

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, 2024
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, 2024

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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, 2024 (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, 2024 (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, 2024, 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, 2024, and our report thereon, dated October 10, 2024, 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
December 18, 2024

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2024

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Enfield	P0001	\$ 140	0.000142%
City of Portland	P0002	8,397,312	8.556241%
Town of Millinocket	P0003	254,614	0.259433%
City of Presque Isle	P0004	705,662	0.719018%
Cumberland County	P0005	2,630,102	2.679880%
City of Eastport	P0007	27,637	0.028161%
Town of Camden	P0008	450,395	0.458919%
City of South Portland	P0009	2,324,504	2.368498%
Town of Houlton	P0010	403,127	0.410757%
Penobscot County	P0011	1,159,268	1.181209%
Kittery Water District	P0012	92,776	0.094532%
City of Ellsworth	P0013	699,519	0.712758%
Town of Kittery	P0014	835,209	0.851016%
Town of Bar Harbor	P0015	654,261	0.666644%
Town of Mount Desert	P0016	374,088	0.381168%
Town of Fort Fairfield	P0017	79,050	0.080546%
City of Rockland	P0018	680,752	0.693636%
Bath Water District	P0019	93,046	0.094807%
City of Bangor	P0020	1,802,894	1.837016%
Bangor Public Library	P0022	10,857	0.011062%
City of Augusta	P0023	2,316,280	2.360119%
City of Gardiner	P0024	483,045	0.492187%
Ecology Learning Center	P0025	76,870	0.078324%
Houlton Water Company	P0026	191,051	0.194666%
City of Auburn	P0027	2,217,830	2.259805%
Town of York	P0028	1,156,787	1.178681%
Limestone Water & Sewer District	P0029	10,809	0.011014%
Town of St. Agatha	P0030	22,338	0.022761%
Kennebec Water District	P0031	205,886	0.209783%
Livermore Falls Water District	P0032	25,962	0.026453%
City of Belfast	P0035	518,223	0.528031%
City of Calais	P0036	222,352	0.226560%
York County	P0037	986,514	1.005185%
Maine Maritime Academy	P0038	745,612	0.759723%
York Water District	P0039	167,745	0.170920%
Washington County	P0040	538,336	0.548525%
Portland Public Library	P0041	277,390	0.282640%
Town of Brunswick	P0042	1,057,410	1.077423%
Auburn Public Library	P0043	31,499	0.032095%
Town of Jay	P0045	145,409	0.148161%

⁽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, 2024

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Waldo County	P0046	547,450	0.557811%
Kennebec County	P0047	825,675	0.841302%
City of Lewiston	P0048	3,435,760	3.500786%
Maine Turnpike Authority	P0049	2,802,135	2.855169%
School Administrative District No. 31	P0050	43,060	0.043875%
Auburn Water and Sewer District	P0052	15,353	0.015644%
Town of East Millinocket	P0054	222,723	0.226938%
Maine Municipal Association	P0055	398,299	0.405838%
Hancock County	P0056	720,104	0.733733%
Oxford County	P0057	600,593	0.611960%
Falmouth Memorial Library	P0058	51,176	0.052144%
Bangor Water District	P0059	111,380	0.113488%
Rumford Fire and Police	P0060	222,010	0.226212%
Town of Orono	P0061	567,039	0.577771%
Kennebunk Light and Power Co.	P0062	126,202	0.128591%
City of Brewer	P0063	1,048,504	1.068348%
Rumford Water District	P0065	32,162	0.032771%
City of Waterville	P0066	726,786	0.740541%
Androscoggin County	P0067	990,475	1.009221%
Town of Baileyville	P0069	104,743	0.106725%
Westbrook Fire and Police	P0070	965,124	0.983390%
Brunswick Sewer District	P0072	153,454	0.156359%
City of Bath	P0073	927,115	0.944661%
Town of Mexico	P0074	43,518	0.044342%
Town of Lincoln	P0076	190,577	0.194184%
Old Town Water District	P0079	58,553	0.059661%
Town of Skowhegan	P0080	486,671	0.495882%
Town of Topsham	P0081	365,302	0.372216%
Town of Madawaska	P0082	375,045	0.382143%
City of Sanford	P0083	2,164,992	2.205967%
Town of Kennebunk	P0084	677,331	0.690151%
Town of Wilton	P0086	168,365	0.171552%
Town of Falmouth	P0087	1,093,551	1.114248%
Lubec Water District	P0088	14,775	0.015055%
Sanford Sewerage District	P0089	84,065	0.085656%
Town of Rumford	P0090	166,184	0.169329%
Town of Fort Kent	P0091	189,557	0.193145%
Maine Municipal Bond Bank	P0093	190,201	0.193801%
Lincoln County	P0095	190,362	0.193964%
Sagadahoc County	P0096	514,197	0.523928%

⁽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, 2024

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Dexter	P0097	63,406	0.064606%
Town of Frenchville	P0098	29,979	0.030547%
Town of Farmington	P0100	254,874	0.259698%
Somerset County	P0101	597,308	0.608613%
Franklin County	P0102	456,270	0.464905%
Town of Lisbon	P0103	586,614	0.597717%
Maine Principals' Association	P0105	44,005	0.044838%
Aroostook County	P0106	797,319	0.812409%
Town of Wells	P0107	314,399	0.320350%
Town of Berwick	P0108	277,189	0.282435%
Town of Livermore Falls	P0109	54,995	0.056036%
Town of Pittsfield	P0110	60,097	0.061235%
City of Old Town	P0111	570,741	0.581543%
Town of Greenville	P0112	17,968	0.018308%
Town of Mechanic Falls	P0114	34,340	0.034990%
Regional School Unit #54	P0115	400,214	0.407788%
Town of Yarmouth	P0116	593,964	0.605205%
Town of Searsport	P0117	83,744	0.085329%
Farmington Village Corp.	P0118	31,814	0.032416%
Regional School Unit #9	P0119	12,323	0.012557%
Mt Desert Island Regional School Unit	P0120	57,598	0.058689%
Piscataquis County	P0121	319,800	0.325853%
City of Westbrook	P0122	768,883	0.783435%
Searsport Water District	P0124	25,878	0.026368%
Town of Norway	P0125	183,558	0.187032%
Regional School Unit #67	P0126	28,831	0.029377%
Town of Paris	P0127	95,482	0.097289%
School Administrative District No. 53	P0129	6,465	0.006588%
Town of Bucksport	P0130	342,791	0.349279%
Fort Fairfield Utilities District	P0131	21,527	0.021935%
Belfast Water District	P0132	43,683	0.044510%
Town of Gorham	P0133	9,179	0.009353%
Lincoln Academy	P0134	198,363	0.202117%
Norway Water District	P0136	25,766	0.026254%
Dover-Foxcroft Water District	P0137	23,279	0.023720%
York Sewer District	P0139	108,965	0.111027%
Town of Old Orchard Beach	P0140	864,995	0.881367%
Town of South Berwick	P0141	303,074	0.308810%
Town of Freeport	P0142	560,613	0.571223%
School Administrative District No. 41	P0143	206,258	0.210161%

⁽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, 2024

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Auburn Housing Authority	P0145	154,142	0.157059%
Town of Boothbay Harbor	P0146	95,916	0.097731%
Town of Scarborough	P0147	1,550,749	1.580099%
Town of Fryeburg	P0149	109,979	0.112060%
Town of Hermon	P0150	199,790	0.203572%
Town of Hampden	P0151	383,721	0.390983%
Sanford Housing Authority	P0152	104,461	0.106438%
Town of Vassalboro	P0153	60,374	0.061516%
Lewiston Housing Authority	P0154	263,452	0.268438%
City of Biddeford	P0158	1,963,719	2.000885%
Paris Utility District	P0159	44,178	0.045014%
City of Hallowell	P0160	64,145	0.065359%
Town of Rockport	P0161	97,528	0.099373%
Lewiston/ Auburn Water Pollution Control Authority	P0163	26,678	0.027183%
Town of Thomaston	P0164	154,271	0.157191%
Pleasant Point Passamaquoddy Res. Housing Authority	P0165	48,863	0.049788%
Town of Orland	P0166	21,749	0.022161%
Town of Dover-Foxcroft	P0167	132,574	0.135084%
Regional School Unit #29	P0168	33,387	0.034019%
Maine Housing Authority	P0169	549,162	0.559555%
Sanford Water District	P0170	110,306	0.112394%
South Berwick Water	P0171	31,418	0.032013%
Town of Glenburn	P0174	67,263	0.068536%
Town of Sabattus	P0175	128,518	0.130951%
Town of Bridgton	P0176	77,623	0.079092%
Town of Brownville	P0177	38,124	0.038846%
Town of Winthrop	P0179	377,530	0.384675%
Town of Eliot	P0180	228,599	0.232926%
Town of Lebanon	P0181	40,159	0.040919%
Town of Van Buren	P0182	102,904	0.104852%
Hampden Water District	P0183	31,623	0.032221%
Town of Monson	P0184	3,533	0.003600%
Portland Housing Authority	P0185	488,175	0.497414%
Town of Milford	P0186	36,167	0.036852%
Regional School Unit #60	P0187	183,459	0.186931%
Town of Kennebunkport	P0188	388,829	0.396188%
Regional School Unit #49	P0189	89,443	0.091136%
Town of Damariscotta	P0191	82,427	0.083987%
City of Saco	P0192	1,499,916	1.528304%
Town of Otisfield	P0193	56,460	0.057529%

⁽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, 2024

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Medway	P0194	73,513	0.074905%
Town of Waldoboro	P0195	287,168	0.292603%
Regional School Unit #51	P0198	47,955	0.048863%
Town of Oxford	P0200	177,209	0.180563%
Kennebunk Sewer District	P0201	79,396	0.080899%
Town of Phippsburg	P0202	31,038	0.031625%
Gould Academy	P0205	16,961	0.017282%
South Portland Housing Authority	P0206	244,800	0.249433%
Berwick Sewer District	P0207	43,964	0.044796%
Caribou Police and Fire	P0208	230,469	0.234831%
Town of Orrington	P0209	84,785	0.086390%
Town of New Gloucester	P0210	70,677	0.072014%
Town of Richmond	P0213	66,541	0.067801%
Town of Linneus	P0214	1,144	0.001165%
Town of Hodgdon	P0215	9,198	0.009373%
Town of Cumberland	P0216	416,892	0.424782%
Town of Corinna	P0217	-	0.000000%
Lincoln Sanitary District	P0219	38,679	0.039411%
Kennebec Sanitary Treatment District	P0220	73,743	0.075139%
Gardiner Water District	P0221	53,669	0.054685%
Waterville Sewerage District	P0222	73,480	0.074871%
School Administrative District No. 13	P0223	58,892	0.060007%
Waldo County Technical Center	P0224	8,031	0.008183%
Maine County Commissioners' Association	P0225	5,276	0.005376%
Town of Mars Hill	P0227	32,374	0.032986%
Town of Lubec	P0228	14,263	0.014533%
Van Buren Housing Authority	P0229	18,828	0.019185%
Town of Washburn	P0230	47,856	0.048762%
Androscoggin Valley Council of Governments	P0231	84,633	0.086234%
Town of Durham	P0234	55,089	0.056132%
Town of China	P0235	84,006	0.085595%
Madawaska Water District	P0236	28,417	0.028955%
Penquis	P0237	479,976	0.489060%
Milo Water District	P0238	18,506	0.018857%
Maine School Management Association	P0239	166,523	0.169674%
Town of Easton	P0240	78,078	0.079555%
Richmond Utilities District	P0242	16,273	0.016581%
Lisbon Water Department	P0243	46,705	0.047589%
Town of Limestone	P0245	4,848	0.004940%
Town of Bethel	P0246	82,961	0.084531%

⁽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

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Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2024

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Rumford Mexico Sewerage District	P0247	53,056	0.054060%
Brewer Housing Authority	P0248	78,041	0.079518%
Erskine Academy	P0249	57,872	0.058967%
Winter Harbor Utility District	P0250	-	0.000000%
Community School District No. 12 East Range-Support	P0252	27,554	0.028075%
Town of North Berwick	P0254	132,061	0.134561%
Kennebunk, Kennebunkport and Wells Water District	P0255	323,436	0.329558%
Auburn Lewiston Airport	P0256	7,408	0.007549%
Town of Princeton	P0258	-	0.000000%
Town of Fairfield	P0260	192,113	0.195749%
Old Town Housing Authority	P0262	70,777	0.072117%
Towns of Mapleton, Castle Hill and Chapman	P0265	54,457	0.055488%
Community School District No. 18 Wells-Ogunquit-Support	P0266	201,469	0.205282%
Aroostook Waste Solutions (Tri Community Landfill)	P0267	59,314	0.060436%
United Technologies Center, Region 4, S Penobscot	P0269	37,810	0.038526%
Town of Harpswell	P0270	9,527	0.009707%
Maine Veterans' Home	P0271	5,314,785	5.415374%
Brunswick Public Library	P0273	106,322	0.108335%
Eagle Lake Water and Sewer District	P0274	17,282	0.017609%
Fort Fairfield Housing Authority	P0275	31,140	0.031730%
Town of Lovell	P0276	23,141	0.023579%
Carrabassett Valley	P0277	55,638	0.056691%
Yarmouth Water District	P0278	69,132	0.070441%
Town of Harrison	P0280	50,003	0.050949%
Mechanic Falls Sanitary District	P0282	4,980	0.005074%
Mars Hill Utility District	P0283	22,009	0.022426%
Bangor Housing Authority	P0288	401,405	0.409002%
Maine Public Employees Retirement System	P0290	1,054,893	1.074849%
Lewiston/Auburn 911	P0291	165,524	0.168656%
Brunswick Fire and Police	P0292	887,461	0.904258%
Jackman Utility District	P0294	18,585	0.018936%
Town of Chesterville	P0295	-	0.000000%
MADSEC	P0297	9,130	0.009303%
Boothbay Region Water District	P0298	110,765	0.112861%
South Berwick Sewer District	P0299	36,158	0.036842%
Mount Desert Water District	P0300	37,898	0.038615%
Coastal Counties Workforce, Inc.	P0301	39,077	0.039817%
Lincoln County Sheriff's Office	P0302	305,337	0.311115%
Town of Ogunquit	P0303	401,340	0.408936%
Lincoln and Sagadahoc Multicounty Jail Authority	P0304	267,550	0.272614%

⁽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, 2024

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Veazie Fire and Police	P0305	76,382	0.077827%
Winterport Water and Sewer Districts	P0306	-	0.000000%
Topsham Sewer District	P0307	15,620	0.015916%
North Berwick Water District	P0308	26,217	0.026713%
Town of Windham	P0309	778,899	0.793641%
Biddeford Housing Authority	P0310	36,971	0.037671%
Greater August Utility District	P0311	269,019	0.274111%
Town of Grand Isle	P0312	7,115	0.007249%
Newport Water District	P0313	23,939	0.024392%
Town of Newport	P0314	121,900	0.124207%
Regional School Unit No. 1	P0315	43,875	0.044705%
Town of Monmouth	P0316	51,908	0.052891%
Cape Elizabeth Police	P0317	142,602	0.145301%
Thompson Free Library	P0318	9,010	0.009181%
Bowdoinham Water District	P0319	3,328	0.003391%
Regional School Unit No. 25	P0321	35,557	0.036230%
Regional School Unit No. 21	P0322	336,007	0.342367%
Regional School Unit No. 2	P0323	2,849	0.002903%
Regional School Unit No. 4	P0324	10,967	0.011175%
Regional School Unit No. 5	P0325	27,565	0.028087%
Regional School Unit No. 10	P0326	381,637	0.388860%
Regional School Unit No. 20	P0328	13,348	0.013600%
Regional School Unit No. 23	P0329	183,101	0.186566%
Regional School Unit No. 26	P0330	80,100	0.081616%
Regional School Unit No. 34	P0331	6,955	0.007087%
Regional School Unit No. 39	P0332	-	0.000000%
Town of West Bath	P0333	36,054	0.036736%
Gorham Fire and Police	P0334	418,836	0.426763%
Washburn Water and Sewer District	P0335	9,588	0.009769%
Town of Poland	P0336	227,662	0.231971%
Winthrop Utilities District	P0337	41,918	0.042711%
Town of Holden	P0338	172,982	0.176256%
Town of Levant	P0339	12,886	0.013130%
Regional School Unit No. 73	P0340	60,407	0.061550%
Town of Trenton	P0341	-	0.000000%
Town of Union	P0342	42,119	0.042916%
Midcoast Council of Governments	P0343	-	0.000000%
Town of Buckfield	P0344	23,939	0.024392%
Community Regional Charter School	P0345	234,936	0.239383%
Maine Academy of Natural Sciences	P0346	150,449	0.153297%

⁽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, 2024

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Good Will Home Association	P0347	315,572	0.321545%
Baxter Academy of Technologies and Sciences	P0348	215,642	0.219723%
Wells Fire and Police	P0349	416,037	0.423911%
Harpswell Coastal Academy	P0350	9,739	0.009923%
Augusta Housing Authority	P0351	36,323	0.037010%
Maine School of Science & Mathematics	P0352	40,429	0.041195%
Northern Oxford Regional Solid Waste Board	P0354	5,562	0.005667%
Town of Dayton	P0355	34,527	0.035180%
Town of Waterboro	P0356	141,462	0.144140%
Maine Virtual Academy	P0357	290,624	0.296124%
Regional School Unit No. 71	P0358	-	0.000000%
Knox County Sheriff's, Corrections & Communications	P0359	375,553	0.382661%
Town of Hartland	P0360	51,481	0.052455%
Town of Acton	P0361	49,372	0.050306%
Winslow Police	P0362	300,863	0.306558%
Boothbay Harbor Sewer District	P0363	51,750	0.052729%
Town of Otis	P0364	24,726	0.025194%
Anson-Madison Sanitary District	P0365	46,016	0.046887%
Regional School Unit No. 56	P0366	189,358	0.192942%
Town of Danforth	P0367	5,202	0.005300%
Town of Southwest Harbor	P0368	24,211	0.024669%
Town of Alfred	P0369	36,651	0.037344%
Town of Buxton	P0370	279,660	0.284953%
Town of Standish	P0371	170,369	0.173593%
Town of Eddington	P0372	29,210	0.029763%
Town of Lyman	P0373	23,906	0.024358%
Northern Aroostook Regional Airport Authority	P0374	8,052	0.008204%
Town of Limerick	P0375	8,598	0.008760%
Town of Oakland	P0376	70,096	0.071423%
Town of Corinth	P0377	23,597	0.024043%
Town of Dedham	P0378	23,204	0.023643%
University of Maine System	P0379	157,344	0.160322%
Regional School District No. 75	P0380	68,731	0.070032%
Town of Shapleigh	P0381	26,688	0.027193%
Town of Rangeley	P0382	55,190	0.056235%
Town of Belgrade	P0383	24,875	0.025346%
Southern Aroostook Emergency Medical Services	P0384	54,528	0.055560%
Town of Clinton	P0385	50,506	0.051461%
Town of Hollis	P0386	46,319	0.047196%
Town of Newry	P0387	18,242	0.018587%

⁽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, 2024

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Limington	P0388	80,458	0.081981%
Anson-Madison-Starks Ambulance Emergency Service	P0389	54,435	0.055465%
Kennebec Valley Council of Governments	P0391	43,065	0.043880%
Town of Livermore	P0392	19,946	0.020323%
Town of Cornish	P0393	5,401	0.005503%
Town of Raymond	P0394	88,044	0.089711%
Town of North Yarmouth	P0395	72,837	0.074216%
Regional School Unit No. 35	P0396	46,649	0.047531%
Town of Machias	P0397	24,899	0.025370%
Regional School Unit No. 87	P0398	11,247	0.011460%
Town of Gray	P0399	56,290	0.057355%
Town of Norridgewock	P0402	8,606	0.008769%
No. Oxford Reg Ambulance-Med Care Ambulance	P0403	39,063	0.039802%
Town of Wiscasset	P0417	118,171	0.120408%
Town of Ashland	P0418	70,831	0.072171%
Regional School District No. 52	P0461	17,471	0.017801%
Town of Cape Elizabeth ⁽²⁾	P0085	-	0.000000%
Total for All Employers		<u>\$ 98,142,534</u>	<u>100.000000%</u>

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - PLD Consolidated Plan
As of and for the Year Ended June 30, 2024

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 ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Town of Enfield	P0001	\$ 572	\$ 170	\$ -	\$ -	\$ -	\$ 170	\$ -	\$ 59	\$ -	\$ 15,795	\$ 15,855	\$ 154	\$ (1)	\$ (8,505)	\$ (8,352)
City of Portland	P0002	34,246,465	10,164,192	-	-	-	10,164,192	-	3,560,749	-	1,582,922	5,143,671	9,222,494	(51,406)	(980,176)	8,190,912
Town of Millinocket	P0003	1,038,384	308,188	-	-	48,532	356,720	-	107,965	-	3,868	111,833	279,634	(1,794)	(17,422)	260,418
City of Presque Isle	P0004	2,877,879	854,141	-	-	113,895	968,036	-	299,225	-	2,133	301,358	775,006	(4,121)	53,431	824,316
Cumberland County	P0005	10,726,254	3,183,503	-	-	323,568	3,507,071	-	1,115,254	-	142,602	1,257,856	2,888,555	(10,201)	(89,585)	2,788,769
City of Eastport	P0007	112,711	33,452	-	-	-	33,452	-	11,719	-	16,391	28,110	30,352	(161)	(29,491)	700
Town of Camden	P0008	1,836,829	545,163	-	-	65,118	610,281	-	190,982	-	4,419	195,401	494,654	(2,630)	(10,243)	481,781
City of South Portland	P0009	9,479,944	2,813,603	-	-	-	2,813,603	-	985,670	-	258,634	1,244,304	2,552,927	(15,180)	(171,142)	2,366,605
Town of Houlton	P0010	1,644,060	487,950	-	-	107,641	595,590	-	170,940	-	-	170,940	442,742	(2,354)	75,236	515,624
Penobscot County	P0011	4,727,804	1,403,190	-	-	249,500	1,652,690	-	491,569	-	-	491,569	1,273,187	(2,218)	250,527	1,521,496
Kittery Water District	P0012	378,366	112,297	-	-	-	112,297	-	39,341	-	26,723	66,063	101,893	(542)	(36,433)	64,918
City of Ellsworth	P0013	2,852,823	846,704	-	-	159,193	1,005,897	-	296,620	-	-	296,620	768,258	(4,085)	184,362	948,535
Town of Kittery	P0014	3,406,202	1,010,945	-	-	-	1,010,945	-	354,157	-	77,813	431,970	917,283	(3,617)	(112,675)	800,991
Town of Bar Harbor	P0015	2,668,251	791,925	-	-	221,147	1,013,072	-	277,429	-	-	277,429	718,554	(3,821)	174,872	889,605
Town of Mount Desert	P0016	1,525,630	452,800	-	-	80,482	533,282	-	158,627	-	-	158,627	410,849	(2,185)	79,130	487,794
Town of Fort Fairfield	P0017	322,386	95,682	-	-	11,210	106,893	-	33,520	-	79,552	113,071	86,818	(462)	11,066	97,422
City of Rockland	P0018	2,776,287	823,989	-	-	73,343	897,332	-	288,662	-	18,858	307,520	747,648	(3,976)	(17,045)	726,627
Bath Water District	P0019	379,466	112,623	-	-	-	112,623	-	39,454	-	23,115	62,569	102,190	(1,311)	(47,803)	53,076
City of Bangor	P0020	7,352,680	2,182,241	-	-	50,588	2,232,829	-	764,489	-	202,310	966,799	1,980,060	374	34,288	2,014,722
Bangor Public Library	P0022	44,276	13,141	-	-	-	13,141	-	4,603	-	18,614	23,217	11,923	(63)	(13,596)	(1,736)
City of Augusta	P0023	9,446,403	2,803,648	-	-	-	2,803,648	-	982,183	-	319,879	1,302,061	2,543,894	615	(435,950)	2,108,559
City of Gardiner	P0024	1,969,985	584,683	-	-	-	584,683	-	204,828	-	55,805	260,633	530,512	(2,821)	(94,440)	433,251
Ecology Learning Center	P0025	313,497	93,044	-	-	53,712	146,756	-	32,596	-	-	32,596	84,424	(449)	44,967	128,942
Houlton Water Company	P0026	779,157	231,250	-	-	22,240	253,490	-	81,012	-	9,340	90,352	209,826	(1,116)	(8,748)	199,962
City of Auburn	P0027	9,044,899	2,684,484	-	-	98,660	2,783,144	-	940,436	-	182,822	1,123,258	2,435,770	(9,304)	(105,208)	2,321,258
Town of York	P0028	4,717,686	1,400,187	-	-	398,873	1,799,061	-	490,518	-	837,292	1,327,810	1,270,462	(6,270)	7,885	1,272,077
Limestone Water & Sewer District	P0029	44,084	13,084	-	-	11,726	24,810	-	4,584	-	-	4,584	11,872	(63)	10,249	22,058
Town of St. Agatha	P0030	91,101	27,038	-	-	567	27,605	-	9,472	-	3,563	13,035	24,533	(130)	(3,457)	20,946
Kennebec Water District	P0031	839,659	249,207	-	-	19,108	268,315	-	87,303	-	14,654	101,957	226,118	861	(7,583)	219,396
Livermore Falls Water District	P0032	105,878	31,424	-	-	-	31,424	-	11,009	-	4,253	15,262	28,514	(152)	(5,321)	23,041
City of Belfast	P0035	2,113,451	627,263	-	-	-	627,263	-	219,745	-	47,874	267,619	569,147	(7,426)	32,793	594,514
City of Calais	P0036	906,809	269,136	-	-	-	269,136	-	94,284	-	28,588	122,872	244,202	(1,299)	(46,884)	196,019
York County	P0037	4,023,266	1,194,087	-	-	369,764	1,563,851	-	418,316	-	21,506	439,822	1,083,456	(5,761)	118,854	1,196,549
Maine Maritime Academy	P0038	3,040,805	902,497	-	-	-	902,497	-	316,166	-	58,241	374,407	818,882	(5,270)	(156,893)	656,719
York Water District	P0039	684,109	203,040	-	-	-	203,040	-	71,130	-	31,783	102,912	184,229	(980)	(41,541)	141,708
Washington County	P0040	2,195,478	651,608	-	-	124,257	775,865	-	228,273	-	-	228,273	591,237	(3,276)	111,882	699,843
Portland Public Library	P0041	1,131,270	335,756	-	-	1,130	336,886	-	117,623	-	21,843	139,466	304,648	(1,620)	(14,882)	288,146
Town of Brunswick	P0042	4,312,399	1,279,900	-	-	198,402	1,478,302	-	448,378	-	-	448,378	1,161,320	(6,885)	98,862	1,253,297
Auburn Public Library	P0043	128,461	38,126	-	-	-	38,126	-	13,357	-	18,672	32,029	34,594	(184)	(19,547)	14,863
Town of Jay	P0045	593,016	176,005	-	-	10,708	186,712	-	61,659	-	-	61,659	159,698	(849)	17,404	176,253
Waldo County	P0046	2,232,646	662,639	-	-	41,802	704,441	-	232,138	-	37,632	269,770	601,247	(4,485)	(24,399)	572,363
Kennebec County	P0047	3,367,322	999,406	-	-	87,488	1,086,894	-	350,115	-	-	350,115	906,812	226	86,324	993,362
City of Lewiston	P0048	14,011,941	4,158,679	-	-	243,863	4,402,543	-	1,456,881	-	93,215	1,550,096	3,773,383	(21,051)	138,662	3,890,994
Maine Turnpike Authority	P0049	11,427,851	3,391,733	-	-	28,878	3,420,611	-	1,188,202	-	320,125	1,508,327	3,077,493	(16,365)	(529,159)	2,531,969
School Administrative District No. 31	P0050	175,610	52,120	-	-	-	52,120	-	18,259	-	10,386	28,645	47,292	(251)	(7,400)	39,641
Auburn Water and Sewer District	P0052	62,615	18,584	-	-	1,572	20,156	-	6,510	-	2,427	8,937	16,861	(90)	(1,169)	15,602
Town of East Millinocket	P0054	908,322	269,586	-	-	-	269,586	-	94,442	-	67,552	161,994	244,609	(1,689)	(9,099)	233,821
Maine Municipal Association	P0055	1,624,368	482,104	-	-	-	482,104	-	168,892	-	28,234	197,126	437,438	(2,326)	(135,985)	299,127
Hancock County	P0056	2,936,776	871,621	-	-	416,618	1,288,239	-	305,349	-	11,113	316,462	790,867	(4,206)	231,695	1,018,356
Oxford County	P0057	2,449,378	726,964	-	-	58,016	784,980	-	254,672	-	-	254,672	659,611	(4,958)	49,051	703,704
Falmouth Memorial Library	P0058	208,711	61,944	-	-	12,970	74,914	-	21,700	-	396	22,097	56,205	(345)	3,651	59,511
Bangor Water District	P0059	454,237	134,815	-	-	-	134,815	-	47,229	-	62,542	109,771	122,325	(1,023)	(48,248)	73,054
Rumford Fire and Police	P0060	905,416	268,724	-	-	43,230	311,953	-	94,140	-	10,418	104,557	243,826	(1,297)	6,319	248,848
Town of Orono	P0061	2,312,536	686,350	-	-	75,800	762,150	-	240,444	-	42,621	283,065	622,761	(3,373)	(26,956)	592,432

