

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, 2025
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, 2025

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1 – 3
Schedules of Employer Allocations and Pension Amounts by Employer for the PLD Consolidated Plan	4 – 26
Schedules of Employer Allocations and Pension Amounts by Employer for the State Employee and Teacher Plan – State Employee Portion	27 – 29
Schedules of Employer Allocations and Pension Amounts by Employer for the State Employee and Teacher Plan – Teacher Portion	30 – 47
Notes to Schedules	48 – 57

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
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, 2025 (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, 2025 (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, 2025, 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, 2025, and our report thereon, dated October 9, 2025, 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.

BDMP Assurance, LLP

Manchester, New Hampshire
December 30, 2025

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2025

Employer	Employer Code	Allocation Basis⁽¹⁾	Employer Allocation Percentage
Town of Enfield	P0001	\$ -	0.000000%
City of Portland	P0002	9,112,194	8.494581%
Town of Millinocket	P0003	277,848	0.259016%
City of Presque Isle	P0004	791,885	0.738212%
Cumberland County	P0005	2,884,139	2.688656%
City of Eastport	P0007	48,416	0.045134%
Town of Camden	P0008	529,607	0.493711%
City of South Portland	P0009	2,531,627	2.360037%
Town of Houlton	P0010	454,487	0.423682%
Penobscot County	P0011	1,277,782	1.191175%
Kittery Water District	P0012	75,607	0.070482%
City of Ellsworth	P0013	785,588	0.732342%
Town of Kittery	P0014	865,567	0.806900%
Town of Bar Harbor	P0015	1,933,207	1.802176%
Town of Mount Desert	P0016	392,650	0.366036%
Town of Fort Fairfield	P0017	79,551	0.074159%
City of Rockland	P0018	723,028	0.674022%
Bath Water District	P0019	99,907	0.093136%
City of Bangor	P0020	2,060,914	1.921228%
Bangor Public Library	P0022	6,172	0.005754%
City of Augusta	P0023	2,568,852	2.394739%
City of Gardiner	P0024	541,483	0.504782%
Ecology Learning Center	P0025	71,044	0.066229%
Houlton Water Company	P0026	227,561	0.212137%
City of Auburn	P0027	2,252,785	2.100094%
Town of York	P0028	1,226,302	1.143185%
Limestone Water & Sewer District	P0029	13,329	0.012425%
Town of St. Agatha	P0030	23,531	0.021936%
Kennebec Water District	P0031	214,625	0.200078%
Livermore Falls Water District	P0032	24,982	0.023288%
City of Belfast	P0035	603,996	0.563058%
City of Calais	P0036	245,232	0.228610%
York County	P0037	1,008,318	0.939975%
Maine Maritime Academy	P0038	812,711	0.757627%
York Water District	P0039	178,342	0.166254%
Washington County	P0040	647,352	0.603475%
Portland Public Library	P0041	295,685	0.275644%
Town of Brunswick	P0042	1,145,571	1.067926%
Auburn Public Library	P0043	32,358	0.030165%

⁽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

Maine Public Employees Retirement System

PLD Consolidated Plan

**Schedule of Employer Allocations
For the Year Ended June 30, 2025**

Employer	Employer Code	Allocation Basis⁽¹⁾	Employer Allocation Percentage
Town of Jay	P0045	\$ 148,840	0.138752%
Waldo County	P0046	571,752	0.532999%
Kennebec County	P0047	948,616	0.884320%
City of Lewiston	P0048	3,555,024	3.314069%
Maine Turnpike Authority	P0049	2,938,925	2.739728%
School Administrative District No. 31	P0050	32,976	0.030740%
Auburn Water and Sewer District	P0052	16,085	0.014995%
Town of East Millinocket	P0054	220,200	0.205276%
Maine Municipal Association	P0055	393,921	0.367222%
Hancock County	P0056	546,338	0.509308%
Oxford County	P0057	755,507	0.704299%
Falmouth Memorial Library	P0058	54,313	0.050632%
Bangor Water District	P0059	122,383	0.114088%
Rumford Fire and Police	P0060	259,694	0.242092%
Town of Orono	P0061	605,769	0.564710%
Kennebunk Light and Power Co.	P0062	125,089	0.116610%
City of Brewer	P0063	1,121,345	1.045342%
Rumford Water District	P0065	32,350	0.030158%
City of Waterville	P0066	791,513	0.737865%
Androscoggin County	P0067	987,893	0.920934%
Town of Baileyville	P0069	109,443	0.102025%
Westbrook Fire and Police	P0070	1,059,405	0.987600%
Brunswick Sewer District	P0072	155,755	0.145198%
City of Bath	P0073	991,469	0.924268%
Town of Mexico	P0074	74,807	0.069737%
Town of Lincoln	P0076	219,110	0.204259%
Old Town Water District	P0079	53,501	0.049875%
Town of Skowhegan	P0080	501,928	0.467908%
Town of Topsham	P0081	368,674	0.343686%
Town of Madawaska	P0082	398,330	0.371331%
City of Sanford	P0083	2,219,037	2.068634%
Town of Kennebunk	P0084	729,291	0.679860%
Town of Wilton	P0086	166,491	0.155206%
Town of Falmouth	P0087	1,230,402	1.147007%
Lubec Water District	P0088	14,902	0.013892%
Sanford Sewerage District	P0089	88,594	0.082589%
Town of Rumford	P0090	189,752	0.176891%
Town of Fort Kent	P0091	214,195	0.199677%
Maine Municipal Bond Bank	P0093	193,430	0.180319%

