(70)	12,667	30,878
University of Maine System	P0379	421,789	78,305	-	-	241,497	319,803	-	71,576	-	-	71,576	175,210	(673)	120,749	295,286
Regional School District No. 75	P0380	172,248	31,978	-	-	92,464	124,442	-	29,230	-	-	29,230	71,551	(275)	49,433	120,709
Town of Shapleigh	P0381	80,712	14,984	-	-	46,212	61,196	-	13,696	-	-	13,696	33,527	(129)	23,106	56,504
Town of Rangeley	P0382	148,922	27,648	-	-	85,266	112,913	-	25,271	-	-	25,271	61,861	(238)	42,633	104,256
Town of Belgrade	P0383	53,484	9,930	-	-	30,622	40,552	-	9,075	-	-	9,075	22,217	41,508	15,311	79,036
Southern Aroostook Emergency Medical Services	P0384	103,144	19,149	-	-	59,056	78,205	-	17,503	-	-	17,503	42,846	(165)	29,528	72,209
Town of Clinton	P0385	182,430	33,868	-	-	104,451	138,319	-	30,958	-	-	30,958	75,780	(291)	52,225	127,714
Town of Hollis	P0386	108,818	20,202	-	-	62,304	82,506	-	18,465	-	-	18,465	45,203	(174)	31,152	76,181
Town of Newry	P0387	59,604	11,066	-	-	34,126	45,192	-	10,114	-	-	10,114	24,759	(95)	17,063	41,727
Town of Limington	P0388	180,854	33,576	-	-	103,548	137,124	-	30,690	-	-	30,690	75,126	(289)	51,774	126,611

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

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

The accompanying notes are an integral part of these Schedules.

**Maine Public Employees Retirement System**  
Schedule of Pension Amounts by Employer - PLD Consolidated Plan  
As of and for the Year Ended June 30, 2023

Employer	Employer Code	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
		Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(1)</sup>	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(1)</sup>	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Anson-Madison-Starks Ambulance Service	P0389	\$ 90,250	\$ 16,755	\$ -	\$ -	\$ 51,673	\$ 68,428	\$ -	\$ 15,315	\$ -	\$ -	\$ 15,315	\$ 37,489	\$ (144)	\$ 25,836	\$ 63,181
Kennebec Valley Council of Governments	P0391	57,967	10,762	-	-	33,189	43,951	-	9,837	-	-	9,837	24,079	(93)	16,595	40,581
Town of Livermore	P0392	27,544	5,114	-	-	15,771	20,885	-	4,674	-	-	4,674	11,441	(44)	7,885	19,282
Town of Cornish	P0393	2,818	524	-	-	1,613	2,137	-	478	-	-	478	1,170	(4)	807	1,973
Town of Wiscasset	P0417	298,922	55,496	-	-	28,516	84,011	-	50,726	-	4,982	55,708	124,171	(477)	12,321	136,015
Town of Ashland	P0418	207,409	38,506	-	-	118,753	157,259	-	35,196	-	-	35,196	86,156	(331)	59,376	145,201
Regional School District No. 52	P0461	54,827	10,178	-	-	18,373	28,551	-	9,304	-	4,653	13,957	22,775	(88)	16,046	38,733
City of Presque Isle <sup>(2)</sup>	P0004	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town of Cape Elizabeth <sup>(2)</sup>	P0085	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town of Fort Kent <sup>(2)</sup>	P0091	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town of New Canada <sup>(2)</sup>	P0172	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community School District No. 903 <sup>(2)</sup>	P0204	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Western Maine Community Action <sup>(2)</sup>	P0241	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total for All Employers <sup>(3)</sup>		\$ 319,095,093	\$ 59,240,450	\$ -	\$ -	\$ 13,272,592	\$ 72,513,042	\$ -	\$ 54,148,696	\$ -	\$ 13,272,591	\$ 67,421,288	\$ 132,550,345	\$ -	\$ -	\$ 132,550,345

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

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

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

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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, 2023

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

Employer	Employer Code	Sensitivity								
		Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2024	FY2025	FY2026	FY2027	FY2028	Thereafter	
Town of Enfield	P0001	\$ 65,147	\$ (10,352)	\$ (1,148)	\$ (4,105)	\$ 4,092	\$ 188	\$ -	\$ -	-
City of Portland	P0002	79,176,109	(12,581,691)	(813,202)	(4,922,505)	4,973,407	227,944	-	-	-
Town of Millinocket	P0003	2,065,628	(328,244)	(50,965)	(118,260)	129,751	5,947	-	-	-
City of Presque Isle	P0004	5,810,976	(923,409)	(29,614)	(323,939)	365,014	16,729	-	-	-
Cumberland County	P0005	22,079,899	(3,508,665)	(350,528)	(1,365,363)	1,386,938	63,567	-	-	-
City of Eastport	P0007	302,339	(48,044)	(24,130)	(19,697)	18,991	870	-	-	-
Town of Camden	P0008	3,740,547	(594,402)	(59,601)	(211,567)	234,961	10,769	-	-	-
City of South Portland	P0009	21,640,392	(3,438,824)	(156,810)	(1,234,017)	1,359,330	62,302	-	-	-
Town of Houlton	P0010	3,210,013	(510,096)	15,161	(161,445)	201,635	9,241	-	-	-
Penobscot County	P0011	9,290,427	(1,476,320)	84,617	(513,369)	583,573	26,747	-	-	-
Kittery Water District	P0012	856,254	(136,065)	(36,720)	(67,025)	53,785	2,465	-	-	-
City of Ellsworth	P0013	5,915,714	(940,052)	119,938	(244,128)	371,593	17,031	-	-	-
Town of Kittery	P0014	7,474,266	(1,187,718)	(142,236)	(483,719)	469,492	21,518	-	-	-
Town of Bar Harbor	P0015	5,234,066	(831,733)	80,175	(211,092)	328,775	15,069	-	-	-
Town of Mount Desert	P0016	3,132,581	(497,791)	41,104	(140,914)	196,772	9,019	-	-	-
Town of Fort Fairfield	P0017	1,036,517	(164,710)	46,187	(46,191)	65,108	2,984	-	-	-
City of Rockland	P0018	5,758,428	(915,058)	(79,577)	(337,754)	361,713	16,578	-	-	-
Bath Water District	P0019	829,481	(131,811)	(51,463)	(68,921)	52,103	2,388	-	-	-
City of Bangor	P0020	15,850,540	(2,518,772)	(62,190)	(1,080,096)	995,644	45,633	-	-	-
Bangor Public Library	P0022	166,160	(26,404)	(6,029)	(11,191)	10,437	478	-	-	-
City of Augusta	P0023	21,010,961	(3,338,803)	(485,369)	(1,393,561)	1,319,793	60,489	-	-	-
City of Gardiner	P0024	4,312,211	(685,243)	(112,752)	(292,503)	270,869	12,415	-	-	-
Ecology Learning Center	P0025	473,851	(75,298)	17,582	(23,042)	29,765	1,364	-	-	-
Houlton Water Company	P0026	1,609,168	(255,709)	(27,094)	(98,454)	101,079	4,633	-	-	-
City of Auburn	P0027	19,346,385	(3,074,289)	(241,422)	(1,254,204)	1,215,233	55,697	-	-	-
Town of York	P0028	13,802,889	(2,193,385)	364,542	(365,516)	867,021	39,738	-	-	-
Limestone Water & Sewer District	P0029	83,963	(13,342)	8,395	4,122	5,274	242	-	-	-
Town of St. Agatha	P0030	196,640	(31,248)	(4,624)	(14,453)	12,352	566	-	-	-
Kennebec Water District	P0031	1,754,414	(278,790)	(25,016)	(111,812)	110,203	5,051	-	-	-
Livermore Falls Water District	P0032	234,184	(37,214)	(6,026)	(16,529)	14,710	674	-	-	-
City of Belfast	P0035	4,779,976	(759,575)	30,859	(273,518)	300,252	13,761	-	-	-
City of Calais	P0036	2,055,722	(326,670)	(47,160)	(124,521)	129,129	5,918	-	-	-
York County	P0037	7,244,358	(1,151,184)	(98,562)	(422,691)	455,051	20,856	-	-	-
Maine Maritime Academy	P0038	6,662,788	(1,058,768)	(184,398)	(422,386)	418,520	19,182	-	-	-
York Water District	P0039	1,541,993	(245,034)	(42,772)	(105,789)	96,859	4,439	-	-	-
Washington County	P0040	4,423,611	(702,946)	47,438	(209,874)	277,867	12,735	-	-	-
Portland Public Library	P0041	2,466,524	(391,950)	(26,524)	(158,436)	154,933	7,101	-	-	-
Town of Brunswick	P0042	8,811,566	(1,400,225)	(13,592)	(435,336)	553,494	25,368	-	-	-
Auburn Public Library	P0043	341,143	(54,210)	(13,834)	(23,074)	21,429	982	-	-	-
Town of Jay	P0045	1,255,120	(199,448)	6,941	(68,452)	78,840	3,613	-	-	-
Waldo County	P0046	4,702,588	(747,277)	(66,419)	(298,056)	295,391	13,538	-	-	-
Kennebec County	P0047	7,122,369	(1,131,799)	26,386	(362,846)	447,388	20,505	-	-	-
City of Lewiston	P0048	29,590,345	(4,702,133)	(116,160)	(1,731,897)	1,858,703	85,189	-	-	-
Maine Turnpike Authority	P0049	24,843,376	(3,947,803)	(655,169)	(1,695,925)	1,560,524	71,523	-	-	-
School Administrative District No. 31	P0050	423,174	(67,246)	(4,565)	(24,350)	26,581	1,218	-	-	-
Auburn Water and Sewer District	P0052	130,216	(20,692)	(2,540)	(9,638)	8,179	375	-	-	-
Town of East Millinocket	P0054	2,244,397	(356,652)	11,967	(129,552)	140,981	6,461	-	-	-
Maine Municipal Association	P0055	3,602,847	(572,520)	(145,649)	(214,723)	226,311	10,372	-	-	-
Hancock County	P0056	4,675,238	(742,931)	2,391	(270,023)	293,673	13,460	-	-	-
Oxford County	P0057	5,133,438	(815,743)	(3)	(278,269)	322,454	14,779	-	-	-
Falmouth Memorial Library	P0058	401,752	(63,842)	(4,639)	(22,645)	25,236	1,157	-	-	-
Bangor Water District	P0059	1,159,974	(184,329)	(33,382)	(86,630)	72,863	3,340	-	-	-
Rumford Fire and Police	P0060	1,797,310	(285,606)	(23,367)	(109,951)	112,897	5,174	-	-	-
Town of Orono	P0061	4,735,105	(752,444)	(86,122)	(304,846)	297,433	13,632	-	-	-

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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, 2023

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

Employer	Employer Code	Sensitivity								
		Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2024	FY2025	FY2026	FY2027	FY2028	Thereafter	
Kennebunk Light and Power Co.	P0062	\$ 1,059,180	\$ (168,312)	\$ (22,095)	\$ (69,477)	\$ 66,532	\$ 3,049	\$ -	\$ -	
City of Brewer	P0063	10,068,995	(1,600,040)	(131,807)	(614,574)	632,479	28,988	-	-	
Rumford Water District	P0065	286,846	(45,582)	(11,023)	(21,158)	18,018	826	-	-	
Waterville Fire and Police	P0066	5,857,211	(930,756)	177,002	(183,725)	367,918	16,863	-	-	
Androscoggin County	P0067	8,121,595	(1,290,584)	(20,714)	(438,452)	510,154	23,382	-	-	
Town of Baileyville	P0069	1,160,796	(184,459)	(37,655)	(78,766)	72,915	3,342	-	-	
Westbrook Fire and Police	P0070	9,046,406	(1,437,543)	(220,535)	(571,581)	568,245	26,044	-	-	
Brunswick Sewer District	P0072	1,287,585	(204,607)	(56,514)	(97,965)	80,879	3,707	-	-	
City of Bath	P0073	8,013,999	(1,273,486)	(175,134)	(540,659)	503,395	23,072	-	-	
Town of Mexico	P0074	332,452	(52,829)	33,642	(4,317)	20,883	957	-	-	
Town of Lincoln	P0076	1,163,445	(184,880)	(7,087)	(74,815)	73,081	3,349	-	-	
Old Town Water District	P0079	541,586	(86,062)	10,907	(23,659)	34,019	1,559	-	-	
Town of Skowhegan	P0080	4,568,079	(725,903)	(205)	(275,502)	286,942	13,151	-	-	
Town of Topsham	P0081	3,018,873	(479,722)	(28,008)	(190,979)	189,629	8,691	-	-	
Town of Madawaska	P0082	3,417,591	(543,081)	8,868	(170,505)	214,674	9,839	-	-	
City of Sanford	P0083	19,611,373	(3,116,397)	(271,145)	(1,161,920)	1,231,878	56,460	-	-	
Town of Kennebunk	P0084	26,668,629	(4,237,850)	2,273,747	887,689	1,675,176	76,778	-	-	
Town of Wilton	P0086	1,421,272	(225,851)	(7,962)	(85,917)	89,276	4,092	-	-	
Town of Falmouth	P0087	9,560,039	(1,519,164)	77,719	(529,103)	600,509	27,523	-	-	
Lubec Water District	P0088	134,465	(21,368)	(4,065)	(10,177)	8,446	387	-	-	
Sanford Sewerage District	P0089	722,365	(114,789)	(14,840)	(49,508)	45,375	2,080	-	-	
Town of Rumford	P0090	1,536,178	(244,110)	(32,540)	(100,673)	96,494	4,423	-	-	
Town of Fort Kent	P0091	1,645,480	(261,479)	83,197	(99,891)	103,360	4,737	-	-	
Maine Municipal Bond Bank	P0093	1,416,419	(225,080)	(33,598)	(101,409)	88,972	4,078	-	-	
Lincoln County	P0095	1,637,558	(260,221)	(1,118)	(92,159)	102,862	4,714	-	-	
Sagadahoc County	P0096	3,981,385	(632,673)	(17,169)	(237,727)	250,089	11,462	-	-	
Town of Dexter	P0097	507,696	(80,677)	(22,513)	(42,957)	31,891	1,462	-	-	
Town of Frenchville	P0098	249,686	(39,677)	(1,826)	(14,536)	15,684	719	-	-	
Town of Farmington	P0100	1,980,686	(314,746)	(24,854)	(90,285)	124,416	5,702	-	-	
Somerset County	P0101	4,762,848	(756,853)	(92,133)	(359,671)	299,176	13,712	-	-	
Franklin County	P0102	3,629,042	(576,683)	2,588	(192,403)	227,956	10,448	-	-	
Town of Lisbon	P0103	5,254,168	(834,927)	15,048	(263,694)	330,038	15,126	-	-	
Maine Principals' Association	P0105	462,974	(73,570)	(13,851)	(32,694)	29,081	1,333	-	-	
Aroostook County	P0106	6,739,774	(1,071,002)	(68,882)	(408,416)	423,355	19,403	-	-	
Town of Wells	P0107	2,509,314	(398,749)	(32,079)	(170,255)	157,621	7,224	-	-	
Town of Berwick	P0108	2,553,879	(405,831)	(141,080)	(213,995)	160,421	7,352	-	-	
Town of Livermore Falls	P0109	663,478	(105,432)	12,346	(21,963)	41,676	1,910	-	-	
Town of Pittsfield	P0110	540,344	(85,865)	(13,940)	(42,063)	33,941	1,556	-	-	
City of Old Town	P0111	4,713,106	(748,949)	44,792	(233,466)	296,051	13,569	-	-	
Town of Greenville	P0112	239,142	(38,001)	(24,856)	(23,947)	15,022	688	-	-	
Town of Mechanic Falls	P0114	309,334	(49,156)	(18,798)	(15,095)	19,431	891	-	-	
Regional School Unit #54	P0115	3,162,405	(502,530)	23,215	(211,622)	198,645	9,104	-	-	
Town of Yarmouth	P0116	4,219,364	(670,489)	(73,158)	(265,508)	265,037	12,147	-	-	
Town of Searsport	P0117	752,014	(119,501)	13,928	(24,061)	47,237	2,165	-	-	
Farmington Village Corp.	P0118	279,073	(44,347)	(2,724)	(15,343)	17,530	803	-	-	
Regional School Unit #9	P0119	145,500	(23,121)	(29,850)	(15,343)	9,139	419	-	-	
Mt Desert Island Regional School Unit	P0120	414,229	(65,824)	2,358	(25,655)	26,020	1,193	-	-	
Piscataquis County	P0121	2,614,655	(415,489)	(37,079)	(158,094)	164,238	7,527	-	-	
City of Westbrook	P0122	6,074,293	(965,252)	83,965	(252,054)	381,554	17,488	-	-	
Searsport Water District	P0124	217,799	(34,610)	(3,043)	(12,686)	13,681	627	-	-	
Town of Norway	P0125	1,615,062	(256,646)	(49,270)	(117,885)	101,449	4,650	-	-	
Regional School Unit #67	P0126	359,058	(57,057)	(24,966)	(32,673)	22,554	1,034	-	-	
Town of Paris	P0127	671,881	(106,767)	(15,989)	(44,264)	42,204	1,934	-	-	
School Administrative District No. 53	P0129	62,586	(9,945)	(3,289)	(5,839)	3,931	180	-	-	