⁽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, 2024

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 ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Kennebunk Light and Power Co.	P0062	\$ 514,687	\$ 152,757	\$ -	\$ -	\$ 15,598	\$ 168,355	\$ -	\$ 53,514	\$ -	\$ 10,821	\$ 64,335	\$ 138,604	\$ (737)	\$ (9,539)	\$ 128,328
City of Brewer	P0063	4,276,077	1,269,120	-	-	-	1,269,120	-	444,602	-	231,252	675,854	1,151,538	(5,196)	(173,731)	972,611
Rumford Water District	P0065	131,166	38,930	-	-	-	38,930	-	13,638	-	5,348	18,986	35,323	(188)	(9,773)	25,362
City of Waterville	P0066	2,964,025	879,709	-	-	288,522	1,168,231	-	308,182	-	-	308,182	798,205	(4,245)	277,248	1,071,208
Androscoggin County	P0067	4,039,420	1,198,881	-	-	179,497	1,378,379	-	419,996	-	-	419,996	1,087,807	(5,839)	99,853	1,181,821
Town of Baileyville	P0069	427,168	126,782	-	-	-	126,782	-	44,415	-	68,986	113,401	115,035	(612)	(59,694)	54,729
Westbrook Fire and Police	P0070	3,936,031	1,168,195	-	-	-	1,168,195	-	409,246	-	177,909	587,155	1,059,964	(4,687)	(233,562)	821,715
Brunswick Sewer District	P0072	625,825	185,742	-	-	19,039	204,781	-	65,070	-	26,660	91,730	168,533	(896)	(41,211)	126,426
City of Bath	P0073	3,781,022	1,122,190	-	-	58,800	1,180,990	-	393,128	-	96,852	489,981	1,018,220	(5,414)	(109,743)	903,063
Town of Mexico	P0074	177,479	52,675	-	-	27,322	79,997	-	18,453	-	-	18,453	47,795	(254)	41,749	89,290
Town of Lincoln	P0076	777,224	230,677	-	-	127,944	358,620	-	80,811	-	10,385	91,196	209,305	(1,113)	62,110	270,302
Old Town Water District	P0079	238,794	70,873	-	-	6,333	77,207	-	24,829	-	4,775	29,604	64,306	(342)	10,952	74,916
Town of Skowhegan	P0080	1,984,774	589,072	-	-	-	589,072	-	206,365	-	78,160	284,525	534,496	(2,677)	(7,506)	524,313
Town of Topsham	P0081	1,489,799	442,166	-	-	56,401	498,567	-	154,901	-	23,797	178,697	401,199	(2,133)	13,751	412,817
Town of Madawaska	P0082	1,529,532	453,958	-	-	18,758	472,716	-	159,032	-	18,279	177,311	411,900	(2,190)	15,076	424,786
City of Sanford	P0083	8,829,411	2,620,529	-	-	-	2,620,529	-	918,031	-	153,349	1,071,380	2,377,740	(14,452)	(221,814)	2,141,474
Town of Kennebunk	P0084	2,762,334	819,848	-	-	2,364,569	3,184,417	-	287,212	-	4,940,279	5,227,491	743,890	(3,956)	(76,625)	663,309
Town of Wilton	P0086	686,639	203,791	-	-	18,838	222,629	-	71,393	-	7,208	78,601	184,911	(3,165)	7,840	189,586
Town of Falmouth	P0087	4,459,792	1,323,646	-	-	43,972	1,367,618	-	463,703	-	-	463,703	1,201,011	(8,526)	142,478	1,334,963
Lubec Water District	P0088	60,258	17,884	-	-	-	17,884	-	6,265	-	3,409	9,674	16,227	(86)	(3,801)	12,340
Sanford Sewerage District	P0089	342,839	101,754	-	-	6,360	108,113	-	35,647	-	9,504	45,151	92,326	(491)	(8,416)	83,419
Town of Rumford	P0090	677,741	201,151	-	-	-	201,151	-	70,468	-	28,927	99,395	182,514	(971)	(32,304)	149,239
Town of Fort Kent	P0091	773,065	229,443	-	-	10,360	239,803	-	80,379	-	8,766	89,145	208,185	(1,107)	95,767	302,845
Maine Municipal Bond Bank	P0093	775,691	230,221	-	-	66,575	296,796	-	80,652	-	22,969	103,621	208,892	(1,816)	6,051	213,128
Lincoln County	P0095	776,347	230,416	-	-	13,973	244,389	-	80,720	-	1,473	82,193	209,069	2,309	13,223	224,601
Sagadahoc County	P0096	2,097,033	622,390	-	-	143,546	765,936	-	218,037	-	17,242	235,279	564,726	(3,682)	72,484	633,528
Town of Dexter	P0097	258,586	76,747	-	-	13,691	90,438	-	26,887	-	14,841	41,727	69,637	(370)	(13,387)	55,880
Town of Frenchville	P0098	122,261	36,287	-	-	4,164	40,450	-	12,712	-	709	13,421	32,925	(175)	1,377	34,127
Town of Farmington	P0100	1,039,445	308,502	-	-	88,827	397,329	-	108,076	-	-	108,076	279,919	(1,357)	18,753	297,315
Somerset County	P0101	2,435,981	722,988	-	-	133,721	856,709	-	253,280	-	95,910	349,189	656,004	(4,702)	(3,883)	647,420
Franklin County	P0102	1,860,788	552,274	-	-	112,916	665,190	-	193,474	-	-	193,474	501,106	(2,665)	71,059	569,500
Town of Lisbon	P0103	2,392,366	710,043	-	-	27,276	737,319	-	248,745	-	6,722	255,467	644,259	(3,653)	35,283	675,889
Maine Principals' Association	P0105	179,465	53,264	-	-	-	53,264	-	18,660	-	24,038	42,698	48,329	(257)	(20,263)	27,809
Aroostook County	P0106	3,251,677	965,083	-	-	87,023	1,052,106	-	338,091	-	35,174	373,265	875,670	1,946	4,897	882,513
Town of Wells	P0107	1,282,201	380,552	-	-	69,824	450,376	-	133,316	-	31,292	164,608	345,294	(1,836)	14,102	357,560
Town of Berwick	P0108	1,130,450	335,512	-	-	-	335,512	-	117,538	-	92,778	210,316	304,428	(1,619)	(139,717)	163,092
Town of Livermore Falls	P0109	224,285	66,567	-	-	14,780	81,347	-	23,320	-	41,547	64,866	60,399	(321)	(5,447)	54,631
Town of Pittsfield	P0110	245,090	72,741	-	-	-	72,741	-	25,483	-	13,323	38,806	66,002	(351)	(12,105)	53,546
City of Old Town	P0111	2,327,633	690,831	-	-	116,504	807,336	-	242,014	-	-	242,014	626,826	(1,347)	110,440	735,919
Town of Greenville	P0112	73,278	21,749	-	-	-	21,749	-	7,619	-	29,635	37,254	19,733	172	(33,247)	(13,342)
Town of Mechanic Falls	P0114	140,048	41,565	-	-	2,036	43,602	-	14,562	-	814	15,376	37,715	(201)	(17,817)	19,697
Regional School Unit #54	P0115	1,632,181	484,423	-	-	96,504	580,927	-	169,705	-	36,491	206,196	439,543	(3,011)	85,669	522,201
Town of Yarmouth	P0116	2,422,341	718,940	-	-	256,708	975,648	-	251,861	-	31,844	283,705	652,330	(3,469)	74,145	723,006
Town of Searsport	P0117	341,530	101,364	-	-	17,585	118,949	-	35,510	-	1,423	36,934	(489)	16,594	108,078	
Farmington Village Corp.	P0118	129,745	38,508	-	-	1,155	39,663	-	13,490	-	-	13,490	34,940	(186)	(950)	33,804
Regional School Unit #9	P0119	50,256	14,916	-	-	-	14,916	-	5,225	-	15,836	21,062	13,534	(72)	(33,472)	(20,010)
Mt Desert Island Regional School Unit	P0120	234,899	69,718	-	-	23,680	93,398	-	24,424	-	2,715	27,139	63,257	(336)	16,058	78,979
Piscataquis County	P0121	1,304,231	387,089	-	-	56,125	443,214	-	135,606	-	13,297	148,903	351,226	(3,202)	2,725	350,749
City of Westbrook	P0122	3,135,709	930,664	-	-	270,033	1,200,698	-	844,439	-	-	326,033	844,439	(4,490)	204,094	1,044,043
Searsport Water District	P0124	105,538	31,323	-	-	3,052	34,375	-	10,973	-	625	11,598	28,422	(151)	(539)	27,732
Town of Norway	P0125	748,598	222,180	-	-	4,846	227,026	-	77,835	-	28,445	106,280	201,596	(8,677)	(39,594)	153,325
Regional School Unit #67	P0126	117,582	34,898	-	-	-	34,898	-	12,225	-	37,258	49,484	31,665	(439)	(35,588)	(4,362)
Town of Paris	P0127	389,400	115,572	-	-	42,799	158,371	-	40,488	-	7,056	47,543	104,864	(558)	8,427	112,733
School Administrative District No. 53	P0129	26,365	7,825	-	-	-	7,825	-	2,742	-	3,569	6,310	7,100	(38)	(3,606)	3,456

(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, 2024

Deferred Outflows of Resources														Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions						
Town of Bucksport	P0130	\$ 1,397,994	\$ 414,918	\$ -	\$ -	\$ 200,339	\$ 615,257	\$ -	\$ 145,355	\$ -	\$ -	\$ 145,355	\$ 376,476	\$ (2,002)	\$ 148,684	\$ 523,158						
Fort Fairfield Utilities District	P0131	87,791	26,056	-	-	812	26,868	-	9,128	-	3,123	12,251	23,642	(126)	(8,652)	14,864						
Belfast Water District	P0132	178,152	52,875	-	-	-	52,875	-	18,523	-	12,965	31,488	47,977	(255)	(11,968)	35,754						
Town of Gorham	P0133	37,436	11,111	-	-	-	11,111	-	3,892	-	3,147	7,040	10,082	(54)	(585)	9,443						
Lincoln Academy	P0134	808,976	240,100	-	-	23,726	263,827	-	84,113	-	33,021	117,134	217,855	(1,158)	(11,506)	205,191						
Norway Water District	P0136	105,082	31,188	-	-	4,698	35,885	-	10,926	-	2,748	13,674	28,298	(150)	623	28,771						
Dover-Foxcroft Water District	P0137	94,940	28,177	-	-	-	28,177	-	9,871	-	3,784	13,655	25,566	(136)	(5,083)	20,347						
York Sewer District	P0139	444,387	131,892	-	-	-	131,892	-	46,204	-	19,744	65,948	119,673	(636)	(31,967)	87,070						
Town of Old Orchard Beach	P0140	3,527,679	1,046,999	-	-	242,396	1,289,395	-	366,787	-	19,671	386,459	949,996	(14,035)	135,463	1,071,424						
Town of South Berwick	P0141	1,236,016	366,844	-	-	95,271	462,115	-	128,513	-	12,307	140,820	332,856	(1,770)	49,654	380,740						
Town of Freeport	P0142	2,286,327	678,572	-	-	133,414	811,985	-	237,719	-	34,000	271,720	615,703	(8,134)	45,671	653,240						
School Administrative District No. 41	P0143	841,176	249,657	-	-	-	249,657	-	87,461	-	25,057	112,518	226,527	(614)	(20,413)	205,500						
Town of Winslow	P0144	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
Auburn Housing Authority	P0145	628,631	186,575	-	-	19,045	205,620	-	65,362	-	17,207	82,568	169,289	(900)	3,834	172,223						
Town of Boothbay Harbor	P0146	391,170	116,098	-	-	51,831	167,929	-	40,672	-	13,285	53,957	105,341	5,325	23,906	134,572						
Town of Scarborough	P0147	6,324,367	1,877,043	-	-	-	1,877,043	-	657,571	-	89,716	747,286	1,703,136	(9,819)	(36,969)	1,656,348						
Town of Fryeburg	P0149	448,522	133,119	-	-	50,833	183,952	-	46,635	-	-	46,635	120,786	(642)	41,105	161,249						
Town of Hermon	P0150	814,796	241,828	-	-	79,962	321,790	-	84,718	-	-	84,718	219,423	(2,821)	76,617	293,219						
Town of Hampden	P0151	1,564,914	464,460	-	-	8,466	472,925	-	162,711	-	4,313	167,024	421,427	(2,241)	36,775	455,961						
Sanford Housing Authority	P0152	426,019	126,441	-	-	25,578	152,019	-	44,295	-	-	44,295	114,726	(610)	16,662	130,778						
Town of Vassalboro	P0153	246,223	73,077	-	-	-	73,077	-	25,601	-	1,355	26,955	66,308	(353)	5,371	71,326						
Lewiston Housing Authority	P0154	1,074,427	318,885	-	-	50,215	369,100	-	111,713	-	28,504	140,217	289,340	(1,915)	15,396	302,821						
City of Biddeford	P0158	8,008,568	2,376,905	-	-	-	2,376,905	-	832,684	-	290,955	1,123,639	2,156,689	(5,804)	(367,391)	1,783,494						
Paris Utility District	P0159	180,169	53,474	-	-	117	53,590	-	18,733	-	4,612	23,345	48,519	(258)	3,937	52,198						
City of Hallowell	P0160	261,600	77,641	-	-	11,754	89,395	-	27,200	-	8,616	35,816	70,448	(375)	7,915	77,988						
Town of Rockport	P0161	397,746	118,049	-	-	71,827	189,876	-	41,356	-	-	41,356	107,112	(570)	37,319	143,861						
Lew/Aub Water Pollution Control Auth.	P0163	108,800	32,292	-	-	-	32,292	-	11,312	-	19,292	30,604	29,300	(156)	(27,198)	1,946						
Town of Thomaston	P0164	629,159	186,731	-	-	46,801	233,532	-	65,416	-	-	65,416	169,431	(901)	27,009	195,539						
Pl. Pt. Passamaquoddy Res. Housing Auth.	P0165	199,277	59,145	-	-	6,558	65,703	-	20,720	-	1,681	22,401	53,665	(285)	(2,545)	50,835						
Town of Orland	P0166	88,700	26,326	-	-	26,996	53,322	-	9,222	-	285	9,507	23,887	(127)	13,625	37,385						
Town of Dover-Foxcroft	P0167	540,671	160,469	-	-	41,086	201,555	-	56,216	-	1,558	57,773	145,602	(774)	25,067	169,895						
School Administrative District No. 29	P0168	136,161	40,412	-	-	12,148	52,560	-	14,157	-	271	14,428	36,668	(195)	6,157	42,630						
Maine Housing Authority	P0169	2,239,630	664,711	-	-	-	664,711	-	232,863	-	154,001	386,865	603,127	(3,534)	(111,585)	488,008						
Sanford Water District	P0170	449,858	133,515	-	-	-	133,515	-	46,773	-	41,714	88,487	121,146	(644)	(40,380)	80,122						
South Berwick Water District	P0171	128,132	38,029	-	-	2,782	40,811	-	13,322	-	3,384	16,706	34,506	(183)	(4,376)	29,947						
Town of Glenburn	P0174	274,316	81,415	-	-	8,798	90,214	-	28,521	-	11,479	40,000	73,872	(1,125)	(5,610)	67,137						
Town of Sabattus	P0175	524,129	155,559	-	-	82,129	237,688	-	54,496	-	-	54,496	141,147	6,879	50,831	198,857						
Town of Bridgton	P0176	316,567	93,955	-	-	5,725	99,681	-	32,914	-	6,456	39,370	85,251	(453)	983	85,781						
Town of Brownville	P0177	155,482	46,146	-	-	7,310	53,456	-	16,166	-	584	16,749	41,871	(223)	4,152	45,800						
Town of Winthrop	P0179	1,539,667	456,966	-	-	54,876	511,842	-	160,086	-	-	160,086	414,629	(2,205)	47,211	459,635						
Town of Eliot	P0180	932,289	276,699	-	-	-	276,699	-	96,934	-	53,427	150,361	251,064	(1,335)	(60,830)	188,899						
Town of Lebanon	P0181	163,779	48,609	-	-	27,913	76,522	-	17,029	-	9,904	26,933	44,106	(235)	1,666	45,537						
Town of Van Buren	P0182	419,671	124,556	-	-	-	124,556	-	43,635	-	12,374	56,009	113,017	(601)	(32,068)	80,348						
Hampden Water District	P0183	128,969	38,278	-	-	1,055	39,333	-	13,410	-	7,060	20,469	34,731	(185)	(10,842)	23,704						
Town of Monson	P0184	14,409	4,277	-	-	194	4,471	-	1,498	-	-	1,498	3,881	(21)	326	4,186						
Portland Housing Authority	P0185	1,990,906	590,891	-	-	100,881	691,772	-	207,003	-	14,578	221,581	536,146	(2,851)	76,798	610,093						
Town of Milford	P0186	147,501	43,778	-	-	7,856	51,634	-	15,336	-	2,317	17,653	39,722	(211)	11,149	50,660						
Regional School Unit #60	P0187	748,194	222,061	-	-	-	222,061	-	77,792	-	46,504	124,297	201,487	(1,071)	(7,815)	192,601						
Town of Kennebunkport	P0188	1,585,748	470,642	-	-	-	470,642	-	164,877	-	92,655	257,532	427,038	(2,086)	(82,605)	342,347						
Regional School Unit #49	P0189	364,773	108,263	-	-	20,236	128,499	-	37,927	-	13,785	51,711	98,233	(825)	(2,697)	94,711						
Town of Damariscotta	P0191	336,159	99,771	-	-	21,046	120,817	-	34,952	-	-	34,952	90,528	(481)	12,215	102,262						
City of Saco	P0192	6,117,056	1,815,514	-	-	87,072	1,902,586	-	636,016	-	192,691	828,707	1,647,309	(6,503)	(637)	1,640,169						
Town of Otisfield	P0193	230,261	68,341	-	-	-	68,341	-	23,941	-	9,931	33,872	62,009	(330)	(13,376)	48,303						
Town of Medway	P0194	299,804	88,981	-	-	-	88,981	-	31,171	-	13,215	44,387	80,736	(429)	(8,765)	71,542						

⁽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, 2024

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 ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Town of Waldoboro	P0195	\$ 1,171,147	\$ 347,591	\$ -	\$ -	\$ 7,939	\$ 355,530	\$ -	\$ 121,769	\$ -	\$ 3,869	\$ 125,638	\$ 315,387	\$ (2,645)	\$ 66,479	\$ 379,221
Regional School Unit #51	P0198	195,575	58,046	-	-	-	58,046	-	20,335	-	6,865	27,201	52,668	(280)	1,308	53,696
Town of Oxford	P0200	722,706	214,495	-	-	13,778	228,274	-	75,142	-	6,401	81,543	194,623	(1,035)	15,007	208,595
Kennebunk Sewer District	P0201	323,799	96,102	-	-	-	96,102	-	33,667	-	18,034	51,701	87,198	(464)	(19,196)	67,538
Town of Phippsburg	P0202	126,579	37,568	-	-	13,052	50,620	-	13,161	-	-	13,161	34,087	(181)	(1,861)	32,045
Gould Academy	P0205	69,171	20,530	-	-	-	20,530	-	7,192	-	4,239	11,431	18,627	(99)	(3,433)	15,095
South Portland Housing Authority	P0206	998,359	296,308	-	-	29,006	325,314	-	103,803	-	2,273	106,076	268,856	(1,430)	56,909	324,335
Berwick Sewer District	P0207	179,297	53,214	-	-	-	53,214	-	18,643	-	4,113	22,756	48,284	(257)	(3,244)	44,783
Caribou Police and Fire	P0208	939,914	278,962	-	-	39,282	318,245	-	97,726	-	14,262	111,988	253,117	(1,346)	62,271	314,042
Town of Orrington	P0209	345,777	102,625	-	-	39,276	141,901	-	35,951	-	-	35,951	93,117	(579)	21,933	114,471
Town of New Gloucester	P0210	288,241	85,549	-	-	11,606	97,154	-	29,970	-	13,135	43,105	77,622	(413)	(1,308)	75,901
Town of Richmond	P0213	271,370	80,541	-	-	14,907	95,448	-	28,216	-	9,854	38,069	73,079	(389)	(11,071)	61,619
Town of Linneus	P0214	4,667	1,385	-	-	-	1,385	-	485	-	5,440	5,925	1,257	(7)	(3,926)	(2,676)
Town of Hodgdon	P0215	37,512	11,133	-	-	590	11,724	-	3,900	-	5,059	8,959	10,102	(54)	(4,292)	5,756
Town of Cumberland	P0216	1,700,195	504,610	-	-	54,278	558,888	-	176,776	-	-	176,776	457,858	(2,663)	69,154	524,349
Town of Corinna	P0217	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,577)	(3,577)
Lincoln Sanitary District	P0219	157,743	46,818	-	-	-	46,818	-	16,402	-	8,295	24,696	42,479	(13,736)	(6,174)	22,569
Kennebec Sanitary Treatment District	P0220	300,745	89,260	-	-	-	89,260	-	31,269	-	14,439	45,708	80,989	(431)	(13,243)	67,315
Gardiner Water District	P0221	218,877	64,962	-	-	8,543	73,505	-	22,757	-	-	22,757	58,943	(313)	6,659	65,289
Waterville Sewerage District	P0222	299,672	88,942	-	-	3,224	92,165	-	31,158	-	4,441	35,600	80,701	(429)	(10,613)	69,659
School Administrative District No. 13	P0223	240,179	71,284	-	-	-	71,284	-	24,972	-	8,158	33,130	64,680	(344)	(15,209)	49,127
Waldo County Technical Center	P0224	32,753	9,721	-	-	-	9,721	-	3,406	-	1,454	4,860	8,821	(47)	(1,275)	7,499
Maine County Commissioners' Association	P0225	21,518	6,386	-	-	197	6,583	-	2,237	-	163	2,400	5,795	(31)	(376)	5,388
Town of Mars Hill	P0227	132,031	39,186	-	-	10,310	49,496	-	13,727	-	4,619	18,346	35,555	(189)	(5,117)	30,249
Town of Lubec	P0228	58,169	17,264	-	-	-	17,264	-	6,048	-	8,716	14,764	15,665	(83)	(3,787)	11,795
Van Buren Housing Authority	P0229	76,784	22,790	-	-	40,159	62,949	-	7,983	-	-	7,983	20,677	128,534	20,079	169,290
Town of Washburn	P0230	195,171	57,925	-	-	3,220	61,145	-	20,293	-	1,383	21,676	52,559	(2,374)	1,225	51,410
Androscoggin Valley Council of Govts.	P0231	345,157	102,441	-	-	-	102,441	-	35,887	-	32,420	68,307	92,950	(494)	(36,894)	55,562
Town of Durham	P0234	224,669	66,681	-	-	8,416	75,097	-	23,360	-	398	23,757	60,502	(322)	573	60,753
Town of China	P0235	342,599	101,682	-	-	11,689	113,371	-	35,621	-	798	36,420	92,261	(491)	1,321	93,091
Madawaska Water District	P0236	115,893	34,396	-	-	448	34,844	-	12,050	-	3,240	15,290	31,210	(166)	(4,753)	26,291
Penquis	P0237	1,957,469	580,968	-	-	103,477	684,445	-	203,526	-	-	203,526	527,142	(2,803)	126,858	651,197
Milo Water District	P0238	75,471	22,399	-	-	-	22,399	-	7,847	-	5,936	13,783	20,325	(108)	1,417	21,634
Maine School Management Association	P0239	679,126	201,561	-	-	-	201,561	-	70,611	-	39,050	109,662	182,888	(973)	(45,425)	136,490
Town of Easton	P0240	318,424	94,507	-	-	-	94,507	-	33,108	-	33,216	66,324	85,751	(456)	(35,048)	50,247
Richmond Utilities District	P0242	66,366	19,697	-	-	6,923	26,620	-	6,900	-	1,426	8,326	17,872	(95)	1,529	19,306
Lisbon Water Department	P0243	190,476	56,533	-	-	-	56,533	-	19,805	-	19,544	39,349	51,294	(738)	83	50,639
Town of Limestone	P0245	19,772	5,869	-	-	-	5,869	-	2,055	-	16,306	18,361	5,325	(634)	(18,101)	(13,410)
Town of Bethel	P0246	338,336	100,417	-	-	-	100,417	-	35,178	-	8,024	43,203	91,112	(539)	(18,312)	72,261
Rumford Mexico Sewerage District	P0247	216,376	64,219	-	-	4,244	68,463	-	22,498	-	-	22,498	58,270	(310)	1,238	59,198
Brewer Housing Authority	P0248	318,272	94,462	-	-	4	94,466	-	33,092	-	4,744	37,836	85,709	(456)	(15,680)	69,573
Erskine Academy	P0249	236,016	70,049	-	-	5,987	76,036	-	24,540	-	3,765	28,304	63,559	(338)	(8,104)	55,117
Winter Harbor Utility District	P0250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CSD No. 12 East Range-Support	P0252	112,371	33,352	-	-	41,978	75,330	-	11,684	-	247	11,930	30,261	(161)	21,151	51,251
Town of North Berwick	P0254	538,578	159,847	-	-	2,319	162,166	-	55,998	-	8,453	64,451	145,038	(771)	16,557	160,824
Kennebunk, Kennebunkport and Wells Water Dist	P0255	1,319,056	391,490	-	-	-	391,490	-	137,148	-	96,474	233,622	355,218	(1,889)	(103,682)	249,647
Auburn Lewiston Airport	P0256	30,211	8,966	-	-	3,149	12,115	-	3,141	-	23,358	26,499	8,136	(2,198)	(11,494)	(5,556)
Town of Princeton	P0258	-	-	-	-	-	-	-	-	-	3,014	3,014	-	-	(1,713)	(1,713)
Town of Fairfield	P0260	783,488	232,535	-	-	38,518	271,053	-	81,463	-	6,322	87,785	210,992	(1,122)	(12,248)	197,622
Old Town Housing Authority	P0262	288,649	85,669	-	-	3,898	89,567	-	30,012	-	1,680	31,692	77,733	(413)	2,265	79,585
Towns of Mapleton, Castle Hill and Chapman	P0265	222,091	65,915	-	-	3,073	68,988	-	23,092	-	8,610	31,702	59,809	(318)	(5,669)	53,822
CSD No. 18 Wells-Ogunquit-Support	P0266	821,644	243,860	-	-	-	243,860	-	85,430	-	21,206	106,636	221,267	(1,552)	(22,830)	196,885
Aroostook Waste Solutions (Tri Comm. Landfill)	P0267	241,900	71,795	-	-	-	71,795	-	25,151	-	15,281	40,432	65,142	(346)	(17,138)	47,658
United Technologies Center, Region 4	P0269	154,201	45,766	-	-	22,190	67,956	-	16,033	-	1,487	17,520	41,526	(221)	6,809	48,114