⁽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

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations

For the Year Ended June 30, 2025

Employer	Employer Code	Allocation Basis⁽¹⁾	Employer Allocation Percentage
Lincoln County	P0095	\$ 398,011	0.371034%
Sagadahoc County	P0096	502,729	0.468654%
Town of Dexter	P0097	76,066	0.070910%
Town of Frenchville	P0098	33,124	0.030879%
Town of Farmington	P0100	278,634	0.259748%
Somerset County	P0101	649,805	0.605762%
Franklin County	P0102	506,010	0.471713%
Town of Lisbon	P0103	570,818	0.532129%
Maine Principals' Association	P0105	44,950	0.041903%
Aroostook County	P0106	851,578	0.793859%
Town of Wells	P0107	386,620	0.360415%
Town of Berwick	P0108	316,329	0.294889%
Town of Livermore Falls	P0109	90,077	0.083972%
Town of Pittsfield	P0110	71,123	0.066303%
City of Old Town	P0111	575,663	0.536645%
Town of Greenville	P0112	15,633	0.014573%
Town of Mechanic Falls	P0114	47,410	0.044196%
Regional School Unit #54	P0115	405,112	0.377654%
Town of Yarmouth	P0116	645,227	0.601495%
Town of Searsport	P0117	83,058	0.077428%
Farmington Village Corp.	P0118	36,090	0.033644%
Regional School Unit #9	P0119	13,501	0.012586%
Mt Desert Island Regional School Unit	P0120	61,202	0.057054%
Piscataquis County	P0121	365,844	0.341047%
City of Westbrook	P0122	847,005	0.789596%
Searsport Water District	P0124	27,080	0.025244%
Town of Norway	P0125	192,762	0.179697%
Regional School Unit #67	P0126	20,059	0.018699%
Town of Paris	P0127	121,417	0.113188%
School Administrative District No. 53	P0129	6,752	0.006295%
Town of Bucksport	P0130	364,108	0.339429%
Fort Fairfield Utilities District	P0131	16,821	0.015681%
Belfast Water District	P0132	45,440	0.042361%
Town of Gorham	P0133	9,156	0.008536%
Lincoln Academy	P0134	206,681	0.192673%
Norway Water District	P0136	23,420	0.021832%
Dover-Foxcroft Water District	P0137	24,024	0.022396%
York Sewer District	P0139	113,417	0.105729%
Town of Old Orchard Beach	P0140	914,736	0.852737%

⁽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

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations
For the Year Ended June 30, 2025

Employer	Employer Code	Allocation Basis⁽¹⁾	Employer Allocation Percentage
Town of South Berwick	P0141	\$ 343,051	0.319800%
Town of Freeport	P0142	602,974	0.562105%
School Administrative District No. 41	P0143	199,490	0.185969%
Auburn Housing Authority	P0145	164,901	0.153724%
Town of Boothbay Harbor	P0146	109,919	0.102469%
Town of Scarborough	P0147	1,750,759	1.632095%
Town of Fryeburg	P0149	142,863	0.133180%
Town of Hermon	P0150	229,334	0.213790%
Town of Hampden	P0151	430,526	0.401345%
Sanford Housing Authority	P0152	97,527	0.090916%
Town of Vassalboro	P0153	56,708	0.052864%
Lewiston Housing Authority	P0154	312,909	0.291701%
City of Biddeford	P0158	2,180,857	2.033041%
Paris Utility District	P0159	39,978	0.037268%
City of Hallowell	P0160	49,657	0.046292%
Town of Rockport	P0161	142,271	0.132628%
Lewiston/Auburn Water Pollution Control Authority	P0163	27,610	0.025739%
Town of Thomaston	P0164	153,384	0.142988%
Pleasant Point Passamaquoddy Res. Housing Authority	P0165	54,310	0.050629%
Town of Orland	P0166	22,279	0.020769%
Town of Dover-Foxcroft	P0167	138,450	0.129066%
Regional School Unit #29	P0168	22,391	0.020874%
Maine Housing Authority	P0169	503,042	0.468946%
Sanford Water District	P0170	111,578	0.104015%
South Berwick Water	P0171	48,878	0.045565%
Town of Glenburn	P0174	66,758	0.062233%
Town of Sabattus	P0175	120,288	0.112135%
Town of Bridgton	P0176	88,128	0.082155%
Town of Brownville	P0177	36,565	0.034087%
Town of Winthrop	P0179	382,494	0.356569%
Town of Eliot	P0180	249,652	0.232731%
Town of Lebanon	P0181	44,952	0.041905%
Town of Van Buren	P0182	113,528	0.105833%
Hampden Water District	P0183	31,627	0.029484%
Town of Monson	P0184	3,838	0.003578%
Portland Housing Authority	P0185	508,932	0.474437%
Town of Milford	P0186	40,931	0.038157%
Regional School Unit #60	P0187	184,442	0.171941%
Town of Kennebunkport	P0188	411,550	0.383656%