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Ending June 30

Employer	Employer Code	Sensitivity								
		Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2024	FY2025	FY2026	FY2027	FY2028	Thereafter	
Town of Bucksport	P0130	\$ 2,657,673	\$ (422,325)	\$ 89,316	\$ (41,705)	\$ 166,940	\$ 7,651	\$ -	\$ -	\$ -
Fort Fairfield Utilities District	P0131	188,386	(29,936)	(9,904)	(13,556)	11,833	542	-	-	-
Belfast Water District	P0132	429,687	(68,281)	(9,047)	(27,061)	26,991	1,237	-	-	-
Town of Gorham	P0133	85,922	(13,654)	(474)	(6,913)	5,397	247	-	-	-
Lincoln Academy	P0134	1,668,099	(265,074)	(30,860)	(125,399)	104,781	4,802	-	-	-
Norway Water District	P0136	209,930	(33,359)	(2,669)	(14,374)	13,187	604	-	-	-
Dover-Foxcroft Water District	P0137	211,888	(33,671)	(5,497)	(14,442)	13,310	610	-	-	-
York Sewer District	P0139	1,006,483	(159,938)	(32,210)	(66,928)	63,222	2,898	-	-	-
Town of Old Orchard Beach	P0140	6,693,740	(1,063,687)	(15,796)	(390,363)	420,464	19,271	-	-	-
Town of South Berwick	P0141	2,302,138	(365,827)	(8,320)	(139,797)	144,608	6,628	-	-	-
Town of Freeport	P0142	4,437,216	(705,108)	(40,963)	(279,728)	278,721	12,775	-	-	-
School Administrative District No. 41	P0143	1,862,335	(295,939)	(25,809)	(122,254)	116,982	5,362	-	-	-
Town of Winslow	P0144	-	-	-	-	-	-	-	-	-
Auburn Housing Authority	P0145	1,293,688	(205,577)	(11,499)	(88,850)	81,262	3,724	-	-	-
Town of Boothbay Harbor	P0146	638,017	(101,386)	(4,875)	(48,618)	40,077	1,837	-	-	-
Town of Scarborough	P0147	13,907,539	(2,210,014)	(88,409)	(837,864)	873,595	40,039	-	-	-
Town of Fryeburg	P0149	842,203	(133,832)	20,852	(28,748)	52,903	2,425	-	-	-
Town of Hermon	P0150	1,541,818	(245,007)	41,191	(62,426)	96,849	4,439	-	-	-
Town of Hampden	P0151	3,383,177	(537,613)	17,348	(191,670)	212,513	9,740	-	-	-
Sanford Housing Authority	P0152	862,496	(137,057)	4,632	(38,499)	54,177	2,483	-	-	-
Town of Vassalboro	P0153	542,216	(86,162)	3,457	(30,341)	34,059	1,561	-	-	-
Lewiston Housing Authority	P0154	2,137,333	(339,639)	(19,311)	(146,867)	134,256	6,153	-	-	-
City of Biddeford	P0158	17,730,406	(2,817,497)	(418,791)	(1,216,393)	1,113,726	51,045	-	-	-
Paris Utility District	P0159	412,839	(65,603)	4,389	(22,746)	25,932	1,189	-	-	-
City of Hallowell	P0160	607,450	(96,529)	9,495	(21,886)	38,157	1,749	-	-	-
Town of Rockport	P0161	571,891	(90,878)	(801)	(30,947)	35,923	1,646	-	-	-
Lew/Aub Water Pollution Control Auth.	P0163	249,573	(39,659)	(26,894)	(30,264)	15,677	719	-	-	-
Town of Thomaston	P0164	1,243,973	(197,677)	5,810	(53,314)	78,140	3,581	-	-	-
Pl. Pt. Passamaquoddy Res. Housing Auth.	P0165	442,339	(70,291)	(3,691)	(17,938)	27,785	1,273	-	-	-
Town of Orland	P0166	81,008	(12,873)	(237)	(4,771)	5,088	233	-	-	-
Town of Dover-Foxcroft	P0167	1,009,482	(160,414)	(10)	(57,462)	63,410	2,906	-	-	-
School Administrative District No. 29	P0168	246,705	(39,203)	(1,025)	(13,933)	15,497	710	-	-	-
Maine Housing Authority	P0169	5,289,203	(840,495)	(87,843)	(351,919)	332,239	15,227	-	-	-
Sanford Water District	P0170	1,094,023	(173,849)	(31,967)	(75,650)	68,720	3,150	-	-	-
South Berwick Water District	P0171	268,284	(42,632)	(6,972)	(18,241)	16,852	772	-	-	-
Town of Glenburn	P0174	562,492	(89,384)	(12,535)	(42,629)	35,333	1,619	-	-	-
Town of Sabattus	P0175	951,950	(151,272)	23,451	(16,798)	59,796	2,741	-	-	-
Town of Bridgton	P0176	667,623	(106,090)	(4,877)	(43,428)	41,936	1,922	-	-	-
Town of Brownville	P0177	309,115	(49,121)	(891)	(17,702)	19,417	890	-	-	-
Town of Winthrop	P0179	3,164,171	(502,811)	9,153	(168,047)	198,756	9,109	-	-	-
Town of Eliot	P0180	2,183,289	(346,941)	(53,072)	(139,208)	137,142	6,286	-	-	-
Town of Lebanon	P0181	241,188	(38,327)	(13,373)	(23,261)	15,150	694	-	-	-
Town of Van Buren	P0182	927,408	(147,372)	(34,960)	(61,185)	58,255	2,670	-	-	-
Hampden Water District	P0183	277,324	(44,069)	(12,614)	(22,418)	17,420	798	-	-	-
Town of Monson	P0184	31,197	(4,957)	153	(1,601)	1,960	90	-	-	-
Portland Housing Authority	P0185	3,927,753	(624,150)	8,719	(232,093)	246,720	11,308	-	-	-
Town of Milford	P0186	331,892	(52,740)	10,816	(10,524)	20,848	955	-	-	-
Regional School Unit #60	P0187	1,759,407	(279,583)	(753)	(114,014)	110,516	5,065	-	-	-
Town of Kennebunkport	P0188	3,538,976	(562,370)	(89,528)	(270,700)	222,299	10,189	-	-	-
Regional School Unit #49	P0189	712,319	(113,193)	(16,014)	(53,232)	44,744	2,051	-	-	-
Town of Damariscotta	P0191	679,094	(107,913)	2,552	(29,788)	42,657	1,955	-	-	-
City of Saco	P0192	14,167,455	(2,251,317)	32,083	(697,507)	889,922	40,787	-	-	-
Town of Otisfield	P0193	516,650	(82,100)	(14,062)	(35,275)	32,453	1,487	-	-	-
Town of Medway	P0194	695,864	(110,578)	(6,989)	(41,948)	43,710	2,003	-	-	-

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**Maine Public Employees Retirement System**  
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As of and for the Year Ended June 30, 2023

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

Sensitivity									
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2024	FY2025	FY2026	FY2027	FY2028	Thereafter
Town of Waldoboro	P0195	\$ 2,574,514	\$ (409,110)	\$ 56,851	\$ (134,635)	\$ 161,717	\$ 7,412	\$ -	\$ -
Regional School Unit #51	P0198	444,787	(70,680)	1,412	(27,294)	27,939	1,281	-	-
Town of Oxford	P0200	1,521,192	(241,729)	1,285	(90,643)	95,553	4,379	-	-
Kennebunk Sewer District	P0201	717,285	(113,982)	(21,226)	(55,375)	45,056	2,065	-	-
Town of Phippsburg	P0202	245,594	(39,027)	(6,665)	(7,951)	15,427	707	-	-
Gould Academy	P0205	158,973	(25,262)	(3,205)	(11,159)	9,986	458	-	-
South Portland Housing Authority	P0206	2,059,753	(327,310)	33,156	(116,340)	129,382	5,930	-	-
Berwick Sewer District	P0207	398,194	(63,276)	(4,251)	(24,603)	25,012	1,146	-	-
Caribou Police and Fire	P0208	2,112,799	(335,740)	59,913	(77,723)	132,714	6,083	-	-
Town of Orrington	P0209	624,972	(99,313)	3,519	(26,548)	39,257	1,799	-	-
Town of New Gloucester	P0210	581,185	(92,355)	(9,721)	(45,320)	36,507	1,673	-	-
Town of Richmond	P0213	530,543	(84,307)	(20,908)	(39,235)	33,326	1,527	-	-
Town of Linneus	P0214	32,080	(5,098)	(1,450)	(1,977)	2,015	92	-	-
Town of Hodgdon	P0215	79,478	(12,630)	(4,944)	(9,460)	4,992	229	-	-
Town of Cumberland	P0216	3,648,890	(579,837)	44,966	(163,396)	229,203	10,505	-	-
Town of Corinna	P0217	-	-	(3,577)	-	-	-	-	-
Lincoln Sanitary District	P0219	365,406	(58,066)	(5,323)	(23,547)	22,953	1,052	-	-
Kennebec Sanitary Treatment District	P0220	701,888	(111,535)	(11,018)	(42,555)	44,089	2,021	-	-
Gardiner Water District	P0221	460,403	(73,162)	2,468	(21,199)	28,920	1,325	-	-
Waterville Sewerage District	P0222	641,165	(101,886)	(15,104)	(39,948)	40,274	1,846	-	-
School Administrative District No. 13	P0223	528,165	(83,929)	(17,162)	(36,570)	33,176	1,521	-	-
Waldo County Technical Center	P0224	73,480	(11,677)	(1,373)	(5,060)	4,616	212	-	-
Maine County Commissioners' Association	P0225	46,183	(7,339)	(682)	(2,721)	2,901	133	-	-
Town of Mars Hill	P0227	245,358	(38,989)	(11,374)	(18,207)	15,412	706	-	-
Town of Lubec	P0228	160,871	(25,564)	(462)	(9,532)	10,105	463	-	-
Town of Washburn	P0230	412,900	(65,613)	(2,239)	(24,249)	25,936	1,189	-	-
Androscoggin Valley Council of Govts.	P0231	768,583	(122,134)	(38,599)	(71,489)	48,278	2,213	-	-
Town of Durham	P0234	492,448	(78,254)	(1,440)	(18,855)	30,933	1,418	-	-
Town of China	P0235	699,580	(111,169)	(7,665)	(39,540)	43,944	2,014	-	-
Madawaska Water District	P0236	251,295	(39,933)	(6,106)	(17,156)	15,785	723	-	-
Penquis	P0237	4,066,931	(646,267)	83,558	(171,816)	255,462	11,708	-	-
Milo Water District	P0238	186,952	(29,708)	3,221	(11,002)	11,743	538	-	-
Maine School Management Association	P0239	1,582,081	(251,405)	(40,734)	(103,072)	99,378	4,555	-	-
Town of Easton	P0240	785,825	(124,874)	(27,776)	(55,130)	49,361	2,262	-	-
Richmond Utilities District	P0242	116,060	(18,443)	(2,454)	(7,853)	7,290	334	-	-
Lisbon Water Department	P0243	465,859	(74,029)	3,948	(33,428)	29,263	1,341	-	-
Town of Limestone	P0245	56,657	(9,003)	(16,743)	(16,220)	3,559	163	-	-
Town of Bethel	P0246	768,120	(122,060)	(18,287)	(43,612)	48,249	2,211	-	-
Rumford Mexico Sewerage District	P0247	458,829	(72,912)	(2,480)	(24,479)	28,821	1,321	-	-
Brewer Housing Authority	P0248	695,243	(110,479)	(18,804)	(43,246)	43,671	2,002	-	-
Erskine Academy	P0249	490,568	(77,955)	(13,300)	(30,932)	30,815	1,412	-	-
Winter Harbor Utility District	P0250	-	-	-	-	-	-	-	-
CSD No. 12 Easte Range-Support	P0252	70,140	(11,146)	(153)	(4,131)	4,406	202	-	-
Town of North Berwick	P0254	1,211,823	(192,568)	15,341	(64,790)	76,120	3,489	-	-
Kennebunk, Kennebunkport and Wells Water Dist	P0255	3,049,615	(484,607)	(97,249)	(225,099)	191,560	8,780	-	-
Auburn Lewiston Airport	P0256	163,555	(25,990)	(550)	(5,908)	10,274	471	-	-
Town of Princeton	P0258	8,096	(1,287)	(780)	(1,523)	509	23	-	-
Town of Fairfield	P0260	1,550,640	(246,409)	(38,471)	(92,195)	97,403	4,464	-	-
Old Town Housing Authority	P0262	614,270	(97,612)	(2,443)	(35,698)	38,585	1,768	-	-
Towns of Mapleton, Castle Hill and Chapman	P0265	472,320	(75,055)	(9,326)	(34,767)	29,669	1,360	-	-
CSD No. 18 Wells-Ogunquit-Support	P0266	1,877,968	(298,423)	(21,317)	(105,311)	117,964	5,407	-	-
Aroostook Waste Solutions (Tri Comm. Landfill)	P0267	558,863	(88,808)	(16,004)	(38,943)	35,105	1,609	-	-
United Technologies Center, Region 4	P0269	244,169	(38,800)	(5,383)	(15,009)	15,337	703	-	-
Town of Harpswell	P0270	88,519	(14,066)	(7,878)	(10,906)	5,560	255	-	-

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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, 2023

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

Employer	Employer Code	Sensitivity								
		Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2024	FY2025	FY2026	FY2027	FY2028	Thereafter	
Maine Veterans' Home	P0271	\$ 46,777,197	\$ (7,433,255)	\$ (670,110)	\$ (2,971,941)	\$ 2,938,286	\$ 134,669	\$ -	\$ -	\$ -
Brunswick Public Library	P0273	896,771	(142,504)	(17,642)	(57,310)	56,330	2,582	-	-	-
Eagle Lake Water and Sewer District	P0274	175,105	(27,825)	1,584	(10,130)	10,999	504	-	-	-
Fort Fairfield Housing Authority	P0275	272,961	(43,376)	(7,955)	(20,086)	17,146	786	-	-	-
Town of Lovell	P0276	227,609	(36,169)	634	(14,395)	14,297	655	-	-	-
Town of Carrabassett Valley	P0277	485,541	(77,156)	(2,561)	(29,492)	30,499	1,398	-	-	-
Yarmouth Water District	P0278	614,559	(97,658)	(3,806)	(32,846)	38,603	1,769	-	-	-
Town of Harrison	P0280	357,318	(56,781)	(17,220)	(31,644)	22,445	1,029	-	-	-
Mechanic Falls Sanitary District	P0282	42,738	(6,791)	(1,315)	(3,025)	2,685	123	-	-	-
Mars Hill Utility District	P0283	201,947	(32,091)	(1,675)	(11,895)	12,685	581	-	-	-
Bangor Housing Authority	P0288	2,947,002	(468,301)	(54,157)	(198,784)	185,114	8,484	-	-	-
Maine Public Employees Retirement Sys.	P0290	8,505,682	(1,351,621)	(109,363)	(492,372)	534,281	24,483	-	-	-
Lewiston/Auburn 911	P0291	1,356,098	(215,494)	(15,615)	(83,375)	85,183	3,915	-	-	-
Brunswick Fire and Police	P0292	7,602,611	(1,208,113)	(122,919)	(439,340)	477,554	21,888	-	-	-
Jackman Utility District	P0294	182,204	(28,954)	3,364	(9,412)	11,445	525	-	-	-
Town of Chesterville	P0295	-	-	-	-	-	-	-	-	-
ME Admin. of Svcs for Children with Disabilities	P0297	78,079	(12,407)	7,998	(6,038)	4,904	225	-	-	-
Boothbay Region Water District	P0298	907,210	(144,163)	(7,209)	(57,326)	56,986	2,612	-	-	-
South Berwick Sewer District	P0299	288,638	(45,867)	(12,382)	(15,076)	18,131	831	-	-	-
Mount Desert Water District	P0300	343,792	(54,631)	(8,101)	(22,139)	21,595	990	-	-	-
Coastal Counties Workforce, Inc.	P0301	358,787	(57,014)	(3,297)	(19,219)	22,537	1,033	-	-	-
Lincoln County Sheriff's Office	P0302	3,088,750	(490,826)	30,976	(108,968)	194,018	8,892	-	-	-
Town of Ogunquit	P0303	3,485,178	(553,821)	(102,048)	(248,508)	218,920	10,034	-	-	-
Lincoln & Sagadahoc Multicounty Jail Auth.	P0304	1,801,113	(286,211)	14,024	(81,656)	113,136	5,185	-	-	-
Veazie Fire and Police	P0305	672,108	(106,803)	12,539	(27,889)	42,218	1,935	-	-	-
Winterport Water District	P0306	-	-	-	-	-	-	-	-	-
Topsham Sewer District	P0307	145,395	(23,104)	(3,250)	(9,580)	9,133	419	-	-	-
North Berwick Water District	P0308	234,202	(37,216)	(5,529)	(15,222)	14,711	674	-	-	-
Town of Windham	P0309	7,021,356	(1,115,747)	189,447	(244,475)	441,043	20,214	-	-	-
Biddeford Housing Authority	P0310	324,172	(51,513)	(1,166)	(23,816)	20,363	933	-	-	-
Greater Augusta Utility District	P0311	2,601,977	(413,474)	(48,240)	(156,963)	163,442	7,491	-	-	-
Town of Grand Isle	P0312	71,294	(11,329)	(2,610)	(6,030)	4,478	205	-	-	-
Newport Water District	P0313	229,856	(36,526)	(7,740)	(16,430)	14,438	662	-	-	-
Town of Newport	P0314	1,066,533	(169,480)	15,100	(28,662)	66,994	3,070	-	-	-
Regional School Unit No. 1	P0315	409,202	(65,025)	(29,042)	(49,806)	25,704	1,178	-	-	-
Town of Monmouth	P0316	381,878	(60,683)	8,941	(17,011)	23,987	1,099	-	-	-
Cape Elizabeth Police	P0317	1,282,750	(203,839)	(16,186)	(79,364)	80,575	3,693	-	-	-
Thompson Free Library	P0318	84,942	(13,498)	(2,407)	(5,360)	5,336	245	-	-	-
Bowdoinham Water District	P0319	30,462	(4,841)	(871)	(2,102)	1,913	88	-	-	-
Regional School Unit No. 24	P0320	-	-	-	-	-	-	-	-	-
Regional School Unit No. 25	P0321	260,974	(41,471)	(7,291)	(16,105)	16,393	751	-	-	-
Regional School Unit No. 21	P0322	3,206,909	(509,602)	(6,426)	(185,731)	201,440	9,233	-	-	-
Regional School Unit No. 2	P0323	27,962	(4,443)	(30,673)	(14,173)	1,756	80	-	-	-
Regional School Unit No. 4	P0324	99,955	(15,884)	(3,276)	(8,351)	6,279	288	-	-	-
Regional School Unit No. 5	P0325	232,313	(36,916)	7,973	(12,579)	14,593	669	-	-	-
Regional School Unit No. 10	P0326	3,303,183	(524,901)	(21,446)	(201,736)	207,488	9,510	-	-	-
Regional School Unit No. 16	P0327	-	-	-	-	-	-	-	-	-
Regional School Unit No. 20	P0328	98,582	(15,665)	(7,540)	(7,149)	6,192	284	-	-	-
Regional School Unit No. 23	P0329	1,650,061	(262,207)	(15,808)	(86,233)	103,648	4,750	-	-	-
Regional School Unit No. 26	P0330	709,766	(112,787)	835	(37,720)	44,584	2,043	-	-	-
Regional School Unit No. 34	P0331	61,204	(9,726)	(1,232)	(3,911)	3,845	176	-	-	-
Regional School Unit No. 39	P0332	-	-	-	-	-	-	-	-	-
Town of West Bath	P0333	396,113	(62,945)	7,322	(14,599)	24,882	1,140	-	-	-
Gorham Fire and Police	P0334	3,530,390	(561,006)	(23,041)	(181,977)	221,760	10,164	-	-	-