⁽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, 2024

Deferred Outflows of Resources														Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions						
Town of Harpswell	P0270	\$ 38,852	\$ 11,531	\$ -	\$ -	\$ -	\$ 11,531	\$ -	\$ 4,040	\$ -	\$ 6,876	\$ 10,916	\$ 10,463	\$ (56)	\$ (7,917)	\$ 2,490						
Maine Veterans' Home	P0271	21,675,104	6,433,070	-	-	136,897	6,569,967	-	2,253,652	-	381,469	2,635,121	5,837,055	(32,294)	(391,586)	5,413,175						
Brunswick Public Library	P0273	433,608	128,693	-	-	12,077	140,770	-	45,084	-	7,648	52,732	116,771	(621)	(7,577)	108,573						
Eagle Lake Water and Sewer District	P0274	70,480	20,918	-	-	-	20,918	-	7,328	-	5,495	12,823	18,980	(101)	(161)	18,718						
Fort Fairfield Housing Authority	P0275	126,996	37,692	-	-	1,068	38,760	-	13,205	-	4,970	18,175	34,200	(182)	(6,195)	27,823						
Town of Lovell	P0276	94,375	28,010	-	-	-	28,010	-	9,813	-	6,925	16,738	25,415	(135)	(911)	24,369						
Town of Carrabassett Valley	P0277	226,906	67,344	-	-	2,426	69,771	-	23,593	-	2,603	26,196	61,105	(325)	833	61,613						
Yarmouth Water District	P0278	281,937	83,677	-	-	1,507	85,184	-	29,315	-	-	29,315	75,925	(404)	(887)	74,634						
Town of Harrison	P0280	203,924	60,523	-	-	21,105	81,628	-	21,202	-	11,856	33,059	54,916	5,798	(5,062)	55,652						
Mechanic Falls Sanitary District	P0282	20,309	6,027	-	-	389	6,417	-	2,112	-	658	2,770	5,469	(29)	(929)	4,511						
Mars Hill Utility District	P0283	89,760	26,640	-	-	-	26,640	-	9,333	-	2,115	11,448	24,172	(129)	(1,471)	22,572						
Bangor Housing Authority	P0288	1,637,036	485,865	-	-	150,615	636,480	-	170,210	-	35,582	205,791	440,850	(2,558)	34,385	472,677						
Maine Public Employees Retirement Sys.	P0290	4,302,104	1,276,842	-	-	213,612	1,490,455	-	447,308	-	21,338	468,646	1,158,541	293,836	35,652	1,488,029						
Lewiston/ Auburn 911	P0291	675,052	200,352	-	-	28,382	228,734	-	70,188	-	8,276	78,464	181,790	(967)	4,666	185,489						
Brunswick Fire and Police	P0292	3,619,300	1,074,191	-	-	72,713	1,146,904	-	376,314	-	18,315	394,629	974,669	(5,183)	(52,419)	917,067						
Jackman Utility District	P0294	75,796	22,496	-	-	678	23,174	-	7,880	-	3,982	11,862	20,411	(109)	2,191	22,493						
Town of Chesterville	P0295	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
ME Admin. of Svcs for Children with Disabilities	P0297	37,235	11,052	-	-	781	11,833	-	3,872	-	1,714	5,585	10,027	(53)	8,740	18,714						
Boothbay Region Water District	P0298	451,728	134,070	-	-	19,054	153,124	-	46,968	-	7,086	54,054	121,649	(647)	6,392	127,394						
South Berwick Sewer District	P0299	147,461	43,766	-	-	8,926	52,691	-	15,332	-	-	15,332	39,710	(211)	(7,077)	32,422						
Mount Desert Water District	P0300	154,557	45,872	-	-	-	45,872	-	16,070	-	4,576	20,646	41,622	(221)	(7,295)	34,106						
Coastal Counties Workforce, Inc.	P0301	159,368	47,299	-	-	650	47,950	-	16,571	-	2,550	19,120	42,918	(228)	(2,961)	39,729						
Lincoln County Sheriff's Office	P0302	1,245,246	369,583	-	-	62,084	431,667	-	129,473	-	88,233	217,706	335,342	83,314	732	419,388						
Town of Ogunquit	P0303	1,636,772	485,786	-	-	21,626	507,412	-	170,182	-	55,503	225,686	440,779	(2,344)	(75,582)	362,853						
Lincoln & Sagadahoc Multicounty Jail Auth.	P0304	1,091,141	323,845	-	-	157,543	481,388	-	113,451	-	113,451	293,841	(1,563)	91,841	384,119							
Veazie Fire and Police	P0305	311,508	92,454	-	-	11,338	103,792	-	32,389	-	-	32,389	83,888	(446)	16,560	100,002						
Winterport Water District	P0306	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
Topsham Sewer District	P0307	63,704	18,907	-	-	-	18,907	-	6,624	-	3,021	9,644	17,155	(91)	(3,344)	13,720						
North Berwick Water District	P0308	106,919	31,733	-	-	-	31,733	-	11,117	-	2,405	13,522	28,793	(153)	(4,553)	24,087						
Town of Windham	P0309	3,176,558	942,788	-	-	144,360	1,087,148	-	330,280	-	19,682	349,962	855,439	(4,549)	211,139	1,062,029						
Biddeford Housing Authority	P0310	150,779	44,750	-	-	1,246	45,996	-	15,677	-	5,864	21,540	40,605	(216)	913	41,302						
Greater Augusta Utility District	P0311	1,097,133	325,624	-	-	-	325,624	-	114,074	-	62,023	176,096	295,456	(1,571)	(61,132)	232,753						
Town of Grand Isle	P0312	29,018	8,612	-	-	-	8,612	-	3,018	-	3,974	6,992	7,814	(42)	(3,237)	4,535						
Newport Water District	P0313	97,629	28,976	-	-	-	28,976	-	10,151	-	7,673	17,823	26,291	(140)	(8,693)	17,458						
Town of Newport	P0314	497,140	147,549	-	-	35,061	182,610	-	51,690	-	-	51,690	133,879	(712)	22,220	155,387						
Regional School Unit No. 1	P0315	178,932	53,107	-	-	-	53,107	-	18,604	-	31,533	50,137	48,185	(419)	(29,398)	18,368						
Town of Monmouth	P0316	211,693	62,830	-	-	23,425	86,255	-	22,010	-	-	22,010	57,009	(303)	20,300	77,006						
Cape Elizabeth Police	P0317	581,569	172,607	-	-	-	172,607	-	60,468	-	11,276	71,744	156,616	(833)	(11,899)	143,884						
Thompson Free Library	P0318	36,747	10,906	-	-	-	10,906	-	3,820	-	1,774	5,594	9,896	(53)	(2,585)	7,258						
Bowdoinham Water District	P0319	13,573	4,028	-	-	-	4,028	-	1,411	-	609	2,021	3,654	(19)	(832)	2,803						
Regional School Unit No. 24	P0320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
Regional School Unit No. 25	P0321	145,011	43,038	-	-	13,360	56,398	-	15,078	-	1,653	16,730	39,051	(208)	561	39,404						
Regional School Unit No. 21	P0322	1,370,324	406,706	-	-	-	406,706	-	142,478	-	59,241	201,719	369,025	(2,247)	(17,576)	349,202						
Regional School Unit No. 2	P0323	11,619	3,449	-	-	-	3,449	-	1,208	-	13,243	14,451	3,129	(17)	(30,855)	(27,743)						
Regional School Unit No. 4	P0324	44,728	13,275	-	-	-	13,275	-	4,651	-	3,354	8,005	12,045	(64)	(3,096)	8,885						
Regional School Unit No. 5	P0325	112,419	33,366	-	-	3,462	36,827	-	11,689	-	-	11,689	30,274	(235)	10,603	40,642						
Regional School Unit No. 10	P0326	1,556,417	461,937	-	-	23,173	485,111	-	161,827	-	18,809	180,636	419,140	(2,229)	4,975	421,886						
Regional School Unit No. 16	P0327	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
Regional School Unit No. 20	P0328	54,438	16,157	-	-	4,869	21,026	-	5,660	-	1,690	7,350	14,660	(78)	(4,662)	9,920						
Regional School Unit No. 23	P0329	746,733	221,627	-	-	5,146	226,772	-	77,641	-	4,509	82,150	201,093	(643)	(10,652)	189,798						
Regional School Unit No. 26	P0330	326,669	96,954	-	-	2,505	99,459	-	33,966	-	-	33,966	87,972	(468)	4,482	91,986						
Regional School Unit No. 34	P0331	28,366	8,418	-	-	182	8,601	-	2,949	-	522	3,471	7,639	(41)	(865)	6,733						
Regional School Unit No. 39	P0332	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
Town of West Bath	P0333	147,036	43,639	-	-	7,337	50,976	-	15,288	-	17,936	33,224	39,596	9,143	133	48,872						

(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, 2024

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 ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Gorham Fire and Police	P0334	\$ 1,708,124	\$ 506,963	\$ -	\$ -	\$ 61,652	\$ 568,615	\$ -	\$ 177,601	\$ -	\$ -	\$ 177,601	\$ 459,994	\$ (2,446)	\$ 16,874	\$ 474,422
Washburn Water and Sewer District	P0335	39,101	11,605	-	-	513	12,118	-	4,065	-	235	4,300	10,529	(56)	61	10,534
Town of Poland	P0336	928,467	275,565	-	-	35,771	311,336	-	96,537	-	8,627	105,164	250,034	(1,330)	42,779	291,483
Winthrop Utilities District	P0337	170,951	50,737	-	-	5,828	56,565	-	17,774	-	7,557	25,331	46,036	(245)	(4,004)	41,787
Town of Holden	P0338	705,467	209,380	-	-	33,430	242,810	-	73,350	-	-	73,350	189,981	(1,010)	36,883	225,854
Town of Levant	P0339	52,553	15,597	-	-	-	15,597	-	5,464	-	4,777	10,240	14,152	(75)	(6,291)	7,786
Regional School Unit No. 73	P0340	246,355	73,116	-	-	2,118	75,235	-	25,615	-	23,775	49,389	66,343	(353)	(24,335)	41,655
Town of Trenton	P0341	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town of Union	P0342	171,772	50,981	-	-	21,438	72,419	-	17,860	-	-	17,860	46,258	(246)	2,639	48,651
Midcoast Council of Governments	P0343	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town of Buckfield	P0344	97,629	28,976	-	-	39,067	68,043	-	10,151	-	-	10,151	26,291	8,696	18,974	53,961
Community Regional Charter School	P0345	958,130	284,369	-	-	-	284,369	-	99,620	-	48,846	148,466	258,023	(1,372)	(20,450)	236,201
Maine Academy of Natural Sciences	P0346	613,569	182,104	-	-	-	182,104	-	63,795	-	40,087	103,882	165,233	(879)	(68,513)	95,841
Good Will - Hinkley	P0347	1,286,988	381,973	-	-	-	381,973	-	133,813	-	140,861	274,674	346,583	(1,843)	(184,874)	159,866
Baxter Academy for Technology and Science	P0348	879,444	261,015	-	-	-	261,015	-	91,439	-	142,250	233,690	236,833	(1,259)	(119,643)	115,931
Wells Fire and Police	P0349	1,696,709	503,575	-	-	140,215	643,790	-	176,414	-	36,006	212,420	456,919	(1,424)	24,411	479,906
Harpswell Coastal Academy	P0350	39,717	11,788	-	-	135,906	147,694	-	4,130	-	401,378	405,508	10,696	(57)	(15,532)	(4,893)
Augusta Housing Authority	P0351	148,133	43,966	-	-	15,826	59,791	-	15,402	-	4,609	20,010	39,892	(212)	58	39,738
Maine School of Science & Mathematics	P0352	164,880	48,936	-	-	-	48,936	-	17,143	-	20,455	37,599	44,402	(464)	(39,173)	4,765
Town of Hancock	P0353	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Northern Oxford Regional Solid Waste Board	P0354	22,682	6,732	-	-	1,425	8,158	-	2,358	-	375	2,733	6,108	(32)	5,229	11,305
Town of Dayton	P0355	140,808	41,791	-	-	4,567	46,359	-	14,641	-	-	14,641	37,919	(202)	3,824	41,541
Town of Waterboro	P0356	576,918	171,226	-	-	30,441	201,667	-	59,984	-	-	59,984	155,363	(826)	42,867	197,404
Maine Virtual Academy	P0357	1,185,240	351,774	-	-	11,240	363,013	-	123,234	-	20,257	143,491	319,182	(1,697)	48,958	366,443
Regional School Unit No. 71	P0358	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Knox Cty Sheriff's, Corrections & Comms	P0359	1,531,606	454,573	-	-	195,930	650,503	-	159,247	-	-	159,247	412,458	(2,193)	149,413	559,678
Town of Hartland	P0360	209,952	62,313	-	-	18,539	80,852	-	21,829	-	9,521	31,351	56,539	(301)	(9,233)	47,005
Town of Acton	P0361	201,350	59,760	-	-	17,163	76,923	-	20,935	-	-	20,935	54,224	(288)	12,142	66,078
Winslow Police	P0362	1,226,998	364,167	-	-	74,694	438,861	-	127,576	-	-	127,576	330,428	(1,757)	67,618	396,289
Boothbay Harbor Sewer District	P0363	211,049	62,638	-	-	18,432	81,070	-	21,944	-	1,917	23,861	56,835	(302)	6,292	62,825
Town of Otis	P0364	100,839	29,929	-	-	7,040	36,969	-	10,485	-	714	11,199	27,156	(144)	8,068	35,080
Anson-Madison Sanitary District	P0365	187,666	55,699	-	-	4,985	60,684	-	19,512	-	1,413	20,925	50,537	(269)	(6,214)	44,054
Regional School Unit No. 56	P0366	772,253	229,201	-	-	5,192	234,393	-	80,294	-	27,424	107,718	207,966	(1,106)	(21,341)	185,519
Town of Danforth	P0367	21,213	6,296	-	-	-	6,296	-	2,206	-	750	2,956	5,713	(30)	(1,021)	4,662
Town of Southwest Harbor	P0368	98,738	29,305	-	-	29,320	58,624	-	10,266	-	3,168	13,434	26,590	(589)	10,392	36,393
Town of Alfred	P0369	149,474	44,363	-	-	3,944	48,307	-	15,541	-	1,190	16,732	40,253	(214)	(3,495)	36,544
Town of Buxton	P0370	1,140,528	338,504	-	-	5,473	343,977	-	118,586	-	30,651	149,236	307,142	(1,633)	40,128	345,637
Town of Standish	P0371	694,808	206,215	-	-	188,568	394,784	-	72,242	-	-	72,242	187,111	(995)	142,872	328,988
Town of Eddington	P0372	119,127	35,357	-	-	3,560	38,916	-	12,387	-	-	12,387	32,081	(171)	15,160	47,070
Town of Lyman	P0373	97,493	28,935	-	-	10,232	39,168	-	10,137	-	990	11,127	26,255	(140)	14,912	41,027
Northern Aroostook Region Airport Authority	P0374	32,837	9,746	-	-	-	9,746	-	3,414	-	1,143	4,557	8,843	(47)	7,628	16,424
Town of Limerick	P0375	35,066	10,407	-	-	5,306	15,713	-	3,646	-	-	3,646	9,443	(50)	8,341	17,734
Town of Oakland	P0376	285,871	84,845	-	-	70,945	155,790	-	29,724	-	-	29,724	76,984	(409)	67,276	143,851
Town of Corinth	P0377	96,236	28,563	-	-	11,357	39,919	-	10,006	-	3,883	13,890	25,916	(138)	21,956	47,734
Town of Dedham	P0378	94,631	28,086	-	-	29,720	57,806	-	9,839	-	-	9,839	25,484	(136)	22,978	48,326
University of Maine System	P0379	641,691	190,450	-	-	179,654	370,104	-	66,719	-	-	66,719	172,806	(919)	150,201	322,088
Regional School District No. 75	P0380	280,304	83,193	-	-	76,634	159,827	-	75,485	-	-	29,144	75,485	(401)	66,234	141,318
Town of Shapleigh	P0381	108,840	32,303	-	-	27,081	59,385	-	11,317	-	-	11,317	29,310	(156)	25,094	54,248
Town of Rangeley	P0382	225,081	66,803	-	-	62,656	129,458	-	23,402	-	-	23,402	60,614	(322)	52,644	112,936
Town of Belgrade	P0383	101,448	30,109	-	-	33,283	63,392	-	10,548	-	-	10,548	27,320	(145)	24,297	51,472
Southern Aroostook Emergency Medical Services	P0384	222,380	66,002	-	-	78,169	144,171	-	23,122	-	-	23,122	59,887	(318)	53,848	113,417
Town of Clinton	P0385	205,977	61,134	-	-	52,225	113,359	-	21,416	-	11,951	33,367	55,469	(295)	46,250	101,424
Town of Hollis	P0386	188,903	56,066	-	-	58,562	114,628	-	19,641	-	-	19,641	50,870	(271)	44,857	95,456
Town of Newry	P0387	74,395	22,080	-	-	17,063	39,143	-	7,736	-	193	7,928	20,034	(107)	16,967	36,894

⁽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, 2024

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 ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Town of Limington	P0388	\$ 328,130	\$ 97,387	\$ -	\$ -	\$ 104,744	\$ 202,132	\$ -	\$ 34,117	\$ -	\$ -	\$ 34,117	\$ 88,365	\$ (470)	\$ 78,259	\$ 166,154
Anson-Madison-Starks Ambulance Emergency Ser	P0389	221,999	65,888	-	-	82,738	148,626	-	23,082	-	-	23,082	59,784	(318)	54,287	113,753
Kennebec Valley Council of Governments	P0391	175,630	52,126	-	-	70,423	122,549	-	18,261	-	-	18,261	47,297	(252)	43,509	90,554
Town of Livermore	P0392	81,347	24,143	-	-	32,361	56,504	-	8,458	-	-	8,458	21,907	(116)	20,123	41,914
Town of Cornish	P0393	22,026	6,537	-	-	10,478	17,015	-	2,290	-	-	2,290	5,932	(32)	5,642	11,542
Town of Raymond	P0394	359,065	106,569	-	-	187,795	294,364	-	37,333	-	-	37,333	96,696	(514)	93,897	190,079
Town of North Yarmouth	P0395	297,050	88,163	-	-	155,360	243,524	-	30,886	-	-	30,886	79,995	(425)	77,680	157,250
Regional School Unit No. 35	P0396	190,247	56,464	-	-	99,501	155,966	-	19,781	-	-	19,781	51,233	(272)	49,751	100,712
Town of Machias	P0397	101,544	30,137	-	-	53,108	83,246	-	10,557	-	-	10,557	27,346	(145)	26,554	53,755
Regional School Unit No. 87	P0398	45,869	13,614	-	-	23,990	37,604	-	4,770	-	-	4,770	12,352	(66)	11,995	24,281
Town of Gray	P0399	229,564	68,134	-	-	120,064	188,198	-	23,869	-	-	23,869	61,821	(329)	60,032	121,524
Town of Norridgewock	P0402	35,098	10,417	-	-	18,357	28,773	-	3,650	-	-	3,650	9,451	(50)	9,178	18,579
No. Oxford Reg Ambulance-Med Care Ambulance	P0403	159,308	47,282	-	-	83,320	130,601	-	16,564	-	-	16,564	42,901	(228)	41,660	84,333
Town of Wiscasset	P0417	481,935	143,036	-	-	70,213	213,249	-	50,108	-	-	50,108	129,784	24,984	37,253	192,021
Town of Ashland	P0418	288,869	85,736	-	-	74,392	160,127	-	30,035	-	-	30,035	77,792	(414)	66,884	144,262
Regional School District No. 52	P0461	71,253	21,148	-	-	1,298	22,445	-	7,408	-	2,327	9,735	19,188	(102)	16,695	35,781
City of Presque Isle ⁽²⁾	P0004	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town of Cape Elizabeth ⁽²⁾	P0085	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town of Fort Kent ⁽²⁾	P0091	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town of New Canada ⁽²⁾	P0172	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community School District No. 903 ⁽²⁾	P0204	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Western Maine Community Action ⁽²⁾	P0241	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total for All Employers ⁽³⁾		\$ 400,251,285	\$ 118,792,720	\$ -	\$ -	\$ 15,111,585	\$ 133,904,305	\$ -	\$ 41,615,813	\$ -	\$ 15,111,585	\$ 56,727,398	\$ 107,786,739	\$ -	\$ -	\$ 107,786,739

⁽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, 2024

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

Sensitivity				Ending June 30					
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
Town of Enfield	P0001	\$ 1,430	\$ (134)	\$ (8,155)	\$ (7,510)	\$ (8)	\$ (12)	\$ -	\$ -
City of Portland	P0002	85,569,634	(8,037,936)	(1,597,431)	7,782,549	(474,610)	(689,987)	-	-
Town of Millinocket	P0003	2,594,549	(243,718)	4,114	276,084	(14,391)	(20,921)	-	-
City of Presque Isle	P0004	7,190,787	(675,463)	9,683	754,862	(39,884)	(57,983)	-	-
Cumberland County	P0005	26,801,063	(2,517,543)	(149,030)	2,763,005	(148,652)	(216,109)	-	-
City of Eastport	P0007	281,624	(26,454)	(11,441)	20,614	(1,562)	(2,271)	-	-
Town of Camden	P0008	4,589,577	(431,119)	(666)	478,008	(25,456)	(37,008)	-	-
City of South Portland	P0009	23,686,980	(2,225,023)	(295,782)	2,187,460	(131,379)	(190,999)	-	-
Town of Houlton	P0010	4,107,917	(385,875)	36,199	444,360	(22,784)	(33,124)	-	-
Penobscot County	P0011	11,813,087	(1,109,656)	51,170	1,270,726	(65,521)	(95,254)	-	-
Kittery Water District	P0012	945,400	(88,806)	(29,099)	88,199	(5,244)	(7,623)	-	-
City of Ellsworth	P0013	7,128,182	(669,582)	76,596	729,694	(39,536)	(57,478)	-	-
Town of Kittery	P0014	8,510,879	(799,465)	(127,225)	822,031	(47,205)	(68,627)	-	-
Town of Bar Harbor	P0015	6,667,003	(626,261)	108,112	718,268	(36,978)	(53,759)	-	-
Town of Mount Desert	P0016	3,812,002	(358,078)	32,599	393,938	(21,143)	(30,738)	-	-
Town of Fort Fairfield	P0017	805,528	(75,667)	(33,621)	38,406	(4,468)	(6,495)	-	-
City of Rockland	P0018	6,936,946	(651,618)	(25,725)	709,948	(38,476)	(55,936)	-	-
Bath Water District	P0019	948,150	(89,064)	(29,001)	91,959	(5,259)	(7,645)	-	-
City of Bangor	P0020	18,371,711	(1,725,737)	(292,323)	1,808,391	(101,898)	(148,139)	-	-
Bangor Public Library	P0022	110,629	(10,392)	(10,995)	2,424	(614)	(892)	-	-
City of Augusta	P0023	23,603,173	(2,217,151)	(423,079)	2,245,904	(130,915)	(190,323)	-	-
City of Gardiner	P0024	4,922,286	(462,372)	(85,645)	476,687	(27,301)	(39,691)	-	-
Ecology Learning Center	P0025	783,316	(73,580)	23,539	101,282	(4,345)	(6,316)	-	-
Houlton Water Company	P0026	1,946,834	(182,875)	(10,439)	200,073	(10,798)	(15,698)	-	-
City of Auburn	P0027	22,599,958	(2,122,915)	(275,336)	2,242,806	(125,350)	(182,234)	-	-
Town of York	P0028	11,787,805	(1,107,281)	(93,757)	725,439	(65,381)	(95,050)	-	-
Limestone Water & Sewer District	P0029	110,149	(10,347)	9,558	12,168	(611)	(888)	-	-
Town of St. Agatha	P0030	227,629	(21,382)	(4,708)	22,377	(1,263)	(1,835)	-	-
Kennebec Water District	P0031	2,098,007	(197,075)	(18,268)	213,180	(11,637)	(16,917)	-	-
Livermore Falls Water District	P0032	264,552	(24,851)	(5,566)	25,331	(1,467)	(2,133)	-	-
City of Belfast	P0035	5,280,756	(496,045)	(61,485)	492,999	(29,290)	(42,581)	-	-
City of Calais	P0036	2,265,791	(212,836)	(33,853)	210,955	(12,567)	(18,270)	-	-
York County	P0037	10,052,699	(944,295)	100,282	1,160,563	(55,757)	(81,059)	-	-
Maine Maritime Academy	P0038	7,597,881	(713,703)	(103,511)	735,008	(42,142)	(61,265)	-	-
York Water District	P0039	1,709,344	(160,566)	(36,817)	160,209	(9,481)	(13,783)	-	-
Washington County	P0040	5,485,713	(515,297)	45,249	577,003	(30,426)	(44,234)	-	-
Portland Public Library	P0041	2,826,639	(265,519)	(39,018)	274,909	(15,678)	(22,792)	-	-
Town of Brunswick	P0042	10,775,140	(1,012,157)	57,893	1,118,680	(59,764)	(86,885)	-	-
Auburn Public Library	P0043	320,977	(30,151)	(13,442)	23,908	(1,780)	(2,588)	-	-
Town of Jay	P0045	1,481,735	(139,186)	(3,419)	148,638	(8,218)	(11,948)	-	-
Waldo County	P0046	5,578,581	(524,021)	(51,744)	562,339	(30,941)	(44,983)	-	-
Kennebec County	P0047	8,413,730	(790,339)	6,729	844,561	(46,667)	(67,844)	-	-
City of Lewiston	P0048	35,010,816	(3,288,722)	(191,022)	3,519,964	(194,187)	(282,308)	-	-
Maine Turnpike Authority	P0049	28,554,101	(2,682,214)	(484,902)	2,785,804	(158,375)	(230,245)	-	-
School Administrative District No. 31	P0050	438,787	(41,217)	(8,404)	37,852	(2,434)	(3,538)	-	-
Auburn Water and Sewer District	P0052	156,453	(14,696)	(2,623)	15,971	(868)	(1,262)	-	-
Town of East Millinocket	P0054	2,269,572	(213,191)	(50,651)	189,131	(12,588)	(18,301)	-	-
Maine Municipal Association	P0055	4,058,713	(381,253)	(47,191)	387,408	(22,512)	(32,727)	-	-
Hancock County	P0056	7,337,949	(689,286)	151,141	920,506	(40,700)	(59,169)	-	-
Oxford County	P0057	6,120,117	(574,890)	(6,396)	619,999	(33,945)	(49,349)	-	-
Falmouth Memorial Library	P0058	521,494	(48,986)	2,816	57,099	(2,892)	(4,205)	-	-
Bangor Water District	P0059	1,134,976	(106,613)	(49,590)	90,082	(6,295)	(9,152)	-	-
Rumford Fire and Police	P0060	2,262,311	(212,509)	(3,002)	241,187	(12,548)	(18,242)	-	-
Town of Orono	P0061	5,778,198	(542,772)	(40,987)	598,713	(32,049)	(46,592)	-	-