⁽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

Maine Public Employees Retirement System

PLD Consolidated Plan

**Schedule of Employer Allocations
For the Year Ended June 30, 2025**

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Regional School Unit #49	P0189	\$ 89,570	0.083499%
Town of Damariscotta	P0191	81,179	0.075676%
City of Saco	P0192	1,645,911	1.534353%
Town of Otisfield	P0193	59,751	0.055701%
Town of Medway	P0194	84,319	0.078604%
Town of Waldoboro	P0195	338,569	0.315621%
Regional School Unit #51	P0198	58,040	0.054106%
Town of Oxford	P0200	189,880	0.177010%
Kennebunk Sewer District	P0201	85,205	0.079430%
Town of Phippsburg	P0202	34,950	0.032581%
Gould Academy	P0205	16,785	0.015647%
South Portland Housing Authority	P0206	249,471	0.232562%
Berwick Sewer District	P0207	44,873	0.041831%
Caribou Police and Fire	P0208	265,164	0.247191%
Town of Orrington	P0209	100,227	0.093434%
Town of New Gloucester	P0210	68,211	0.063588%
Town of Richmond	P0213	71,816	0.066948%
Town of Linneus	P0214	-	0.000000%
Town of Hodgdon	P0215	9,199	0.008575%
Town of Cumberland	P0216	447,204	0.416893%
Town of Corinna	P0217	-	0.000000%
Lincoln Sanitary District	P0219	40,459	0.037717%
Kennebec Sanitary Treatment District	P0220	74,125	0.069100%
Gardiner Water District	P0221	50,135	0.046737%
Waterville Sewerage District	P0222	69,714	0.064989%
School Administrative District No. 13	P0223	55,785	0.052004%
Waldo County Technical Center	P0224	8,428	0.007857%
Maine County Commissioners' Association	P0225	5,429	0.005061%
Town of Mars Hill	P0227	35,763	0.033339%
Town of Lubec	P0228	14,744	0.013745%
Van Buren Housing Authority	P0229	23,561	0.021964%
Town of Washburn	P0230	38,873	0.036239%
Androscoggin Valley Council of Governments	P0231	83,868	0.078183%
Town of Durham	P0234	67,313	0.062751%
Town of China	P0235	89,608	0.083535%
Madawaska Water District	P0236	28,845	0.026890%
Penquis	P0237	543,442	0.506609%
Milo Water District	P0238	19,684	0.018350%
Maine School Management Association	P0239	164,424	0.153279%

⁽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

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations For the Year Ended June 30, 2025

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Town of Easton	P0240	\$ 78,758	0.073420%
Richmond Utilities District	P0242	19,979	0.018625%
Lisbon Water Department	P0243	51,241	0.047768%
Town of Limestone	P0245	5,501	0.005128%
Town of Bethel	P0246	97,218	0.090628%
Rumford Mexico Sewerage District	P0247	58,204	0.054259%
Brewer Housing Authority	P0248	79,799	0.074391%
Erskine Academy	P0249	63,918	0.059586%
Winter Harbor Utility District	P0250	-	0.000000%
Community School District No. 12 East Range-Support	P0252	11,550	0.010767%
Town of North Berwick	P0254	161,656	0.150699%
Kennebunk, Kennebunkport and Wells Water District	P0255	283,215	0.264019%
Auburn Lewiston Airport	P0256	3,749	0.003495%
Town of Princeton	P0258	-	0.000000%
Town of Fairfield	P0260	209,992	0.195759%
Old Town Housing Authority	P0262	71,609	0.066756%
Towns of Mapleton, Castle Hill and Chapman	P0265	55,700	0.051924%
Community School District No. 18 Wells-Ogunquit-Support	P0266	211,369	0.197043%
Aroostook Waste Solutions (Tri Community Landfill)	P0267	62,156	0.057943%
United Technologies Center, Region 4, S Penobscot	P0269	36,753	0.034262%
Town of Harpswell	P0270	9,606	0.008955%
Maine Veterans' Home	P0271	5,547,568	5.171561%
Brunswick Public Library	P0273	108,961	0.101576%
Eagle Lake Water and Sewer District	P0274	22,689	0.021151%
Fort Fairfield Housing Authority	P0275	28,973	0.027009%
Town of Lovell	P0276	20,514	0.019124%
Carrabassett Valley	P0277	64,583	0.060206%
Yarmouth Water District	P0278	73,876	0.068869%
Town of Harrison	P0280	47,278	0.044073%
Mechanic Falls Sanitary District	P0282	6,056	0.005645%
Mars Hill Utility District	P0283	21,657	0.020189%
Bangor Housing Authority	P0288	462,312	0.430977%
Maine Public Employees Retirement System	P0290	1,189,809	1.109169%
Lewiston/Auburn 911	P0291	205,717	0.191774%
Brunswick Fire and Police	P0292	902,782	0.841592%
Jackman Utility District	P0294	18,941	0.017657%
Town of Chesterville	P0295	-	0.000000%
MADSEC	P0297	9,128	0.008509%
Boothbay Region Water District	P0298	113,855	0.106138%

⁽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

Maine Public Employees Retirement System

PLD Consolidated Plan

Schedule of Employer Allocations
For the Year Ended June 30, 2025

Employer	Employer Code	Allocation Basis⁽¹⁾	Employer Allocation Percentage
South Berwick Sewer District	P0299	\$ 34,455	0.032120%
Mount Desert Water District	P0300	39,515	0.036837%
Coastal Counties Workforce, Inc.	P0301	35,536	0.033128%
Lincoln County Sheriff's Office	P0302	179,817	0.167630%
Town of Ogunquit	P0303	394,895	0.368129%
Lincoln and Sagadahoc Multicounty Jail Authority	P0304	291,668	0.271899%
Veazie Fire and Police	P0305	74,086	0.069064%
Winterport Water and Sewer Districts	P0306	-	0.000000%
Topsham Sewer District	P0307	14,893	0.013884%
North Berwick Water District	P0308	29,536	0.027534%
Town of Windham	P0309	855,042	0.797089%
Biddeford Housing Authority	P0310	37,221	0.034698%
Greater August Utility District	P0311	302,011	0.281541%
Town of Grand Isle	P0312	9,556	0.008909%
Newport Water District	P0313	25,572	0.023839%
Town of Newport	P0314	146,038	0.136140%
Regional School Unit No. 1	P0315	44,487	0.041472%
Town of Monmouth	P0316	59,497	0.055465%
Cape Elizabeth Police	P0317	168,644	0.157214%
Thompson Free Library	P0318	10,236	0.009542%
Bowdoinham Water District	P0319	3,286	0.003063%
Regional School Unit No. 25	P0321	36,387	0.033921%
Regional School Unit No. 21	P0322	334,271	0.311615%
Regional School Unit No. 2	P0323	3,248	0.003028%
Regional School Unit No. 4	P0324	10,069	0.009386%
Regional School Unit No. 5	P0325	27,509	0.025644%
Regional School Unit No. 10	P0326	393,387	0.366723%
Regional School Unit No. 20	P0328	15,630	0.014570%
Regional School Unit No. 23	P0329	200,114	0.186551%
Regional School Unit No. 26	P0330	101,745	0.094849%
Regional School Unit No. 34	P0331	7,198	0.006710%
Regional School Unit No. 39	P0332	-	0.000000%
Town of West Bath	P0333	31,237	0.029120%
Gorham Fire and Police	P0334	407,897	0.380250%
Washburn Water and Sewer District	P0335	9,738	0.009078%
Town of Poland	P0336	238,269	0.222120%
Winthrop Utilities District	P0337	48,975	0.045656%
Town of Holden	P0338	192,543	0.179492%
Town of Levant	P0339	10,499	0.009787%