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Ending June 30

Sensitivity									
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2024	FY2025	FY2026	FY2027	FY2028	Thereafter
Washburn Water and Sewer District	P0335	\$ 83,272	\$ (13,233)	\$ (570)	\$ (4,847)	\$ 5,231	\$ 240	\$ -	\$ -
Town of Poland	P0336	1,878,816	(298,558)	16,456	(112,674)	118,017	5,409	-	-
Winthrop Utilities District	P0337	405,005	(64,358)	(2,044)	(16,601)	25,440	1,166	-	-
Town of Holden	P0338	1,442,309	(229,194)	18,582	(70,092)	90,598	4,152	-	-
Town of Levant	P0339	123,702	(19,657)	(5,781)	(9,495)	7,770	356	-	-
Regional School Unit No. 73	P0340	529,310	(84,111)	(27,771)	(53,088)	33,248	1,524	-	-
Town of Trenton	P0341	-	-	-	-	-	-	-	-
Town of Union	P0342	294,348	(46,774)	(8,365)	(14,228)	18,489	847	-	-
Midcoast Council of Governments	P0343	-	-	-	-	-	-	-	-
Town of Buckfield	P0344	52,688	(8,373)	(487)	(2,298)	3,310	152	-	-
Community Regional Charter School	P0345	2,211,827	(351,476)	(16,160)	(142,890)	138,935	6,368	-	-
Maine Academy of Natural Sciences	P0346	1,417,416	(225,238)	(65,651)	(100,127)	89,034	4,081	-	-
Good Will - Hinckley	P0347	3,077,340	(489,013)	(166,859)	(247,611)	193,302	8,859	-	-
Baxter Academy for Technology and Science	P0348	2,395,676	(380,691)	(73,595)	(161,305)	150,483	6,897	-	-
Wells Fire and Police	P0349	3,120,795	(495,918)	(59,711)	(208,832)	196,031	8,985	-	-
Harpeswell Coastal Academy	P0350	1,763,219	(280,189)	177,238	38,261	110,756	5,076	-	-
Augusta Housing Authority	P0351	257,494	(40,918)	(9,011)	(18,869)	16,174	741	-	-
Maine School of Science & Mathematics	P0352	409,752	(65,113)	(35,078)	(31,278)	25,738	1,180	-	-
Town of Hancock	P0353	-	-	-	-	-	-	-	-
Northern Oxford Regional Solid Waste Board	P0354	51,114	(8,122)	5,186	(1,406)	3,211	147	-	-
Town of Dayton	P0355	302,654	(48,094)	1,874	(13,377)	19,011	871	-	-
Town of Waterboro	P0356	1,197,405	(190,277)	29,963	(50,921)	75,214	3,447	-	-
Maine Virtual Academy	P0357	2,673,752	(424,880)	47,079	(136,830)	167,950	7,698	-	-
Regional School Unit No. 71	P0358	-	-	-	-	-	-	-	-
Knox Cty Sheriff's, Corrections & Comms	P0359	2,575,275	(409,231)	45,610	(131,159)	161,765	7,414	-	-
Town of Hartland	P0360	381,205	(60,576)	(20,214)	(30,632)	23,945	1,097	-	-
Town of Acton	P0361	371,762	(59,076)	2,321	(19,726)	23,352	1,070	-	-
Winslow Police	P0362	2,515,644	(399,755)	36,602	(104,057)	158,019	7,242	-	-
Boothbay Harbor Sewer District	P0363	384,047	(61,028)	(4,649)	(23,185)	24,124	1,106	-	-
Town of Otis	P0364	223,264	(35,478)	7,422	(5,324)	14,024	643	-	-
Anson-Madison Sanitary District	P0365	415,855	(66,083)	(7,376)	(18,045)	26,122	1,197	-	-
Regional School Unit No. 56	P0366	1,665,293	(264,628)	(31,415)	(119,646)	104,605	4,794	-	-
Town of Danforth	P0367	47,031	(7,474)	(1,150)	(3,190)	2,954	135	-	-
Town of Southwest Harbor	P0368	93,231	(14,815)	(4,687)	(8,331)	5,856	268	-	-
Town of Alfred	P0369	310,051	(49,269)	(6,859)	(18,360)	19,476	893	-	-
Town of Buxton	P0370	2,619,490	(416,257)	43,689	(139,592)	164,542	7,541	-	-
Town of Standish	P0371	805,017	(127,923)	53,929	(26,667)	50,567	2,318	-	-
Town of Eddington	P0372	248,576	(39,501)	12,649	(12,997)	15,614	716	-	-
Town of Lyman	P0373	170,235	(27,052)	9,031	(10,417)	10,693	490	-	-
Northern Aroostook Region Airport Authority	P0374	73,663	(11,706)	7,528	(4,760)	4,627	212	-	-
Town of Limerick	P0375	60,618	(9,633)	6,156	(1,878)	3,808	175	-	-
Town of Oakland	P0376	504,523	(80,173)	50,649	14,285	31,691	1,452	-	-
Town of Corinth	P0377	226,446	(35,984)	22,881	(1,183)	14,224	652	-	-
Town of Dedham	P0378	120,589	(19,163)	12,125	2,420	7,575	347	-	-
University of Maine System	P0379	1,155,734	(183,655)	115,559	56,746	72,597	3,327	-	-
Regional School District No. 75	P0380	471,971	(75,000)	47,313	16,894	29,647	1,359	-	-
Town of Shapleigh	P0381	221,157	(35,143)	22,113	10,859	13,892	637	-	-
Town of Rangeley	P0382	408,056	(64,843)	40,800	20,035	25,632	1,175	-	-
Town of Belgrade	P0383	146,549	(23,288)	14,653	7,195	9,205	422	-	-
Southern Aroostook Emergency Medical Services	P0384	282,623	(44,911)	28,259	13,877	17,753	814	-	-
Town of Clinton	P0385	499,871	(79,433)	49,980	24,543	31,399	1,439	-	-
Town of Hollis	P0386	298,169	(47,381)	29,813	14,640	18,729	858	-	-
Town of Newry	P0387	163,319	(25,953)	16,330	8,019	10,259	470	-	-
Town of Limington	P0388	495,552	(78,747)	49,548	24,331	31,128	1,427	-	-

(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, 2023

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

Sensitivity									
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2024	FY2025	FY2026	FY2027	FY2028	Thereafter
Anson-Madison-Starks Ambulance Service	P0389	\$ 247,291	\$ (39,296)	\$ 24,725	\$ 12,141	\$ 15,533	\$ 712	\$ -	\$ -
Kennebec Valley Council of Governments	P0391	158,833	(25,240)	15,882	7,799	9,977	457	-	-
Town of Livermore	P0392	75,473	(11,993)	7,546	3,705	4,741	217	-	-
Town of Cornish	P0393	7,720	(1,227)	772	379	485	22	-	-
Town of Wiscasset	P0417	819,068	(130,156)	5,598	(31,101)	51,449	2,358	-	-
Town of Ashland	P0418	568,315	(90,310)	56,824	27,903	35,698	1,636	-	-
Regional School District No. 52	P0461	150,230	(23,873)	15,371	(10,647)	9,437	433	-	-
City of Presque Isle <sup>(1)</sup>	P0004	-	-	-	-	-	-	-	-
Town of Cape Elizabeth <sup>(2)</sup>	P0085	-	-	-	-	-	-	-	-
Town of Fort Kent <sup>(2)</sup>	P0091	-	-	-	-	-	-	-	-
Town of New Canada <sup>(2)</sup>	P0172	-	-	-	-	-	-	-	-
Community School District No. 903 <sup>(2)</sup>	P0204	-	-	-	-	-	-	-	-
Western Maine Community Action <sup>(2)</sup>	P0241	-	-	-	-	-	-	-	-
Total for All Employers <sup>(3)</sup>		\$ 874,343,735	\$ (138,939,920)	\$ (3,926,662)	\$ (48,420,229)	\$ 54,921,459	\$ 2,517,188	\$ -	\$ -

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

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

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

The accompanying notes are an integral part of these Schedules.

**Maine Public Employees Retirement System**  
State Employee and Teacher Plan - State Employee Portion<sup>(1)</sup>  
Schedule of Employer and Non-Employer Entity Allocations  
For the Year Ended June 30, 2023

Employer	Employer Code	Allocation Basis <sup>(2)</sup>	Employer Allocation Percentage
State of Maine	S00ME	\$ 177,696,095	94.695226%
Maine Dairy & Nutrition Council	S00150	54,040	0.028798%
Maine Potato Board	S00151	176,019	0.093802%
Northern New England Passenger Rail Authority	S00154	214,305	0.114204%
Maine Developmental Disabilities Council	S00155	51,996	0.027709%
MECDHH/Governor Baxter School for the Deaf	S00560	989,820	0.527480%
Maine Community College System	SMCCS	8,468,259	4.512781%
Total for All Employers		<u>\$ 187,650,532</u>	<u>100.000000%</u>

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

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

The accompanying notes are an integral part of these Schedules.

**Maine Public Employees Retirement System**  
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - State Employee Portion <sup>(1)</sup>  
As of and for the Year Ended June 30, 2023

Pension Expense Excluding That Attributable to Employer-Paid Member Contributions																
Deferred Outflows of Resources								Deferred Inflows of Resources								
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(2)</sup>	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(2)</sup>	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
State of Maine	S00ME	\$ 880,899,498	\$ 49,020,039	\$ -	\$ -	\$ -	\$ 49,020,039	\$ -	\$ 67,723,498	\$ -	\$ 2,498,915	\$ 70,222,413	\$ 171,904,973	\$ 131,796	\$ (662,506)	\$ 171,374,263
Maine Dairy & Nutrition Council	S00150	267,893	14,907	-	-	-	14,907	-	20,596	-	10,858	31,453	52,279	(714)	(9,807)	41,758
Maine Potato Board	S00151	872,581	48,557	-	-	37,439	85,997	-	67,084	-	5,470	72,554	170,282	(2,326)	(19,941)	148,015
Northern NE Passenger Rail Authority	S00154	1,062,379	59,119	-	-	-	59,119	-	81,676	-	13,652	95,328	207,321	(2,832)	1,308	205,797
Maine Developmental Disabilities Council	S00155	257,762	14,344	-	-	9,266	23,611	-	19,817	-	7,549	27,366	50,301	(687)	(11,388)	38,226
MECDHH/Gov. Baxter School for the Deaf	S00560	4,906,876	273,057	-	-	128,135	401,192	-	377,240	-	-	377,240	957,562	(13,317)	90,552	1,034,797
Maine Community College System	S0999X	41,980,020	2,336,092	-	-	2,361,603	4,697,695	-	3,227,421	-	-	3,227,421	8,192,279	(111,920)	611,781	8,692,140
Total for All Employers <sup>(3)</sup>		\$ 930,247,009	\$ 51,766,115	\$ -	\$ -	\$ 2,536,444	\$ 54,302,559	\$ -	\$ 71,517,332	\$ -	\$ 2,536,444	\$ 74,053,776	\$ 181,534,997	\$ -	\$ -	\$ 181,534,997

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

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

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

The accompanying notes are an integral part of these Schedules.

**Maine Public Employees Retirement System**  
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - State Employee Portion <sup>(1)</sup>  
As of and for the Year Ended June 30, 2023

Sensitivity	Projected Deferred Outflows/ (Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30
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Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2024	FY2025	FY2026	FY2027	FY2028	Thereafter
State of Maine	S00ME	\$ 1,548,700,254	\$ 320,454,690	\$ (30,361,162)	\$ (63,756,759)	\$ 69,617,402	\$ 3,298,145	\$ -	\$ -
Maine Dairy & Nutrition Council	S00150	470,979	97,454	(14,582)	(24,139)	21,172	1,003	-	-
Maine Potato Board	S00151	1,534,076	317,429	6,110	(64,895)	68,960	3,268	-	-
Northern NE Passenger Rail Authority	S00154	1,867,758	386,474	(41,848)	(82,299)	83,960	3,977	-	-
Maine Developmental Disabilities Council	S00155	453,169	93,769	(11,363)	(13,729)	20,371	965	-	-
MECDHH/ Gov. Baxter School for the Deaf	S00560	8,626,728	1,785,029	(65,920)	(316,291)	387,790	18,373	-	-
Maine Community College System	S0999X	73,804,636	15,271,543	5,254	(2,009,833)	3,317,677	157,176	-	-
Total for All Employers <sup>(3)</sup>		\$ 1,635,457,600	\$ 338,406,388	\$ (30,483,510)	\$ (66,267,944)	\$ 73,517,332	\$ 3,482,905	\$ -	\$ -

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

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

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

The accompanying notes are an integral part of these Schedules.

# **Maine Public Employees Retirement System**

## State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup> Schedule of Employer and Non-Employer Entity Allocations For the Year Ended June 30, 2023

Employer	Employer Code	Allocation Basis <sup>(2)</sup>	Employer Allocation Percentage
State of Maine, Non-Employer Entity	S00ME	\$ 199,571,472	93.677413%
Isle Au Haut School Department	T0802	-	0.000000%
Monhegan Plantation School Department	T0804	-	0.000000%
CSD No. 13 Deer Isle - Stonington	T0913	40,522	0.019021%
CSD No. 17 Moosabec	T0917	2,756	0.001293%
CSD No. 18 Wells - Ogunquit	T0918	53,131	0.024940%
CSD No. 19 Five Town CSD	T0919	19,793	0.009291%
Erschine 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	14,310	0.006717%
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	38,656	0.018145%
Andover School Department	TCAND	478	0.000224%
Athens School Department	TCATH	8,445	0.003964%
Auburn School Department	TCAUB	329,428	0.154631%
Augusta School Department	TCAUG	257,004	0.120636%
Bangor School Department	TCBAN	227,007	0.106555%
Biddeford School Department	TCBID	174,038	0.081692%
Brewer School Department	TCBRE	75,849	0.035603%
Brunswick School Department	TCBRU	117,815	0.055302%
Calais School Department	TCCAL	34,673	0.016275%
Caswell School Department	TCCAS	4,487	0.002106%
Cape Elizabeth School Department	TCCEL	8,392	0.003939%
Chebeague Island School Department	TCCHE	-	0.000000%
Cherryfield School Department	TCCHR	15,425	0.007240%
Dayton School Department	TCDAY	7,057	0.003312%
Easton School Department	TCEAS	3,297	0.001547%
Ellsworth School Department	TCELL	106,274	0.049884%
East Millinocket School Department	TCEML	12,864	0.006038%

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

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

The accompanying notes are an integral part of these Schedules.



# **Maine Public Employees Retirement System**

## State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup> Schedule of Employer and Non-Employer Entity Allocations For the Year Ended June 30, 2023

Employer	Employer Code	Allocation Basis <sup>(2)</sup>	Employer Allocation Percentage
Eustis School Department	TCEUS	\$ 7,878	0.003698%
Falmouth School Department	TCFAL	36,380	0.017076%
Fayette School Department	TCFAY	4,047	0.001900%
Glenburn School Department	TCGLE	12,190	0.005722%
Gorham School Department	TCGOR	78,135	0.036676%
Hancock School Department	TCHAN	21,141	0.009923%
Hermon School Department	TCHER	64,182	0.030127%
Islesboro School Department	TCISL	585	0.000275%
Kittery School Department	TCKIT	49,735	0.023345%
Lamoine School Department	TCLAM	11,377	0.005340%
Lewiston School Department	TCLEW	895,827	0.420495%
Lincolnville School Department	TCLIN	16,755	0.007865%
Lisbon School Department	TCLIS	65,093	0.030554%
Limestone Public Schools	TCLMS	10,475	0.004917%
Long Island School Department	TCLON	-	0.000000%
Madawaska School Department	TCMAD	29,723	0.013952%
Maine Education Association	TCMEA	13,360	0.006271%
Medway School Department	TCMED	17,070	0.008013%
Millinocket School Department	TCMIL	26,861	0.012608%
Maine Ocean School	TCMOS	-	0.000000%
Maine School of Science and Mathematics	TCMSM	-	0.000000%
Northport School Department	TCNOR	13,286	0.006236%
Otis School Department	TCOTI	-	0.000000%
Portland School Department	TCPOR	440,449	0.206743%
Saco School Department	TCSAC	54,939	0.025788%
Sanford School Department	TCSAN	449,254	0.210877%
Scarborough School Department	TCSCA	124,099	0.058251%
Sebago Public Schools	TCSEB	4,437	0.002083%
South Portland School Department	TCSPD	375,913	0.176451%
Saint George Municipal School Unit	TCSTG	5,942	0.002789%
Veazie School Department	TCVEA	12,462	0.005849%
West Bath School Department	TCWBA	11,924	0.005597%
Westbrook School Department	TCWES	348,424	0.163548%
Winthrop School Department	TCWIN	75,280	0.035336%
Wiscasset School Department	TCWIS	31,644	0.014853%

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

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

The accompanying notes are an integral part of these Schedules.