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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, 2024

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%	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
Kennebunk Light and Power Co.	P0062	\$ 1,286,019	\$ (120,801)	\$ (11,093)	\$ 132,616	\$ (7,133)	\$ (10,370)	\$ -	\$ -
City of Brewer	P0063	10,684,382	(1,003,632)	(211,167)	949,846	(59,261)	(86,153)	-	-
Rumford Water District	P0065	327,738	(30,786)	(7,367)	31,771	(1,818)	(2,643)	-	-
City of Waterville	P0066	7,406,035	(695,682)	168,098	792,745	(41,077)	(59,718)	-	-
Androscoggin County	P0067	10,093,062	(948,086)	32,058	1,063,691	(55,981)	(81,385)	-	-
Town of Baileyville	P0069	1,067,340	(100,260)	(48,433)	76,340	(5,920)	(8,606)	-	-
Westbrook Fire and Police	P0070	9,834,730	(923,820)	(185,981)	900,872	(54,548)	(79,302)	-	-
Brunswick Sewer District	P0072	1,563,712	(146,886)	(26,955)	161,289	(8,673)	(12,609)	-	-
City of Bath	P0073	9,447,418	(887,438)	(126,747)	946,335	(52,400)	(76,179)	-	-
Town of Mexico	P0074	443,457	(41,656)	17,925	49,654	(2,460)	(3,576)	-	-
Town of Lincoln	P0076	1,942,004	(182,421)	41,398	252,456	(10,771)	(15,659)	-	-
Old Town Water District	P0079	596,660	(56,047)	201	55,523	(3,309)	(4,811)	-	-
Town of Skowhegan	P0080	4,959,239	(465,843)	(81,469)	453,510	(27,506)	(39,989)	-	-
Town of Topsham	P0081	3,722,474	(349,669)	(18,959)	389,492	(20,647)	(30,016)	-	-
Town of Madawaska	P0082	3,821,753	(358,994)	(14,369)	361,786	(21,197)	(30,817)	-	-
City of Sanford	P0083	22,061,532	(2,072,338)	(253,071)	2,102,475	(122,364)	(177,892)	-	-
Town of Kennebunk	P0084	6,902,083	(648,343)	(148,890)	(1,800,247)	(38,282)	(55,655)	-	-
Town of Wilton	P0086	1,715,665	(161,160)	(8,557)	175,936	(9,516)	(13,834)	-	-
Town of Falmouth	P0087	11,143,421	(1,046,751)	(47,793)	1,103,368	(61,807)	(89,854)	-	-
Lubec Water District	P0088	150,563	(14,143)	(4,015)	14,274	(835)	(1,214)	-	-
Sanford Sewerage District	P0089	856,632	(80,467)	(11,700)	86,322	(4,751)	(6,907)	-	-
Town of Rumford	P0090	1,693,433	(159,072)	(32,893)	157,696	(9,393)	(13,655)	-	-
Town of Fort Kent	P0091	1,931,613	(181,445)	(15,709)	192,656	(10,714)	(15,575)	-	-
Maine Municipal Bond Bank	P0093	1,938,174	(182,061)	(1,846)	221,401	(10,750)	(15,628)	-	-
Lincoln County	P0095	1,939,814	(182,215)	(6,662)	195,259	(10,759)	(15,642)	-	-
Sagadahoc County	P0096	5,239,732	(492,191)	21,645	580,324	(29,062)	(42,250)	-	-
Town of Dexter	P0097	646,115	(60,692)	(12,050)	69,555	(3,584)	(5,210)	-	-
Town of Frenchville	P0098	305,486	(28,696)	(544)	31,731	(1,694)	(2,463)	-	-
Town of Farmington	P0100	2,597,199	(243,966)	37,814	286,787	(14,405)	(20,942)	-	-
Somerset County	P0101	6,086,644	(571,746)	(67,251)	657,610	(33,759)	(49,079)	-	-
Franklin County	P0102	4,649,443	(436,743)	31,562	503,432	(25,788)	(37,491)	-	-
Town of Lisbon	P0103	5,977,665	(561,509)	(13,603)	576,811	(33,155)	(48,201)	-	-
Maine Principals' Association	P0105	448,418	(42,122)	(18,361)	35,030	(2,487)	(3,616)	-	-
Aroostook County	P0106	8,124,776	(763,196)	(42,657)	832,075	(45,064)	(65,514)	-	-
Town of Wells	P0107	3,203,760	(300,943)	(16,488)	345,858	(17,770)	(25,833)	-	-
Town of Berwick	P0108	2,824,588	(265,326)	(100,399)	264,038	(15,667)	(22,776)	-	-
Town of Livermore Falls	P0109	560,407	(52,642)	(9,510)	33,618	(3,108)	(4,519)	-	-
Town of Pittsfield	P0110	612,392	(57,525)	(16,575)	58,845	(3,397)	(4,938)	-	-
City of Old Town	P0111	5,815,921	(546,315)	35,520	608,956	(32,258)	(46,896)	-	-
Town of Greenville	P0112	183,095	(17,199)	(21,318)	8,306	(1,016)	(1,476)	-	-
Town of Mechanic Falls	P0114	349,930	(32,870)	(567)	33,556	(1,941)	(2,822)	-	-
Regional School Unit #54	P0115	4,078,234	(383,087)	(13,835)	444,072	(22,620)	(32,885)	-	-
Town of Yarmouth	P0116	6,052,561	(568,544)	58,522	715,795	(33,570)	(48,805)	-	-
Town of Searsport	P0117	853,362	(80,160)	11,517	82,112	(4,733)	(6,881)	-	-
Farmington Village Corp.	P0118	324,187	(30,452)	(1,401)	31,986	(1,798)	(2,614)	-	-
Regional School Unit #9	P0119	125,571	(11,795)	(12,349)	7,911	(696)	(1,013)	-	-
Mt Desert Island Regional School Unit	P0120	586,930	(55,133)	5,441	68,805	(3,255)	(4,733)	-	-
Piscataquis County	P0121	3,258,805	(306,114)	(5,687)	344,351	(18,075)	(26,277)	-	-
City of Westbrook	P0122	7,835,011	(735,977)	128,009	853,290	(43,457)	(63,177)	-	-
Searsport Water District	P0124	263,702	(24,771)	(754)	27,120	(1,463)	(2,126)	-	-
Town of Norway	P0125	1,870,478	(175,702)	(37,762)	183,965	(10,375)	(15,083)	-	-
Regional School Unit #67	P0126	293,795	(27,597)	(26,868)	16,280	(1,630)	(2,369)	-	-
Town of Paris	P0127	972,972	(91,396)	8,236	115,832	(5,397)	(7,846)	-	-
School Administrative District No. 53	P0129	65,876	(6,188)	(3,384)	5,796	(365)	(531)	-	-

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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, 2024

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

Sensitivity				Ending June 30					
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
Town of Bucksport	P0130	\$ 3,493,085	\$ (328,121)	\$ 130,982	\$ 386,459	\$ (19,374)	\$ (28,166)	\$ -	\$ -
Fort Fairfield Utilities District	P0131	219,359	(20,605)	(4,094)	21,696	(1,217)	(1,769)	-	-
Belfast Water District	P0132	445,138	(41,814)	(10,909)	38,354	(2,469)	(3,589)	-	-
Town of Gorham	P0133	93,538	(8,786)	(3,238)	8,582	(519)	(754)	-	-
Lincoln Academy	P0134	2,021,341	(189,874)	(33,845)	208,048	(11,211)	(16,299)	-	-
Norway Water District	P0136	262,562	(24,664)	(2,047)	27,832	(1,456)	(2,117)	-	-
Dover-Foxcroft Water District	P0137	237,220	(22,283)	(4,735)	22,486	(1,316)	(1,913)	-	-
York Sewer District	P0139	1,110,364	(104,301)	(22,436)	103,491	(6,159)	(8,953)	-	-
Town of Old Orchard Beach	P0140	8,814,404	(827,976)	46,205	976,695	(48,889)	(71,075)	-	-
Town of South Berwick	P0141	3,088,361	(290,103)	15,945	347,381	(17,130)	(24,903)	-	-
Town of Freeport	P0142	5,712,712	(536,620)	(3,148)	621,164	(31,685)	(46,064)	-	-
School Administrative District No. 41	P0143	2,101,797	(197,431)	(35,281)	201,025	(11,658)	(16,948)	-	-
Town of Winslow	P0144	-	-	-	-	-	-	-	-
Auburn Housing Authority	P0145	1,570,723	(147,545)	(17,542)	161,972	(8,712)	(12,665)	-	-
Town of Boothbay Harbor	P0146	977,393	(91,811)	6,497	120,778	(5,421)	(7,881)	-	-
Town of Scarborough	P0147	15,802,324	(1,484,383)	(177,877)	1,522,703	(87,647)	(127,421)	-	-
Town of Fryeburg	P0149	1,120,695	(105,272)	27,328	125,242	(6,216)	(9,037)	-	-
Town of Hermon	P0150	2,035,882	(191,239)	38,682	226,098	(11,292)	(16,416)	-	-
Town of Hampden	P0151	3,910,160	(367,299)	(24,621)	383,740	(21,688)	(31,529)	-	-
Sanford Housing Authority	P0152	1,064,470	(99,990)	10,740	111,471	(5,904)	(8,583)	-	-
Town of Vassalboro	P0153	615,222	(57,791)	(4,695)	59,191	(3,412)	(4,961)	-	-
Lewiston Housing Authority	P0154	2,684,607	(252,177)	(20,245)	285,667	(14,890)	(21,647)	-	-
City of Biddeford	P0158	20,010,539	(1,879,679)	(388,321)	1,913,929	(110,988)	(161,354)	-	-
Paris Utility District	P0159	450,178	(42,287)	(5,014)	41,387	(2,497)	(3,630)	-	-
City of Hallowell	P0160	653,645	(61,400)	3,344	59,133	(3,625)	(5,271)	-	-
Town of Rockport	P0161	993,824	(93,354)	30,038	132,008	(5,512)	(8,014)	-	-
Lew/ Aub Water Pollution Control Auth.	P0163	271,853	(25,536)	(19,573)	24,960	(1,508)	(2,192)	-	-
Town of Thomaston	P0164	1,572,043	(147,669)	21,321	168,189	(8,719)	(12,676)	-	-
Pl. Pt. Passamaquoddy Res. Housing Auth.	P0165	497,922	(46,772)	2,593	47,487	(2,762)	(4,015)	-	-
Town of Orland	P0166	221,629	(20,819)	11,822	35,009	(1,229)	(1,787)	-	-
Town of Dover-Foxcroft	P0167	1,350,944	(126,900)	10,507	151,661	(7,493)	(10,893)	-	-
School Administrative District No. 29	P0168	340,219	(31,958)	3,668	39,094	(1,887)	(2,743)	-	-
Maine Housing Authority	P0169	5,596,032	(525,660)	(141,627)	495,636	(31,038)	(45,123)	-	-
Sanford Water District	P0170	1,124,035	(105,586)	(35,444)	95,770	(6,234)	(9,064)	-	-
South Berwick Water District	P0171	320,157	(30,074)	(4,002)	32,464	(1,776)	(2,582)	-	-
Town of Glenburn	P0174	685,418	(64,384)	(11,382)	70,923	(3,802)	(5,527)	-	-
Town of Sabattus	P0175	1,309,611	(123,018)	50,805	150,210	(7,264)	(10,560)	-	-
Town of Bridgton	P0176	790,987	(74,301)	(8,557)	79,634	(4,387)	(6,378)	-	-
Town of Brownville	P0177	388,493	(36,493)	633	41,361	(2,155)	(3,133)	-	-
Town of Winthrop	P0179	3,847,075	(361,373)	6,884	397,232	(21,338)	(31,021)	-	-
Town of Eliot	P0180	2,329,457	(218,816)	(50,483)	208,526	(12,920)	(18,783)	-	-
Town of Lebanon	P0181	409,225	(38,440)	1,484	53,674	(2,270)	(3,300)	-	-
Town of Van Buren	P0182	1,048,609	(98,500)	(17,681)	100,500	(5,816)	(8,455)	-	-
Hampden Water District	P0183	322,247	(30,270)	(8,555)	31,804	(1,787)	(2,598)	-	-
Town of Monson	P0184	36,003	(3,382)	(66)	3,528	(200)	(290)	-	-
Portland Housing Authority	P0185	4,974,560	(467,283)	4,641	533,254	(27,591)	(40,112)	-	-
Town of Milford	P0186	368,551	(34,620)	4,384	34,611	(2,044)	(2,972)	-	-
Regional School Unit #60	P0187	1,869,468	(175,607)	(43,275)	166,482	(10,369)	(15,074)	-	-
Town of Kennebunkport	P0188	3,962,214	(372,188)	(108,553)	375,589	(21,976)	(31,949)	-	-
Regional School Unit #49	P0189	911,437	(85,615)	(9,386)	98,579	(5,055)	(7,349)	-	-
Town of Damariscotta	P0191	839,941	(78,899)	9,161	88,135	(4,659)	(6,773)	-	-
City of Saco	P0192	15,284,330	(1,435,725)	(105,203)	1,387,100	(84,774)	(123,245)	-	-
Town of Otisfield	P0193	575,339	(54,044)	(11,908)	54,206	(3,191)	(4,639)	-	-
Town of Medway	P0194	749,103	(70,367)	(13,016)	67,803	(4,155)	(6,040)	-	-

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As of and for the Year Ended June 30, 2024

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Ending June 30

Employer	Employer Code	Sensitivity								
		Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter	
Town of Waldoboro	P0195	\$ 2,926,277	\$ (274,878)	\$ (12,361)	\$ 282,081	\$ (16,231)	\$ (23,596)	\$ -	\$ -	-
Regional School Unit #51	P0198	488,671	(45,903)	(7,831)	45,327	(2,710)	(3,940)	-	-	-
Town of Oxford	P0200	1,805,782	(169,625)	(10,846)	182,152	(10,016)	(14,561)	-	-	-
Kennebunk Sewer District	P0201	809,058	(75,998)	(21,921)	77,333	(4,487)	(6,524)	-	-	-
Town of Phippsburg	P0202	316,277	(29,709)	7,366	34,398	(1,754)	(2,550)	-	-	-
Gould Academy	P0205	172,835	(16,235)	(4,382)	15,833	(959)	(1,394)	-	-	-
South Portland Housing Authority	P0206	2,494,541	(234,323)	(3,427)	256,615	(13,836)	(20,115)	-	-	-
Berwick Sewer District	P0207	447,998	(42,082)	(6,144)	42,700	(2,485)	(3,612)	-	-	-
Caribou Police and Fire	P0208	2,348,508	(220,606)	17,411	220,807	(13,026)	(18,937)	-	-	-
Town of Orrington	P0209	863,973	(81,157)	18,246	99,461	(4,792)	(6,967)	-	-	-
Town of New Gloucester	P0210	720,211	(67,653)	(11,852)	75,704	(3,995)	(5,807)	-	-	-
Town of Richmond	P0213	678,057	(63,693)	(6,656)	73,263	(3,761)	(5,467)	-	-	-
Town of Linneus	P0214	11,661	(1,095)	(2,893)	(1,488)	(65)	(94)	-	-	-
Town of Hodgdon	P0215	93,728	(8,804)	(5,352)	9,392	(520)	(756)	-	-	-
Town of Cumberland	P0216	4,248,179	(399,050)	19,814	420,115	(23,562)	(34,255)	-	-	-
Town of Corinna	P0217	-	-	-	-	-	-	-	-	-
Lincoln Sanitary District	P0219	394,143	(37,024)	(8,277)	35,762	(2,186)	(3,178)	-	-	-
Kennebec Sanitary Treatment District	P0220	751,453	(70,587)	(13,778)	67,557	(4,168)	(6,059)	-	-	-
Gardiner Water District	P0221	546,896	(51,372)	2,989	55,203	(3,033)	(4,410)	-	-	-
Waterville Sewerage District	P0222	748,773	(70,336)	(7,530)	74,285	(4,153)	(6,038)	-	-	-
School Administrative District No. 13	P0223	600,121	(56,372)	(11,506)	57,827	(3,329)	(4,839)	-	-	-
Waldo County Technical Center	P0224	81,837	(7,687)	(1,736)	7,712	(454)	(660)	-	-	-
Maine County Commissioners' Association	P0225	53,765	(5,050)	(401)	5,316	(298)	(434)	-	-	-
Town of Mars Hill	P0227	329,898	(30,989)	(1,535)	37,174	(1,830)	(2,660)	-	-	-
Town of Lubec	P0228	145,342	(13,653)	(5,581)	10,060	(806)	(1,172)	-	-	-
Van Buren Housing Authority	P0229	191,856	(18,022)	18,875	38,700	(1,064)	(1,547)	-	-	-
Town of Washburn	P0230	487,661	(45,808)	(2,834)	48,941	(2,705)	(3,932)	-	-	-
Androscoggin Valley Council of Govts.	P0231	862,423	(81,011)	(36,086)	81,957	(4,783)	(6,954)	-	-	-
Town of Durham	P0234	561,367	(52,732)	4,694	54,285	(3,114)	(4,527)	-	-	-
Town of China	P0235	856,032	(80,411)	(3,27)	88,929	(4,748)	(6,903)	-	-	-
Madawaska Water District	P0236	289,574	(27,201)	(4,833)	28,329	(1,606)	(2,335)	-	-	-
Penquis	P0237	4,891,013	(459,435)	47,743	499,740	(27,128)	(39,438)	-	-	-
Milo Water District	P0238	188,576	(17,714)	(4,476)	15,659	(1,046)	(1,521)	-	-	-
Maine School Management Association	P0239	1,696,893	(159,397)	(37,904)	152,899	(9,412)	(13,683)	-	-	-
Town of Easton	P0240	795,627	(74,737)	(27,408)	66,419	(4,413)	(6,416)	-	-	-
Richmond Utilities District	P0242	165,824	(15,577)	994	19,555	(920)	(1,337)	-	-	-
Lisbon Water Department	P0243	475,930	(44,706)	(16,573)	40,234	(2,640)	(3,838)	-	-	-
Town of Limestone	P0245	49,404	(4,641)	(15,004)	3,183	(274)	(398)	-	-	-
Town of Bethel	P0246	845,381	(79,410)	(9,855)	78,575	(4,689)	(6,817)	-	-	-
Rumford Mexico Sewerage District	P0247	540,646	(50,785)	(806)	54,130	(2,999)	(4,359)	-	-	-
Brewer Housing Authority	P0248	795,247	(74,701)	(9,733)	77,186	(4,411)	(6,412)	-	-	-
Erskine Academy	P0249	589,720	(55,395)	(4,472)	60,230	(3,271)	(4,755)	-	-	-
Winter Harbor Utility District	P0250	-	-	-	-	-	-	-	-	-
CSD No. 12 Easte Range-Support	P0252	280,774	(26,374)	18,980	48,240	(1,557)	(2,264)	-	-	-
Town of North Berwick	P0254	1,345,714	(126,409)	(10,353)	126,384	(7,464)	(10,851)	-	-	-
Kennebunk, Kennebunkport and Wells Water Dist	P0255	3,295,848	(309,594)	(97,030)	299,754	(18,280)	(26,576)	-	-	-
Auburn Lewiston Airport	P0256	75,486	(7,091)	(9,004)	(4,353)	(419)	(609)	-	-	-
Town of Princeton	P0258	-	-	(2,044)	(969)	-	-	-	-	-
Town of Fairfield	P0260	1,957,655	(183,891)	650	209,262	(10,858)	(15,785)	-	-	-
Old Town Housing Authority	P0262	721,231	(67,748)	(4,258)	71,949	(4,000)	(5,816)	-	-	-
Towns of Mapleton, Castle Hill and Chapman	P0265	554,927	(52,127)	(10,556)	55,396	(3,078)	(4,475)	-	-	-
CSD No. 18 Wells-Ogunquit-Support	P0266	2,052,993	(192,847)	(24,143)	189,309	(11,387)	(16,554)	-	-	-
Aroostook Waste Solutions (Tri Comm. Landfill)	P0267	604,421	(56,776)	(15,431)	55,020	(3,352)	(4,874)	-	-	-
United Technologies Center, Region 4	P0269	385,293	(36,192)	7,190	48,490	(2,137)	(3,107)	-	-	-

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Ending June 30

Sensitivity				Ending June 30					
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
Town of Harpswell	P0270	\$ 97,078	\$ (9,119)	\$ (7,049)	\$ 8,986	\$ (538)	\$ (783)	\$ -	\$ -
Maine Veterans' Home	P0271	54,158,312	(5,087,331)	(652,935)	5,324,873	(300,388)	(436,703)	-	-
Brunswick Public Library	P0273	1,083,431	(101,772)	(8,410)	111,192	(6,009)	(8,736)	-	-
Eagle Lake Water and Sewer District	P0274	176,105	(16,542)	(4,069)	14,561	(977)	(1,420)	-	-
Fort Fairfield Housing Authority	P0275	317,317	(29,807)	(6,429)	31,332	(1,760)	(2,559)	-	-
Town of Lovell	P0276	235,810	(22,151)	(5,838)	20,320	(1,308)	(1,901)	-	-
Town of Carrabassett Valley	P0277	566,958	(53,257)	(4,948)	56,240	(3,145)	(4,572)	-	-
Yarmouth Water District	P0278	704,459	(66,173)	(3,073)	68,531	(3,907)	(5,680)	-	-
Town of Harrison	P0280	509,533	(47,863)	(4,502)	60,007	(2,826)	(4,109)	-	-
Mechanic Falls Sanitary District	P0282	50,744	(4,767)	(781)	5,120	(281)	(409)	-	-
Mars Hill Utility District	P0283	224,279	(21,068)	(2,821)	21,066	(1,244)	(1,808)	-	-
Bangor Housing Authority	P0288	4,090,365	(384,226)	14,054	472,304	(22,687)	(32,982)	-	-
Maine Public Employees Retirement Sys.	P0290	10,749,402	(1,009,741)	18,000	1,150,115	(59,622)	(86,692)	-	-
Lewiston/ Auburn 911	P0291	1,686,712	(158,440)	(4,671)	177,898	(9,355)	(13,590)	-	-
Brunswick Fire and Police	P0292	9,043,333	(849,481)	(38,717)	914,072	(50,159)	(72,921)	-	-
Jackman Utility District	P0294	189,386	(17,790)	(2,502)	16,390	(1,050)	(1,527)	-	-
Town of Chesterville	P0295	-	-	-	-	-	-	-	-
ME Admin. of Svcs for Children with Disabilities	P0297	93,038	(8,739)	(1,907)	9,420	(516)	(750)	-	-
Boothbay Region Water District	P0298	1,128,705	(106,024)	(4,643)	119,075	(6,260)	(9,101)	-	-
South Berwick Sewer District	P0299	368,451	(34,610)	2,604	39,770	(2,044)	(2,971)	-	-
Mount Desert Water District	P0300	386,183	(36,276)	(6,262)	36,744	(2,142)	(3,114)	-	-
Coastal Counties Workforce, Inc.	P0301	398,204	(37,405)	(3,123)	37,373	(2,209)	(3,211)	-	-
Lincoln County Sheriff's Office	P0302	3,111,423	(292,270)	(1,561)	257,868	(17,257)	(25,089)	-	-
Town of Ogunquit	P0303	4,089,705	(384,164)	(70,358)	407,746	(22,683)	(32,977)	-	-
Lincoln & Sagadahoc Multicounty Jail Auth.	P0304	2,726,370	(256,100)	70,704	334,340	(15,122)	(21,984)	-	-
Veazie Fire and Police	P0305	778,346	(73,113)	5,450	76,547	(4,317)	(6,276)	-	-
Winterport Water District	P0306	-	-	-	-	-	-	-	-
Topsham Sewer District	P0307	159,173	(14,952)	(3,274)	14,703	(883)	(1,283)	-	-
North Berwick Water District	P0308	267,153	(25,095)	(4,005)	25,853	(1,482)	(2,154)	-	-
Town of Windham	P0309	7,937,080	(745,565)	84,703	760,505	(44,023)	(64,000)	-	-
Biddeford Housing Authority	P0310	376,742	(35,389)	(7,606)	37,188	(2,090)	(3,038)	-	-
Greater Augusta Utility District	P0311	2,741,341	(257,506)	(54,651)	241,488	(15,205)	(22,105)	-	-
Town of Grand Isle	P0312	72,506	(6,811)	(3,483)	6,091	(402)	(585)	-	-
Newport Water District	P0313	243,941	(22,914)	(7,218)	21,690	(1,353)	(1,967)	-	-
Town of Newport	P0314	1,242,175	(116,683)	24,935	122,891	(6,890)	(10,016)	-	-
Regional School Unit No. 1	P0315	447,088	(41,997)	(32,145)	41,199	(2,480)	(3,605)	-	-
Town of Monmouth	P0316	528,945	(49,686)	10,461	60,982	(2,934)	(4,265)	-	-
Cape Elizabeth Police	P0317	1,453,133	(136,499)	(18,921)	139,561	(8,060)	(11,717)	-	-
Thompson Free Library	P0318	91,818	(8,625)	(1,791)	8,353	(509)	(740)	-	-
Bowdoinham Water District	P0319	33,913	(3,186)	(725)	3,194	(188)	(273)	-	-
Regional School Unit No. 24	P0320	-	-	-	-	-	-	-	-
Regional School Unit No. 25	P0321	362,331	(34,035)	2,753	41,847	(2,010)	(2,922)	-	-
Regional School Unit No. 21	P0322	3,423,949	(321,627)	(55,178)	306,764	(18,991)	(27,609)	-	-
Regional School Unit No. 2	P0323	29,032	(2,727)	(13,116)	2,509	(161)	(234)	-	-
Regional School Unit No. 4	P0324	111,759	(10,498)	(3,786)	10,578	(620)	(901)	-	-
Regional School Unit No. 5	P0325	280,894	(26,386)	111	28,851	(1,558)	(2,265)	-	-
Regional School Unit No. 10	P0326	3,888,928	(365,304)	(31,630)	389,033	(21,570)	(31,358)	-	-
Regional School Unit No. 16	P0327	-	-	-	-	-	-	-	-
Regional School Unit No. 20	P0328	136,021	(12,777)	(109)	15,637	(754)	(1,097)	-	-
Regional School Unit No. 23	P0329	1,865,818	(175,265)	(8,819)	178,835	(10,349)	(15,045)	-	-
Regional School Unit No. 26	P0330	816,229	(76,672)	(3,078)	79,680	(4,527)	(6,582)	-	-
Regional School Unit No. 34	P0331	70,876	(6,658)	(876)	6,970	(393)	(572)	-	-
Regional School Unit No. 39	P0332	-	-	-	-	-	-	-	-
Town of West Bath	P0333	367,391	(34,511)	(3,937)	26,690	(2,038)	(2,962)	-	-