⁽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

Maine Public Employees Retirement System

PLD Consolidated Plan

**Schedule of Employer Allocations
For the Year Ended June 30, 2025**

Employer	Employer Code	Allocation Basis ⁽¹⁾	Employer Allocation Percentage
Regional School Unit No. 73	P0340	\$ 56,459	0.052632%
Town of Trenton	P0341	-	0.000000%
Town of Union	P0342	43,280	0.040346%
Midcoast Council of Governments	P0343	-	0.000000%
Town of Buckfield	P0344	25,625	0.023888%
Community Regional Charter School	P0345	230,702	0.215066%
Maine Academy of Natural Sciences	P0346	129,240	0.120480%
Good Will Home Association	P0347	288,280	0.268740%
Baxter Academy of Technologies and Sciences	P0348	239,319	0.223098%
Wells Fire and Police	P0349	602,107	0.561297%
Harpswell Coastal Academy	P0350	-	0.000000%
Augusta Housing Authority	P0351	36,914	0.034412%
Maine School of Science & Mathematics	P0352	39,019	0.036374%
Northern Oxford Regional Solid Waste Board	P0354	5,624	0.005243%
Town of Dayton	P0355	37,469	0.034929%
Town of Waterboro	P0356	172,246	0.160572%
Maine Virtual Academy	P0357	298,718	0.278471%
Regional School Unit No. 71	P0358	-	0.000000%
Knox County Sheriff's, Corrections & Communications	P0359	528,175	0.492376%
Town of Hartland	P0360	54,580	0.050881%
Town of Acton	P0361	54,605	0.050904%
Winslow Police	P0362	340,575	0.317492%
Boothbay Harbor Sewer District	P0363	37,124	0.034608%
Town of Otis	P0364	24,666	0.022994%
Anson-Madison Sanitary District	P0365	51,965	0.048443%
Regional School Unit No. 56	P0366	196,542	0.183221%
Town of Danforth	P0367	5,392	0.005026%
Town of Southwest Harbor	P0368	51,538	0.048044%
Town of Alfred	P0369	35,730	0.033308%
Town of Buxton	P0370	326,446	0.304320%
Town of Standish	P0371	246,491	0.229784%
Town of Eddington	P0372	29,423	0.027429%
Town of Lyman	P0373	27,266	0.025418%
Northern Aroostook Regional Airport Authority	P0374	8,611	0.008027%
Town of Limerick	P0375	10,658	0.009936%
Town of Oakland	P0376	90,492	0.084359%
Town of Corinth	P0377	26,569	0.024768%
Town of Dedham	P0378	33,711	0.031426%
University of Maine System	P0379	178,567	0.166464%

⁽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

Maine Public Employees Retirement System

PLD Consolidated Plan

**Schedule of Employer Allocations
For the Year Ended June 30, 2025**

Employer	Employer Code	Allocation Basis⁽¹⁾	Employer Allocation Percentage
Regional School District No. 75	P0380	\$ 67,028	0.062485%
Town of Shapleigh	P0381	35,039	0.032664%
Town of Rangeley	P0382	95,143	0.088695%
Town of Belgrade	P0383	52,017	0.048492%
Southern Aroostook Emergency Medical Services	P0384	67,756	0.063163%
Town of Clinton	P0385	62,780	0.058524%
Town of Hollis	P0386	74,441	0.069396%
Town of Newry	P0387	18,642	0.017378%
Town of Limington	P0388	86,761	0.080881%
Anson-Madison-Starks Ambulance Emergency Service	P0389	58,792	0.054807%
Kennebec Valley Council of Governments	P0391	42,006	0.039159%
Town of Livermore	P0392	25,085	0.023385%
Town of Cornish	P0393	6,730	0.006274%
Town of Raymond	P0394	177,339	0.165319%
Town of North Yarmouth	P0395	91,045	0.084875%
Regional School Unit No. 35	P0396	34,365	0.032035%
Town of Machias	P0397	36,235	0.033779%
Regional School Unit No. 87	P0398	15,956	0.014875%
Town of Gray	P0399	78,279	0.072974%
Town of New Sweden	P0400	5,489	0.005117%
Town of Norridgewock	P0402	15,253	0.014219%
No. Oxford Reg Ambulance-Med Care Ambulance	P0403	99,022	0.092311%
Mi'Kmaq Nation	P0405	101,477	0.094599%
Presque Isle Industrial Council	P0406	9,843	0.009175%
Orono Veazie Water District	P0407	22,317	0.020804%
Town of Parsonfield	P0408	3,049	0.002842%
Town of Casco	P0410	4,972	0.004635%
Passamaquoddy Tribe at Pleasant Point	P0411	58,367	0.054411%
Town of Wiscasset	P0417	131,658	0.122734%
Town of Ashland	P0418	67,767	0.063173%
Regional School District No. 52	P0461	17,883	0.016671%
Town of Cape Elizabeth ⁽²⁾	P0085	-	0.000000%
 Total for All Employers		\$ 107,270,672	100.000000%