**Maine Public Employees Retirement System**  
State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
Schedule of Employer and Non-Employer Entity Allocations  
For the Year Ended June 30, 2023

Employer	Employer Code	Allocation Basis <sup>(2)</sup>	Employer Allocation Percentage
Yarmouth School Department	TCYAR	\$ 165,501	0.077685%
York School Department	TCYOR	19,934	0.009357%
RSU No. 79 - Presque Isle	TD001	87,419	0.041034%
RSU No. 3 - Unity	TD003	144,258	0.067714%
MSAD 4 Guilford	TD004	67,899	0.031871%
RSU No. 6 - Bar Mills	TD006	199,726	0.093750%
MSAD 7 North Haven	TD007	-	0.000000%
MSAD 8 Vinalhaven	TD008	28,898	0.013564%
RSU No. 9 - Farmington	TD009	223,494	0.104907%
RSU No. 11 - Gardiner	TD011	126,186	0.059231%
MSAD 12 Jackman	TD012	9,620	0.004516%
MSAD 13 Bingham	TD013	24,117	0.011320%
RSU No. 15 - Gray	TD015	132,679	0.062279%
RSU No. 17 - South Paris	TD017	183,620	0.086190%
MSAD 20 Fort Fairfield	TD020	40,130	0.018837%
RSU No. 22 - Hampden	TD022	104,395	0.049002%
MSAD 23 Carmel	TD023	43,824	0.020571%
MSAD 24 Van Buren	TD024	25,814	0.012117%
MSAD 27 Fort Kent	TD027	90,808	0.042625%
MSAD 28 Camden	TD028	23,933	0.011234%
RSU No. 29 - Houlton	TD029	89,576	0.042046%
MSAD 32 Ashland	TD032	20,667	0.009701%
MSAD 33 Saint Agatha	TD033	23,932	0.011233%
RSU No. 35 - Eliot	TD035	72,926	0.034231%
MSAD 37 Harrington	TD037	87,615	0.041126%
RSU No. 40 - Waldoboro	TD040	63,970	0.030027%
MSAD 42 Mars Hill	TD042	20,377	0.009565%
RSU No. 44 - Bethel	TD044	46,842	0.021988%
MSAD 45 Washburn	TD045	19,340	0.009078%
RSU No. 49 - Fairfield	TD049	112,637	0.052871%
RSU No. 51 - Cumberland Center	TD051	73,321	0.034416%
RSU No. 52 - Turner	TD052	63,485	0.029799%
MSAD 53 Pittsfield	TD053	58,051	0.027249%
RSU No. 54 - Skowhegan	TD054	186,560	0.087570%
RSU No. 55 - Cornish	TD055	99,022	0.046480%

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

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

The accompanying notes are an integral part of these Schedules.

**Maine Public Employees Retirement System**  
State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
Schedule of Employer and Non-Employer Entity Allocations  
For the Year Ended June 30, 2023

Employer	Employer Code	Allocation Basis <sup>(2)</sup>	Employer Allocation Percentage
RSU No. 57 - Waterboro	TD057	\$ 108,643	0.050996%
MSAD 58 Kingfield	TD058	90,030	0.042259%
MSAD 59 Madison	TD059	100,396	0.047125%
RSU No. 60 - North Berwick	TD060	240,315	0.112802%
RSU No. 61 - Bridgton	TD061	282,136	0.132433%
RSU No. 64 - East Corinth	TD064	73,803	0.034642%
MSAD 65 Matinicus	TD065	-	0.000000%
RSU No. 67 - Lincoln	TD067	89,849	0.042175%
MSAD 68 Dover-Foxcroft	TD068	61,140	0.028699%
RSU No. 72 - Fryeburg	TD072	95,880	0.045005%
MSAD 74 North Anson	TD074	101,383	0.047589%
RSU No. 75 - Topsham	TD075	255,535	0.119946%
Pleasant Point School	TIE001	67,458	0.031664%
Indian Township	TIE002	42,960	0.020165%
Indian Island	TIE003	23,440	0.011003%
Maine Indian Education	TIE004	3,117	0.001463%
Region No. 2 Southern Aroostook County	TR002	-	0.000000%
Region No. 3 Northern Penobscot County	TR003	-	0.000000%
Region No. 4 United Technologies Center	TR004	-	0.000000%
Region No. 7 Waldo County	TR007	7,273	0.003414%
Region No. 8 Mid-Coast School of Technology	TR008	49	0.000023%
Region No. 9 School of Applied Technology	TR009	247	0.000116%
Region No. 10 Cumberland Sagadahoc County	TR010	1,841	0.000864%
Region No. 11 Oxford Hill Technical School	TR011	278	0.000131%
Regional School Unit No. 1	TS001	183,130	0.085960%
Regional School Unit No. 2	TS002	132,692	0.062285%
Regional School Unit No. 4	TS004	103,407	0.048539%
Regional School Unit No. 5	TS005	59,666	0.028007%
Regional School Unit No. 10	TS010	103,835	0.048739%
Regional School Unit No. 12	TS012	133,452	0.062641%
Regional School Unit No. 13	TS013	146,879	0.068944%
Regional School Unit No. 14	TS014	121,358	0.056965%
Regional School Unit No. 16	TS016	118,342	0.055549%
Regional School Unit No. 18	TS018	81,250	0.038138%
Regional School Unit No. 19	TS019	214,212	0.100549%

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The accompanying notes are an integral part of these Schedules.

**Maine Public Employees Retirement System**  
State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
Schedule of Employer and Non-Employer Entity Allocations  
For the Year Ended June 30, 2023

Employer	Employer Code	Allocation Basis <sup>(2)</sup>	Employer Allocation Percentage
Regional School Unit No. 20	TS020	\$ 93,848	0.044051%
Regional School Unit No. 21	TS021	136,705	0.064168%
Regional School Unit No. 23	TS023	45,829	0.021512%
Regional School Unit No. 24	TS024	82,841	0.038885%
Regional School Unit No. 25	TS025	121,501	0.057032%
Regional School Unit No. 26	TS026	30,841	0.014476%
Regional School Unit No. 34	TS034	163,702	0.076840%
Regional School Unit No. 38	TS038	114,945	0.053954%
Regional School Unit No. 39	TS039	118,559	0.055651%
Regional School Unit No. 50	TS050	43,050	0.020208%
Regional School Unit No. 56	TS056	90,380	0.042424%
Regional School Unit No. 71	TS071	135,856	0.063770%
Regional School Unit No. 73	TS073	140,801	0.066091%
Regional School Unit No. 78	TS078	16,177	0.007593%
Regional School Unit No. 89	TS089	59,426	0.027894%
School Agent - Carrabassett	TSA001	-	0.000000%
School Agent - Coplin Plantation	TSA002	-	0.000000%
School Agent - Pleasant Ridge Plantation	TSA003	-	0.000000%
Western Maine Regional Service Center	TSC001	-	0.000000%
AOS No. 43 Central Office	TT043	-	0.000000%
AOS No. 43 Howland	TT0431	34,749	0.016311%
AOS No. 43 Milo	TT0432	49,179	0.023084%
AOS No. 47 Central Office	TT047	-	0.000000%
AOS No. 47 Orrington	TT0471	5,202	0.002442%
AOS No. 47 Dedham	TT0472	133	0.000062%
AOS No. 48 Central Office	TT048	-	0.000000%
Regional School Unit No. 70	TT0481	68,624	0.032212%
Regional School Unit No. 84	TT0482	5,679	0.002666%
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	17,444	0.008188%
AOS No. 77 Charlotte	TT0772	5,835	0.002739%
AOS No. 77 Eastport	TT0773	22,756	0.010682%
AOS No. 77 Pembroke	TT0774	16,396	0.007696%

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**Maine Public Employees Retirement System**  
State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
Schedule of Employer and Non-Employer Entity Allocations  
For the Year Ended June 30, 2023

Employer	Employer Code	Allocation Basis <sup>(2)</sup>	Employer Allocation Percentage
AOS No. 77 Perry	TT0775	\$ 12,000	0.005633%
AOS No. 77 Alexander	TT0776	3,583	0.001682%
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	32,197	0.015113%
AOS No. 81 Airline	TT0812	1,037	0.000487%
AOS No. 90 Central Office	TT090	-	0.000000%
AOS No. 90 Lee	TT0901	16,310	0.007656%
AOS No. 90 East Range	TT0902	1,222	0.000574%
AOS No. 90 Baileyville	TT0903	32,374	0.015196%
AOS No. 90 Princeton	TT0904	27,746	0.013024%
AOS No. 91 Central Office	TT091	13,557	0.006364%
AOS No. 91 Mount Desert Island High School	TT0911	33,126	0.015549%
AOS No. 91 Bar Harbor	TT0912	24,766	0.011625%
AOS No. 91 Cranberry Isle	TT0913	1,865	0.000876%
AOS No. 91 Frenchboro	TT0914	263	0.000123%
AOS No. 91 Mt Desert	TT0915	5,356	0.002514%
AOS No. 91 Southwest Harbor	TT0916	20,721	0.009726%
AOS No. 91 Tremont	TT0917	16,961	0.007961%
AOS No. 91 Swans Island	TT0918	1,307	0.000613%
AOS No. 91 Trenton	TT0919	20,431	0.009590%
AOS No. 92 Central Office	TT092	-	0.000000%
AOS No. 92 Waterville	TT0921	185,154	0.086910%
AOS No. 92 Vassalboro	TT0922	57,569	0.027022%
AOS No. 92 Winslow	TT0923	108,828	0.051083%
AOS No. 93 Central Office	TT093	8,210	0.003854%
AOS No. 93 Great Salt Bay	TT0931	37,298	0.017507%
AOS No. 93 Nobleboro	TT0932	14,530	0.006820%
AOS No. 93 Bristol	TT0933	8,748	0.004106%
AOS No. 93 South Bristol	TT0934	6,330	0.002971%
AOS No. 93 Jefferson	TT0935	26,721	0.012542%
AOS No. 94 Central Office	TT094	-	0.000000%
AOS No. 94	TT0941	125,694	0.059000%
AOS No. 94 Harmony	TT0942	6,644	0.003119%

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The accompanying notes are an integral part of these Schedules.

**Maine Public Employees Retirement System**  
State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
Schedule of Employer and Non-Employer Entity Allocations  
For the Year Ended June 30, 2023

Employer	Employer Code	Allocation Basis <sup>(2)</sup>	Employer Allocation Percentage
AOS No. 95 Central Office	TT095	\$ -	0.000000%
AOS No. 95 Fort Kent	TT0951	-	0.000000%
AOS No. 95 St. John Valley	TT0952	-	0.000000%
AOS No. 96 Central Office	TT096	-	0.000000%
AOS No. 96 East Machias	TT096A	22,228	0.010434%
AOS No. 96 Jonesboro	TT096B	4,541	0.002131%
AOS No. 96 Machias	TT096C	66,428	0.031181%
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	768	0.000361%
AOS No. 96 Whitneyville	TT096H	-	0.000000%
AOS No. 96 Cutler	TT096I	4,628	0.002172%
AOS No. 96 Machiasport	TT096J	12,845	0.006029%
AOS No. 96 Whiting	TT096K	7,303	0.003428%
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	29,820	0.013997%
AOS No. 98 Edgecomb	TT0982	5,991	0.002812%
AOS No. 98 Southport	TT0983	2,264	0.001063%
AOS No. 98 Georgetown	TT0984	-	0.000000%
Union 60 Greenville	TU0601	16,868	0.007918%
Union 69 Appleton	TU0691	17,531	0.008229%
Union 69 Hope	TU0692	15,850	0.007440%
Union 76 Brooklin	TU0761	2,102	0.000987%
Union 76 Sedgewick	TU0762	9,523	0.004470%
Greenbush School Department	TU0903	20,230	0.009496%
Milford School Department	TU0905	26,610	0.012490%
Union 93 Surry	TU0924	1,245	0.000585%
Union 93 Blue Hill	TU0931	2,272	0.001067%
Union 93 Brooksville	TU0932	6,905	0.003241%
Union 93 Castine	TU0933	-	0.000000%
Union 93 Penobscot	TU0934	3,646	0.001711%

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

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**Maine Public Employees Retirement System**  
State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
Schedule of Employer and Non-Employer Entity Allocations  
For the Year Ended June 30, 2023

Employer	Employer Code	Allocation Basis <sup>(2)</sup>	Employer Allocation Percentage
Union 102 Machias	TU1022	\$ -	0.000000%
Union 103 Beals	TU1031	781	0.000366%
Union 103 Jonesport	TU1032	10,301	0.004835%
Union 106 Calais	TU1062	-	0.000000%
Vanceboro School Department	TU1081	-	0.000000%
Union 122 New Sweden	TU1221	429	0.000201%
Union 122 Westmanland	TU1223	-	0.000000%
Union 122 Woodland	TU1224	22,461	0.010543%
Total for All Employers and Non-Employer Entity		<u>\$ 213,041,187</u>	<u>100.000000%</u>

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

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

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**Maine Public Employees Retirement System**  
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
As of and for the Year Ended June 30, 2023

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Total Deferred Outflows of Resources	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(2)</sup>		Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(2)</sup>		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	\$ 1,421,217,701	\$ 116,441,428	\$ -	\$ -	\$ 4,251,449	\$ 120,692,877	\$ -	\$ 131,849,586	\$ -	\$ 6,258,015	\$ 138,107,601	\$ 368,446,763	\$ (53,671,497)	(8,170,374)	\$ 306,604,893
Isle Au Haut School Department	T0802	-	-	-	-	-	-	-	-	-	-	-	-	2,093	-	2,093
Monhegan Plantation School Department	T0804	-	-	-	-	-	-	-	-	-	-	-	-	3,959	-	3,959
CSD No. 13 Deer Isle - Stonington	T0913	288,575	23,643	-	-	29,377	53,020	-	26,772	-	52,050	78,822	74,813	103,915	64,009	242,737
CSD No. 17 Moosabec	T0917	19,632	1,608	-	-	2,228	1,837	-	1,821	-	458	2,278	5,090	21,595	(5,110)	21,576
CSD No. 18 Wells - Ogunquit	T0918	378,360	30,999	-	-	129,126	160,126	-	35,102	-	173,875	208,977	98,090	507,651	(3,137)	602,604
CSD No. 19 Five Town CSD	T0919	140,957	11,549	-	-	25,927	37,476	-	13,077	-	30,932	44,009	36,543	246,491	25,739	308,773
Erskine Academy	TAERS	-	-	-	-	-	-	-	-	-	-	-	-	131,351	-	131,351
Foxcroft Academy	TAFOX	-	-	-	-	-	-	-	-	-	-	-	-	101,681	-	101,681
Fryeburg Academy	TAFRY	-	-	-	-	-	-	-	-	-	11	11	-	175,701	(3)	175,698
George Stevens Academy	TAGEO	-	-	-	-	-	-	-	-	-	-	-	-	93,896	-	93,896
Gould Academy	TAGOU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lee Academy	TALEE	101,906	8,349	-	-	71,287	79,636	-	9,454	-	201	9,655	26,419	32,460	23,695	82,575
Lincoln Academy	TALIN	-	-	-	-	-	-	-	-	-	93	93	-	140,099	(46)	140,053
Maine Central Institute	TAMCI	-	-	-	-	-	-	-	-	-	-	-	-	107,246	-	107,246
Thornton Academy	TATHO	-	-	-	-	-	-	-	-	-	370	370	-	380,712	(123)	380,589
Washington Academy	TAWAS	-	-	-	-	-	-	-	-	-	176	176	-	71,727	(59)	71,668
Acton School Department	TCACT	275,285	22,554	-	-	126,799	149,353	-	25,538	-	4,190	29,728	71,367	66,660	49,446	187,472
Andover School Department	TCAND	3,398	278	-	-	3,167	3,445	-	315	-	17,718	18,033	881	8,340	(4,997)	4,224
Athens School Department	TCATH	60,139	4,927	-	-	1,017	5,944	-	5,579	-	1,436	7,015	15,591	29,075	2,859	47,526
Auburn School Department	TCaub	2,345,969	192,207	-	-	695,022	887,229	-	217,641	-	266,125	483,766	608,185	882,868	213,350	1,704,404
Augusta School Department	TCAug	1,830,217	149,951	-	-	171,377	321,328	-	169,794	-	200,373	370,166	474,478	600,856	128,532	1,203,866
Bangor School Department	TCBAN	1,616,589	132,449	-	-	-	132,449	-	149,975	-	167,256	317,231	419,096	1,133,753	(131,426)	1,421,423
Biddeford School Department	TCBID	1,239,382	101,544	-	-	-	101,544	-	114,981	-	220,314	335,294	321,307	767,175	147,819	1,236,301
Brewer School Department	TCBRE	540,147	44,255	-	-	122,707	166,962	-	50,111	-	62,765	112,877	140,032	444,058	92,398	676,489
Brunswick School Department	TCBRU	839,009	68,740	-	-	352,760	421,500	-	77,836	-	318,972	396,808	217,511	875,786	128,755	1,222,052
Calais School Department	TCAL	246,915	20,230	-	-	3,831	24,061	-	22,907	-	22,654	45,561	64,012	158,281	3,980	226,273
Caswell School Department	TCAS	31,951	2,618	-	-	10,491	13,109	-	2,964	-	5,280	8,243	8,284	6,129	483	14,896
Cape Elizabeth School Department	TCCEL	59,760	4,896	-	-	-	4,896	-	5,544	-	94,064	99,608	15,492	616,691	(42,414)	589,769
Chebeague Island School Department	TCCHI	-	-	-	-	-	-	-	-	-	-	-	-	8,557	-	8,557
Cherryfield School Department	TCCHR	109,841	8,999	-	-	29,534	38,533	-	10,190	-	21,540	31,730	28,477	27,425	(933)	54,969
Dayton School Department	TCDAY	50,263	4,118	-	-	3,488	7,606	-	4,663	-	14,425	19,087	13,030	41,517	4,686	59,233
Easton School Department	TCEAS	23,485	1,924	-	-	1,894	3,818	-	2,179	-	555	2,734	6,088	67,789	7,315	81,192
Ellsworth School Department	TCCELL	756,810	62,006	-	-	9,343	71,349	-	70,211	-	330,418	400,628	196,201	402,006	176,886	775,093
East Millinocket School Department	TCMEL	91,605	7,505	-	-	-	7,505	-	8,498	-	39,474	47,972	23,748	69,874	(19,645)	73,977
Eustis School Department	TCEUS	56,104	4,596	-	-	-	4,596	-	5,205	-	27,280	32,485	14,545	38,188	6,709	59,443
Falmouth School Department	TCFAL	259,082	21,227	-	-	64,941	86,168	-	24,036	-	118,124	142,160	67,167	878,022	93,142	1,038,331
Fayette School Department	TCFAY	28,826	2,362	-	-	3,980	6,341	-	2,674	-	1,325	3,999	7,473	25,563	2,660	33,696
Glenburn School Department	TCGLE	86,811	7,113	-	-	16,946	24,059	-	8,053	-	14,560	22,613	22,505	113,449	2,715	138,669
Gorham School Department	TCGOR	556,426	45,588	-	-	190,327	235,915	-	51,621	-	181,973	233,594	144,252	921,452	43,471	1,109,175
Hancock School Department	TCHAN	150,546	12,334	-	-	-	12,334	-	13,966	-	21,950	35,917	39,029	54,987	30,914	124,930
Hermion School Department	TCHER	457,069	37,448	-	-	63,646	101,094	-	42,403	-	26,194	68,597	118,494	315,446	82,857	516,797
Islesboro School Department	TCISL	4,172	342	-	-	1,398	1,740	-	387	-	3,068	3,455	1,082	42,411	(2,019)	41,474
Kittery School Department	TCKIT	354,176	29,018	-	-	83,817	112,835	-	32,858	-	7,096	39,954	91,820	398,459	46,970	537,248
Lamoine School Department	TCLAM	81,015	6,637	-	-	35,171	41,809	-	7,516	-	25,202	32,717	21,003	38,672	14,315	73,990
Lewiston School Department	TCLEW	6,379,499	522,677	-	-	815,924	1,338,601	-	591,841	-	133,244	725,085	1,653,867	1,505,858	703,345	3,863,070
Lincolnville School Department	TCLIN	119,323	9,776	-	-	13,266	23,042	-	11,070	-	62,026	73,095	30,934	65,477	24,576	120,987
Lisbon School Department	TCLIS	463,547	37,979	-	-	70,528	108,507	-	43,004	-	10,564	53,568	120,173	328,652	(4,664)	444,161
Limestone Public Schools	TCLMS	74,598	6,112	-	-	22,109	28,222	-	6,921	-	52,223	59,144	19,339	34,300	11,158	64,797
Long Island School Department	TCLON	-	-	-	-	-	-	-	-	-	-	-	-	6,797	-	6,797
Madawaska School Department	TCMAD	211,671	17,342	-	-	23,992	41,335	-	19,638	-	49,852	69,489	54,875	138,311	(22,413)	170,773
Maine Education Association	TCMEA	95,140	7,794	-	-	96	7,890	-	8,826	-	5,695	14,522	24,665	529	(4,008)	21,187
Medway School Department	TCMED	121,568	9,960	-	-	3,704	13,664	-	11,278	-	3,530	14,808	31,517	30,504	15,160	77,181
Millinocket School Department	TCMIL	191,281	15,672	-	-	16,611	32,282	-	17,745	-	58,709	76,454	49,589	116,109	(1,448)	164,250
Maine Ocean School	TCMOS	-	-	-	-	-	-	-	-	-	-	-	-	1,076	431	1,507
Maine School of Science and Mathematics	TCMSM	-	-	-	-	-	-	-	-	-	-	-	-	1,373	-	1,373
Northport School Department	TCNOR	94,609	7,752	-	-	6,863	14,615	-	8,777	-	2,103	10,880	24,527	36,995	18,802	80,325
Otis School Department	TCOTI	-	-	-	-	-	-	-	-	-	7,674	7,674	-	27,627	(5,420)	22,207
Portland School Department	TCPOR	3,136,536	256,978	-	-	-	256,978	-	290,983	-	3,595,843	3,886,826	813,137	2,551,806	(388,088)	2,976,855
Saco School Department	TCSCA	391,240	32,055	-	-	42,399	74,453	-	36,296	-	19,182	55,479	101,428	665,592	(40,403)	726,616
Sanford School Department	TCSAN	3,199,300	262,121	-	-	1,047,878	1,309,998	-	296,806	-	67,368	364,174	829,409	880,112	485,416	2,194,937
Scarborough School Department	TCSCA	883,749	72,406	-	-	-	72,406	-	81,988	-	163,900	245,888	229,110	1,218,763	142,589	1,590,463