(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, 2024

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%	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter	
Gorham Fire and Police	P0334	\$ 4,267,990	\$ (400,911)	\$ 10,805	\$ 438,297	\$ (23,672)	\$ (34,415)	\$ -	\$ -	-
Washburn Water and Sewer District	P0335	97,698	(9,177)	(591)	9,738	(542)	(788)	-	-	-
Town of Poland	P0336	2,319,906	(217,919)	(5,301)	243,048	(12,867)	(18,706)	-	-	-
Winthrop Utilities District	P0337	427,146	(40,124)	(631)	37,678	(2,369)	(3,444)	-	-	-
Town of Holden	P0338	1,762,709	(165,579)	10,543	182,907	(9,777)	(14,214)	-	-	-
Town of Levant	P0339	131,311	(12,335)	(4,535)	11,679	(728)	(1,059)	-	-	-
Regional School Unit No. 73	P0340	615,552	(57,822)	(26,578)	60,802	(3,414)	(4,963)	-	-	-
Town of Trenton	P0341	-	-	-	-	-	-	-	-	-
Town of Union	P0342	429,196	(40,316)	9,062	51,339	(2,381)	(3,461)	-	-	-
Midcoast Council of Governments	P0343	-	-	-	-	-	-	-	-	-
Town of Buckfield	P0344	243,941	(22,914)	18,313	42,899	(1,353)	(1,967)	-	-	-
Community Regional Charter School	P0345	2,394,022	(224,881)	(49,649)	218,134	(13,278)	(19,304)	-	-	-
Maine Academy of Natural Sciences	P0346	1,533,089	(144,010)	(40,481)	139,569	(8,503)	(12,362)	-	-	-
Good Will - Hinckley	P0347	3,215,721	(302,067)	(129,209)	280,272	(17,836)	(25,930)	-	-	-
Baxter Academy for Technology and Science	P0348	2,197,416	(206,413)	(99,235)	156,467	(12,188)	(17,719)	-	-	-
Wells Fire and Police	P0349	4,239,468	(398,232)	7,493	481,577	(23,514)	(34,185)	-	-	-
Harpswell Coastal Academy	P0350	99,238	(9,322)	(65,406)	(191,057)	(550)	(800)	-	-	-
Augusta Housing Authority	P0351	370,131	(34,768)	981	43,837	(2,053)	(2,985)	-	-	-
Maine School of Science & Mathematics	P0352	411,975	(38,699)	(17,107)	34,050	(2,285)	(3,322)	-	-	-
Town of Hancock	P0353	-	-	-	-	-	-	-	-	-
Northern Oxford Regional Solid Waste Board	P0354	56,675	(5,324)	882	5,314	(314)	(457)	-	-	-
Town of Dayton	P0355	351,830	(33,049)	1,768	34,738	(1,951)	(2,837)	-	-	-
Town of Waterboro	P0356	1,441,512	(135,408)	13,868	147,434	(7,995)	(11,624)	-	-	-
Maine Virtual Academy	P0357	2,961,490	(278,186)	(17,476)	277,303	(16,426)	(23,880)	-	-	-
Regional School Unit No. 71	P0358	-	-	-	-	-	-	-	-	-
Knox Cty Sheriff's, Corrections & Comms	P0359	3,826,933	(359,481)	79,674	463,665	(21,226)	(30,858)	-	-	-
Town of Hartland	P0360	524,594	(49,277)	(3,545)	60,184	(2,910)	(4,230)	-	-	-
Town of Acton	P0361	503,102	(47,259)	5,855	56,979	(2,790)	(4,057)	-	-	-
Winslow Police	P0362	3,065,829	(287,987)	35,734	317,277	(17,005)	(24,721)	-	-	-
Boothbay Harbor Sewer District	P0363	527,335	(49,535)	3,989	60,397	(2,925)	(4,252)	-	-	-
Town of Otis	P0364	251,961	(23,668)	5,102	24,098	(1,397)	(2,032)	-	-	-
Anson-Madison Sanitary District	P0365	468,910	(44,047)	1,335	44,804	(2,601)	(3,781)	-	-	-
Regional School Unit No. 56	P0366	1,929,383	(181,254)	(36,939)	189,875	(10,702)	(15,559)	-	-	-
Town of Danforth	P0367	53,004	(4,979)	(1,000)	5,061	(294)	(427)	-	-	-
Town of Southwest Harbor	P0368	246,711	(23,175)	9,944	38,605	(1,368)	(1,989)	-	-	-
Town of Alfred	P0369	373,482	(35,083)	(1,562)	38,221	(2,072)	(3,012)	-	-	-
Town of Buxton	P0370	2,849,771	(267,692)	(27,739)	261,264	(15,806)	(22,979)	-	-	-
Town of Standish	P0371	1,736,077	(163,077)	92,345	253,825	(9,629)	(13,999)	-	-	-
Town of Eddington	P0372	297,655	(27,960)	296	30,284	(1,651)	(2,400)	-	-	-
Town of Lyman	P0373	243,601	(22,882)	2,597	28,759	(1,351)	(1,964)	-	-	-
Northern Aroostook Region Airport Authority	P0374	82,047	(7,707)	(1,427)	7,732	(455)	(662)	-	-	-
Town of Limerick	P0375	87,617	(8,230)	2,842	10,417	(486)	(706)	-	-	-
Town of Oakland	P0376	714,290	(67,096)	52,102	83,687	(3,962)	(5,760)	-	-	-
Town of Corinth	P0377	240,460	(22,588)	7,906	21,396	(1,334)	(1,939)	-	-	-
Town of Dedham	P0378	236,450	(22,211)	17,925	33,260	(1,311)	(1,907)	-	-	-
University of Maine System	P0379	1,603,355	(150,610)	140,138	185,068	(8,893)	(12,929)	-	-	-
Regional School District No. 75	P0380	700,379	(65,790)	55,436	84,777	(3,885)	(5,647)	-	-	-
Town of Shapleigh	P0381	271,953	(25,546)	23,387	28,383	(1,508)	(2,193)	-	-	-
Town of Rangeley	P0382	562,397	(52,828)	49,114	64,595	(3,119)	(4,535)	-	-	-
Town of Belgrade	P0383	253,481	(23,811)	22,706	33,588	(1,406)	(2,044)	-	-	-
Southern Aroostook Emergency Medical Services	P0384	555,647	(52,194)	50,361	78,250	(3,082)	(4,480)	-	-	-
Town of Clinton	P0385	514,663	(48,345)	43,020	43,977	(2,855)	(4,150)	-	-	-
Town of Hollis	P0386	472,000	(44,337)	41,895	59,516	(2,618)	(3,806)	-	-	-
Town of Newry	P0387	185,886	(17,461)	15,800	17,945	(1,031)	(1,499)	-	-	-

(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, 2024

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%	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
Town of Limington	P0388	\$ 819,879	\$ (77,015)	\$ 73,113	\$ 106,060	\$ (4,547)	\$ (6,611)	\$ -	\$ -
Anson-Madison-Starks Ambulance Emergency Ser	P0389	554,697	(52,105)	50,806	82,288	(3,077)	(4,473)	-	-
Kennebec Valley Council of Governments	P0391	438,837	(41,222)	40,755	69,506	(2,434)	(3,539)	-	-
Town of Livermore	P0392	203,257	(19,093)	18,847	31,965	(1,127)	(1,639)	-	-
Town of Cornish	P0393	55,035	(5,170)	5,297	10,177	(305)	(444)	-	-
Town of Raymond	P0394	897,176	(84,276)	88,266	180,974	(4,976)	(7,234)	-	-
Town of North Yarmouth	P0395	742,223	(69,720)	73,022	149,718	(4,117)	(5,985)	-	-
Regional School Unit No. 35	P0396	475,360	(44,653)	46,767	95,888	(2,637)	(3,833)	-	-
Town of Machias	P0397	253,721	(23,833)	24,962	51,179	(1,407)	(2,046)	-	-
Regional School Unit No. 87	P0398	114,610	(10,766)	11,276	23,119	(636)	(924)	-	-
Town of Gray	P0399	573,598	(53,881)	56,432	115,704	(3,181)	(4,625)	-	-
Town of Norridgewock	P0402	87,697	(8,238)	8,628	17,690	(486)	(707)	-	-
No. Oxford Reg Ambulance-Med Care Ambulance	P0403	398,054	(37,391)	39,162	80,294	(2,208)	(3,210)	-	-
Town of Wiscasset	P0417	1,204,182	(113,114)	34,678	144,852	(6,679)	(9,710)	-	-
Town of Ashland	P0418	721,781	(67,800)	62,354	77,562	(4,003)	(5,820)	-	-
Regional School District No. 52	P0461	178,035	(16,724)	(2,795)	17,928	(987)	(1,436)	-	-
City of Presque Isle ⁽¹⁾	P0004	-	-	-	-	-	-	-	-
Town of Cape Elizabeth ⁽²⁾	P0085	-	-	-	-	-	-	-	-
Town of Fort Kent ⁽²⁾	P0091	-	-	-	-	-	-	-	-
Town of New Canada ⁽²⁾	P0172	-	-	-	-	-	-	-	-
Community School District No. 903 ⁽²⁾	P0204	-	-	-	-	-	-	-	-
Western Maine Community Action ⁽²⁾	P0241	-	-	-	-	-	-	-	-
Total for All Employers ⁽³⁾		\$ 1,000,084,429	\$ (93,942,378)	\$ (6,276,846)	\$ 97,064,841	\$ (5,546,949)	\$ (8,064,137)	\$ -	\$ -

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

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
State Employee and Teacher Plan - State Employee Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2024

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
State of Maine	S00ME	\$ 177,599,476	94.411621%
Maine Dairy & Nutrition Council	S00150	46,841	0.024900%
Maine Potato Board	S00151	175,091	0.093078%
Northern New England Passenger Rail Authority	S00154	223,219	0.118663%
Maine Developmental Disabilities Council	S00155	54,289	0.028860%
MECDHH/Governor Baxter School for the Deaf	S00560	966,247	0.513655%
Maine Community College System	SMCCS	9,046,721	4.809223%
Total for All Employers		<u>\$ 188,111,884</u>	<u>100.000000%</u>

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - State Employee Portion ⁽¹⁾
As of and for the Year Ended June 30, 2024

		Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Employer	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
State of Maine	S00ME	\$ 820,133,777	\$ 66,443,672	\$ -	\$ -	\$ -	\$ 66,443,672	\$ -	\$ 50,579,208	\$ -	\$ 2,800,349	\$ 53,379,557	\$ 96,116,975	\$ 661,473	\$ (2,392,818)	\$ 94,385,630
Maine Dairy & Nutrition Council	S00150	216,310	17,525	-	-	-	17,525	-	13,340	-	29,736	43,076	25,350	(2,943)	(18,143)	4,264
Maine Potato Board	S00151	808,549	65,505	-	-	-	65,505	-	49,865	-	7,314	57,179	94,759	(10,999)	32,414	116,174
Northern NE Passenger Rail Authority	S00154	1,030,800	83,511	-	-	28,240	111,751	-	63,572	-	6,617	70,189	120,807	(14,023)	7,085	113,869
Maine Developmental Disabilities Council	S00155	250,701	20,311	-	-	11,923	32,234	-	15,462	-	-	15,462	29,381	(3,410)	729	26,700
MECDHH/Gov. Baxter School for the Deaf	S00560	4,462,012	361,493	-	-	33,260	394,753	-	275,181	-	87,565	362,745	522,933	(60,700)	51,093	513,326
Maine Community College System	S0999X	41,776,712	3,384,567	-	-	2,858,158	6,242,725	-	2,576,449	-	-	2,576,449	4,896,093	(569,398)	2,319,639	6,646,334
Total for All Employers ⁽³⁾		\$ 868,678,861	\$ 70,376,584	\$ -	\$ -	\$ 2,931,581	\$ 73,308,165	\$ -	\$ 53,573,077	\$ -	\$ 2,931,581	\$ 56,504,658	\$ 101,806,298	\$ -	\$ -	\$ 101,806,298

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

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - State Employee Portion ⁽¹⁾

As of and for the Year Ended June 30, 2024

Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending June 30							
Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
State of Maine	S00ME	\$ 1,506,554,477	\$ 244,170,875	\$ (51,837,855)	\$ 81,139,869	\$ (6,474,816)	\$ (9,763,085)	\$ -	\$ -
Maine Dairy & Nutrition Council	S00150	397,353	64,400	(30,565)	9,297	(1,708)	(2,575)	-	-
Maine Potato Board	S00151	1,485,274	240,722	(54,255)	78,590	(6,383)	(9,625)	-	-
Northern NE Passenger Rail Authority	S00154	1,893,541	306,891	(55,259)	117,231	(8,138)	(12,271)	-	-
Maine Developmental Disabilities Council	S00155	460,528	74,639	(6,986)	28,723	(1,979)	(2,984)	-	-
MECDHH/Gov. Baxter School for the Deaf	S00560	8,196,547	1,328,434	(282,201)	402,553	(35,227)	(53,117)	-	-
Maine Community College System	S0999X	76,742,228	12,437,796	(624,238)	5,117,654	(329,820)	(497,321)	-	-
Total for All Employers ⁽³⁾		\$ 1,595,729,948	\$ 258,623,757	\$ (52,891,359)	\$ 86,893,916	\$ (6,858,071)	\$ (10,340,978)	\$ -	\$ -

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

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

State Employee and Teacher Plan - Teacher Portion⁽¹⁾ Schedule of Employer and Non-Employer Entity Allocations For the Year Ended June 30, 2024

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
State of Maine, Non-Employer Entity	S00ME	\$ 214,467,864	94.078955%
Isle Au Haut School Department	T0802	-	0.000000%
Monhegan Plantation School Department	T0804	-	0.000000%
CSD No. 13 Deer Isle - Stonington	T0913	59,577	0.026134%
CSD No. 17 Moosabec	T0917	5,263	0.002309%
CSD No. 18 Wells - Ogunquit	T0918	47,458	0.020818%
CSD No. 19 Five Town CSD	T0919	15,660	0.006870%
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	16,737	0.007342%
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	9,657	0.004236%
Andover School Department	TCAND	580	0.000254%
Athens School Department	TCATH	18,297	0.008026%
Auburn School Department	TCAUB	261,354	0.114646%
Augusta School Department	TCAUG	254,904	0.111817%
Bangor School Department	TCBAN	283,003	0.124143%
Biddeford School Department	TCBID	195,501	0.085759%
Brewer School Department	TCBRE	108,916	0.047777%
Brunswick School Department	TCBRU	72,205	0.031674%
Calais School Department	TCCAL	37,429	0.016419%
Caswell School Department	TCCAS	7,638	0.003350%
Cape Elizabeth School Department	TCCEL	25,976	0.011395%
Chebeague Island School Department	TCCHE	-	0.000000%
Cherryfield School Department	TCCHR	15,206	0.006670%
Dayton School Department	TCDAY	3,075	0.001349%
Easton School Department	TCEAS	7,042	0.003089%
Ellsworth School Department	TCELL	84,103	0.036893%
East Millinocket School Department	TCEML	18,259	0.008009%

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

State Employee and Teacher Plan - Teacher Portion⁽¹⁾ Schedule of Employer and Non-Employer Entity Allocations For the Year Ended June 30, 2024

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
Eustis School Department	TCEUS	5,991	0.002628%
Falmouth School Department	TCFAL	21,236	0.009316%
Fayette School Department	TCFAY	3,128	0.001372%
Glenburn School Department	TCGLE	13,134	0.005762%
Gorham School Department	TCGOR	81,760	0.035865%
Hancock School Department	TCHAN	18,511	0.008120%
Hermon School Department	TCHER	47,702	0.020925%
Islesboro School Department	TCISL	-	0.000000%
Kittery School Department	TCKIT	42,986	0.018856%
Lamoine School Department	TCLAM	10,907	0.004784%
Lewiston School Department	TCLEW	769,048	0.337352%
Lincolnville School Department	TCLIN	17,421	0.007642%
Lisbon School Department	TCLIS	60,376	0.026485%
Limestone Public Schools	TCLMS	25,571	0.011217%
Long Island School Department	TCLON	-	0.000000%
Madawaska School Department	TCMAD	23,241	0.010195%
Maine Education Association	TCMEA	13,967	0.006127%
Medway School Department	TCMED	16,415	0.007201%
Millinocket School Department	TCMIL	41,954	0.018404%
Maine Ocean School	TCMOS	-	0.000000%
Maine School of Science and Mathematics	TCMSM	-	0.000000%
Northport School Department	TCNOR	11,145	0.004889%
Otis School Department	TCOTI	-	0.000000%
Portland School Department	TCPOR	986,000	0.432521%
Richmond School Department	TCRIC	8,760	0.003842%
Saco School Department	TCSAC	58,981	0.025873%
Sanford School Department	TCSAN	421,986	0.185109%
Scarborough School Department	TCSCA	78,634	0.034494%
Sebago Public Schools	TCSEB	3,232	0.001418%
South Portland School Department	TCSPD	341,099	0.149627%
Saint George Municipal School Unit	TCSTG	13,463	0.005906%
Veazie School Department	TCVEA	10,857	0.004762%
West Bath School Department	TCWBA	23,653	0.010376%
Westbrook School Department	TCWES	282,411	0.123883%
Winthrop School Department	TCWIN	31,986	0.014031%

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The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2024

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
Wiscasset School Department	TCWIS	24,639	0.010808%
Yarmouth School Department	TCYAR	26,461	0.011608%
York School Department	TCYOR	16,314	0.007156%
RSU No. 79 - Presque Isle	TD001	103,095	0.045224%
RSU No. 3 - Unity	TD003	143,249	0.062838%
MSAD 4 Guilford	TD004	84,778	0.037189%
RSU No. 6 - Bar Mills	TD006	168,297	0.073826%
MSAD 7 North Haven	TD007	-	0.000000%
MSAD 8 Vinalhaven	TD008	12,088	0.005303%
RSU No. 9 - Farmington	TD009	203,482	0.089260%
RSU No. 11 - Gardiner	TD011	102,288	0.044870%
MSAD 12 Jackman	TD012	9,024	0.003959%
MSAD 13 Bingham	TD013	28,445	0.012478%
RSU No. 15 - Gray	TD015	142,026	0.062301%
RSU No. 17 - South Paris	TD017	217,560	0.095435%
MSAD 20 Fort Fairfield	TD020	32,526	0.014268%
RSU No. 22 - Hampden	TD022	76,025	0.033349%
MSAD 23 Carmel	TD023	46,253	0.020289%
MSAD 24 Van Buren	TD024	29,319	0.012861%
MSAD 27 Fort Kent	TD027	81,687	0.035833%
MSAD 28 Camden	TD028	19,895	0.008727%
RSU No. 29 - Houlton	TD029	119,047	0.052222%
MSAD 32 Ashland	TD032	16,272	0.007138%
MSAD 33 Saint Agatha	TD033	19,687	0.008636%
RSU No. 35 - Eliot	TD035	54,224	0.023786%
MSAD 37 Harrington	TD037	53,623	0.023522%
RSU No. 40 - Waldoboro	TD040	97,821	0.042910%
MSAD 42 Mars Hill	TD042	11,388	0.004996%
RSU No. 44 - Bethel	TD044	44,086	0.019339%
MSAD 45 Washburn	TD045	22,020	0.009659%
RSU No. 49 - Fairfield	TD049	103,688	0.045484%
RSU No. 51 - Cumberland Center	TD051	66,680	0.029250%
RSU No. 52 - Turner	TD052	49,094	0.021536%
MSAD 53 Pittsfield	TD053	66,613	0.029220%
RSU No. 54 - Skowhegan	TD054	319,638	0.140213%

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Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2024

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
RSU No. 55 - Cornish	TD055	96,167	0.042185%
RSU No. 57 - Waterboro	TD057	125,754	0.055164%
MSAD 58 Kingfield	TD058	103,082	0.045218%
MSAD 59 Madison	TD059	79,440	0.034847%
RSU No. 60 - North Berwick	TD060	363,464	0.159438%
RSU No. 61 - Bridgton	TD061	286,094	0.125499%
RSU No. 64 - East Corinth	TD064	74,392	0.032633%
MSAD 65 Matinicus	TD065	-	0.000000%
RSU No. 67 - Lincoln	TD067	91,603	0.040183%
MSAD 68 Dover-Foxcroft	TD068	85,387	0.037456%
RSU No. 72 - Fryeburg	TD072	77,748	0.034105%
MSAD 74 North Anson	TD074	118,397	0.051936%
RSU No. 75 - Topsham	TD075	166,912	0.073218%
Pleasant Point School	TIE001	72,427	0.031771%
Indian Township	TIE002	26,249	0.011514%
Indian Island	TIE003	51,993	0.022807%
Maine Indian Education	TIE004	-	0.000000%
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	609	0.000267%
Region No. 7 Waldo County	TR007	8,935	0.003920%
Region No. 8 Mid-Coast School of Technology	TR008	87	0.000038%
Region No. 9 School of Applied Technology	TR009	417	0.000183%
Region No. 10 Cumberland Sagadahoc County	TR010	-	0.000000%
Region No. 11 Oxford Hill Technical School	TR011	543	0.000238%
Regional School Unit No. 1	TS001	171,569	0.075261%
Regional School Unit No. 2	TS002	7,961	0.003492%
Regional School Unit No. 4	TS004	111,275	0.048812%
Regional School Unit No. 5	TS005	37,371	0.016393%
Regional School Unit No. 10	TS010	362,831	0.159160%
Regional School Unit No. 12	TS012	102,144	0.044807%
Regional School Unit No. 13	TS013	129,584	0.056844%
Regional School Unit No. 14	TS014	118,906	0.052159%
Regional School Unit No. 16	TS016	126,369	0.055433%
Regional School Unit No. 18	TS018	125,453	0.055031%

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Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2024

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
Regional School Unit No. 19	TS019	205,923	0.090331%
Regional School Unit No. 20	TS020	57,429	0.025192%
Regional School Unit No. 21	TS021	104,623	0.045894%
Regional School Unit No. 23	TS023	43,161	0.018933%
Regional School Unit No. 24	TS024	112,261	0.049245%
Regional School Unit No. 25	TS025	58,192	0.025527%
Regional School Unit No. 26	TS026	17,192	0.007542%
Regional School Unit No. 34	TS034	157,318	0.069009%
Regional School Unit No. 38	TS038	81,478	0.035741%
Regional School Unit No. 39	TS039	101,703	0.044613%
Regional School Unit No. 50	TS050	53,614	0.023518%
Regional School Unit No. 56	TS056	86,809	0.038080%
Regional School Unit No. 71	TS071	96,630	0.042388%
Regional School Unit No. 73	TS073	179,586	0.078778%
Regional School Unit No. 78	TS078	16,022	0.007028%
Regional School Unit No. 89	TS089	41,344	0.018136%
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	43,492	0.019078%
AOS No. 43 Milo	TT0432	54,666	0.023980%
AOS No. 47 Central Office	TT047	-	0.000000%
AOS No. 47 Orrington	TT0471	10,010	0.004391%
AOS No. 47 Dedham	TT0472	3,267	0.001433%
AOS No. 48 Central Office	TT048	-	0.000000%
Regional School Unit No. 70	TT0481	43,725	0.019180%
Regional School Unit No. 84	TT0482	14,453	0.006340%
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	28,941	0.012695%
AOS No. 77 Charlotte	TT0772	3,814	0.001673%
AOS No. 77 Eastport	TT0773	29,576	0.012974%

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Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2024

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
AOS No. 77 Pembroke	TT0774	11,752	0.005155%
AOS No. 77 Perry	TT0775	10,370	0.004549%
AOS No. 77 Alexander	TT0776	3,642	0.001598%
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	28,408	0.012461%
AOS No. 81 Airline	TT0812	4,701	0.002062%
AOS No. 90 Central Office	TT090	-	0.000000%
AOS No. 90 Lee	TT0901	16,806	0.007372%
AOS No. 90 East Range	TT0902	900	0.000395%
AOS No. 90 Baileyville	TT0903	25,648	0.011251%
AOS No. 90 Princeton	TT0904	19,929	0.008742%
AOS No. 91 Central Office	TT091	4,450	0.001952%
AOS No. 91 Mount Desert Island High School	TT0911	16,520	0.007247%
AOS No. 91 Bar Harbor	TT0912	15,400	0.006756%
AOS No. 91 Cranberry Isle	TT0913	992	0.000435%
AOS No. 91 Frenchboro	TT0914	697	0.000306%
AOS No. 91 Mt Desert	TT0915	6,729	0.002952%
AOS No. 91 Southwest Harbor	TT0916	8,403	0.003686%
AOS No. 91 Tremont	TT0917	13,841	0.006071%
AOS No. 91 Swans Island	TT0918	1,536	0.000674%
AOS No. 91 Trenton	TT0919	14,322	0.006283%
AOS No. 92 Central Office	TT092	-	0.000000%
AOS No. 92 Waterville	TT0921	140,428	0.061600%
AOS No. 92 Vassalboro	TT0922	48,536	0.021291%
AOS No. 92 Winslow	TT0923	90,388	0.039650%
AOS No. 93 Central Office	TT093	10,175	0.004463%
AOS No. 93 Great Salt Bay	TT0931	34,594	0.015175%
AOS No. 93 Nobleboro	TT0932	14,445	0.006336%
AOS No. 93 Bristol	TT0933	11,275	0.004946%
AOS No. 93 South Bristol	TT0934	4,421	0.001939%
AOS No. 93 Jefferson	TT0935	57,061	0.025031%
AOS No. 94 Central Office	TT094	-	0.000000%
AOS No. 94	TT0941	135,318	0.059359%