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

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

Maine Public Employees Retirement System
 Schedule of Pension Amounts by Employer - PLD Consolidated Plan
 As of and for the Year Ended June 30, 2025

Employer	Employer Code	Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
		Net Difference Between Expected and Actual Investment Earnings					Total Deferred Outflows of Resources					Net Difference Between Expected and Actual Investment Earnings					Total Deferred Inflows of Resources					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
		Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Expected and Actual Experience	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Liabilities of Individual Employers	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Liabilities of Individual Employers	Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions					Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Town of Enfield	P0001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,262)	\$ -	\$ (8,262)	\$ -	\$ (8,262)				
City of Portland	P0002	28,084,470	9,040,166	-	-	-	-	-	-	9,040,166	-	-	5,142,085	-	-	671,959	5,814,043	5,916,100	(28,898)	(1,110,171)	4,777,031					
Town of Millinocket	P0003	856,349	275,652	-	-	-	-	24,266	299,918	-	-	156,792	-	-	1,010	157,802	180,393	(3,458)	20,062	196,997						
City of Presque Isle	P0004	2,440,649	785,626	-	-	-	-	103,456	889,082	-	-	446,867	-	-	-	446,867	514,132	(5,281)	70,317	579,168						
Cumberland County	P0005	8,889,135	2,861,341	-	-	-	-	183,049	3,044,390	-	-	1,627,543	-	-	-	1,627,543	1,872,530	(6,268)	26,270	1,892,532						
City of Eastport	P0007	149,220	48,033	-	-	-	-	41,129	89,162	-	-	27,322	-	-	6,719	34,040	31,434	(326)	4,037	35,145						
Town of Camden	P0008	1,652,289	525,421	-	-	-	-	116,862	642,283	-	-	298,862	-	-	-	298,862	343,848	(7,605)	56,241	392,484						
City of South Portland	P0009	7,802,664	2,511,616	-	-	-	-	1	2,511,617	-	-	1,428,617	-	-	132,023	1,560,640	1,643,662	25,033	(153,949)	1,514,746						
Town of Houlton	P0010	1,400,762	450,894	-	-	-	-	76,977	527,871	-	-	256,471	-	-	-	256,471	295,076	(3,059)	72,421	364,438						
Penobscot County	P0011	3,938,222	1,267,682	-	-	-	-	148,338	1,416,020	-	-	721,063	-	-	-	721,063	829,602	(8,651)	133,363	954,314						
Kittery Water District	P0012	233,025	75,009	-	-	-	-	-	75,009	-	-	42,665	-	-	61,832	104,498	49,088	(509)	(42,590)	5,989						
City of Ellsworth	P0013	2,421,242	779,379	-	-	-	-	85,310	864,689	-	-	443,314	-	-	-	443,314	510,044	(5,528)	137,153	641,669						
Town of Kittery	P0014	2,667,743	858,725	-	-	-	-	-	858,725	-	-	488,446	-	-	110,901	599,347	561,970	9,481	(109,440)	462,011						
Town of Bar Harbor	P0015	5,958,291	1,917,926	-	-	-	-	2,822,653	4,740,579	-	-	1,090,925	-	-	-	1,090,925	1,255,138	6,277	1,067,110	2,328,525						
Town of Mount Desert	P0016	1,210,178	389,547	-	-	-	-	23,958	413,506	-	-	221,575	-	-	36,663	258,239	254,928	26,347	44,303	562,710						
Town of Fort Fairfield	P0017	245,182	78,922	-	-	-	-	-	78,922	-	-	44,891	-	-	55,252	100,143	51,648	(535)	(33,724)	17,389						
City of Rockland	P0018	2,228,427	717,313	-	-	-	-	36,671	753,984	-	-	40,091	-	-	47,526	455,536	469,427	(5,714)	1,971	465,684						
Bath Water District	P0019	307,919	99,117	-	-	-	-	-	99,117	-	-	56,378	-	-	4,116	60,494	64,864	(672)	(24,401)	39,791						
City of Bangor	P0020	6,351,893	2,044,624	-	-	-	-	229,345	2,273,969	-	-	1,162,991	-	-	-	1,162,991	1,338,050	(11,764)	(108,999)	1,217,287						
Bangor Public Library	P0022	19,024	6,124	-	-	-	-	-	6,124	-	-	3,483	-	-	21,174	24,657	4,008	(42)	(14,589)	(10,623)						
City of Augusta	P0023	7,917,394	2,548,546	-	-	-	-	83,886	2,632,432	-	-	1,449,624	-	-	44,941	1,494,565	1,667,829	(17,263)	(246,975)	1,403,591						
City of Gardiner	P0024	1,668,892	537,203	-	-	-	-	30,518	567,721	-	-	305,563	-	-	1,054	306,617	351,558	(3,838)	(44,578)	303,142						