(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<sup>(1)</sup>  
As of and for the Year Ended June 30, 2023

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Total Deferred Outflows of Resources	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(2)</sup>		Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(2)</sup>		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
Sebago Public Schools	TCSEB	\$ 31,602	\$ 2,589	\$ -	\$ -	\$ -	\$ 2,589	\$ -	\$ 2,932	\$ -	\$ 64,740	\$ 67,672	\$ 8,192	\$ 41,762	\$ 11,253	\$ 61,207
South Portland School Department	TCSP0	2,677,009	219,329	-	-	629,836	849,165	-	248,352	-	50,560	298,912	694,007	1,166,053	368,568	2,228,628
Saint George Municipal School Unit	TCSTG	42,313	3,467	-	-	11,366	14,833	-	3,926	-	24,459	28,385	10,970	87,748	(8,232)	90,486
Voazie School Department	TCVEA	88,753	7,271	-	-	4,044	11,315	-	8,234	-	2,087	10,321	23,008	55,019	18,567	96,594
West Bath School Department	TCWBA	84,914	6,957	-	-	16,524	23,482	-	7,878	-	2,805	10,683	22,014	47,570	4,061	73,645
Westbrook School Department	TCWES	2,481,252	203,291	-	-	436,762	640,053	-	230,192	-	224,968	455,159	643,258	809,323	226,379	1,678,960
Winthrop School Department	TCWIN	536,097	43,923	-	-	106,028	149,951	-	49,735	-	12,816	62,551	138,982	207,578	101,222	447,782
Wiscasset School Department	TCWIS	225,341	18,462	-	-	33,050	51,512	-	20,905	-	18,270	39,175	58,419	157,472	3,090	218,981
Yarmouth School Department	TCYAR	1,178,590	96,563	-	-	785,253	881,816	-	109,341	-	9,826	119,167	305,546	668,948	262,929	1,237,424
York School Department	TCYOR	141,959	11,630	-	-	19,734	31,365	-	13,170	-	8,125	21,294	36,802	680,910	(47,686)	670,025
RSU No. 79 - MSAD 1 Presque Isle	TD001	622,543	51,005	-	-	76,774	127,779	-	57,755	-	288,556	346,311	161,393	377,799	69,999	609,191
RSU No. 3 - MSAD 3 Unity	TD003	1,027,316	84,168	-	-	208,699	292,868	-	95,307	-	354,426	449,733	266,329	264,668	77,410	608,407
MSAD 4 Guilford	TD004	483,528	39,615	-	-	81,661	121,277	-	44,858	-	10,739	55,596	125,353	123,230	51,469	300,052
RSU No. 6 - MSAD 6 Bar Mills	TD006	1,422,319	116,532	-	-	599,744	716,277	-	131,952	-	456,751	588,703	368,732	945,175	219,938	1,533,845
MSAD 7 North Haven	TD007	-	-	-	-	-	-	-	-	-	-	-	-	41,447	-	41,447
MSAD 8 Vinalhaven	TD008	205,800	16,862	-	-	100,696	117,558	-	19,093	-	2,436	21,529	53,353	64,917	33,074	151,345
RSU No. 9 - MSAD 9 Farmington	TD009	1,591,571	130,398	-	-	289,652	420,050	-	147,654	-	32,735	180,389	412,611	615,799	97,054	1,125,463
RSU No. 11 - MSAD 11 Gardiner	TD011	898,617	73,625	-	-	217,429	291,053	-	83,367	-	166,925	250,293	232,965	516,162	128,656	877,783
MSAD 12 Jackman	TD012	68,514	5,613	-	-	42,947	48,560	-	6,356	-	615	6,972	17,763	48,076	9,431	75,270
MSAD 13 Bingham	TD013	171,740	14,070	-	-	32,151	46,222	-	15,933	-	34,814	50,746	44,523	71,626	(3,784)	112,365
RSU No. 15 - MSAD 15 Gray	TD015	944,860	77,413	-	-	204,233	281,646	-	87,656	-	19,888	107,544	244,952	548,515	75,869	869,336
RSU No. 17 - MSAD 17 South Paris	TD017	1,307,623	107,135	-	-	415,457	522,592	-	121,311	-	23,058	144,369	338,997	860,918	162,453	1,362,368
MSAD 20 Fort Fairfield	TD020	285,784	23,414	-	-	42,864	66,278	-	26,512	-	48,093	74,606	74,089	124,511	13,167	211,767
RSU No. 22 - MSAD 22 Hampden	TD022	743,429	60,910	-	-	87,196	148,106	-	68,970	-	59,937	128,907	192,732	585,976	68,455	847,163
MSAD 23 Carmel	TD023	312,091	25,570	-	-	91,448	117,018	-	28,954	-	136,133	165,087	80,909	138,413	2,424	221,746
MSAD 24 Van Buren	TD024	183,832	15,061	-	-	6,039	21,100	-	20,067	-	37,122	47,658	74,245	(1,567)	120,336	102,336
MSAD 27 Fort Kent	TD027	646,681	52,983	-	-	111,137	164,120	-	59,994	-	14,944	74,938	167,651	238,428	52,597	458,675
MSAD 28 Camden	TD028	170,436	13,964	-	-	13,988	27,951	-	15,812	-	15,364	31,176	44,185	274,785	3,121	322,091
RSU No. 29 - MSAD 29 Houlton	TD029	637,897	52,263	-	-	43,460	95,723	-	59,179	-	15,836	75,015	165,373	308,451	44,132	517,956
MSAD 32 Ashland	TD032	147,178	12,059	-	-	21,036	33,095	-	13,654	-	3,112	16,765	38,155	80,544	16,274	134,973
MSAD 33 Saint Agatha	TD033	170,436	13,964	-	-	41,573	55,537	-	15,812	-	18,465	34,277	44,185	74,479	26,085	144,748
RSU No. 35 - MSAD 35 Eliot	TD035	519,332	42,550	-	-	125,168	167,718	-	48,179	-	386,591	434,771	134,635	682,646	111,959	929,240
MSAD 37 Harrington	TD037	623,939	51,120	-	-	94,971	146,091	-	57,885	-	20,936	78,821	161,754	187,174	68,557	417,485
RSU No. 40 - MSAD 40 Waldoboro	TD040	455,552	37,324	-	-	-	37,324	-	42,263	-	287,109	329,372	118,101	578,274	(46,322)	650,054
MSAD 42 Mars Hill	TD042	145,114	11,889	-	-	12,923	24,813	-	13,463	-	7,927	21,390	37,621	106,620	18,261	162,503
RSU No. 44 - MSAD 44 Bethel	TD044	333,574	27,330	-	-	6,124	33,454	-	30,946	-	33,254	64,201	86,478	205,660	(2,431)	289,706
MSAD 45 Washburn	TD045	137,726	11,284	-	-	24,620	35,904	-	12,777	-	60,531	73,309	35,705	74,797	9,200	119,701
RSU No. 49 - MSAD 49 Fairfield	TD049	802,127	65,719	-	-	115,026	180,745	-	74,415	-	141,638	216,053	207,949	444,425	32,462	684,836
RSU No. 51 - MSAD 51 Cumberland Center	TD051	522,139	42,779	-	-	-	42,779	-	48,440	-	190,290	238,730	135,363	845,184	46,305	1,026,852
RSU No. 52 - MSAD 52 Turner	TD052	452,093	37,040	-	-	69,909	106,949	-	41,941	-	17,205	59,146	117,204	537,055	42,176	696,435
MSAD 53 Pittsfield	TD053	413,406	33,870	-	-	32,611	66,481	-	38,353	-	10,030	48,383	107,174	159,287	11,605	278,067
RSU No. 54 - MSAD 54 Skowhegan	TD054	1,328,560	108,850	-	-	-	108,850	-	123,254	-	573,917	697,171	344,426	591,826	(93,740)	842,512
RSU No. 55 - MSAD 55 Cornish	TD055	705,167	57,775	-	-	213,872	271,647	-	65,420	-	13,093	78,513	182,812	238,893	86,631	508,336
RSU No. 57 - MSAD 57 Waterboro	TD057	773,681	63,389	-	-	234,018	297,407	-	71,776	-	209,344	281,121	200,574	776,721	42,004	1,019,299
MSAD 58 Kingfield	TD058	641,128	52,528	-	-	289,140	341,668	-	59,479	-	7,281	66,760	166,211	150,787	87,096	404,094
MSAD 59 Madison	TD059	714,952	58,576	-	-	100,840	159,416	-	66,328	-	17,150	83,478	185,349	160,455	42,046	387,850
RSU No. 60 - MSAD 60 North Berwick	TD060	1,711,364	140,213	-	-	434,017	574,231	-	158,767	-	103,483	262,250	443,667	901,525	195,540	1,540,732
RSU No. 61 - MSAD 61 Bridgton	TD061	2,009,194	164,615	-	-	581,183	745,799	-	186,397	-	43,748	230,145	520,878	560,344	256,564	1,337,786
RSU No. 64 - MSAD 64 East Corinth	TD064	525,583	43,062	-	-	57,318	100,379	-	48,760	-	11,489	60,249	136,256	267,201	56,799	460,256
MSAD 65 Matinicus	TD065	-	-	-	-	-	-	-	-	-	-	-	-	1,770	-	1,770
RSU No. 67 - MSAD 67 Lincoln	TD067	639,839	52,423	-	-	152,224	204,647	-	59,359	-	12,297	71,656	165,877	218,848	95,263	479,988
MSAD 68 Dover-Foxcroft	TD068	435,404	35,673	-	-	26,474	62,147	-	40,394	-	36,221	76,614	112,878	134,741	26,887	274,506
RSU No. 72 - MSAD 72 Fryeburg	TD072	682,789	55,942	-	-	287,740	343,681	-	63,344	-	11,881	75,225	177,011	240,567	97,018	514,596
MSAD 74 North Anson	TD074	721,977	59,152	-	-	129,269	188,422	-	66,979	-	14,798	81,777	187,171	159,105	49,319	395,596
RSU No. 75 - MSAD 75 Topsham	TD075	1,819,749	149,093	-	-	501,824	650,917	-	168,822	-	39,016	207,838	471,765	836,541	313,916	1,622,222
Pleasant Point School	TIE001	480,387	39,359	-	-	98,708	138,067	-	44,566	-	9,808	54,374	124,539	66,306	(4,591)	186,254
Indian Township	TIE002	305,931	25,065	-	-	107,352	132,417	-	28,382	-	208,517	236,899	79,313	89,093	(23,632)	144,774
Indian Island	TIE003	166,931	13,676	-	-	46,473	60,149	-	15,486	-	164,531	180,017	43,276	61,406	(24,178)	80,504
Maine Indian Education	TIE004	22,196	1,818	-	-	-	1,818	-	2,059	-	59,157	61,216	5,754	16,603	(21,657)	700
Region No. 2 Southern Arrostook County	TR002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Region No. 3 Northern Penobscot County	TR003	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Region No. 4 United Technologies Center	TR004	-	-	-	-	-	-	-	-	-	36,666	36,666	-	2,829	(9,572)	(6,743)

(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<sup>(1)</sup>  
As of and for the Year Ended June 30, 2023