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Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2024

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
AOS No. 94 Harmony	TT0942	7,513	0.003296%
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	26,057	0.011430%
AOS No. 96 Jonesboro	TT096B	6,310	0.002768%
AOS No. 96 Machias	TT096C	46,412	0.020359%
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	19	0.000008%
AOS No. 96 Whitneyville	TT096H	-	0.000000%
AOS No. 96 Cutler	TT096I	6,895	0.003024%
AOS No. 96 Machiasport	TT096J	12,900	0.005659%
AOS No. 96 Whiting	TT096K	6,903	0.003028%
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	44,992	0.019736%
AOS No. 98 Edgecomb	TT0982	6,443	0.002826%
AOS No. 98 Southport	TT0983	2,304	0.001010%
AOS No. 98 Georgetown	TT0984	-	0.000000%
Union 60 Greenville	TU0601	16,504	0.007240%
Union 69 Appleton	TU0691	20,405	0.008951%
Union 69 Hope	TU0692	8,133	0.003568%
Union 76 Brooklin	TU0761	6,687	0.002933%
Union 76 Sedgewick	TU0762	15,662	0.006870%
Greenbush School Department	TU0903	19,690	0.008637%
Milford School Department	TU0905	26,474	0.011613%
Union 93 Surry	TU0924	1,647	0.000722%
Union 93 Blue Hill	TU0931	6,627	0.002907%
Union 93 Brooksville	TU0932	1,298	0.000569%
Union 93 Castine	TU0933	3,910	0.001715%

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Maine Public Employees Retirement System
State Employee and Teacher Plan - Teacher Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2024

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
Union 93 Penobscot	TU0934	26	0.000011%
Union 102 Machias	TU1022	-	0.000000%
Union 103 Beals	TU1031	144	0.000063%
Union 103 Jonesport	TU1032	14,932	0.006550%
Union 106 Calais	TU1062	-	0.000000%
Vanceboro School Department	TU1081	-	0.000000%
Union 122 New Sweden	TU1221	726	0.000318%
Union 122 Westmanland	TU1223	-	0.000000%
Union 122 Woodland	TU1224	23,542	0.010327%
Total for All Employers and Non-Employer Entity		\$ 227,965,823	100.000000%

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Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾
As of and for the Year Ended June 30, 2024

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 ⁽²⁾		Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾		Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
State of Maine	S00ME	\$ 1,290,937,066	\$ 130,576,395	\$ -	\$ -	\$ 7,744,368	\$ 138,320,764	\$ -	\$ 98,319,550	\$ -	\$ 3,129,008	\$ 101,448,558	\$ 108,040,982	\$ (64,305,931)	409,630	\$ 44,144,680
Isle Au Haut School Department	T0802	-	-	-	-	-	-	-	-	-	-	-	-	2,916	-	2,916
Monhegan Plantation School Department	T0804	-	-	-	-	-	-	-	-	-	-	-	-	5,216	-	5,216
CSD No. 13 Deer Isle - Stonington	T0913	358,607	36,272	-	-	96,502	132,774	-	27,312	-	36,101	63,413	30,013	117,163	22,421	169,597
CSD No. 17 Moosabec	T0917	31,684	3,205	-	-	12,870	16,075	-	2,413	-	473	2,887	2,651	29,415	4,622	36,688
CSD No. 18 Wells - Ogunquit	T0918	285,661	28,894	-	-	64,563	93,457	-	21,756	-	163,226	184,983	23,908	617,409	(12,144)	629,173
CSD No. 19 Five Town CSD	T0919	94,255	9,533	-	-	17,285	26,818	-	7,178	-	44,076	51,254	7,888	319,630	(16,299)	311,219
Erskine Academy	TAERS	-	-	-	-	-	-	-	-	-	-	-	-	157,918	-	157,918
Foxcroft Academy	TAFOX	-	-	-	-	-	-	-	-	-	116	116	-	118,032	(39)	117,993
Fryeburg Academy	TAFRY	-	-	-	-	-	-	-	-	-	7	7	-	201,834	(4)	201,830
George Stevens Academy	TAGEO	-	-	-	-	-	-	-	-	-	-	-	-	93,253	-	93,253
Gould Academy	TAGOU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lee Academy	TALEE	100,746	10,191	-	-	54,714	64,904	-	7,673	-	891	8,564	8,431	24,815	25,840	59,086
Lincoln Academy	TALIN	-	-	-	-	-	-	-	-	-	345	345	-	172,577	(145)	172,431
Maine Central Institute	TAMCI	-	-	-	-	-	-	-	-	-	-	-	-	116,754	-	116,754
Thornton Academy	TATHO	-	-	-	-	-	-	-	-	-	665	665	-	465,572	(263)	465,309
Washington Academy	TAWAS	-	-	-	-	-	-	-	-	-	117	117	-	90,643	(59)	90,585
Acton School Department	TCACT	58,126	5,880	-	-	76,257	82,137	-	4,427	-	162,601	167,028	4,865	91,147	(4,934)	91,078
Andover School Department	TCAND	3,485	352	-	-	1,928	2,281	-	265	-	11,735	12,000	292	9,389	(4,319)	5,362
Athens School Department	TCATH	110,132	11,140	-	-	47,289	58,430	-	8,388	-	1,564	9,952	9,217	33,629	15,048	57,894
Auburn School Department	TCAUB	1,573,155	159,122	-	-	347,511	506,633	-	119,813	-	639,423	759,236	131,659	1,013,375	91,858	1,236,893
Augusta School Department	TCAUG	1,534,336	155,196	-	-	85,688	240,884	-	116,857	-	238,988	355,845	128,412	757,718	(26,302)	859,828
Bangor School Department	TCBAN	1,703,471	172,304	-	-	202,296	374,599	-	129,738	-	107,232	236,970	142,567	1,358,777	(12,345)	1,488,999
Biddeford School Department	TCBID	1,176,772	119,028	-	-	46,778	165,807	-	89,625	-	132,356	221,980	98,487	970,513	(84,610)	984,390
Brewer School Department	TCBRE	655,589	66,312	-	-	221,829	288,141	-	49,930	-	36,657	86,587	54,867	530,197	54,908	639,971
Brunswick School Department	TCBRU	434,626	43,962	-	-	176,380	220,342	-	33,102	-	483,460	516,562	36,375	1,015,860	(26,350)	1,025,885
Calais School Department	TCCAL	225,299	22,789	-	-	4,210	26,999	-	17,159	-	13,314	30,473	18,856	193,816	(10,052)	202,620
Caswell School Department	TCCAS	45,982	4,651	-	-	19,566	24,216	-	3,502	-	3,725	7,227	3,849	7,234	8,003	19,086
Cape Elizabeth School Department	TCCEL	156,360	15,815	-	-	85,758	101,574	-	11,909	-	52,216	64,125	13,086	765,183	(14,828)	763,441
Chebeague Island School Department	TCCHE	-	-	-	-	-	-	-	-	-	-	-	-	12,123	-	12,123
Cherryfield School Department	TCCHR	91,525	9,257	-	-	14,767	24,024	-	6,970	-	21,101	28,072	7,660	33,171	4,672	45,503
Dayton School Department	TCDAY	18,511	1,872	-	-	1,744	3,616	-	1,410	-	32,093	33,503	1,549	51,482	(10,894)	42,137
Easton School Department	TCEAS	42,387	4,287	-	-	18,732	23,019	-	3,229	-	603	3,832	3,547	81,880	6,419	91,847
Ellsworth School Department	TCCELL	506,240	51,206	-	-	4,672	55,877	-	38,556	-	369,119	407,675	42,368	504,424	(160,923)	385,869
East Millinocket School Department	TCEML	109,912	11,117	-	-	22,682	33,799	-	8,371	-	23,935	32,306	9,198	80,662	(9,080)	80,780
Eustis School Department	TCBUS	36,061	3,647	-	-	3,647	-	-	2,746	-	29,083	31,829	3,018	46,244	(14,968)	34,295
Falmouth School Department	TCFAL	127,819	12,928	-	-	43,294	56,222	-	9,735	-	149,803	159,538	10,697	1,129,656	(66,989)	1,073,364
Fayette School Department	TCFAY	18,826	1,905	-	-	2,653	4,558	-	1,433	-	6,886	8,319	1,577	23,511	(1,397)	25,690
Glenburn School Department	TCGLE	79,052	7,996	-	-	8,921	16,917	-	6,020	-	9,915	15,935	6,616	122,837	3,188	132,641
Gorham School Department	TCGOR	492,134	49,778	-	-	95,163	144,942	-	37,482	-	132,055	169,537	41,188	1,085,255	27,059	1,153,502
Hancock School Department	TCHAN	111,421	11,270	-	-	-	11,270	-	8,486	-	33,791	42,276	9,325	62,457	(16,925)	54,857
Hermion School Department	TCHER	287,130	29,043	-	-	42,431	71,473	-	21,868	-	121,416	143,284	24,030	379,913	(27,788)	376,155
Islesboro School Department	TCISL	-	-	-	-	699	699	-	-	-	5,178	5,178	-	51,200	(1,408)	49,791
Kittery School Department	TCKIT	258,739	26,171	-	-	49,447	75,618	-	19,706	-	57,244	76,951	21,654	480,793	13,077	515,524
Lamoine School Department	TCLAM	65,645	6,639	-	-	23,448	30,087	-	5,000	-	19,514	24,514	5,495	50,294	(3,146)	52,643
Lewiston School Department	TCLWE	4,629,107	468,227	-	-	530,786	999,013	-	352,559	-	1,060,724	1,413,282	387,419	1,819,748	(109,500)	2,097,667
Lincolnton School Department	TCLIN	104,862	10,607	-	-	6,633	17,240	-	7,987	-	43,961	51,948	8,776	84,537	(15,902)	77,411
Lisbon School Department	TCLIS	363,423	36,760	-	-	38,395	75,155	-	27,679	-	55,315	82,994	30,416	402,311	10,377	443,104
Limestone Public Schools	TCLMS	153,918	15,568	-	-	83,517	99,085	-	11,722	-	35,438	47,160	12,882	41,882	16,884	71,648
Long Island School Department	TCLON	-	-	-	-	-	-	-	-	-	-	-	-	7,968	-	7,968
Madawaska School Department	TCMAD	139,894	14,150	-	-	11,996	26,147	-	10,655	-	76,510	87,165	11,708	161,869	(20,390)	153,186
Maine Education Association	TCMEA	84,074	8,504	-	-	64	8,568	-	6,403	-	5,166	11,569	7,036	654	(3,548)	4,142
Medway School Department	TCMED	98,811	9,995	-	-	2,469	12,464	-	7,526	-	11,886	19,412	8,270	36,364	(3,851)	40,783
Millinocket School Department	TCMIL	252,537	25,543	-	-	74,970	100,514	-	19,234	-	40,637	59,871	21,135	136,452	9,151	166,738
Maine Ocean School	TCMOS	-	-	-	-	-	-	-	-	-	966	966	-	-	(966)	(966)
Maine School of Science and Mathematics	TCMSM	-	-	-	-	-	-	-	-	-	-	-	-	1,421	-	1,421
Northport School Department	TCNOR	67,086	6,786	-	-	4,346	11,132	-	5,110	-	17,080	22,190	5,614	46,037	(3,836)	47,815
Otis School Department	TCOTI	-	-	-	-	-	-	-	-	-	3,837	3,837	-	36,160	(3,837)	32,323
Portland School Department	TCPOR	5,935,056	600,323	-	-	2,596,971	3,197,293	-	452,022	-	2,127,260	2,579,282	496,716	2,928,355	(664,814)	2,760,256
Richmond School Department	TCRIC	52,733	5,333	-	-	44,202	49,535	-	4,017	-	397	4,414	4,414	150,079	14,602	169,094
Saco School Department	TCSAC	355,025	35,910	-	-	29,244	65,153	-	27,039	-	12,385	39,424	29,713	789,450	4,107	823,271
Sanford School Department	TCSAN	2,540,038	256,921	-	-	577,796	834,717	-	193,453	-	350,445	543,898	212,580	1,024,070	332,338	1,568,989

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

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾
As of and for the Year Ended June 30, 2024

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 ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Scarborough School Department	TCSCA	\$ 473,321	\$ 47,876	\$ -	\$ -	\$ -	\$ 47,876	\$ -	\$ 36,049	\$ -	\$ 369,649	\$ 405,698	\$ 39,613	\$ 1,366,915	\$ (164,031)	\$ 1,242,497
Sebago Public Schools	TCSEB	19,458	1,968	-	-	-	1,968	-	1,481	-	48,094	49,576	1,629	50,823	(27,039)	25,413
South Portland School Department	TCSPD	2,053,159	207,674	-	-	388,139	595,813	-	156,371	-	350,206	506,577	171,832	1,497,877	109,281	1,778,990
Saint George Municipal School Unit	TCSTG	81,041	8,197	-	-	43,429	51,626	-	6,172	-	12,852	19,024	6,783	110,847	3,321	120,951
Veazie School Department	TCVEA	65,357	6,611	-	-	2,696	9,306	-	4,978	-	14,066	19,044	5,469	66,916	(3,998)	68,387
West Bath School Department	TCWBA	142,378	14,402	-	-	65,984	80,386	-	10,843	-	2,500	13,343	11,916	57,738	22,099	91,752
Westbrook School Department	TCWES	1,699,904	171,943	-	-	218,381	390,324	-	129,467	-	609,157	738,624	142,268	996,135	(23,014)	1,115,389
Winthrop School Department	TCWIN	192,531	19,475	-	-	53,486	72,961	-	14,664	-	253,077	267,741	16,113	253,680	(35,855)	233,938
Wiscasset School Department	TCWIS	148,306	15,001	-	-	16,525	31,526	-	11,295	-	59,067	70,362	12,412	179,562	(6,407)	185,567
Yarmouth School Department	TCYAR	159,269	16,110	-	-	523,502	539,612	-	12,130	-	766,593	778,723	13,329	875,122	3,560	892,011
York School Department	TCYOR	98,194	9,932	-	-	9,867	19,799	-	7,478	-	31,159	38,637	8,219	854,770	(2,145)	860,844
RSU No. 79 - MSAD 1 Presque Isle	TD001	620,557	62,769	-	-	99,376	162,145	-	47,262	-	150,023	197,285	51,936	441,090	(104,176)	388,850
RSU No. 3 - MSAD 3 Unity	TD003	862,253	87,216	-	-	104,350	191,565	-	65,670	-	293,377	359,048	72,164	327,611	(40,107)	359,668
MSAD 4 Guilford	TD004	510,302	51,616	-	-	106,981	158,596	-	38,865	-	9,359	48,224	42,708	137,397	49,749	229,854
RSU No. 6 - MSAD 6 Bar Mills	TD006	1,013,029	102,467	-	-	299,872	402,339	-	77,153	-	534,046	611,199	84,783	1,132,371	61,250	1,278,405
MSAD 7 North Haven	TD007	-	-	-	-	-	-	-	-	-	-	-	-	54,525	-	54,525
MSAD 8 Vinalhaven	TD008	72,767	7,361	-	-	67,131	74,491	-	5,542	-	96,861	102,404	6,090	87,835	557	94,481
RSU No. 9 - MSAD 9 Farmington	TD009	1,224,812	123,888	-	-	178,678	302,566	-	93,283	-	206,704	299,988	102,507	755,482	32,045	890,034
RSU No. 11 - MSAD 11 Gardiner	TD011	615,699	62,277	-	-	108,714	170,991	-	46,892	-	277,366	324,258	51,529	620,181	(7,685)	664,025
MSAD 12 Jackman	TD012	54,311	5,493	-	-	26,930	32,423	-	4,136	-	7,483	11,619	4,545	59,677	13,347	77,569
MSAD 13 Bingham	TD013	171,221	17,318	-	-	29,395	46,713	-	13,041	-	23,705	36,746	14,330	83,355	7,693	105,378
RSU No. 15 - MSAD 15 Gray	TD015	854,885	86,470	-	-	117,442	203,912	-	65,109	-	16,927	82,037	71,547	684,716	75,271	831,534
RSU No. 17 - MSAD 17 South Paris	TD017	1,309,545	132,459	-	-	371,192	503,650	-	99,737	-	22,815	122,552	109,599	1,017,232	171,815	1,298,647
MSAD 20 Fort Fairfield	TD020	195,783	19,803	-	-	21,432	41,235	-	14,911	-	85,117	100,027	16,386	153,354	(13,962)	155,779
RSU No. 22 - MSAD 22 Hampden	TD022	457,610	46,287	-	-	58,131	104,417	-	34,852	-	214,240	249,092	38,298	729,589	(62,001)	705,885
MSAD 23 Carmel	TD023	278,403	28,160	-	-	45,724	73,883	-	21,203	-	94,282	115,485	23,299	166,775	(3,238)	186,836
MSAD 24 Van Buren	TD024	176,477	17,850	-	-	12,583	30,433	-	13,441	-	11,418	24,859	14,770	84,743	(5,550)	93,963
MSAD 27 Fort Kent	TD027	491,695	49,734	-	-	61,032	110,766	-	37,448	-	89,564	127,012	41,150	286,616	15,642	343,408
MSAD 28 Camden	TD028	119,751	12,112	-	-	9,325	21,438	-	9,120	-	37,472	46,592	10,023	334,005	(12,875)	331,153
RSU No. 29 - MSAD 29 Houlton	TD029	716,569	72,480	-	-	146,005	218,485	-	54,575	-	15,184	69,759	59,971	346,106	43,437	449,514
MSAD 32 Ashland	TD032	97,947	9,907	-	-	13,844	23,751	-	7,460	-	31,853	39,313	8,197	97,252	(4,353)	101,096
MSAD 33 Saint Agatha	TD033	118,502	11,987	-	-	20,786	32,773	-	9,025	-	42,381	51,406	9,917	86,244	3,673	99,834
RSU No. 35 - MSAD 35 Eliot	TD035	326,388	33,013	-	-	62,584	95,597	-	24,858	-	378,180	403,038	27,316	823,641	(111,591)	739,366
MSAD 37 Harrington	TD037	322,765	32,647	-	-	47,485	80,133	-	24,583	-	216,502	241,084	27,014	219,372	(30,152)	216,234
RSU No. 40 - MSAD 40 Waldoboro	TD040	588,804	59,556	-	-	148,179	207,735	-	44,845	-	192,090	236,934	49,278	711,085	(51,519)	708,845
MSAD 42 Mars Hill	TD042	68,541	6,932	-	-	6,462	13,394	-	5,220	-	57,805	63,026	5,736	125,412	(14,430)	116,718
RSU No. 44 - MSAD 44 Bethel	TD044	265,367	26,842	-	-	4,082	30,924	-	20,210	-	49,186	69,396	22,209	261,266	(25,293)	258,182
MSAD 45 Washburn	TD045	132,539	13,407	-	-	18,993	32,399	-	10,094	-	40,549	50,643	11,093	91,866	(6,771)	96,188
RSU No. 49 - MSAD 49 Fairfield	TD049	624,125	63,130	-	-	57,513	120,643	-	47,535	-	180,640	228,175	52,234	497,361	(23,231)	526,364
RSU No. 51 - MSAD 51 Cumberland Center	TD051	401,364	40,597	-	-	-	40,597	-	30,569	-	183,868	214,437	33,591	1,075,287	(89,680)	1,019,198
RSU No. 52 - MSAD 52 Turner	TD052	295,514	29,891	-	-	34,954	64,846	-	22,507	-	107,134	129,640	24,732	642,183	(4,932)	661,983
MSAD 53 Pittsfield	TD053	400,966	40,557	-	-	39,152	79,709	-	30,538	-	8,179	38,717	33,557	194,706	17,837	246,100
RSU No. 54 - MSAD 54 Skowhegan	TD054	1,923,981	194,607	-	-	605,495	800,103	-	146,533	-	379,641	526,174	161,022	702,144	(13,745)	849,421
RSU No. 55 - MSAD 55 Cornish	TD055	578,856	58,550	-	-	127,414	185,964	-	44,087	-	60,524	104,610	48,445	293,553	62,228	404,225
RSU No. 57 - MSAD 57 Waterboro	TD057	756,952	76,565	-	-	164,949	241,514	-	57,651	-	142,598	200,249	63,350	947,003	57,108	1,067,460
MSAD 58 Kingfield	TD058	620,475	62,760	-	-	221,608	284,368	-	47,256	-	8,817	56,073	51,929	171,013	107,826	330,768
MSAD 59 Madison	TD059	478,165	48,365	-	-	50,731	99,096	-	36,418	-	153,619	190,037	40,018	191,726	(6,501)	225,243
RSU No. 60 - MSAD 60 North Berwick	TD060	2,187,784	221,291	-	-	825,748	1,047,039	-	166,625	-	68,727	235,351	183,100	1,040,886	266,819	1,490,805
RSU No. 61 - MSAD 61 Bridgton	TD061	1,722,078	174,185	-	-	314,952	489,137	-	131,156	-	115,216	246,372	144,124	681,267	214,124	1,039,515
RSU No. 64 - MSAD 64 East Corinth	TD064	447,785	45,293	-	-	34,790	80,083	-	34,104	-	32,397	66,501	37,476	237,263	8,129	282,868
MSAD 65 Matinicus	TD065	-	-	-	-	-	-	-	-	-	-	-	-	1,264	-	1,264
RSU No. 67 - MSAD 67 Lincoln	TD067	551,385	55,772	-	-	96,623	152,395	-	41,994	-	34,072	76,066	46,147	263,021	40,598	349,766
MSAD 68 Dover-Foxcroft	TD068	513,966	51,987	-	-	113,959	165,946	-	39,144	-	26,270	65,414	43,014	171,808	31,717	246,538
RSU No. 72 - MSAD 72 Fryeburg	TD072	467,984	47,336	-	-	170,176	217,512	-	35,643	-	135,547	171,190	39,167	277,312	68,816	385,296
MSAD 74 North Anson	TD074	712,658	72,085	-	-	128,265	200,350	-	54,277	-	12,985	67,262	59,644	190,085	58,740	308,469
RSU No. 75 - MSAD 75 Topsham	TD075	1,004,686	101,623	-	-	284,840	386,462	-	76,518	-	565,816	642,335	84,084	1,033,691	16,473	1,134,249
Pleasant Point School	TIE001	435,957	44,097	-	-	59,841	103,938	-	33,203	-	8,334	41,537	36,486	79,780	34,671	150,937
Indian Township	TIE002	157,993	15,981	-	-	53,676	69,657	-	12,033	-	237,809	249,842	13,223	85,024	(51,636)	46,612
Indian Island	TIE003	312,954	31,655	-	-	159,005	190,660	-	23,835	-	111,208	135,043	26,191	55,484	11,230	92,904
Maine Indian Education	TIE004	-	-	-	-	-	-	-	-	-	55,166	55,166	-	21,016	(26,658)	(5,642)
Region No. 2 Southern Arrostook County	TR002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Region No. 3 Northern Penobscot County	TR003	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾
As of and for the Year Ended June 30, 2024