Ecology Learning Center	P0025	218,964	70,483	-	-	-	-	25,256	95,739	-	-	40,091	-	-	29,309	69,401	46,126	15,756	18,686	80,568						
Houlton Water Company	P0026	701,360	225,762	-	-	-	-	53,451	279,212	-	-	128,414	-	-	-	128,414	147,744	(1,532)	15,891	162,103						
City of Auburn	P0027	6,943,253	2,234,978	-	-	-	-	49,330	2,284,308	-	-	1,271,265	-	-	386,989	1,658,254	1,462,622	(15,684)	(26,2488)	1,184,450						
Town of York	P0028	3,779,556	1,216,609	-	-	-	-	-	1,216,609	-	-	692,012	-	-	504,655	1,196,667	796,178	(8,359)	(48,442)	739,377						
Limestone Water & Sewer District	P0029	41,082	13,224	-	-	-	-	4,898	18,122	-	-	7,522	-	-	-	7,522	8,654	(90)	11,390	19,954						
Town of St. Agatha	P0030	72,524	23,345	-	-	-	-	-	284	23,628	-	-	13,279	-	-	1,999	15,278	15,277	(158)	(3,945)	11,174					
Kennebec Water District	P0031	661,490	212,928	-	-	-	-	9,554	222,482	-	-	121,115	-	-	23,516	144,630	139,346	(1,445)	(12,939)	124,962						
Livermore Falls Water District	P0032	76,997	24,785	-	-	-	-	-	24,785	-	-	14,097	-	-	8,013	22,110	16,220	(168)	(6,462)	9,590						
City of Belfast	P0035	1,861,562	599,221	-	-	-	-	84,872	684,094	-	-	340,839	-	-	19,533	360,373	392,145	(7,990)	(50)	384,105						
City of Calais	P0036	755,822	243,293	-	-	-	-	4,968	248,262	-	-	138,386	-	-	8,955	147,341	159,217	(1,651)	(17,977)	139,589						
York County	P0037	3,107,711	1,000,347	-	-	-	-	184,883	1,185,230	-	-	569,002	-	-	158,008	727,009	654,652	(6,818)	110,706	758,540						
Maine Maritime Academy	P0038	2,504,835	806,286	-	-	-	-	1	806,287	-	-	458,619	-	-	7,500	466,119	527,653	(5,523)	(57,519)	464,611						
York Water District	P0039	549,663	176,932	-	-	-	-	-	176,932	-	-	100,640	-	-	17,000	117,640	115,789	(1,200)	(29,857)	84,732						
Washington County	P0040	1,995,187	642,235	-	-	-	-	177,725	819,960	-	-	365,306	-	-	-	365,306	420,294	(4,484)	124,061	539,871						
Portland Public Library	P0041	911,324	293,348	-	-	-	-	565	293,913	-	-	166,858	-	-	16,952	183,809	191,975	(2,378)	(26,928)	162,670						
Town of Brunswick	P0042	3,530,737	1,136,516	-	-	-	-	72,881	1,209,997	-	-	646,455	-	-	23,012	669,467	743,763	(7,681)	117,850	853,932						
Auburn Public Library	P0043	99,730	32,102	-	-	-	-	-	32,102	-	-	18,260	-	-	11,922	30,182	21,009	645	(12,986)	8,668						
Town of Jay	P0045	458,737	147,664	-	-	-	-	4,826	152,490	-	-	83,992	-	-	22,799	106,791	96,635	(345)	(1,718)	94,572						
Waldo County	P0046	1,762,182	567,233	-	-	-	-	20,901	588,134	-	-	322,644	-	-	60,121	382,765	371,210	(405)	(36,772)	334,033						
Kennebec County	P0047	2,923,706	941,118	-	-	-	-	132,188	1,073,306	-	-	535,312	-	-	-	535,312	615,890	(7,731)	94,281	704,440						
City of Lewiston	P0048	10,956,852	3,526,924	-	-	-	-	121,932	3,648,856	-	-	2,006,129	-	-	452,426	2,458,555	2,308,103	(23,887)	(122,092)	2,162,124						
Maine Turnpike Authority	P0049	9,057,987	2,915,693	-	-	-	-	14,439	2,930,132	-	-	1,658,459	-	-	279,720	1,938,179	1,908,099	(18,962)	(398,927)	1,490,210						
School Administrative District No. 31	P0050	101,635	32,715	-	-	-	-	-	32,715	-	-	18,609	-	-	36,560	55,168	21,409	(222)	(16,259)	4,928						
Auburn Water and Sewer District	P0052	49,576	15,958	-	-	-	-	786	16,744	-	-	9,077	-	-	1,573	10,649	10,444	(108)	(2,165)	8,171						
Town of East Millinocket	P0054	678,673	218,459	-	-	-	-	-	218,459	-	-	124,261	-	-	83,637	207,897	142,965	(820)	(53,903)	88,242						
Maine Municipal Association	P0055	1,214,096	390,808	-	-	-	-	-	390,808	-	-	222,294	-	-	100,084	322,378	255,754	(2,576)	(52,906)	200,272						
Hancock County	P0056	1,683,855	542,020	-	-	-	-	208,309	750,329	-	-	308,303	-	-	543,795	852,098	354,710	(6,644)	15,931	363,997						
Oxford County	P0057	2,328,531	749,536	-	-	-	-	249,746	999,281	-	-	426,339	-	-	-	426,339	490,514	(5,209)	106,598	591,903						
Falmouth Memorial Library	P0058	1																								