Pension Expense Excluding That Attributable to Employer-Paid Member Contributions																
Deferred Outflows of Resources								Deferred Inflows of Resources								
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(2)</sup>	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(2)</sup>	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Region No. 7 Waldo County	TR007	\$ 51,795	\$ 4,244	\$ -	\$ -	\$ 35,214	\$ 39,458	\$ -	\$ 4,805	\$ -	\$ 2,302	\$ 7,108	\$ 13,428	\$ 32	\$ 9,799	\$ 23,260
Mid-Coast School of Technology - Region 8	TR008	349	28	-	-	307	335	-	32	-	227	259	90	2	76	168
Region No. 9 School of Applied Technology	TR009	1,760	144	-	-	-	144	-	163	-	7,164	7,327	456	(57)	(2,975)	(2,576)
Region No. 10 Cumberland Sagadahoc County	TR010	13,108	1,074	-	-	9,170	10,244	-	1,216	-	25	1,241	3,398	84	(3,718)	(236)
Oxford Hill Technical School 11	TR011	1,972	162	-	-	1,380	1,541	-	183	-	3,733	3,916	511	11	(34)	488
Regional School Unit No. 1	TS001	1,304,134	106,849	-	-	84,059	190,908	-	120,987	-	102,236	223,223	338,093	661,519	224,744	1,224,356
Regional School Unit No. 2	TS002	944,951	77,420	-	-	238,959	316,379	-	87,665	-	16,338	104,003	244,975	658,219	111,574	1,014,767
Regional School Unit No. 4	TS004	736,405	60,335	-	-	110,653	170,988	-	68,317	-	16,169	84,487	190,911	348,069	46,824	585,804
Regional School Unit No. 5	TS005	424,905	34,813	-	-	158,767	193,581	-	39,420	-	62,235	101,654	110,156	708,641	83,685	902,482
Regional School Unit No. 10	TS010	739,439	60,583	-	-	450,641	511,224	-	68,600	-	1,366,605	1,435,205	191,697	584,683	(117,114)	659,267
Regional School Unit No. 12	TS012	950,352	77,863	-	-	219,788	297,651	-	88,166	-	17,497	105,663	246,376	305,828	65,389	617,593
Regional School Unit No. 13	TS013	1,045,977	85,698	-	-	200,318	286,016	-	97,037	-	21,888	118,925	271,167	611,107	101,336	983,610
Regional School Unit No. 14	TS014	864,239	70,808	-	-	99,878	170,686	-	80,178	-	69,644	149,822	224,052	932,137	12,886	1,169,074
Regional School Unit No. 16	TS016	842,756	69,048	-	-	303,670	372,718	-	78,184	-	404,568	482,753	218,482	451,588	82,417	752,487
Regional School Unit No. 18	TS018	578,607	47,406	-	-	-	47,406	-	53,679	-	213,486	267,165	150,002	643,429	30,927	824,359
Regional School Unit No. 19	TS019	1,525,484	124,984	-	-	292,465	417,449	-	141,522	-	34,332	175,855	395,477	472,872	158,074	1,026,422
Regional School Unit No. 20	TS020	668,331	54,756	-	-	211,426	266,182	-	62,002	-	14,704	76,706	173,263	152,244	85,199	410,706
Regional School Unit No. 21	TS021	973,519	79,761	-	-	51,566	131,327	-	90,315	-	23,181	113,496	252,382	846,825	49,696	1,148,903
Regional School Unit No. 23	TS023	326,367	26,740	-	-	-	26,740	-	30,278	-	117,187	147,465	84,610	327,744	1,439	413,793
Regional School Unit No. 24	TS024	589,940	48,334	-	-	20,738	69,072	-	54,730	-	20,820	75,551	152,941	258,234	12,304	423,479
Regional School Unit No. 25	TS025	865,255	70,891	-	-	141,089	211,980	-	80,272	-	43,468	123,740	224,315	260,554	157,134	642,002
Regional School Unit No. 26	TS026	219,636	17,995	-	-	-	17,995	-	20,376	-	33,286	53,662	56,940	290,189	44,966	392,095
Regional School Unit No. 34	TS034	1,165,786	95,514	-	-	206,407	301,921	-	108,152	-	23,168	131,320	302,226	422,369	192,387	916,982
Regional School Unit No. 38	TS038	818,558	67,065	-	-	129,703	196,768	-	75,939	-	17,688	93,627	212,209	381,811	77,876	671,896
Regional School Unit No. 39	TS039	844,304	69,175	-	-	139,444	208,619	-	78,328	-	19,062	97,390	218,883	315,782	96,678	631,343
Regional School Unit No. 50	TS050	306,569	25,118	-	-	61,932	87,050	-	28,441	-	6,961	35,402	79,477	86,935	(1,308)	165,104
Regional School Unit No. 56	TS056	643,632	52,734	-	-	64,020	116,754	-	59,711	-	14,914	74,625	166,860	188,179	60,095	415,134
Regional School Unit No. 71	TS071	967,480	79,266	-	-	79,266	89,756	-	89,756	-	240,642	330,397	250,817	466,619	204,192	921,628
Regional School Unit No. 73	TS073	1,002,693	82,151	-	-	113,828	195,979	-	93,022	-	91,774	184,796	259,946	374,257	86,111	720,314
Regional School Unit No. 78	TS078	115,196	9,438	-	-	-	9,438	-	10,687	-	65,509	76,197	29,864	75,891	28,084	133,839
Regional School Unit No. 89	TS089	423,191	34,672	-	-	150,386	185,058	-	39,260	-	6,965	46,225	109,711	72,841	69,052	251,604
School Agent - Carrabassett	TSA001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School Agent - Coplin Plantation	TSA002	-	-	-	-	-	-	-	-	-	-	-	-	253	-	253
School Agent - Pleasant Ridge Plantation	TSA003	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Western Maine Regional Service Center	TSC001	-	-	-	-	-	-	-	-	-	-	-	-	13,852	-	13,852
AOS No. 43 Central Office	TT043	-	-	-	-	-	-	-	-	-	-	-	-	10,304	-	10,304
AOS No. 43 Howland	TT0431	247,461	20,274	-	-	5,158	25,432	-	22,958	-	13,331	36,289	64,154	125,635	(42,601)	147,187
AOS No. 43 Milo	TT0432	350,217	28,693	-	-	12,588	41,281	-	32,491	-	109,317	141,808	90,793	193,794	(31,424)	253,163
AOS No. 47 Central Office	TT047	-	-	-	-	-	-	-	-	-	-	-	-	13,108	-	13,108
AOS No. 47 Orrington	TT0471	37,049	3,035	-	-	8,894	11,929	-	3,438	-	2,215	5,653	9,605	81,848	11,300	102,753
AOS No. 47 Dedham	TT0472	941	77	-	-	-	77	-	87	-	54,513	54,600	244	45,558	(19,332)	26,470
AOS No. 48 Central Office	TT048	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional School Unit No. 70 / MSAD 70	TT0481	488,701	40,039	-	-	36,224	76,263	-	45,338	-	44,807	90,144	126,694	99,853	48,823	275,370
Regional School Unit No. 84 / MSAD14	TT0482	40,447	3,314	-	-	1,177	4,491	-	3,753	-	11,517	15,270	10,486	41,120	(29,256)	22,350
AOS No. 66 East Millinocket	TT0661	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 66 Medway	TT0662	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 77 Central Office	TT077	-	-	-	-	-	-	-	-	-	-	-	-	7,012	-	7,012
AOS No. 77 Lubec	TT0771	124,223	10,178	-	-	15,495	25,673	-	11,524	-	14,146	25,670	32,205	19,049	40	51,295
AOS No. 77 Charlotte	TT0772	41,554	3,404	-	-	15,409	18,813	-	3,855	-	733	4,588	10,773	9,240	5,470	25,482
AOS No. 77 Eastport	TT0773	162,061	13,277	-	-	11,112	24,389	-	15,035	-	4,514	19,548	42,014	46,672	10,431	99,117
AOS No. 77 Pembroke	TT0774	116,799	9,566	-	-	37,198	46,764	-	10,493	-	10,493	21,324	30,270	19,160	4,309	53,739
AOS No. 77 Perry	TT0775	85,461	7,002	-	-	16,008	23,010	-	7,929	-	1,850	9,778	22,156	14,583	6,761	43,500
AOS No. 77 Alexander	TT0776	25,518	2,091	-	-	5,577	7,668	-	2,367	-	16,730	19,097	6,615	11,865	(629)	17,851
AOS No. 77 Calais	TT0777	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 77 Robbinston	TT0778	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 81 Central Office	TT081	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 81 Holden	TT0811	229,285	18,785	-	-	38,128	56,914	-	21,271	-	37,501	58,772	59,441	123,267	(23,361)	159,347
AOS No. 81 CSD 8	TT0812	7,388	606	-	-	3,842	4,448	-	685	-	11,090	11,775	1,916	10,537	(256)	12,197
AOS No. 90 Central Office	TT090	-	-	-	-	-	-	-	-	-	-	-	-	7,078	-	7,078
AOS No. 90 Lee	TT0901	116,152	9,517	-	-	-	9,517	-	10,776	-	24,597	35,373	30,112	40,109	16,477	86,698
AOS No. 90 East Range	TT0902	8,708	713	-	-	3,991	4,704	-	808	-	169	977	2,257	11,171	(1,858)	11,571
AOS No. 90 Baileyville	TT0903	230,545	18,889	-	-	6,102	24,991	-	21,388	-	89,736	111,124	59,768	87,715	21,193	168,676

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

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

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

The accompanying notes are an integral part of these Schedules.

**Maine Public Employees Retirement System**  
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
As of and for the Year Ended June 30, 2023

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Total Deferred Outflows of Resources	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
			Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(2)</sup>		Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(2)</sup>		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
AOS No. 90 Princeton	TT0904	\$ 197,592	\$ 16,189	\$ -	\$ -	\$ 27,899	\$ 44,088	\$ -	\$ 18,331	\$ -	\$ 4,217	\$ 22,549	\$ 51,225	\$ 30,510	\$ 46,184	\$ 127,919
AOS No. 91 Central Office	TT091	96,551	7,910	-	-	44,264	52,174	-	8,958	-	2,064	11,022	25,031	36,295	23,972	85,299
AOS No. 91 Mount Desert Island High School	TT0911	235,900	19,327	-	-	39,083	58,411	-	21,885	-	4,582	26,467	61,155	201,398	33,214	295,767
AOS No. 91 Bar Harbor	TT0912	176,368	14,450	-	-	3,226	17,676	-	16,362	-	50,557	66,919	45,723	143,496	31,122	220,341
AOS No. 91 Cranberry Isle	TT0913	13,275	1,088	-	-	8,554	9,642	-	1,232	-	3,408	4,639	3,442	5,760	1,611	10,813
AOS No. 91 Frenchboro	TT0914	1,866	153	-	-	1,305	1,458	-	173	-	245	419	484	4,018	(1)	4,501
AOS No. 91 Mt Desert	TT0915	38,141	3,125	-	-	-	3,125	-	3,538	-	8,889	12,428	9,888	78,954	(1,899)	86,943
AOS No. 91 Southwest Harbor	TT0916	147,557	12,090	-	-	56,153	68,243	-	13,689	-	4,709	18,398	38,254	70,267	20,593	129,114
AOS No. 91 Tremont	TT0917	120,780	9,895	-	-	27,827	37,722	-	11,205	-	5,879	17,085	31,312	62,203	15,504	109,018
AOS No. 91 Swans Island	TT0918	9,300	762	-	-	699	1,461	-	862	-	3,650	4,512	2,411	15,056	(6,184)	11,283
AOS No. 91 Trenton	TT0919	145,494	11,921	-	-	19,568	31,488	-	13,498	-	2,971	16,469	37,719	57,345	26,795	121,860
AOS No. 92 Central Office	TT092	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 92 Waterville	TT0921	1,318,547	108,030	-	-	207,525	315,554	-	122,325	-	29,142	151,467	341,829	486,947	36,614	865,990
AOS No. 92 Vassalboro	TT0922	409,962	33,589	-	-	74,559	108,148	-	38,033	-	37,495	75,527	106,282	119,883	36,017	262,182
AOS No. 92 Winslow	TT0923	775,001	63,497	-	-	87,910	151,407	-	71,899	-	76,172	148,071	200,917	331,289	27,867	560,072
AOS No. 93 Central Office	TT093	58,471	4,791	-	-	4,791	-	-	5,424	-	13,009	18,433	15,158	12,518	(12,001)	15,675
AOS No. 93 Great Salt Bay	TT0931	265,606	21,761	-	-	57,304	79,065	-	24,641	-	4,798	29,438	68,857	127,877	43,452	240,186
AOS No. 93 Nobleboro	TT0932	103,469	8,477	-	-	36,376	44,853	-	9,599	-	1,704	11,303	26,824	46,153	11,810	84,787
AOS No. 93 Bristol	TT0933	62,294	5,103	-	-	-	5,103	-	5,780	-	36,608	42,387	16,150	80,195	(14,014)	82,331
AOS No. 93 South Bristol	TT0934	45,074	3,693	-	-	13,333	17,026	-	4,182	-	943	5,125	11,685	31,400	8,319	51,404
AOS No. 93 Jefferson	TT0935	190,295	15,591	-	-	63,887	79,478	-	17,654	-	2,776	20,430	49,333	63,757	16,358	129,448
AOS No. 94 Central Office	TT094	-	-	-	-	-	-	-	-	-	-	-	-	8,533	-	8,533
AOS No. 94 MSAD 46	TT0941	895,113	73,337	-	-	153,413	226,750	-	83,041	-	18,284	101,325	232,056	238,171	30,775	501,002
AOS No. 94 Harmony	TT0942	47,320	3,877	-	-	22,666	26,543	-	4,390	-	37,181	41,571	12,267	15,829	(5,791)	22,305
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	-	-	-	-	-	-	-	-	-	-	-	-	8,252	-	8,252
AOS No. 96 East Machias	TT096A	158,298	12,970	-	-	47,673	60,643	-	14,685	-	9,987	24,672	41,039	39,008	14,106	94,153
AOS No. 96 Jonesboro	TT096B	32,345	2,650	-	-	4,182	6,832	-	3,001	-	2,030	5,031	8,386	12,142	698	21,226
AOS No. 96 Machias	TT096C	473,059	38,758	-	-	95,623	134,381	-	43,887	-	30,775	74,662	122,639	110,736	49,484	282,859
AOS No. 96 Marshfield	TT096D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 96 Northfield	TT096E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 96 Rogue Bluffs	TT096F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 96 Wesley	TT096G	5,462	447	-	-	-	447	-	506	-	3,324	3,830	1,417	1,585	1,280	4,282
AOS No. 96 Whitneyville	TT096H	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 96 Cutler	TT096I	32,952	2,699	-	-	8,409	11,108	-	3,057	-	17,095	20,151	8,543	12,784	8,166	29,493
AOS No. 96 Machiasport	TT096J	91,468	7,494	-	-	18,222	25,717	-	8,486	-	3,744	12,229	23,713	11,530	9,910	45,153
AOS No. 96 Whiting	TT096K	52,008	4,261	-	-	14,395	18,656	-	4,825	-	883	5,708	13,484	9,576	763	23,822
AOS No. 97 Central Office	TT097	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 97 Fayette	TT0971	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 97 Winthrop	TT0972	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 98 Central Office	TT098	-	-	-	-	-	-	-	-	-	-	-	-	8,054	-	8,054
AOS No. 98 Boothbay Harbor	TT0981	212,354	17,399	-	-	56,850	74,249	-	19,701	-	63,608	83,309	55,052	195,630	7,999	258,681
AOS No. 98 Edgecomb	TT0982	42,662	3,495	-	-	506	4,002	-	3,958	-	10,037	13,995	11,060	41,913	5,707	58,680
AOS No. 98 Southport	TT0983	16,127	1,322	-	-	-	1,322	-	1,496	-	6,956	8,452	4,180	11,929	(2,279)	13,830
AOS No. 98 Georgetown	TT0984	-	-	-	-	1,212	1,212	-	-	-	-	13,379	-	27,487	(7,537)	19,950
Union 60 Greenville	TU0601	120,127	9,842	-	-	46,103	55,945	-	11,144	-	20,129	31,273	31,143	65,596	12,098	108,837
Union 69 Appleton	TU0691	124,845	10,228	-	-	14,105	24,333	-	11,582	-	19,120	30,702	32,366	53,267	19,352	104,985
Union 69 Hope	TU0692	112,875	9,248	-	-	-	9,248	-	10,472	-	74,768	85,240	29,262	57,066	28,964	115,292
Union 76 Brooklyn	TU0761	14,974	1,226	-	-	6,854	8,080	-	1,389	-	8,342	9,731	3,882	25,146	3,758	32,785
Union 76 Sedgewick	TU0762	67,816	5,557	-	-	11,443	16,999	-	6,291	-	1,588	7,879	17,581	27,471	523	45,576
Greenbush School Department	TU0903	144,068	11,803	-	-	15,537	27,340	-	13,366	-	7,555	20,921	37,348	42,571	12,596	92,516
Milford School Department	TU0905	189,506	15,526	-	-	18,501	34,027	-	17,581	-	50,271	67,852	49,129	74,656	7,893	131,678
Union 93 Surry School Department	TU0924	8,860	726	-	-	6,198	6,924	-	822	-	16	838	2,297	38,764	(5,113)	35,948
Union 93 Blue Hill	TU0931	16,173	1,325	-	-	920	2,245	-	1,500	-	2,152	3,652	4,193	90,807	1,329	96,328
Union 93 Brooksville	TU0932	49,171	4,029	-	-	2,324	6,353	-	4,562	-	4,982	9,544	12,747	23,504	2,791	39,043
Union 93 Castine	TU0933	-	-	-	-	-	-	-	-	-	-	-	-	24,821	(701)	24,120
Union 93 Penobscot	TU0934	25,958	2,127	-	-	-	2,127	-	2,408	-	11,125	13,533	6,729	25,309	(1,457)	30,581
Union 102 Machias	TU1022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Union 103 Beals	TU1031	5,568	457	-	-	-	457	-	516	-	29,360	29,876	1,444	12,430	(5,406)	8,468
Union 103 Jonesport	TU1032	73,354	6,010	-	-	5,890	11,901	-	6,805	-	4,310	11,115	19,017	24,281	1,828	45,126

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

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

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

The accompanying notes are an integral part of these Schedules.

**Maine Public Employees Retirement System**  
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
As of and for the Year Ended June 30, 2023

Employer	Employer Code	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
		Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(2)</sup>	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion <sup>(2)</sup>	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	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
Union 106 Calais	TU1062	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vanceboro School Department	TU1081	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Union 122 New Sweden	TU1221	3,049	250	-	-	308	557	-	283	-	4,503	4,787	791	1,478	1,920	4,189
Union 122 Westmanland	TU1223	-	-	-	-	-	-	-	-	-	-	-	-	67	-	67
Union 122 Woodland	TU1224	159,952	13,105	-	-	6,071	19,175	-	14,839	-	8,424	23,262	41,467	35,178	18,784	95,429
Total for All Employers <sup>(3)</sup>		<u>\$ 1,517,140,210</u>	<u>\$ 124,300,427</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,116,595</u>	<u>\$ 146,417,021</u>	<u>\$ -</u>	<u>\$ 140,748,535</u>	<u>\$ -</u>	<u>\$ 22,116,594</u>	<u>\$ 162,865,129</u>	<u>\$ 393,314,414</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 393,314,414</u>

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

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

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**Maine Public Employees Retirement System**

Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
As of and for the Year Ended June 30, 2023