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 ⁽²⁾		Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾		Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Region No. 4 United Technologies Center	TR004	\$ 3,664	\$ 370	\$ -	\$ -	\$ 3,071	\$ 3,441	\$ -	\$ 279	\$ -	\$ 18,360	\$ 18,639	\$ 307	\$ 20	\$ (17,318)	\$ (16,992)
Region No. 7 Waldo County	TR007	53,776	5,440	-	-	29,284	34,724	-	4,096	-	1,571	5,667	4,500	410	12,406	17,316
Mid-Coast School of Technology - Region 8	TR008	521	53	-	-	326	379	-	40	-	153	193	43	4	132	179
Region No. 9 School of Applied Technology	TR009	2,511	254	-	-	771	1,025	-	191	-	4,707	4,898	210	(109)	(2,225)	(2,124)
Region No. 10 Cumberland Sagadahoc County	TR010	-	-	-	-	6,113	6,113	-	-	-	9,954	9,954	-	-	(264)	(264)
Oxford Hill Technical School 11	TR011	3,266	330	-	-	2,162	2,492	-	249	-	1,891	2,140	273	25	(1,000)	(702)
Regional School Unit No. 1	TS001	1,032,720	104,458	-	-	42,029	146,487	-	78,653	-	193,988	272,641	86,430	798,367	(40,865)	843,932
Regional School Unit No. 2	TS002	47,917	4,847	-	-	153,292	158,139	-	3,649	-	685,878	689,527	4,010	497,623	(147,992)	353,641
Regional School Unit No. 4	TS004	669,791	67,748	-	-	67,751	135,499	-	51,013	-	13,388	64,401	56,055	410,320	37,604	503,979
Regional School Unit No. 5	TS005	224,942	22,752	-	-	79,384	102,136	-	17,132	-	175,530	192,662	18,825	879,922	11,519	909,936
Regional School Unit No. 10	TS010	2,183,969	220,905	-	-	1,495,373	1,716,278	-	166,334	-	918,135	1,084,469	182,780	646,930	177,976	1,007,686
Regional School Unit No. 12	TS012	614,835	62,190	-	-	138,738	200,928	-	46,827	-	219,159	265,986	51,456	373,635	2,600	427,691
Regional School Unit No. 13	TS013	780,005	78,897	-	-	119,729	198,626	-	59,406	-	157,392	216,798	65,280	702,415	21,364	789,059
Regional School Unit No. 14	TS014	715,732	72,396	-	-	49,939	122,334	-	54,511	-	104,988	159,500	59,900	1,118,492	2,627	1,181,019
Regional School Unit No. 16	TS016	760,643	76,938	-	-	151,835	228,773	-	57,931	-	271,797	329,729	63,660	557,180	9,528	630,368
Regional School Unit No. 18	TS018	755,127	76,380	-	-	194,302	270,682	-	57,512	-	124,203	181,715	63,197	775,445	(34,779)	803,863
Regional School Unit No. 19	TS019	1,239,508	125,374	-	-	158,834	284,208	-	94,402	-	144,757	239,159	103,737	558,873	74,603	737,213
Regional School Unit No. 20	TS020	345,681	34,965	-	-	114,623	149,587	-	26,328	-	228,085	254,413	28,930	186,497	16,234	231,662
Regional School Unit No. 21	TS021	629,750	63,699	-	-	30,941	94,640	-	47,963	-	228,936	276,899	52,704	1,010,041	(62,827)	999,918
Regional School Unit No. 23	TS023	259,796	26,278	-	-	-	26,278	-	96,091	-	115,878	138,247	21,743	383,247	(63,247)	341,743
Regional School Unit No. 24	TS024	675,732	68,349	-	-	132,985	201,334	-	51,465	-	16,729	68,193	56,553	310,048	34,375	400,976
Regional School Unit No. 25	TS025	350,278	35,430	-	-	94,059	129,489	-	26,678	-	388,507	415,185	29,316	311,738	(96,582)	244,472
Regional School Unit No. 26	TS026	103,476	10,467	-	-	-	10,467	-	7,881	-	97,774	105,655	8,661	342,425	(43,102)	307,984
Regional School Unit No. 34	TS034	946,931	95,780	-	-	129,253	225,033	-	72,120	-	109,602	181,722	79,250	496,115	33,408	608,773
Regional School Unit No. 38	TS038	490,433	49,607	-	-	78,431	128,038	-	37,352	-	223,048	260,400	41,045	470,068	(28,491)	482,622
Regional School Unit No. 39	TS039	612,173	61,920	-	-	76,585	138,505	-	46,623	-	142,998	189,622	51,235	370,233	9,209	430,677
Regional School Unit No. 50	TS050	322,710	32,641	-	-	71,258	103,900	-	24,578	-	6,003	30,581	27,007	101,460	37,264	165,731
Regional School Unit No. 56	TS056	522,528	52,853	-	-	35,070	87,923	-	39,797	-	61,555	101,352	43,732	222,293	3,742	269,767
Regional School Unit No. 71	TS071	581,642	58,832	-	-	-	58,832	-	44,298	-	401,329	445,628	48,678	541,060	(175,299)	414,439
Regional School Unit No. 73	TS073	1,080,980	109,340	-	-	202,839	312,179	-	82,328	-	65,304	147,633	90,469	435,858	68,206	594,532
Regional School Unit No. 78	TS078	96,437	9,754	-	-	-	9,754	-	7,344	-	46,980	54,324	8,071	91,034	(29,140)	69,965
Regional School Unit No. 89	TS089	248,859	25,171	-	-	92,186	117,357	-	18,953	-	117,725	136,678	20,828	84,998	16,821	122,648
School Agent - Carrabassett	TS/A001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School Agent - Coplin Plantation	TS/A002	-	-	-	-	-	-	-	-	-	-	-	-	322	-	322
School Agent - Pleasant Ridge Plantation	TS/A003	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Western Maine Regional Service Center	TS/C001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 43 Central Office	TT043	-	-	-	-	-	-	-	-	-	-	-	-	14,278	-	14,278
AOS No. 43 Howland	TT0431	261,785	26,479	-	-	35,264	61,744	-	19,938	-	8,863	28,800	21,910	153,846	5,039	180,795
AOS No. 43 Milo	TT0432	329,050	33,283	-	-	16,600	49,882	-	25,061	-	74,055	99,115	27,538	209,491	(29,509)	207,520
AOS No. 47 Central Office	TT047	-	-	-	-	-	-	-	-	-	-	-	-	16,793	-	16,793
AOS No. 47 Orrington	TT0471	60,253	6,094	-	-	28,346	34,441	-	4,589	-	1,572	6,161	5,043	95,049	9,191	109,282
AOS No. 47 Dedham	TT0472	19,663	1,989	-	-	15,769	17,758	-	1,498	-	35,948	37,446	1,646	53,656	(13,506)	41,796
AOS No. 48 Central Office	TT048	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional School Unit No. 70 / MSAD 70	TT0481	263,199	26,622	-	-	18,112	44,734	-	20,045	-	180,695	200,740	22,028	128,403	(49,724)	100,707
Regional School Unit No. 84 / MSAD14	TT0482	86,997	8,800	-	-	42,846	51,646	-	6,626	-	8,128	14,754	7,281	50,327	10,415	68,023
AOS No. 66 East Millinocket	TT0661	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 66 Medway	TT0662	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 77 Central Office	TT077	-	-	-	-	-	-	-	-	-	-	-	-	8,024	-	8,024
AOS No. 77 Lubec	TT0771	174,199	17,620	-	-	62,169	79,789	-	13,267	-	8,421	21,688	14,579	25,853	14,976	55,408
AOS No. 77 Charlotte	TT0772	22,957	2,323	-	-	9,112	11,435	-	1,749	-	12,813	14,562	1,921	8,336	1,799	12,056
AOS No. 77 Eastport	TT0773	178,027	18,007	-	-	33,770	51,777	-	3,646	-	17,205	14,900	59,126	9,842	8,842	83,668
AOS No. 77 Pembroke	TT0774	70,736	7,155	-	-	24,799	31,954	-	5,388	-	35,042	40,430	5,920	24,562	(2,728)	27,755
AOS No. 77 Perry	TT0775	62,421	6,313	-	-	9,104	15,418	-	4,754	-	13,890	18,644	5,225	17,384	1,695	24,305
AOS No. 77 Alexander	TT0776	21,928	2,218	-	-	2,789	5,007	-	1,670	-	12,108	13,778	1,834	16,254	(3,341)	14,746
AOS No. 77 Calais	TT0777	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 77 Robbinston	TT0778	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 81 Central Office	TT081	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 81 Holden	TT0811	171,002	17,296	-	-	19,064	36,360	-	13,024	-	55,770	68,794	14,312	148,879	(5,035)	158,156
AOS No. 81 CSD 8	TT0812	28,294	2,862	-	-	20,677	23,538	-	2,155	-	6,020	8,175	2,368	13,012	1,619	16,999
AOS No. 90 Central Office	TT090	-	-	-	-	-	-	-	-	-	-	-	-	8,205	-	8,205
AOS No. 90 Lee	TT0901	101,157	10,232	-	-	-	10,232	-	7,704	-	16,930	24,634	8,466	49,751	(13,034)	45,183
AOS No. 90 East Range	TT0902	5,420	549	-	-	2,215	2,763	-	413	-	2,187	2,600	453	11,484	994	12,931

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

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾
As of and for the Year Ended June 30, 2024

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 ⁽²⁾		Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾		Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
AOS No. 90 Baileyville	TT0903	\$ 154,385	\$ 15,616	\$ -	\$ -	\$ 4,068	\$ 19,684	\$ -	\$ 11,758	\$ -	\$ 91,478	\$ 103,236	\$ 12,921	\$ 93,242	\$ (58,270)	\$ 47,892
AOS No. 90 Princeton	TT0904	119,956	12,134	-	-	16,794	28,928	-	9,136	-	52,325	61,461	10,040	40,523	(7,655)	42,907
AOS No. 91 Central Office	TT091	26,785	2,710	-	-	28,457	31,167	-	2,040	-	52,159	54,198	2,242	48,555	(2,029)	48,768
AOS No. 91 Mount Desert Island High School	TT0911	99,442	10,058	-	-	25,329	35,387	-	7,574	-	98,671	106,245	8,322	259,517	(20,561)	247,278
AOS No. 91 Bar Harbor	TT0912	92,691	9,376	-	-	2,151	11,526	-	7,060	-	82,119	89,178	7,757	186,514	(43,059)	151,212
AOS No. 91 Cranberry Isle	TT0913	5,969	604	-	-	5,703	6,306	-	454	-	6,813	7,267	500	9,198	(550)	9,148
AOS No. 91 Frenchboro	TT0914	4,199	425	-	-	2,975	3,400	-	319	-	155	475	352	5,122	1,004	6,478
AOS No. 91 Mt Desert	TT0915	40,507	4,097	-	-	5,038	9,135	-	3,085	-	5,930	9,014	3,390	90,900	(1,777)	92,513
AOS No. 91 Southwest Harbor	TT0916	50,579	5,116	-	-	37,435	42,552	-	3,852	-	72,253	76,105	4,233	96,847	(6,872)	94,208
AOS No. 91 Tremont	TT0917	83,319	8,428	-	-	18,551	26,979	-	6,346	-	25,332	31,678	6,973	80,141	(1,076)	86,039
AOS No. 91 Swans Island	TT0918	9,249	936	-	-	1,051	1,987	-	705	-	2,451	3,156	774	18,571	(708)	18,637
AOS No. 91 Trenton	TT0919	86,214	8,721	-	-	12,584	21,305	-	6,567	-	40,256	46,823	7,215	73,112	(7,362)	72,965
AOS No. 92 Central Office	TT092	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 92 Waterville	TT0921	845,266	85,497	-	-	119,047	204,544	-	64,377	-	312,572	376,949	70,742	644,406	(24,783)	690,365
AOS No. 92 Vassalboro	TT0922	292,152	29,551	-	-	37,279	66,830	-	22,251	-	91,707	113,958	24,451	145,364	343	170,158
AOS No. 92 Winslow	TT0923	544,071	55,032	-	-	43,955	98,987	-	41,437	-	183,856	225,293	45,534	394,260	(30,031)	409,763
AOS No. 93 Central Office	TT093	61,241	6,195	-	-	7,005	13,199	-	4,665	-	7,688	12,352	5,125	17,598	(3,786)	18,937
AOS No. 93 Great Salt Bay	TT0931	208,229	21,062	-	-	37,070	58,132	-	15,859	-	31,242	47,101	17,427	156,191	8,337	181,955
AOS No. 93 Nobleboro	TT0932	86,942	8,794	-	-	22,433	31,227	-	6,621	-	7,480	14,101	7,276	63,561	10,927	81,764
AOS No. 93 Bristol	TT0933	67,868	6,865	-	-	9,662	16,526	-	5,169	-	23,308	28,477	5,680	102,142	(10,758)	97,064
AOS No. 93 South Bristol	TT0934	26,607	2,691	-	-	7,408	10,099	-	2,027	-	12,555	14,582	2,227	42,394	1,445	46,066
AOS No. 93 Jefferson	TT0935	343,472	34,741	-	-	185,106	219,848	-	26,159	-	4,030	30,189	28,745	75,654	68,110	172,509
AOS No. 94 Central Office	TT094	-	-	-	-	-	-	-	-	-	-	-	-	10,327	-	10,327
AOS No. 94 MSAD 46	TT0941	814,515	82,387	-	-	98,052	180,438	-	62,035	-	15,551	77,586	68,168	276,526	49,981	394,675
AOS No. 94 Harmony	TT0942	45,227	4,574	-	-	13,369	17,943	-	3,444	-	24,769	28,214	3,785	16,789	(853)	19,721
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	-	-	-	-	-	-	-	-	-	-	-	-	6,659	-	6,659
AOS No. 96 East Machias	TT096A	156,841	15,864	-	-	43,238	59,102	-	11,945	-	6,223	18,168	13,127	45,871	14,376	73,375
AOS No. 96 Jonesboro	TT096B	37,982	3,842	-	-	10,103	13,944	-	2,893	-	1,311	4,203	3,179	13,630	2,733	19,542
AOS No. 96 Machias	TT096C	279,363	28,257	-	-	63,749	92,006	-	21,277	-	142,114	163,391	23,381	130,482	(25,548)	128,315
AOS No. 96 Marshfield	TT096D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 96 Northfield	TT096E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 96 Rogue Bluffs	TT096F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 96 Wesley	TT096G	110	11	-	-	-	11	-	8	-	5,903	5,911	9	309	(2,819)	(2,501)
AOS No. 96 Whitneyville	TT096H	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 96 Cutler	TT096I	41,509	4,198	-	-	14,015	18,214	-	3,161	-	11,504	14,665	3,473	14,529	1,468	19,470
AOS No. 96 Machiasport	TT096J	77,652	7,855	-	-	12,148	20,003	-	5,914	-	6,740	12,654	6,499	13,841	2,619	22,959
AOS No. 96 Whiting	TT096K	41,550	4,202	-	-	9,145	13,347	-	3,164	-	5,371	8,535	3,478	8,742	3,188	15,409
AOS No. 97 Central Office	TT097	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 97 Fayette	TT0971	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 97 Winthrop	TT0972	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AOS No. 98 Central Office	TT098	-	-	-	-	-	-	-	-	-	-	-	-	10,345	-	10,345
AOS No. 98 Boothbay Harbor	TT0981	270,814	27,393	-	-	94,434	121,827	-	20,626	-	43,356	63,982	22,666	238,807	27,467	288,940
AOS No. 98 Edgecomb	TT0982	38,778	3,922	-	-	414	4,336	-	2,954	-	7,180	10,133	3,246	50,391	(3,472)	50,165
AOS No. 98 Southport	TT0983	13,873	1,403	-	-	-	1,403	-	1,057	-	4,689	5,745	1,161	15,197	(3,205)	13,153
AOS No. 98 Georgetown	TT0984	-	-	-	-	606	606	-	-	-	8,851	8,851	-	32,754	(3,922)	28,833
Union 60 Greenville	TU0601	99,346	10,049	-	-	30,735	40,784	-	7,566	-	18,980	26,546	8,315	76,505	2,384	81,215
Union 69 Appleton	TU0691	122,824	12,423	-	-	17,707	30,131	-	9,354	-	10,570	19,924	10,279	67,703	(2,372)	75,610
Union 69 Hope	TU0692	48,960	4,952	-	-	-	4,952	-	3,729	-	90,134	93,863	4,098	77,457	(44,506)	37,049
Union 76 Brooklin	TU0761	40,246	4,071	-	-	25,810	29,881	-	3,065	-	5,767	8,832	3,368	28,180	7,910	39,459
Union 76 Sedgewick	TU0762	94,269	9,535	-	-	33,560	43,095	-	7,179	-	1,523	8,702	7,889	29,462	13,682	51,032
Greenbush School Department	TU0903	118,516	11,987	-	-	10,358	22,346	-	9,027	-	14,594	23,621	9,919	49,729	(2,142)	57,507
Milford School Department	TU0905	159,352	16,118	-	-	9,250	25,368	-	12,136	-	43,877	56,014	13,337	81,085	(12,203)	82,219
Union 93 Surry School Department	TU0924	9,907	1,002	-	-	5,719	6,721	-	754	-	372	1,126	830	45,087	2,469	48,386
Union 93 Blue Hill	TU0931	39,889	4,034	-	-	21,635	25,669	-	3,038	-	1,665	4,703	3,338	114,849	6,632	124,820
Union 93 Brooksville	TU0932	7,808	790	-	-	1,549	2,339	-	595	-	33,298	33,893	653	28,606	(11,964)	17,295
Union 93 Castine	TU0933	23,533	2,380	-	-	19,726	22,106	-	1,793	-	176	1,969	1,970	31,339	6,516	39,825
Union 93 Penobscot	TU0934	151	15	-	-	-	15	-	12	-	25,979	25,991	13	32,494	(11,218)	21,290
Union 102 Machias	TU1022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Union 103 Beals	TU1031	864	87	-	-	-	87	-	66	-	21,773	21,839	73	18,777	(12,257)	6,593

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

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾
As of and for the Year Ended June 30, 2024

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 ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Union 103 Jonesport	TU1032	\$ 89,878	\$ 9,091	\$ -	\$ -	\$ 23,653	\$ 32,744	\$ -	\$ 6,846	\$ -	\$ 2,853	\$ 9,699	\$ 7,522	\$ 35,131	\$ 6,183	\$ 48,835
Union 106 Calais	TU1062	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vanceboro School Department	TU1081	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Union 122 New Sweden	TU1221	4,364	442	-	-	1,551	1,993	-	332	-	2,285	2,617	365	1,152	(1,711)	(193)
Union 122 Westmanland	TU1223	-	-	-	-	-	-	-	-	-	-	-	-	150	-	150
Union 122 Woodland	TU1224	141,706	14,334	-	-	4,047	18,381	-	10,792	-	7,812	18,604	11,860	44,537	(3,319)	53,078
Total for All Employers ⁽³⁾		\$ 1,372,184,777	\$ 138,794,476	\$ -	\$ -	\$ 25,973,717	\$ 164,768,193	\$ -	\$ 104,507,486	\$ -	\$ 25,973,717	\$ 130,481,203	\$ 114,840,754	\$ -	\$ -	\$ 114,840,754

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

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾
As of and for the Year Ended June 30, 2024

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%	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
State of Maine	S00ME	\$ 2,708,735,141	\$ 110,859,633	\$ (118,323,577)	\$ 164,707,614	\$ 9,421,026	\$ (18,932,852)	\$ -	\$ -
Isle Au Haut School Department	T0802	-	-	-	-	-	-	-	-
Monhegan Plantation School Department	T0804	-	-	-	-	-	-	-	-
CSD No. 13 Deer Isle - Stonington	T0913	752,454	30,795	(10,562)	56,680	28,503	(5,259)	-	-
CSD No. 17 Moosabec	T0917	66,481	2,721	1,709	7,944	4,000	(465)	-	-
CSD No. 18 Wells - Ogunquit	T0918	599,395	24,531	(38,417)	(34,100)	(14,818)	(4,190)	-	-
CSD No. 19 Five Town CSD	T0919	197,773	8,094	(24,967)	10,876	(8,961)	(1,382)	-	-
Erskine Academy	TAERS	-	-	-	-	-	-	-	-
Foxcroft Academy	TAFOX	-	-	(39)	(39)	(39)	-	-	-
Fryeburg Academy	TAFRY	-	-	(4)	(4)	-	-	-	-
George Stevens Academy	TAGEO	-	-	-	-	-	-	-	-
Gould Academy	TAGOU	-	-	-	-	-	-	-	-
Lee Academy	TALEE	211,392	8,652	16,573	38,502	2,742	(1,478)	-	-
Lincoln Academy	TALIN	-	-	(146)	(99)	(99)	-	-	-
Maine Central Institute	TAMCI	-	-	-	-	-	-	-	-
Thornton Academy	TATHO	-	-	(263)	(263)	(139)	-	-	-
Washington Academy	TAWAS	-	-	(59)	(59)	-	-	-	-
Acton School Department	TCACT	121,964	4,992	(10,280)	(20,632)	(53,127)	(852)	-	-
Andover School Department	TCAND	7,313	299	(4,639)	(5,156)	128	(51)	-	-
Athens School Department	TCATH	231,086	9,458	4,919	29,222	15,952	(1,615)	-	-
Auburn School Department	TCaub	3,300,905	135,095	(52,832)	(28,800)	(147,900)	(23,072)	-	-
Augusta School Department	TCAug	3,219,452	131,762	(167,421)	103,506	(28,543)	(22,503)	-	-
Bangor School Department	TCBAN	3,574,344	146,286	(169,021)	259,026	72,606	(24,983)	-	-
Biddeford School Department	TCBID	2,469,186	101,056	(192,843)	134,411	19,516	(17,259)	-	-
Brewer School Department	TCBRE	1,375,602	56,299	(5,390)	167,632	48,926	(9,615)	-	-
Brunswick School Department	TCBRU	911,962	37,324	(66,324)	(134,296)	(89,225)	(6,374)	-	-
Calais School Department	TCCAL	472,738	19,348	(30,774)	29,350	1,254	(3,304)	-	-
Caswell School Department	TCCAS	96,482	3,949	3,774	8,959	4,931	(674)	-	-
Cape Elizabeth School Department	TCCEL	328,087	13,428	(29,209)	39,828	29,123	(2,293)	-	-
Chebeague Island School Department	TCCHE	-	-	-	-	-	-	-	-
Cherryfield School Department	TCCHR	192,044	7,860	(3,746)	2,912	(1,871)	(1,342)	-	-
Dayton School Department	TCDAY	38,841	1,590	(12,596)	(9,553)	(7,466)	(271)	-	-
Easton School Department	TCEAS	88,939	3,640	2,520	11,235	6,054	(622)	-	-
Ellsworth School Department	TCCELL	1,062,229	43,474	(207,484)	(88,821)	(48,069)	(7,425)	-	-
East Millinocket School Department	TCEMPL	230,425	9,439	(19,190)	14,358	7,937	(1,612)	-	-
Eustis School Department	TCEUS	75,666	3,097	(18,285)	(5,389)	(3,979)	(529)	-	-
Falmouth School Department	TCFAL	268,199	10,976	(78,744)	6,623	(29,320)	(1,875)	-	-
Fayette School Department	TCFAY	39,503	1,617	(3,129)	1,602	(1,959)	(276)	-	-
Glenburn School Department	TCGLE	165,872	6,789	(4,083)	5,802	421	(1,159)	-	-
Gorham School Department	TCGOR	1,032,630	42,262	(18,205)	2,454	(1,626)	(7,218)	-	-
Hancock School Department	TCHAN	233,792	9,568	(27,173)	4,331	(6,530)	(1,634)	-	-
Heron School Department	TCHER	602,476	24,657	(54,197)	20,949	(34,352)	(4,211)	-	-
Islesboro School Department	TCISL	-	-	(1,408)	(2,016)	(1,054)	-	-	-
Kittery School Department	TCKIT	542,905	22,219	(10,719)	29,506	(16,324)	(3,795)	-	-
Lamoine School Department	TCLAM	137,742	5,637	(9,184)	17,626	(1,906)	(963)	-	-
Lewiston School Department	TCLew	9,713,118	397,526	(535,260)	491,931	(303,051)	(67,890)	-	-
Lincolnville School Department	TCLIN	220,030	9,005	(25,546)	(7,130)	(495)	(1,538)	-	-
Lisbon School Department	TCLIS	762,560	31,209	(23,050)	35,009	(14,470)	(5,330)	-	-
Limestone Public Schools	TCLMS	322,962	13,218	2,727	26,772	24,683	(2,257)	-	-
Long Island School Department	TCLON	-	-	-	-	-	-	-	-
Madawaska School Department	TCMAD	293,536	12,013	(33,257)	(11,779)	(13,931)	(2,052)	-	-
Maine Education Association	TCMEA	176,409	7,220	(11,280)	9,774	(263)	(1,233)	-	-
Medway School Department	TCMED	207,332	8,485	(12,939)	10,214	(2,774)	(1,449)	-	-
Millinocket School Department	TCMIL	529,891	21,687	(14,077)	35,529	22,895	(3,704)	-	-
Maine Ocean School	TCMOs	-	-	(966)	-	-	-	-	-
Maine School of Science and Mathematics	TCMSM	-	-	-	-	-	-	-	-
Northport School Department	TCNOR	140,765	5,761	(10,006)	4,867	(4,934)	(984)	-	-
Otis School Department	TCOTI	-	-	(3,837)	-	-	-	-	-
Portland School Department	TCPOR	12,453,353	509,675	(1,210,687)	1,030,327	885,416	(87,043)	-	-
Richmond School Department	TCRIC	110,648	4,528	9,752	21,230	14,915	(773)	-	-
Saco School Department	TCSAC	744,939	30,488	(28,545)	57,937	1,545	(5,207)	-	-
Sanford School Department	TCSAN	5,329,686	218,127	98,720	319,480	(90,127)	(37,252)	-	-

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

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾
As of and for the Year Ended June 30, 2024