Maine Public Employees Retirement System
 Schedule of Pension Amounts by Employer - PLD Consolidated Plan
 As of and for the Year Ended June 30, 2025

Employer	Employer Code	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense Excluding That Attributable to Employer-Paid Member Contributions																
		Difference Between Expected and Actual Experience			Net Difference Between Expected and Actual Investment Earnings			Differences Between Expected and Actual Experience			Net Difference Between Expected and Actual Investment Earnings			Total Deferred Inflows of Resources			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							
		Net Pension Liability	Employer Code	Difference Between Expected and Actual Experience	Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Expected and Actual Experience	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Liabilities of Individual Employers	Pension Expense Related to Specific Liabilities of Individual Employers	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Liabilities of Individual Employers	Pension Expense Related to Specific Liabilities of Individual Employers	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Liabilities of Individual Employers	Pension Expense Related to Specific Liabilities of Individual Employers	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Liabilities of Individual Employers	Pension Expense Related to Specific Liabilities of Individual Employers			
Kennebunk Light and Power Co.	P0062	\$ 385,535	\$ 124,100	\$ -	\$ -	\$ 7,799	\$ 131,899	\$ -	\$ 70,589	\$ -	\$ 29,028	\$ 99,617	\$ 81,214	\$ (842)	\$ (12,699)	\$ 67,673	\$ 12,699	\$ (162,690)	\$ 556,207	\$ 12,699	\$ (9,138)	\$ (7,422)	\$ 13,363	\$ 12,699	\$ (12,699)	\$ 12,699	\$ (12,699)			
City of Brewer	P0063	3,456,071	1,112,481	-	-	-	-	1,112,481	-	632,784	-	142,889	775,673	728,035	(9,138)	(120,855)	(106)	(120,855)	(106)	567,071	(120,855)	(106)	(218)	(7,422)	13,363	(120,855)	(106)	(120,855)		
Rumford Water District	P0065	99,704	32,094	-	-	-	-	32,094	-	18,255	-	6,372	24,626	21,003	(218)	(7,422)	(12,699)	(12,699)	(12,699)	212,420	(12,699)	(12,699)	(12,699)	212,420	(12,699)	(12,699)	(12,699)	212,420		
City of Waterville	P0066	2,439,502	785,257	-	-	-	-	73,940	859,197	-	446,657	-	6,484	453,141	513,890	(5,690)	(12,699)	(12,699)	(12,699)	(12,699)	720,620	(12,699)	(12,699)	(12,699)	(12,699)	720,620	(12,699)	(12,699)	(12,699)	
Androscoggin County	P0067	3,044,761	980,085	-	-	-	-	84,092	1,064,177	-	557,476	-	213,922	771,398	641,390	(6,787)	(12,699)	(12,699)	(12,699)	(12,699)	24,098	(12,699)	(12,699)	(12,699)	(12,699)	658,701	(12,699)	(12,699)	(12,699)	
Town of Baileyville	P0069	337,311	108,578	-	-	-	-	108,578	-	61,760	-	38,641	100,400	71,056	10,328	(45,530)	(45,530)	(45,530)	(45,530)	35,854	(45,530)	(45,530)	(45,530)	(45,530)	35,854	(45,530)	(45,530)	(45,530)		
Westbrook Fire and Police	P0070	3,265,167	1,051,031	-	-	-	-	10,201	1,061,233	-	597,831	-	53,654	651,485	687,820	106	(12,699)	(12,699)	(12,699)	(12,699)	567,071	(12,699)	(12,699)	(12,699)	(12,699)	567,071	(12,699)	(12,699)	(12,699)	
Brunswick Sewer District	P0072	480,048	154,523	-	-	-	-	9,520	164,043	-	87,894	-	27,041	114,935	101,124	(1,048)	(26,155)	(26,155)	(26,155)	(26,155)	73,921	(26,155)	(26,155)	(26,155)	(26,155)	73,921	(26,155)	(26,155)	(26,155)	
City of Bath	P0073	3,055,781	983,631	-	-	-	-	29,401	1,013,032	-	559,494	-	49,416	608,910	643,713	(9,192)	(83,924)	(83,924)	(83,924)	(83,924)	550,597	(83,924)	(83,924)	(83,924)	(83,924)	550,597	(83,924)	(83,924)	(83,924)	
Town of Mexico	P0074	230,562	74,216	-	-	-	-	68,148	142,364	-	42,214	-	42,214	48,569	(504)	41,219	41,219	41,219	41,219	89,284	41,219	41,219	41,219	41,219	89,284	41,219	41,219	41,219		
Town of Lincoln	P0076	675,314	217,378	-	-	-	-	88,384	305,763	-	123,646	-	-	123,646	123,646	123,646	123,646	123,646	202,507	123,646	123,646	123,646	123,646	202,507	123,646	123,646	123,646			
Old Town Water District	P0079	164,895	53,078	-	-	-	-	53,078	-	30,191	-	26,100	56,291	34,735	(360)	(3,958)	(3,958)	(3,958)	(3,958)	30,417	(3,958)	(3,958)	(3,958)	(3,958)	30,417	(3,958)	(3,958)	(3,958)		