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

Sensitivity									
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2024	FY2025	FY2026	FY2027	FY2028	Thereafter
State of Maine	S00ME	\$ 2,794,445,255	\$ 278,078,891	\$ (64,845,270)	\$ (120,535,480)	\$ 161,296,394	\$ 6,669,636	\$ -	\$ -
Isle Au Haut School Department	T0802	-	-	-	-	-	-	-	-
Monhegan Plantation School Department	T0804	-	-	-	-	-	-	-	-
CSD No. 13 Deer Isle - Stonington	T0913	567,406	56,463	(16,846)	(28,154)	17,844	1,354	-	-
CSD No. 17 Moosabec	T0917	38,601	3,841	(66)	(835)	2,369	92	-	-
CSD No. 18 Wells - Ogunquit	T0918	743,943	74,031	(12,533)	(27,359)	(10,734)	1,776	-	-
CSD No. 19 Five Town CSD	T0919	277,155	27,580	(13,075)	(18,598)	24,479	662	-	-
Erskine Academy	TAERS	-	-	-	-	-	-	-	-
Foxcroft Academy	TAFOX	-	-	-	-	-	-	-	-
Fryeburg Academy	TAFRY	-	-	(4)	(4)	(4)	-	-	-
George Stevens Academy	TAGEO	-	-	-	-	-	-	-	-
Gould Academy	TAGOU	-	-	-	-	-	-	-	-
Lee Academy	TALEE	200,372	19,939	19,142	15,149	35,211	478	-	-
Lincoln Academy	TALIN	-	-	(46)	(46)	-	-	-	-
Maine Central Institute	TAMCI	-	-	-	-	-	-	-	-
Thornton Academy	TATHO	-	-	(123)	(123)	(123)	-	-	-
Washington Academy	TAWAS	-	-	(59)	(59)	(59)	-	-	-
Acton School Department	TCACT	541,275	53,863	36,239	25,452	56,643	1,292	-	-
Andover School Department	TCAND	6,682	665	(4,577)	(4,710)	(5,317)	16	-	-
Athens School Department	TCATH	118,248	11,767	(2,937)	(5,293)	6,877	282	-	-
Auburn School Department	TCAUB	4,612,722	459,018	144,283	52,357	195,815	11,009	-	-
Augusta School Department	TCAUG	3,598,634	358,105	(70,420)	(142,137)	155,130	8,589	-	-
Bangor School Department	TCBAN	3,178,590	316,306	(147,064)	(210,410)	165,106	7,586	-	-
Biddeford School Department	TCBID	2,436,914	242,501	(152,515)	(201,080)	114,028	5,816	-	-
Brewer School Department	TCBRE	1,062,056	105,687	(14,260)	(35,425)	101,236	2,535	-	-
Brunswick School Department	TCBRU	1,649,687	164,163	27,969	(4,908)	(2,307)	3,997	-	-
Calais School Department	TCCAL	485,492	48,312	(21,001)	(30,676)	29,018	1,159	-	-
Caswell School Department	TCCAS	62,823	6,252	1,917	666	2,132	150	-	-
Cape Elizabeth School Department	TCCEL	117,502	11,693	(45,692)	(48,034)	(1,266)	280	-	-
Chebeague Island School Department	TCCHE	-	-	-	-	-	-	-	-
Cherryfield School Department	TCCHR	215,973	21,492	2,179	(2,126)	6,235	515	-	-
Dayton School Department	TCDAY	98,828	9,835	(5,563)	(7,532)	1,377	236	-	-
Easton School Department	TCEAS	46,178	4,595	(432)	(1,353)	2,759	110	-	-
Ellsworth School Department	TCCELL	1,488,065	148,079	(143,662)	(173,317)	(15,853)	3,552	-	-
East Millinocket School Department	TCEMPL	180,117	17,924	(20,459)	(24,048)	3,609	430	-	-
Eustis School Department	TCEUS	110,313	10,977	(13,282)	(15,480)	611	263	-	-
Falmouth School Department	TCFAL	509,416	50,693	(48,485)	(58,637)	49,914	1,216	-	-
Fayette School Department	TCFAY	56,678	5,640	(614)	(1,743)	4,564	135	-	-
Glenburn School Department	TCGLE	170,690	16,986	(643)	(4,044)	5,724	407	-	-
Gorham School Department	TCGOR	1,094,064	108,872	6,745	(15,058)	8,023	2,611	-	-
Hancock School Department	TCHAN	296,008	29,456	(16,460)	(22,359)	14,530	706	-	-
Hermon School Department	TCHER	898,704	89,431	(12,153)	(30,063)	72,567	2,145	-	-
Islesboro School Department	TCISL	8,203	816	(540)	(704)	(491)	20	-	-
Kittery School Department	TCKIT	696,393	69,299	15,114	1,236	54,869	1,662	-	-
Lamoine School Department	TCLAM	159,295	15,852	(4,470)	(7,644)	20,826	380	-	-
Lewiston School Department	TCLLEW	12,543,581	1,248,228	(63,993)	(313,973)	961,545	29,938	-	-
Lincolnton School Department	TCLIN	234,617	23,347	(20,115)	(24,791)	(5,708)	560	-	-
Lisbon School Department	TCLIS	911,441	90,699	6,293	(11,871)	58,341	2,175	-	-
Limestone Public Schools	TCLMS	146,677	14,596	(10,218)	(13,141)	(7,913)	350	-	-
Long Island School Department	TCLON	-	-	-	-	-	-	-	-
Madawaska School Department	TCMAD	416,195	41,416	(15,086)	(23,380)	9,319	993	-	-
Maine Education Association	TCMEA	187,067	18,615	(7,036)	(10,764)	10,721	446	-	-
Medway School Department	TCMED	239,032	23,786	(5,921)	(10,685)	14,893	571	-	-
Millinocket School Department	TCMIL	376,103	37,427	(20,791)	(28,286)	4,008	898	-	-
Maine Ocean School	TCMOS	-	-	(966)	(966)	-	-	-	-
Maine School of Science and Mathematics	TCMSM	-	-	-	-	-	-	-	-
Northport School Department	TCNOR	186,023	18,511	(2,730)	(6,437)	12,458	444	-	-
Otis School Department	TCOTI	-	-	(3,837)	(3,837)	-	-	-	-
Portland School Department	TCPOR	6,167,160	613,702	(1,655,133)	(1,778,037)	(211,396)	14,719	-	-
Saco School Department	TCSAC	769,269	76,551	(12,810)	(28,140)	58,089	1,836	-	-
Sanford School Department	TCSAN	6,290,569	625,983	294,605	169,241	466,965	15,014	-	-
Scarborough School Department	TCSCA	1,737,657	172,917	(111,070)	(145,700)	79,141	4,147	-	-

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

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

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**Maine Public Employees Retirement System**  
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
As of and for the Year Ended June 30, 2023

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

Sensitivity									
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2024	FY2025	FY2026	FY2027	FY2028	Thereafter
Sebago Public Schools	TCSEB	\$ 62,137	\$ 6,183	\$ (25,853)	\$ (27,091)	\$ (12,288)	\$ 148	\$ -	\$ -
South Portland School Department	TCSPD	5,263,624	523,790	97,694	(7,204)	447,201	12,563	-	-
Saint George Municipal School Unit	TCSTG	83,197	8,279	(10,317)	(11,975)	8,543	199	-	-
Voazie School Department	TCVEA	174,508	17,366	(3,631)	(7,109)	11,320	417	-	-
West Bath School Department	TCWBA	166,961	16,615	339	(2,988)	15,048	398	-	-
Westbrook School Department	TCWES	4,878,721	485,488	22,525	(74,703)	225,428	11,644	-	-
Winthrop School Department	TCWIN	1,054,091	104,894	22,358	1,351	61,174	2,516	-	-
Wiscasset School Department	TCWIS	443,073	44,091	(542)	(9,372)	21,194	1,058	-	-
Yarmouth School Department	TCYAR	2,317,383	230,606	204,642	158,459	394,016	5,531	-	-
York School Department	TCYOR	279,124	27,776	275	(5,288)	14,418	666	-	-
RSU No. 79 - MSAD 1 Presque Isle	TD001	1,224,065	121,808	(146,230)	(170,624)	95,401	2,922	-	-
RSU No. 3 - MSAD 3 Unity	TD003	2,019,943	201,007	(65,152)	(105,408)	8,875	4,821	-	-
MSAD 4 Guilford	TD004	950,728	94,608	9,034	(9,913)	64,290	2,269	-	-
RSU No. 6 - MSAD 6 Bar Mills	TD006	2,796,611	278,294	76,683	20,949	23,267	6,675	-	-
MSAD 7 North Haven	TD007	-	-	-	-	-	-	-	-
MSAD 8 Vinalhaven	TD008	404,651	40,267	23,220	15,156	56,687	966	-	-
RSU No. 9 - MSAD 9 Farmington	TD009	3,129,400	311,411	24,161	(38,205)	246,235	7,469	-	-
RSU No. 11 - MSAD 11 Gardiner	TD011	1,766,891	175,826	8,877	(26,336)	54,003	4,217	-	-
MSAD 12 Jackman	TD012	134,715	13,406	12,671	9,986	18,611	322	-	-
MSAD 13 Bingham	TD013	337,681	33,603	(3,991)	(10,721)	9,381	806	-	-
RSU No. 15 - MSAD 15 Gray	TD015	1,857,814	184,874	35,197	(1,828)	136,298	4,434	-	-
RSU No. 17 - MSAD 17 South Paris	TD017	2,571,092	255,853	81,445	30,206	260,435	6,137	-	-
MSAD 20 Fort Fairfield	TD020	561,917	55,917	(8,625)	(19,824)	18,780	1,341	-	-
RSU No. 22 - MSAD 22 Hampden	TD022	1,461,755	145,461	(33,874)	(63,005)	112,589	3,489	-	-
MSAD 23 Carmel	TD023	613,643	61,064	(15,404)	(27,633)	(6,498)	1,465	-	-
MSAD 24 Van Buren	TD024	361,456	35,969	(16,173)	(23,377)	22,666	863	-	-
MSAD 27 Fort Kent	TD027	1,271,526	126,531	14,021	(11,319)	83,446	3,035	-	-
MSAD 28 Camden	TD028	335,116	33,348	(10,579)	(17,257)	23,811	800	-	-
RSU No. 29 - MSAD 29 Houlton	TD029	1,254,254	124,812	(21,722)	(46,718)	86,154	2,994	-	-
MSAD 32 Ashland	TD032	289,586	28,797	(857)	(6,624)	23,120	691	-	-
MSAD 33 Saint Agatha	TD033	335,116	33,348	6,316	(362)	14,506	800	-	-
RSU No. 35 - MSAD 35 Eliot	TD035	1,021,128	101,614	(93,353)	(113,703)	(62,436)	2,437	-	-
MSAD 37 Harrington	TD037	1,226,810	122,081	10,273	(14,176)	68,245	2,928	-	-
RSU No. 40 - MSAD 40 Waldoboro	TD040	895,721	89,134	(119,792)	(137,643)	(36,752)	2,138	-	-
MSAD 42 Mars Hill	TD042	285,329	28,393	(3,221)	(8,908)	14,871	681	-	-
RSU No. 44 - MSAD 44 Bethel	TD044	655,883	65,268	(29,379)	(42,450)	39,518	1,565	-	-
MSAD 45 Washburn	TD045	270,801	26,948	(14,819)	(20,216)	(3,014)	646	-	-
RSU No. 49 - MSAD 49 Fairfield	TD049	1,577,169	156,946	(29,131)	(60,563)	50,622	3,764	-	-
RSU No. 51 - MSAD 51 Cumberland Center	TD051	1,026,647	102,163	(92,194)	(112,654)	6,446	2,450	-	-
RSU No. 52 - MSAD 52 Turner	TD052	888,919	88,458	7,323	(10,392)	48,749	2,122	-	-
MSAD 53 Pittsfield	TD053	812,852	80,888	(7,190)	(23,389)	46,738	1,940	-	-
RSU No. 54 - MSAD 54 Skowhegan	TD054	2,612,258	259,949	(269,609)	(321,669)	(3,278)	6,235	-	-
RSU No. 55 - MSAD 55 Cornish	TD055	1,386,522	137,975	48,638	21,006	120,180	3,309	-	-
RSU No. 57 - MSAD 57 Waterboro	TD057	1,521,237	151,380	8,846	(21,471)	25,281	3,631	-	-
MSAD 58 Kingfield	TD058	1,260,608	125,445	69,492	44,369	158,037	3,009	-	-
MSAD 59 Madison	TD059	1,405,763	139,889	9,825	(18,190)	80,947	3,355	-	-
RSU No. 60 - MSAD 60 North Berwick	TD060	3,364,941	334,850	17,033	(50,027)	336,943	8,031	-	-
RSU No. 61 - MSAD 61 Bridgton	TD061	3,950,544	393,124	155,251	76,521	274,451	9,429	-	-
RSU No. 64 - MSAD 64 East Corinth	TD064	1,033,418	102,837	(6,526)	(27,121)	71,310	2,467	-	-
MSAD 65 Matinicus	TD065	-	-	-	-	-	-	-	-
RSU No. 67 - MSAD 67 Lincoln	TD067	1,258,072	125,192	21,206	(3,866)	112,647	3,003	-	-
MSAD 68 Dover-Foxcroft	TD068	856,106	85,192	(20,025)	(37,086)	40,600	2,043	-	-
RSU No. 72 - MSAD 72 Fryeburg	TD072	1,342,522	133,596	81,414	54,659	129,178	3,204	-	-
MSAD 74 North Anson	TD074	1,419,574	141,264	11,597	(16,694)	108,354	3,388	-	-
RSU No. 75 - MSAD 75 Topsham	TD075	3,578,051	356,056	116,998	45,692	271,849	8,540	-	-
Pleasant Point School	TIE001	944,553	93,994	13,888	(4,936)	72,484	2,254	-	-
Indian Township	TIE002	601,532	59,859	(31,653)	(43,641)	(30,623)	1,436	-	-
Indian Island	TIE003	328,225	32,662	(40,500)	(47,041)	(33,112)	783	-	-
Maine Indian Education	TIE004	43,642	4,343	(21,983)	(22,852)	(14,668)	104	-	-
Region No. 2 Southern Aroostook County	TR002	-	-	-	-	-	-	-	-
Region No. 3 Northern Penobscot County	TR003	-	-	-	-	-	-	-	-
Region No. 4 United Technologies Center	TR004	-	-	(18,333)	(18,333)	-	-	-	-

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

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

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

The accompanying notes are an integral part of these Schedules.

**Maine Public Employees Retirement System**  
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
As of and for the Year Ended June 30, 2023

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

Sensitivity									
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2024	FY2025	FY2026	FY2027	FY2028	Thereafter
Region No. 7 Waldo County	TR007	\$ 101,841	\$ 10,134	\$ 8,290	\$ 6,260	\$ 17,557	\$ 243	\$ -	\$ -
Mid-Coast School of Technology - Region 8	TR008	686	68	59	46	(32)	2	-	-
Region No. 9 School of Applied Technology	TR009	3,460	344	(2,555)	(2,624)	(2,013)	8	-	-
Region No. 10 Cumberland Sagadahoc County	TR010	25,774	2,565	2,462	1,949	4,529	62	-	-
Oxford Hill Technical School 11	TR011	3,878	386	(1,494)	(1,571)	682	9	-	-
Regional School Unit No. 1	TS001	2,564,231	255,170	(55,469)	(106,571)	123,604	6,120	-	-
Regional School Unit No. 2	TS002	1,857,993	184,891	35,590	(1,438)	173,790	4,435	-	-
Regional School Unit No. 4	TS004	1,447,943	144,087	5,332	(23,524)	101,236	3,456	-	-
Regional School Unit No. 5	TS005	835,463	83,138	37,825	21,175	30,932	1,994	-	-
Regional School Unit No. 10	TS010	1,453,909	144,680	(272,856)	(301,830)	(352,765)	3,470	-	-
Regional School Unit No. 12	TS012	1,868,613	185,948	30,168	(7,071)	164,431	4,460	-	-
Regional School Unit No. 13	TS013	2,056,635	204,658	23,314	(17,673)	156,540	4,909	-	-
Regional School Unit No. 14	TS014	1,699,295	169,099	(15,321)	(49,186)	81,315	4,056	-	-
Regional School Unit No. 16	TS016	1,657,055	164,896	(25,741)	(58,764)	(29,485)	3,955	-	-
Regional School Unit No. 18	TS018	1,137,676	113,212	(122,831)	(145,504)	45,899	2,715	-	-
Regional School Unit No. 19	TS019	2,999,458	298,480	48,811	(10,965)	196,589	7,159	-	-
Regional School Unit No. 20	TS020	1,314,094	130,767	59,862	33,674	92,805	3,136	-	-
Regional School Unit No. 21	TS021	1,914,164	190,481	(34,020)	(72,167)	119,449	4,569	-	-
Regional School Unit No. 23	TS023	641,714	63,858	(67,290)	(80,079)	25,114	1,532	-	-
Regional School Unit No. 24	TS024	1,159,959	115,429	(29,661)	(52,778)	73,192	2,769	-	-
Regional School Unit No. 25	TS025	1,701,294	169,298	(13,078)	(46,983)	144,240	4,061	-	-
Regional School Unit No. 26	TS026	431,856	42,975	(26,018)	(34,624)	23,943	1,031	-	-
Regional School Unit No. 34	TS034	2,292,206	228,100	13,868	(31,813)	183,074	5,471	-	-
Regional School Unit No. 38	TS038	1,609,475	160,161	6,219	(25,857)	118,936	3,841	-	-
Regional School Unit No. 39	TS039	1,660,098	165,199	15,884	(17,200)	108,583	3,962	-	-
Regional School Unit No. 50	TS050	602,785	59,984	11,680	(333)	38,861	1,439	-	-
Regional School Unit No. 56	TS056	1,265,530	125,935	(7,051)	(32,272)	78,431	3,021	-	-
Regional School Unit No. 71	TS071	1,902,292	189,300	(134,527)	(172,438)	51,293	4,540	-	-
Regional School Unit No. 73	TS073	1,971,528	196,189	(22,514)	(61,805)	90,797	4,706	-	-
Regional School Unit No. 78	TS078	226,503	22,540	(31,634)	(36,148)	483	541	-	-
Regional School Unit No. 89	TS089	832,092	82,803	35,949	19,366	81,531	1,986	-	-
School Agent - Carabassett	TSA001	-	-	-	-	-	-	-	-
School Agent - Coplin Plantation	TSA002	-	-	-	-	-	-	-	-
School Agent - Pleasant Ridge Plantation	TSA003	-	-	-	-	-	-	-	-
Western Maine Regional Service Center	TSO001	-	-	-	-	-	-	-	-
AOS No. 43 Central Office	TT043	-	-	-	-	-	-	-	-
AOS No. 43 Howland	TT0431	486,565	48,419	(15,921)	(25,618)	29,522	1,161	-	-
AOS No. 43 Milo	TT0432	688,608	68,524	(47,597)	(61,320)	6,748	1,644	-	-
AOS No. 47 Central Office	TT047	-	-	-	-	-	-	-	-
AOS No. 47 Orrington	TT0471	72,846	7,249	214	(1,238)	7,127	174	-	-
AOS No. 47 Dedham	TT0472	1,849	184	(18,755)	(18,792)	(16,981)	4	-	-
AOS No. 48 Central Office	TT048	-	-	-	-	-	-	-	-
Regional School Unit No. 70 / MSAD 70	TT0481	960,900	95,620	(20,626)	(39,776)	44,228	2,293	-	-
Regional School Unit No. 84 / MSAD14	TT0482	79,528	7,914	(5,260)	(6,845)	1,138	190	-	-
AOS No. 66 East Millinocket	TT0661	-	-	-	-	-	-	-	-
AOS No. 66 Medway	TT0662	-	-	-	-	-	-	-	-
AOS No. 77 Central Office	TT077	-	-	-	-	-	-	-	-
AOS No. 77 Lubec	TT0771	244,252	24,306	(7,417)	(12,285)	19,122	583	-	-
AOS No. 77 Charlotte	TT0772	81,706	8,131	4,087	2,459	7,485	195	-	-
AOS No. 77 Eastport	TT0773	318,650	31,709	(5,741)	(12,091)	21,911	761	-	-
AOS No. 77 Pembroke	TT0774	229,576	22,845	1,974	(2,601)	25,518	548	-	-
AOS No. 77 Perry	TT0775	168,035	16,721	2,189	(1,160)	11,802	401	-	-
AOS No. 77 Alexander	TT0776	50,175	4,993	(4,104)	(5,104)	(2,340)	120	-	-
AOS No. 77 Calais	TT0777	-	-	-	-	-	-	-	-
AOS No. 77 Robbinston	TT0778	-	-	-	-	-	-	-	-
AOS No. 81 Central Office	TT081	-	-	-	-	-	-	-	-
AOS No. 81 Holden	TT0811	450,829	44,863	(4,687)	(13,672)	15,425	1,076	-	-
AOS No. 81 CSD 8	TT0812	14,527	1,446	(4,592)	(4,882)	2,111	35	-	-
AOS No. 90 Central Office	TT090	-	-	-	-	-	-	-	-
AOS No. 90 Lee	TT0901	228,382	22,727	(16,882)	(21,434)	11,914	545	-	-
AOS No. 90 East Range	TT0902	17,123	1,704	1,306	965	1,417	41	-	-
AOS No. 90 Baileyville	TT0903	453,304	45,109	(53,058)	(62,092)	27,936	1,082	-	-

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

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

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

The accompanying notes are an integral part of these Schedules.