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%	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
Scarborough School Department	TCSCA	\$ 993,156	\$ 40,647	\$ (207,564)	\$ (53,681)	\$ (89,635)	\$ (6,942)	\$ -	\$ -
Sebago Public Schools	TCSEB	40,827	1,671	(28,829)	(16,011)	(2,482)	(285)	-	-
South Portland School Department	TCSPD	4,308,083	176,316	(79,557)	294,732	(95,827)	(30,112)	-	-
Saint George Municipal School Unit	TCSTG	170,046	6,959	(4,133)	25,695	12,228	(1,189)	-	-
Voazie School Department	TCVEA	137,137	5,613	(10,009)	5,173	(3,943)	(959)	-	-
West Bath School Department	TCWBA	298,747	12,227	9,004	41,315	18,811	(2,088)	-	-
Westbrook School Department	TCWES	3,566,858	145,980	(179,362)	2,298	(146,305)	(24,931)	-	-
Winthrop School Department	TCWIN	403,983	16,534	(53,562)	(57,372)	(81,021)	(2,824)	-	-
Wiscasset School Department	TCWIS	311,186	12,736	(20,047)	(1,562)	(15,052)	(2,175)	-	-
Yarmouth School Department	TCYAR	334,190	13,677	(11,089)	27,108	(252,794)	(2,336)	-	-
York School Department	TCYOR	206,037	8,432	(11,176)	1,957	(8,179)	(1,440)	-	-
RSU No. 79 - MSAD 1 Presque Isle	TD001	1,302,096	53,291	(161,251)	117,288	17,924	(9,101)	-	-
RSU No. 3 - MSAD 3 Unity	TD003	1,809,241	74,046	(119,411)	(19,692)	(15,734)	(12,646)	-	-
MSAD 4 Guilford	TD004	1,070,751	43,822	2,814	92,901	22,141	(7,484)	-	-
RSU No. 6 - MSAD 6 Bar Mills	TD006	2,125,609	86,994	(31,923)	(89,115)	(72,966)	(14,857)	-	-
MSAD 7 North Haven	TD007	-	-	-	-	-	-	-	-
MSAD 8 Vinalhaven	TD008	152,685	6,249	(6,137)	10,717	(31,427)	(1,067)	-	-
RSU No. 9 - MSAD 9 Farmington	TD009	2,569,987	105,181	(80,606)	157,101	(55,954)	(17,963)	-	-
RSU No. 11 - MSAD 11 Gardiner	TD011	1,291,904	52,873	(64,315)	(26,868)	(53,055)	(9,030)	-	-
MSAD 12 Jackman	TD012	113,959	4,664	8,352	15,310	(2,062)	(797)	-	-
MSAD 13 Bingham	TD013	359,268	14,704	(8,054)	15,506	5,027	(2,511)	-	-
RSU No. 15 - MSAD 15 Gray	TD015	1,793,780	73,414	(3,357)	134,835	2,935	(12,538)	-	-
RSU No. 17 - MSAD 17 South Paris	TD017	2,747,779	112,458	51,371	309,212	39,722	(19,206)	-	-
MSAD 20 Fort Fairfield	TD020	410,806	16,813	(31,968)	(7,011)	(16,942)	(2,871)	-	-
RSU No. 22 - MSAD 22 Hampden	TD022	960,189	39,297	(104,089)	24,753	(58,626)	(6,711)	-	-
MSAD 23 Carmel	TD023	584,164	23,908	(28,843)	(8,550)	(125)	(4,083)	-	-
MSAD 24 Van Buren	TD024	370,296	15,155	(21,780)	26,485	3,459	(2,588)	-	-
MSAD 27 Fort Kent	TD027	1,031,709	42,224	(29,581)	44,899	(24,352)	(7,211)	-	-
MSAD 28 Camden	TD028	251,269	10,284	(23,889)	9,692	(9,200)	(1,756)	-	-
RSU No. 29 - MSAD 29 Houlton	TD029	1,503,555	61,536	(22,469)	140,793	40,913	(10,509)	-	-
MSAD 32 Ashland	TD032	205,518	8,411	(13,362)	8,727	(9,491)	(1,436)	-	-
MSAD 33 Saint Agatha	TD033	248,649	10,176	(7,225)	(116)	(9,554)	(1,738)	-	-
RSU No. 35 - MSAD 35 Eliot	TD035	684,850	28,029	(141,609)	(121,541)	(39,504)	(4,787)	-	-
MSAD 37 Harrington	TD037	677,249	27,718	(59,837)	(29,995)	(66,385)	(4,734)	-	-
RSU No. 40 - MSAD 40 Waldoboro	TD040	1,235,471	50,564	(105,674)	33,696	51,415	(8,635)	-	-
MSAD 42 Mars Hill	TD042	143,817	5,886	(20,734)	(10,606)	(17,286)	(1,005)	-	-
RSU No. 44 - MSAD 44 Bethel	TD044	556,811	22,788	(49,700)	24,360	(9,241)	(3,892)	-	-
MSAD 45 Washburn	TD045	278,103	11,382	(18,960)	(23)	2,683	(1,944)	-	-
RSU No. 49 - MSAD 49 Fairfield	TD049	1,309,582	53,597	(80,634)	8,487	(26,232)	(9,153)	-	-
RSU No. 51 - MSAD 51 Cumberland Center	TD051	842,170	34,467	(126,595)	(22,925)	(18,432)	(5,886)	-	-
RSU No. 52 - MSAD 52 Turner	TD052	620,068	25,377	(32,112)	2,350	(30,700)	(4,334)	-	-
MSAD 53 Pittsfield	TD053	841,335	34,433	(19,042)	56,976	8,937	(5,881)	-	-
RSU No. 54 - MSAD 54 Skowhegan	TD054	4,037,033	165,223	(190,702)	284,921	207,927	(28,217)	-	-
RSU No. 55 - MSAD 55 Cornish	TD055	1,214,597	49,709	8,988	95,334	(14,479)	(8,489)	-	-
RSU No. 57 - MSAD 57 Waterboro	TD057	1,588,290	65,003	(12,512)	46,688	18,189	(11,101)	-	-
MSAD 58 Kingfield	TD058	1,301,923	53,283	50,757	173,264	13,372	(9,100)	-	-
MSAD 59 Madison	TD059	1,003,320	41,063	(50,481)	11,984	(45,432)	(7,013)	-	-
RSU No. 60 - MSAD 60 North Berwick	TD060	4,590,563	187,877	65,600	591,861	186,314	(32,086)	-	-
RSU No. 61 - MSAD 61 Bridgton	TD061	3,613,386	147,884	55,737	232,956	(20,672)	(25,256)	-	-
RSU No. 64 - MSAD 64 East Corinth	TD064	939,574	38,454	(33,055)	59,373	(6,169)	(6,567)	-	-
MSAD 65 Matinicus	TD065	-	-	-	-	-	-	-	-
RSU No. 67 - MSAD 67 Lincoln	TD067	1,156,955	47,350	(10,114)	100,451	(5,921)	(8,087)	-	-
MSAD 68 Dover-Foxcroft	TD068	1,078,439	44,137	(15,555)	88,286	35,339	(7,538)	-	-
RSU No. 72 - MSAD 72 Fryeburg	TD072	981,956	40,188	25,773	67,738	(40,326)	(6,863)	-	-
MSAD 74 North Anson	TD074	1,495,349	61,200	(6,806)	131,228	19,117	(10,452)	-	-
RSU No. 75 - MSAD 75 Topsham	TD075	2,108,103	86,278	(75,932)	10,658	(175,864)	(14,735)	-	-
Pleasant Point School	TIE001	914,755	37,438	(5,426)	72,313	1,908	(6,394)	-	-
Indian Township	TIE002	331,513	13,568	(66,167)	(78,988)	(32,713)	(2,317)	-	-
Indian Island	TIE003	656,663	26,875	(17,554)	31,632	46,129	(4,590)	-	-
Maine Indian Education	TIE004	-	-	(26,657)	(22,842)	(5,667)	-	-	-
Region No. 2 Southern Aroostook County	TR002	-	-	-	-	-	-	-	-
Region No. 3 Northern Penobscot County	TR003	-	-	-	-	-	-	-	-

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾
As of and for the Year Ended June 30, 2024

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%	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
Region No. 4 United Technologies Center	TR004	\$ 7,688	\$ 315	\$ (17,655)	\$ 1,475	\$ 1,037	\$ (54)	\$ -	\$ -
Region No. 7 Waldo County	TR007	112,836	4,618	7,460	20,265	2,121	(789)	-	-
Mid-Coast School of Technology - Region 8	TR008	1,094	45	83	51	59	(8)	-	-
Region No. 9 School of Applied Technology	TR009	5,269	216	(2,456)	(1,646)	266	(37)	-	-
Region No. 10 Cumberland Sagadahoc County	TR010	-	-	(264)	(264)	(3,313)	-	-	-
Oxford Hill Technical School 11	TR011	6,853	280	(1,300)	1,275	425	(48)	-	-
Regional School Unit No. 1	TS001	2,166,926	88,685	(135,849)	62,372	(37,531)	(15,146)	-	-
Regional School Unit No. 2	TS002	100,542	4,115	(152,398)	(152,772)	(225,515)	(703)	-	-
Regional School Unit No. 4	TS004	1,405,402	57,519	(24,000)	101,576	3,347	(9,823)	-	-
Regional School Unit No. 5	TS005	471,990	19,317	(9,170)	(34,102)	(43,955)	(3,299)	-	-
Regional School Unit No. 10	TS010	4,582,558	187,549	(22,893)	255,974	430,759	(32,030)	-	-
Regional School Unit No. 12	TS012	1,290,090	52,799	(53,949)	64,286	(66,378)	(9,017)	-	-
Regional School Unit No. 13	TS013	1,636,661	66,983	(50,376)	87,696	(44,052)	(11,440)	-	-
Regional School Unit No. 14	TS014	1,501,798	61,464	(63,201)	52,948	(16,415)	(10,497)	-	-
Regional School Unit No. 16	TS016	1,596,035	65,320	(60,432)	(31,500)	2,131	(11,156)	-	-
Regional School Unit No. 18	TS018	1,584,461	64,847	(104,230)	137,588	66,685	(11,075)	-	-
Regional School Unit No. 19	TS019	2,600,824	106,443	(39,400)	137,633	(35,005)	(18,179)	-	-
Regional School Unit No. 20	TS020	725,332	29,685	(15,560)	(12,760)	(71,436)	(5,070)	-	-
Regional School Unit No. 21	TS021	1,321,387	54,080	(120,747)	16,287	(68,564)	(9,236)	-	-
Regional School Unit No. 23	TS023	545,122	22,310	(87,142)	10,348	(8,996)	(3,810)	-	-
Regional School Unit No. 24	TS024	1,417,869	58,029	(27,775)	129,137	41,689	(9,910)	-	-
Regional School Unit No. 25	TS025	734,977	30,080	(128,800)	(31,675)	(120,084)	(5,137)	-	-
Regional School Unit No. 26	TS026	217,122	8,886	(52,619)	(14,768)	(26,284)	(1,518)	-	-
Regional School Unit No. 34	TS034	1,986,917	81,318	(53,685)	137,809	(26,924)	(13,888)	-	-
Regional School Unit No. 38	TS038	1,029,060	42,116	(73,597)	16,797	(68,369)	(7,193)	-	-
Regional School Unit No. 39	TS039	1,284,504	52,571	(47,095)	45,719	(40,763)	(8,978)	-	-
Regional School Unit No. 50	TS050	677,134	27,713	7,583	56,666	13,803	(4,733)	-	-
Regional School Unit No. 56	TS056	1,096,405	44,872	(44,316)	53,412	(14,860)	(7,663)	-	-
Regional School Unit No. 71	TS071	1,220,442	49,949	(228,795)	(68,927)	(80,544)	(8,530)	-	-
Regional School Unit No. 73	TS073	2,268,188	92,829	(31,216)	159,277	52,339	(15,854)	-	-
Regional School Unit No. 78	TS078	202,351	8,282	(38,010)	(3,067)	(2,081)	(1,414)	-	-
Regional School Unit No. 89	TS089	522,174	21,371	(6,067)	26,954	(36,558)	(3,650)	-	-
School Agent - Carrabassett	TS-A001	-	-	-	-	-	-	-	-
School Agent - Coplin Plantation	TS-A002	-	-	-	-	-	-	-	-
School Agent - Pleasant Ridge Plantation	TS-A003	-	-	-	-	-	-	-	-
Western Maine Regional Service Center	TS-C001	-	-	-	-	-	-	-	-
ACOS No. 43 Central Office	TT043	-	-	-	-	-	-	-	-
ACOS No. 43 Howland	TT0431	549,297	22,481	(19,040)	44,364	11,457	(3,839)	-	-
ACOS No. 43 Milo	TT0432	690,436	28,257	(59,772)	10,971	4,394	(4,826)	-	-
ACOS No. 47 Central Office	TT047	-	-	-	-	-	-	-	-
ACOS No. 47 Orrington	TT0471	126,426	5,174	3,649	17,835	7,680	(884)	-	-
ACOS No. 47 Dedham	TT0472	41,259	1,689	(15,315)	(9,408)	5,324	(288)	-	-
ACOS No. 48 Central Office	TT048	-	-	-	-	-	-	-	-
Regional School Unit No. 70 / MSAD 70	TT0481	552,262	22,602	(73,931)	(28,847)	(49,369)	(3,860)	-	-
Regional School Unit No. 84 / MSAD14	TT0482	182,542	7,471	2,414	21,370	14,384	(1,276)	-	-
ACOS No. 66 East Millinocket	TT0661	-	-	-	-	-	-	-	-
ACOS No. 66 Medway	TT0662	-	-	-	-	-	-	-	-
ACOS No. 77 Central Office	TT077	-	-	-	-	-	-	-	-
ACOS No. 77 Lubec	TT0771	365,516	14,959	(1,045)	43,823	17,878	(2,555)	-	-
ACOS No. 77 Charlotte	TT0772	48,169	1,971	(312)	1,529	(4,008)	(337)	-	-
ACOS No. 77 Eastport	TT0773	373,549	15,288	(6,531)	34,316	9,399	(2,611)	-	-
ACOS No. 77 Pembroke	TT0774	148,424	6,074	(9,234)	11,295	(9,499)	(1,037)	-	-
ACOS No. 77 Perry	TT0775	130,975	5,360	(4,046)	5,678	(3,941)	(915)	-	-
ACOS No. 77 Alexander	TT0776	46,010	1,883	(5,358)	(2,845)	(247)	(322)	-	-
ACOS No. 77 Calais	TT0777	-	-	-	-	-	-	-	-
ACOS No. 77 Robbinston	TT0778	-	-	-	-	-	-	-	-
ACOS No. 81 Central Office	TT081	-	-	-	-	-	-	-	-
ACOS No. 81 Holden	TT0811	358,808	14,685	(20,763)	415	(9,577)	(2,508)	-	-
ACOS No. 81 CSD 8	TT0812	59,369	2,430	(983)	10,713	6,049	(415)	-	-
ACOS No. 90 Central Office	TT090	-	-	-	-	-	-	-	-
ACOS No. 90 Lee	TT0901	212,256	8,687	(22,338)	10,161	(742)	(1,484)	-	-
ACOS No. 90 East Range	TT0902	11,373	465	496	414	(668)	(79)	-	-

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As of and for the Year Ended June 30, 2024

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%	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
AOS No. 90 Baileyville	TT0903	\$ 323,940	\$ 13,258	\$ (72,469)	\$ 5,776	\$ (14,595)	\$ (2,264)	\$ -	\$ -
AOS No. 90 Princeton	TT0904	251,701	10,301	(18,688)	3,918	(16,005)	(1,759)	-	-
AOS No. 91 Central Office	TT091	56,202	2,300	(4,493)	(1,323)	(16,823)	(393)	-	-
AOS No. 91 Mount Desert Island High School	TT0911	208,657	8,540	(29,706)	(8,182)	(31,511)	(1,458)	-	-
AOS No. 91 Bar Harbor	TT0912	194,491	7,960	(51,584)	(6,335)	(18,374)	(1,359)	-	-
AOS No. 91 Cranberry Isle	TT0913	12,525	513	(1,099)	1,891	(1,667)	(88)	-	-
AOS No. 91 Frenchboro	TT0914	8,810	361	618	1,653	716	(62)	-	-
AOS No. 91 Mt Desert	TT0915	84,994	3,479	(5,503)	4,421	1,795	(594)	-	-
AOS No. 91 Southwest Harbor	TT0916	106,128	4,343	(11,524)	1,695	(22,984)	(742)	-	-
AOS No. 91 Tremont	TT0917	174,826	7,155	(8,738)	12,217	(6,956)	(1,222)	-	-
AOS No. 91 Swans Island	TT0918	19,406	794	(1,559)	260	266	(136)	-	-
AOS No. 91 Trenton	TT0919	180,901	7,404	(15,292)	3,433	(12,396)	(1,264)	-	-
AOS No. 92 Central Office	TT092	-	-	-	-	-	-	-	-
AOS No. 92 Waterville	TT0921	1,773,596	72,587	(102,526)	36,673	(94,155)	(12,397)	-	-
AOS No. 92 Vassalboro	TT0922	613,014	25,089	(26,527)	4,737	(21,053)	(4,285)	-	-
AOS No. 92 Winslow	TT0923	1,141,609	46,722	(80,071)	3,932	(42,187)	(7,979)	-	-
AOS No. 93 Central Office	TT093	128,499	5,259	(9,419)	8,665	2,499	(898)	-	-
AOS No. 93 Great Salt Bay	TT0931	436,921	17,882	(10,815)	33,249	(8,349)	(3,054)	-	-
AOS No. 93 Nobleboro	TT0932	182,427	7,466	2,931	17,153	(1,682)	(1,275)	-	-
AOS No. 93 Bristol	TT0933	142,406	5,828	(17,000)	2,590	3,454	(995)	-	-
AOS No. 93 South Bristol	TT0934	55,828	2,285	(1,001)	774	(3,865)	(390)	-	-
AOS No. 93 Jefferson	TT0935	720,696	29,496	36,519	109,118	49,058	(5,037)	-	-
AOS No. 94 Central Office	TT094	-	-	-	-	-	-	-	-
AOS No. 94 MSAD 46	TT0941	1,709,073	69,947	(24,934)	135,560	4,173	(11,946)	-	-
AOS No. 94 Harmony	TT0942	94,899	3,884	(5,014)	(5,427)	833	(663)	-	-
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	329,094	13,469	(49)	38,927	4,357	(2,300)	-	-
AOS No. 96 Jonesboro	TT096B	79,697	3,262	(760)	8,490	2,568	(557)	-	-
AOS No. 96 Machias	TT096C	586,179	23,990	(51,242)	24,487	(40,532)	(4,097)	-	-
AOS No. 96 Marshfield	TT096D	-	-	-	-	-	-	-	-
AOS No. 96 Northfield	TT096E	-	-	-	-	-	-	-	-
AOS No. 96 Rogue Bluffs	TT096F	-	-	-	-	-	-	-	-
AOS No. 96 Wesley	TT096G	230	9	(2,829)	(1,721)	(1,349)	(2)	-	-
AOS No. 96 Whitneyville	TT096H	-	-	-	-	-	-	-	-
AOS No. 96 Cutler	TT096I	87,096	3,565	(2,350)	3,094	3,412	(609)	-	-
AOS No. 96 Machiasport	TT096J	162,935	6,668	(4,523)	14,161	(1,152)	(1,139)	-	-
AOS No. 96 Whiting	TT096K	87,183	3,568	(634)	7,445	(1,391)	(609)	-	-
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	568,242	23,256	2,559	36,324	22,934	(3,972)	-	-
AOS No. 98 Edgecomb	TT0982	81,367	3,330	(7,039)	1,758	53	(569)	-	-
AOS No. 98 Southport	TT0983	29,109	1,191	(4,481)	494	(152)	(203)	-	-
AOS No. 98 Georgetown	TT0984	-	-	(3,922)	(4,323)	-	-	-	-
Union 60 Greenville	TU0601	208,455	8,531	(6,753)	24,817	(2,369)	(1,457)	-	-
Union 69 Appleton	TU0691	257,719	10,548	(13,669)	22,503	3,174	(1,801)	-	-
Union 69 Hope	TU0692	102,730	4,204	(49,008)	(24,507)	(14,677)	(718)	-	-
Union 76 Brooklin	TU0761	84,447	3,456	4,209	9,831	7,600	(590)	-	-
Union 76 Sedgewick	TU0762	197,802	8,095	5,012	21,238	9,526	(1,383)	-	-
Greenbush School Department	TU0903	248,678	10,178	(13,041)	16,391	(2,886)	(1,738)	-	-
Milford School Department	TU0905	334,363	13,684	(26,859)	1,370	(2,819)	(2,337)	-	-
Union 93 Surry School Department	TU0924	20,788	851	1,558	3,714	468	(145)	-	-
Union 93 Blue Hill	TU0931	83,699	3,426	2,964	11,393	7,196	(585)	-	-
Union 93 Brooksville	TU0932	16,383	670	(12,682)	(8,540)	(10,218)	(115)	-	-
Union 93 Castine	TU0933	49,379	2,021	4,353	9,475	6,657	(345)	-	-
Union 93 Penobscot	TU0934	317	13	(11,232)	(8,224)	(6,517)	(2)	-	-
Union 102 Machias	TU1022	-	-	-	-	-	-	-	-
Union 103 Beals	TU1031	1,814	74	(12,337)	(8,240)	(1,163)	(13)	-	-

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

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

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System
Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾
As of and for the Year Ended June 30, 2024

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 Asset @ +1%	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
Union 103 Jonesport	TU1032	\$ 188,589	\$ 7,718	\$ (2,083)	\$ 19,563	\$ 6,885	\$ (1,318)	\$ -	\$ -
Union 106 Calais	TU1062	-	-	-	-	-	-	-	-
Vanceboro School Department	TU1081	-	-	-	-	-	-	-	-
Union 122 New Sweden	TU1221	9,156	375	(2,111)	1,087	464	(64)	-	-
Union 122 Westmanland	TU1223	-	-	-	-	-	-	-	-
Union 122 Woodland	TU1224	297,337	12,169	(16,351)	18,547	(341)	(2,078)	-	-
Total for All Employers ⁽³⁾		<u>\$ 2,879,214,807</u>	<u>\$ 117,836,808</u>	<u>\$ (126,205,897)</u>	<u>\$ 172,471,885</u>	<u>\$ 8,145,433</u>	<u>\$ (20,124,432)</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

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

The accompanying notes are an integral part of these Schedules.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

June 30, 2024

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, 2024, there were 336 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, 2024, there were 241 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, 2024

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, 2024	\$ 200,141,044	\$ 310,531,278	\$ 510,672,322	\$ 98,715,699
Adjusted for:				
Remove Employer Specific Liability Contributions	(23,428)	(89,400)	(112,828)	(660,245)
Remove Normal Cost Contributions from Teacher Districts	-	(68,741,928)	(68,741,928)	-
Remove One-Time COLA Funding	(11,876,488)	(13,794,508)	(25,670,996)	-
Other Adjustments	(129,244)	60,381	(68,863)	87,080
Total Employer Contributions Used as the Basis for Allocating Collective Pension Amounts	<u>\$ 188,111,884</u>	<u>\$ 227,965,823</u>	<u>\$ 416,077,707</u>	<u>\$ 98,142,534</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, 2024

3. Collective Net Pension Liability

The collective net pension liability for the SET Plan and the PLD Consolidated Plan, measured as of June 30, 2024, is as follows:

	State Employees	Teacher	Total SET Plan	PLD Consolidated Plan
Collective Total Pension Liability	\$ 6,203,359,654	\$ 11,847,210,197	\$ 18,050,569,851	\$ 4,478,226,902
Less: Plan Net Fiduciary Position	(5,334,680,793)	(10,475,025,420)	(15,809,706,213)	(4,077,975,617)
Collective Net Pension Liability	<u>\$ 868,678,861</u>	<u>\$ 1,372,184,777</u>	<u>\$ 2,240,863,638</u>	<u>\$ 400,251,285</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, 2024, 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, 2024

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, 2024 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, 2024

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, 2024 are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Public Equities	5.6%
U.S. Government	2.2
Private Equity	7.2
Real Assets:	
Real Estate	5.8
Infrastructure	5.3
Natural Resources	5.1
Traditional Credit	2.7
Alternative Credit	6.4
Diversifiers	4.8

Discount Rate

The discount rate used to measure the collective total pension liability was 6.5% for 2024 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, 2024 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	\$ 1,595,729,948	\$ 868,678,861	\$ 258,623,757
Teacher	2,879,214,807	1,372,184,777	117,836,808
Total SET Plan	<u>\$ 4,474,944,755</u>	<u>\$ 2,240,863,638</u>	<u>\$ 376,460,565</u>
PLD Consolidated Plan	<u>\$ 1,000,084,429</u>	<u>\$ 400,251,285</u>	<u>\$ (93,942,378)</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, 2024

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, 2024 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, 2024 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, 2024 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, 2024

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, 2024 is as follows:

	State Employees	Teacher	Total SET Plan	Consolidated Plan
Service Cost	\$ 107,781,538	\$ 184,750,031	\$ 292,531,569	\$ 118,728,433
Interest Cost	382,552,906	732,773,376	1,115,326,282	267,399,602
Changes in Benefit Terms	11,880,842	13,794,508	25,675,350	863,779
Amortization of Differences between Actual and Expected Experience	52,542,218	70,106,229	122,648,447	91,070,290
Amortization of Differences in Expected and Actual Investment Earnings	(69,649,144)	(136,863,205)	(206,512,349)	(52,853,568)
Other Adjustments	-	-	-	-
Plan Administrative Expenses	4,613,947	9,068,586	13,682,533	3,491,661
Transfers (In)/Out	305,355	-	305,355	(57,992)
Expected Investment Earnings	(326,342,500)	(641,161,618)	(967,504,118)	(248,204,755)
Member Contributions	(61,878,864)	(117,627,152)	(179,506,016)	(72,650,710)
Allocable Pension Expense	<u>\$ 101,806,298</u>	<u>\$ 114,840,754</u>	<u>\$ 216,647,052</u>	<u>\$ 107,786,739</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, 2024.

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, 2024

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, 2024 follows:

	Measurement Period July 1-June 30:	Amortization Period (Years)	Beginning Balance June 30, 2023	Current Year Measurement Period Additions	Amortizations Recognized in Current Year	Ending Balance June 30, 2024
<u>SET Plan - State Employee Portion</u>						
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2022	3	\$ 5,883,196	\$ -	\$ (5,883,196)	\$ -
	2023	3	45,882,919	-	(22,941,459)	22,941,460
	2024	3	-	71,152,687	(23,717,563)	47,435,124
Total Deferred Outflows of Resources, Net			<u>51,766,115</u>	<u>71,152,687</u>	<u>(52,542,218)</u>	<u>70,376,584</u>
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Investment Earnings on Pension Plan Investments:						
	2020	5	29,901,238	-	(29,901,238)	-
	2021	5	(325,453,472)	-	162,726,736	(162,726,736)
	2022	5	210,103,278	-	(70,034,426)	140,068,852
	2023	5	13,931,624	-	(3,482,906)	10,448,718
	2024	5	-	(51,704,889)	10,340,978	(41,363,911)
Total Deferred Inflows of Resources			<u>(71,517,332)</u>	<u>(51,704,889)</u>	<u>69,649,144</u>	<u>(53,573,078)</u>
Total Collective Deferred Outflows (Inflows) of Resources			\$ <u>(19,751,217)</u>	\$ <u>19,447,798</u>	\$ <u>17,106,926</u>	\$ <u>16,803,506</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, 2024

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

	Measurement Period <u>July 1-June 30:</u>	Amortization Period (Years)	Beginning Balance <u>June 30, 2023</u>	Current Year Measurement Period Additions	Amortizations Recognized in <u>Current Year</u>	Ending Balance <u>June 30, 2024</u>
<u>SET Plan - Teacher Portion</u>						
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2022	4	\$ 45,136,102	\$ -	\$ (22,568,051)	\$ 22,568,051
	2023	4	79,164,326	-	(26,388,109)	52,776,217
	2024	4	-	84,600,277	(21,150,069)	63,450,208
Total Deferred Outflows of Resources, Net			<u>124,300,428</u>	<u>84,600,277</u>	<u>(70,106,229)</u>	<u>138,794,476</u>
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Investment Earnings on Pension Plan Investments:						
	2020	5	59,448,922	-	(59,448,922)	-
	2021	5	(642,491,673)	-	321,245,837	(321,245,836)
	2022	5	413,815,043	-	(137,938,348)	275,876,695
	2023	5	28,479,173	-	(7,119,793)	21,359,380
	2024	5	-	(100,622,156)	20,124,432	(80,497,724)
Total Deferred Inflows of Resources			<u>(140,748,535)</u>	<u>(100,622,156)</u>	<u>136,863,206</u>	<u>(104,507,486)</u>
Total Collective Deferred Outflows (Inflows) of Resources			\$ <u>(16,448,108)</u>	\$ <u>(16,021,879)</u>	\$ <u>66,756,977</u>	\$ <u>34,286,990</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, 2024

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

	Measurement Period July 1-June 30:	Amortization Period (Years)	Beginning Balance June 30, 2023	Current Year Measurement Period Additions	Amortizations Recognized in Current Year	Ending Balance June 30, 2024
<u>PLD Consolidated Plan</u>						
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
	2022	3	\$ 22,485,089	\$ -	\$ (22,485,089)	\$ -
	2023	3	36,755,361	-	(18,377,680)	18,377,681
	2024	3	-	150,622,559	(50,207,520)	100,415,039
Total Deferred Outflows of Resources, Net			<u>59,240,450</u>	<u>150,622,559</u>	<u>(91,070,289)</u>	<u>118,792,720</u>
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Investment Earnings on Pension Plan Investments:						
	2020	5	22,008,479	-	(22,008,479)	-
	2021	5	(243,438,735)	-	121,719,368	(121,719,367)
	2022	5	157,212,811	-	(52,404,271)	104,808,541
	2023	5	10,068,748	-	(2,517,187)	7,551,561
	2024	5	-	(40,320,685)	8,064,137	(32,256,548)
Total Deferred Inflows of Resources, Net			<u>(54,148,697)</u>	<u>(40,320,685)</u>	<u>52,853,568</u>	<u>(41,615,813)</u>
Total Collective Deferred Outflows (Inflows) of Resources			<u>\$ 5,091,753</u>	<u>\$ 110,301,874</u>	<u>\$ (38,216,720)</u>	<u>\$ 77,176,907</u>

8. Additional Financial and Actuarial Information

Additional financial and actuarial information with respect to the Plans can be found in the System's 2024 Annual Comprehensive Financial Report available online at www.mainebers.org or by contacting the System at (207) 512-3100.