**Maine Public Employees Retirement System**  
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
As of and for the Year Ended June 30, 2023

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

Sensitivity									
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2024	FY2025	FY2026	FY2027	FY2028	Thereafter
AOS No. 90 Princeton	TT0904	\$ 388,513	\$ 38,661	\$ 234	\$ (7,509)	\$ 27,888	\$ 927	\$ -	\$ -
AOS No. 91 Central Office	TT091	189,841	18,891	10,639	6,856	23,203	453	-	-
AOS No. 91 Mount Desert Island High School	TT0911	463,835	46,157	1,001	(8,242)	38,078	1,107	-	-
AOS No. 91 Bar Harbor	TT0912	346,780	34,509	(32,015)	(38,926)	20,870	828	-	-
AOS No. 91 Cranberry Isle	TT0913	26,102	2,597	559	39	4,343	62	-	-
AOS No. 91 Frenchboro	TT0914	3,669	365	230	157	645	9	-	-
AOS No. 91 Mt Desert	TT0915	74,994	7,463	(5,036)	(6,531)	2,085	179	-	-
AOS No. 91 Southwest Harbor	TT0916	290,132	28,871	9,819	4,037	35,296	692	-	-
AOS No. 91 Tremont	TT0917	237,481	23,632	980	(3,753)	22,845	567	-	-
AOS No. 91 Swans Island	TT0918	18,286	1,820	(1,335)	(1,699)	(62)	44	-	-
AOS No. 91 Trenton	TT0919	286,075	28,468	(954)	(6,656)	21,947	683	-	-
AOS No. 92 Central Office	TT092	-	-	-	-	-	-	-	-
AOS No. 92 Waterville	TT0921	2,592,570	257,990	15,480	(36,187)	178,607	6,188	-	-
AOS No. 92 Vassalboro	TT0922	806,080	80,214	4,814	(11,251)	37,131	1,924	-	-
AOS No. 92 Winslow	TT0923	1,523,832	151,639	(19,238)	(49,607)	68,544	3,637	-	-
AOS No. 93 Central Office	TT093	114,967	11,440	(8,533)	(10,825)	5,441	274	-	-
AOS No. 93 Great Salt Bay	TT0931	522,243	51,969	6,055	(4,352)	46,676	1,246	-	-
AOS No. 93 Nobleboro	TT0932	203,444	20,245	8,502	4,448	20,116	486	-	-
AOS No. 93 Bristol	TT0933	122,484	12,189	(16,591)	(19,032)	(1,951)	292	-	-
AOS No. 93 South Bristol	TT0934	88,626	8,819	3,455	1,689	6,547	212	-	-
AOS No. 93 Jefferson	TT0935	374,164	37,234	12,589	5,132	40,433	893	-	-
AOS No. 94 Central Office	TT094	-	-	-	-	-	-	-	-
AOS No. 94 MSAD 46	TT0941	1,760,000	175,140	10,651	(24,424)	134,997	4,201	-	-
AOS No. 94 Harmony	TT0942	93,041	9,259	(5,333)	(5,387)	(6,330)	222	-	-
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	311,252	30,973	3,878	(2,325)	33,676	743	-	-
AOS No. 96 Jonesboro	TT096B	63,599	6,329	(1,056)	(2,324)	5,028	152	-	-
AOS No. 96 Machias	TT096C	930,145	92,560	(4,493)	(23,030)	85,022	2,220	-	-
AOS No. 96 Marshfield	TT096D	-	-	-	-	-	-	-	-
AOS No. 96 Northfield	TT096E	-	-	-	-	-	-	-	-
AOS No. 96 Rogue Bluffs	TT096F	-	-	-	-	-	-	-	-
AOS No. 96 Wesley	TT096G	10,739	1,069	(1,713)	(1,927)	232	26	-	-
AOS No. 96 Whitneyville	TT096H	-	-	-	-	-	-	-	-
AOS No. 96 Cutler	TT096I	64,792	6,448	(3,171)	(4,462)	(1,565)	155	-	-
AOS No. 96 Machiasport	TT096J	179,848	17,897	145	(3,439)	16,350	429	-	-
AOS No. 96 Whiting	TT096K	102,259	10,176	2,502	465	9,738	244	-	-
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	417,538	41,550	(3,346)	(11,667)	4,956	997	-	-
AOS No. 98 Edgecomb	TT0982	83,883	8,347	(5,202)	(6,874)	1,882	200	-	-
AOS No. 98 Southport	TT0983	31,710	3,155	(3,691)	(4,322)	807	76	-	-
AOS No. 98 Georgetown	TT0984	-	-	(3,922)	(3,922)	(4,323)	-	-	-
Union 60 Greenville	TU0601	236,198	23,504	(24)	(4,731)	28,864	564	-	-
Union 69 Appleton	TU0691	245,475	24,428	(10,395)	(15,287)	18,728	586	-	-
Union 69 Hope	TU0692	221,939	22,085	(34,581)	(39,004)	(2,937)	530	-	-
Union 76 Brooklyn	TU0761	29,443	2,930	(119)	(706)	(897)	70	-	-
Union 76 Sedgewick	TU0762	133,342	13,269	1,686	(971)	8,087	318	-	-
Greenbush School Department	TU0903	283,271	28,189	(4,988)	(10,633)	21,365	676	-	-
Milford School Department	TU0905	372,613	37,079	(16,905)	(24,330)	6,521	889	-	-
Union 93 Surry School Department	TU0924	17,421	1,734	1,665	1,318	3,062	42	-	-
Union 93 Blue Hill	TU0931	31,799	3,164	(1,049)	(1,682)	1,248	76	-	-
Union 93 Brooksville	TU0932	96,681	9,621	(3,897)	(5,824)	6,299	231	-	-
Union 93 Castine	TU0933	-	-	-	-	-	-	-	-
Union 93 Penobscot	TU0934	51,040	5,079	(5,860)	(6,877)	1,208	122	-	-
Union 102 Machias	TU1022	-	-	-	-	-	-	-	-
Union 103 Beals	TU1031	10,948	1,089	(11,338)	(11,556)	(6,553)	26	-	-
Union 103 Jonesport	TU1032	144,251	14,353	(4,445)	(6,320)	10,204	344	-	-

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

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

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

The accompanying notes are an integral part of these Schedules.



**Maine Public Employees Retirement System**  
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion<sup>(1)</sup>  
As of and for the Year Ended June 30, 2023

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

Sensitivity									
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2024	FY2025	FY2026	FY2027	FY2028	Thereafter
Union 106 Calais	TU1062	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vanceboro School Department	TU1081	-	-	-	-	-	-	-	-
Union 122 New Sweden	TU1221	5,996	597	(2,284)	(2,404)	446	14	-	-
Union 122 Westmanland	TU1223	-	-	-	-	-	-	-	-
Union 122 Woodland	TU1224	314,503	31,297	(9,282)	(15,550)	19,995	751	-	-
Total for All Employers <sup>(3)</sup>		<u>\$ 2,983,051,258</u>	<u>\$ 296,847,327</u>	<u>\$ (67,782,613)</u>	<u>\$ (127,231,535)</u>	<u>\$ 171,446,247</u>	<u>\$ 7,119,794</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

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

The accompanying notes are an integral part of these Schedules.

## MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 2023

#### **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, 2023, there were 327 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, 2023, there were 239 employers, including the State of Maine (the State), participating in the plan. The State is also a non-employer contributing entity in that the State pays the unfunded actuarial liability (UAL) on behalf of teachers, while school districts contribute the normal cost, calculated actuarially, for their teacher members.

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

#### **Pension Benefits**

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

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 3.88%.

#### **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, 2023

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

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

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

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

	State Employees	Teacher	Total SET Plan	PLD Consolidated Plan
Employer and Non-Employer Contributions Reported in the System's Statement of Changes in Fiduciary Net Position for the Fiscal Year ended June 30, 2023	\$ 190,338,898	\$ 274,787,877	\$ 465,126,774	\$ 92,595,758
Adjusted for:				
Remove Employer Specific Liability Contributions	(47,923)	(117,877)	(165,800)	(558,013)
Remove Normal Cost Contributions from Teacher Districts	-	(57,641,466)	(57,641,466)	-
Remove One-Time COLA Funding	(2,527,668)	(4,046,615)	(6,574,283)	-
Other Adjustments	(112,774)	59,269	(53,505)	48,647
Total Employer Contributions Used as the Basis for Allocating Collective Pension Amounts	<u>\$ 187,650,532</u>	<u>\$ 213,041,187</u>	<u>\$ 400,691,720</u>	<u>\$ 92,086,392</u>

## MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 2023

#### **3. Collective Net Pension Liability**

The collective net pension liability for the SET Plan and the PLD Consolidated Plan, measured as of June 30, 2023, is as follows:

	State Employees	Teacher	Total SET Plan	PLD Consolidated Plan
Collective Total Pension Liability	\$ 6,012,640,981	\$ 11,507,894,703	\$ 17,520,535,684	\$ 4,165,812,801
Less: Plan Net Fiduciary Position	(5,082,393,972)	(9,990,754,493)	(15,073,148,465)	(3,846,717,708)
Collective Net Pension Liability	<u>\$ 930,247,009</u>	<u>\$ 1,517,140,210</u>	<u>\$ 2,447,387,219</u>	<u>\$ 319,095,093</u>

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

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

#### **5. Actuarial Methods and Assumptions**

The collective total pension liability for the Plans was determined by an actuarial valuation as of June 30, 2023, using the following methods and assumptions, applied to all periods included in the measurement:

##### **Actuarial Cost Method**

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

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

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

## MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 2023

#### **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, 2023 are as follows:

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

## MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 2023

#### **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, 2023 are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Public Equities	6.0%
U.S. Government	2.6
Private Equity	7.6
Real Assets:	
Real Estate	5.2
Infrastructure	5.3
Natural Resources	5.0
Traditional Credit	3.2
Alternative Credit	7.4
Diversifiers	5.0

#### **Discount Rate**

The discount rate used to measure the collective total pension liability was 6.5% for 2023 for each plan. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following table shows how the collective net pension liability (asset) as of June 30, 2023 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
State Employees	\$ 1,635,457,600	\$ 930,247,009	\$ 338,406,388
Teacher	2,983,051,258	1,517,140,210	296,847,327
Total SET Plan	<u>\$ 4,618,508,858</u>	<u>\$ 2,447,387,219</u>	<u>\$ 635,253,715</u>
PLD Consolidated Plan	<u>\$ 874,343,735</u>	<u>\$ 319,095,093</u>	<u>\$ (138,939,920)</u>

## MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 2023

#### **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, 2023 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, 2023 with the following exceptions.

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

The difference between expected and actual experience with regard to economic or demographic factors is recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. For 2023 and 2022, this was three years for the State Employee portion of the SET Plan, four years for Teacher portion, and three years for the PLD Consolidated Plan. For 2021 and 2020, this was three years for the SET Plan and the PLD Consolidated Plan. For 2019, this was three years for the SET Plan and four years for the PLD Consolidated Plan. For 2018 and 2017, this was three years for both plans; prior to 2017, this was four years for the PLD Consolidated Plan.

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

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

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

Differences due to changes in assumptions about future economic or demographic factors or other inputs are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used for the year ended June 30, 2023 valuation were based on the results of an actuarial experience study for the period of July 1, 2015 through June 30, 2020. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. Please refer to Note 5 for information related to the use of assumptions.

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

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

## MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 2023

#### **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, 2023 is as follows:

	State Employees	Teacher	Total SET Plan	PLD Consolidated Plan
Service Cost	\$ 100,610,154	\$ 177,717,236	\$ 278,327,390	\$ 104,583,699
Interest Cost	370,793,964	\$ 710,101,922	1,080,895,886	252,923,528
Changes in Benefit Terms	2,527,668	\$ 4,046,615	6,574,283	20,744,234
Amortization of Differences between Actual and Expected Experience	31,081,283	\$ 55,224,619	86,305,902	45,296,369
Amortization of Changes of Assumptions	103,629,652	\$ 288,334,924	391,964,576	53,955,370
Amortization of Differences in Expected and Actual Investment Earnings	(59,125,034)	\$ (116,110,064)	(175,235,099)	(44,837,929)
Other Adjustments	-	\$ -	-	-
Plan Administrative Expenses	4,051,432	\$ 7,912,694	11,964,126	3,020,237
Transfers (In)/Out	909,916	\$ -	909,916	(147,934)
Expected Investment Earnings	(314,969,335)	\$ (619,950,716)	(934,920,051)	(237,271,030)
Member Contributions	(57,974,703)	\$ (113,962,816)	(171,937,519)	(65,716,199)
Allocable Pension Expense	<u>\$ 181,534,997</u>	<u>\$ 393,314,414</u>	<u>\$ 574,849,410</u>	<u>\$ 132,550,345</u>

Each employer's proportionate share of the collective pension expense is equal to the total collective pension expense multiplied by the employer's proportionate share percentage for the year ended June 30, 2023.



# 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, 2023

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

Differences between expected and actual experience with regard to economic and demographic assumptions are recognized in pension expense over a closed period equal to the expected remaining services lives of both active and inactive members, beginning in the period in which the difference arose. Differences between actual and expected investment income are recognized over a closed five year period. Amounts not recognized in the current period are reflected in collective deferred outflows and inflows of resources related to pensions. A summary of changes in collective deferred outflows and inflows of resources related to pensions for the year ended June 30, 2023 follows:

	Measurement Period <u>July 1-June 30:</u>	Amortization Period (Years)	Beginning Balance <u>June 30, 2022</u>	Current Year Measurement Period Additions	Amortizations Recognized in <u>Current Year</u>	Ending Balance <u>June 30, 2023</u>
<u>SET Plan - State Employee Portion</u>						
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2021	3	\$ 2,256,627	\$ -	\$ (2,256,627)	\$ -
	2022	3	11,766,392	-	(5,883,196)	5,883,196
	2023	3	-	68,824,378	(22,941,459)	45,882,919
Changes of Assumptions:						
	2021	3	103,629,652	-	(103,629,652)	-
Total Deferred Outflows of Resources, Net			<u>117,652,671</u>	<u>68,824,378</u>	<u>(134,710,934)</u>	<u>51,766,115</u>
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Investment Earnings on Pension Plan Investments:						
	2019	5	183,132	-	(183,132)	-
	2020	5	59,802,476	-	(29,901,237)	29,901,238
	2021	5	(488,180,208)	-	162,726,736	(325,453,472)
	2022	5	280,137,704	-	(70,034,426)	210,103,278
	2023	5	-	17,414,531	(3,482,906)	13,931,624
Total Deferred Inflows of Resources			<u>(148,056,897)</u>	<u>17,414,531</u>	<u>59,125,035</u>	<u>(71,517,332)</u>
Total Collective Deferred Outflows (Inflows) of Resources			<u>\$ (30,404,226)</u>	<u>\$ 86,238,909</u>	<u>\$ (75,585,900)</u>	<u>\$ (19,751,217)</u>

# MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 2023

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

	Measurement Period <u>July 1-June 30:</u>	Amortization Period (Years)	Beginning Balance <u>June 30, 2022</u>	Current Year Measurement Period Additions	Amortizations Recognized in Current Year	Ending Balance <u>June 30, 2023</u>
<u>SET Plan - Teacher Portion</u>						
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2021	3	\$ 6,268,460	\$ -	\$ (6,268,460)	\$ -
	2022	4	67,704,152	-	(22,568,051)	45,136,102
	2023	4	-	105,552,434	(26,388,109)	79,164,326
Changes of Assumptions:						
	2021	3	288,334,924	-	(288,334,924)	-
Total Deferred Outflows of Resources, Net			<u>362,307,536</u>	<u>105,552,434</u>	<u>(343,559,543)</u>	<u>124,300,427</u>
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Investment Earnings on Pension Plan Investments:						
	2019	5	628,709	-	(628,709)	-
	2020	5	118,897,844	-	(59,448,921)	59,448,922
	2021	5	(963,737,509)	-	321,245,837	(642,491,672)
	2022	5	551,753,390	-	(137,938,348)	413,815,043
	2023	5	-	35,598,966	(7,119,793)	28,479,173
Total Deferred Inflows of Resources			<u>(292,457,565)</u>	<u>35,598,966</u>	<u>116,110,065</u>	<u>(140,748,535)</u>
Total Collective Deferred Outflows (Inflows) of Resources			\$ <u>69,849,971</u>	\$ <u>141,151,400</u>	\$ <u>(227,449,479)</u>	\$ <u>(16,448,108)</u>

## MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 2023

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

	Measurement Period <u>July 1-June 30:</u>	Amortization Period (Years)	Beginning Balance <u>June 30, 2022</u>	Current Year Measurement Period Additions	Amortizations Recognized in Current Year	Ending Balance <u>June 30, 2023</u>
<u>PLD Consolidated Plan</u>						
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2021	3	\$ 4,433,598	\$ -	\$ (4,433,598)	\$ -
	2022	3	44,970,179	-	(22,485,089)	22,485,089
	2023	3	-	55,133,042	(18,377,681)	36,755,361
Changes of Assumptions:						
	2021	3	53,955,370	-	(53,955,370)	-
Total Deferred Outflows of Resources, Net			<u>103,359,147</u>	<u>55,133,042</u>	<u>(99,251,738)</u>	<u>59,240,450</u>
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Investment Earnings on Pension Plan Investments:						
	2019	5	(48,498)	-	48,498	-
	2020	5	44,016,970	-	(22,008,492)	22,008,479
	2021	5	(365,158,103)	-	121,719,368	(243,438,735)
	2022	5	209,617,081	-	(52,404,270)	157,212,811
	2023	5	-	12,585,936	(2,517,187)	10,068,748
Total Deferred Inflows of Resources, Net			<u>(111,572,550)</u>	<u>12,585,936</u>	<u>44,837,918</u>	<u>(54,148,696)</u>
Total Collective Deferred Outflows (Inflows) of Resources			\$ <u>(8,213,403)</u>	\$ <u>67,718,978</u>	\$ <u>(54,413,820)</u>	\$ <u>5,091,754</u>

#### 8. Additional Financial and Actuarial Information

Additional financial and actuarial information with respect to the Plans can be found in the System's 2023 Annual Comprehensive Financial Report available online at [www.mainebers.org](http://www.mainebers.org) or by contacting the System at (207) 512-3100.