Town of Skowhegan	P0080	1,546,980	497,961	-	-	-	-	497,961	-	283,242	-	95,599	378,841	325,878	(859)	(72,938)	(72,938)	(72,938)	(72,938)	252,081	(72,938)	(72,938)	(72,938)	(72,938)	252,081	(72,938)	(72,938)	(72,938)		
Town of Topsham	P0081	1,136,282	365,760	-	-	-	-	28,201	393,961	-	208,046	-	69,130	277,176	239,362	(2,509)	(18,639)	(18,639)	(18,639)	(18,639)	218,214	(18,639)	(18,639)	(18,639)	(18,639)	218,214	(18,639)	(18,639)	(18,639)	
Town of Madawaska	P0082	1,227,684	395,182	-	-	-	-	395,182	-	24,781	-	35,335	260,116	258,616	(2,677)	(16,156)	(16,156)	(16,156)	(16,156)	105,764	(16,156)	(16,156)	(16,156)	(16,156)	105,764	(16,156)	(16,156)	(16,156)		
City of Sanford	P0083	6,839,238	2,201,496	-	-	-	-	2,201,496	-	1,252,220	-	371,511	1,623,731	1,440,711	(16,780)	(225,529)	(225,529)	(225,529)	(225,529)	1,198,402	(225,529)	(225,529)	(225,529)	(225,529)	1,198,402	(225,529)	(225,529)	(225,529)		
Town of Kennebunk	P0084	2,247,731	723,526	-	-	-	-	723,526	-	411,545	-	2,495,071	2,906,615	473,494	(4,095)	(113,881)	(113,881)	(113,881)	(113,881)	355,518	(113,881)	(113,881)	(113,881)	(113,881)	355,518	(113,881)	(113,881)	(113,881)		
Town of Wilton	P0086	513,136	165,174	-	-	-	-	9,419	174,593	-	93,952	-	39,607	133,559	108,094	(1,121)	(10,992)	(10,992)	(10,992)	(10,992)	95,981	(10,992)	(10,992)	(10,992)	(10,992)	95,981	(10,992)	(10,992)	(10,992)	
Town of Falmouth	P0087	3,792,192	1,220,677	-	-	-	-	101,202	1,321,879	-	694,326	-	-	694,326	798,840	(9,775)	48,606	48,606	48,606	48,606	837,671	(9,775)	(9,775)	(9,775)	(9,775)	837,671	(9,775)	(9,775)	(9,775)	
Lubec Water District	P0088	45,929	14,784	-	-	-	-	14,784	-	8,409	-	3,157	9,675	(100)	(4,009)	(4,009)	(4,009)	(4,009)	5,566	(4,009)	(4,009)	(4,009)	(4,009)	5,566	(4,009)	(4,009)	(4,009)			
Sanford Sewerage District	P0089	273,053	87,894	-	-	-	-	3,180	91,074	-	49,994	-	7,432	57,426	57,520	(596)	(8,801)	(8,801)	(8,801)	(8,801)	48,123	(8,801)	(8,801)	(8,801)	(8,801)	48,123	(8,801)	(8,801)	(8,801)	
Town of Rumford	P0090	584,830	188,253	-	-	-	-	18,323	206,576	-	107,078	-	6,663	113,742	123,197	(1,277)	(16,156)	(16,156)	(16,156)	(16,156)	105,764	(16,156)	(16,156)	(16,156)	(16,156)	105,764	(16,156)	(16,156)	(16,156)	
Town of Fort Kent	P0091	660,165	212,502	-	-	-	-	21,007	233,509	-	120,872	-	-	120,872	139,066	(1,442)	(1,442)	(1,442)	(1,442)	139,066	(1,442)	(1,442)	(1,442)	(1,442)	139,066	(1,442)	(1,442)	(1,442)		
Maine Municipal Bond Bank	P0093	596,167	191,901	-	-	-	-	33,287	225,189	-	109,154	-	-	109,154	141,820	125,584	(2,216)	(12,699)	(12,699)	(12,699)	(12,699)	122,798	(12,699)	(12,699)	(12,699)	(12,699)	122,798	(12,699)	(12,699)	(12,699)
Lincoln County	P0095	1,226,699	394,865	-	-	-	-	436,035	830,900	-	224,600	-	-	224,600	258,409	(5,403)	(148,529)	(148,529)	(148,529)	(148,529)	404,259	(148,529)	(148,529)	(148,529)	(148,529)	404,259	(148,529)	(148,529)	(148,529)	
Sagadahoc County	P0096	1,549,450	498,755	-	-	-	-	71,773	570,528	-	283,694	-	133,932	417,626	326,397	(3,384)	(9,887)	(9,887)	(9,887)	(9,887)	332,900	(9,887)	(9,887)	(9,887)	(9,887)	332,900	(9,887)	(9,887)	(9,887)	
Town of Dexter	P0097	234,440	75,464	-	-	-	-	22,120	97,584	-	42,924	-	-	42,924	49,387	(512)	(2,904)	(2,904)	(2,904)	(2,904)	45,971	(2,904)	(2,904)	(2,904)	(2,904)	45,971	(2,904)	(2,904)	(2,904)	
Town of Frenchville	P0098	102,091	32,863	-	-	-	-	2,889	35,751	-	18,692	-	-	18,692	21,506	(223)	(1,442)	(1,442)	(1,442)	(1,442)	22,925	(1,442)	(1,442)	(1,442)	(1,442)	22,925	(1,442)	(1,442)	(1,442)	
Town of Farmington	P0100	858,773	276,433	-	-	-	-	34,836	311,268	-	157,235	-	-	157,235	180,904	54,156	(54,156)	(54,156)	(54,156)	(54,156)	232,269	(54,156)	(54,156)	(54,156)	(54,156)	232,269	(54,156)	(54,156)	(54,156)	
Somerset County	P0101	2,002,748	644,669	-	-	-	-	66,861	711,530	-	366,690	-	6,908	373,598	421,886	(7,979)	(31,897)	(31,897)	(31,897)	(31,897)	382,555	(31,897)	(31,897)	(31,897)	(31,897)	382,555	(31,897)	(31,897)	(31,897)	
Franklin County	P0102	1,559,560	502,010	-	-	-	-	68,669	570,679	-	285,545	-	-	285,545	328,527	(5,403)	(6,838)	(6,838)	(6,838)	(6,838)	37,059	(6,838)	(6,838)	(6,838)	(6,838)	37,059	(6,838)	(6,838)	(6,838)	
Town of Pittsfield	P0110	219,205	70,561	-	-	-	-	12,280	82,841	-	40,135	-	592	40,727	46,176	(479)	(8,638)	(8,638)	(8,638)	(8,638)	37,059	(8,638)	(8,638)	(8,638)	(8,638)	37,059	(8,638)	(8,638)	(8,638)	
City of Old Town	P0111	1,774,236	571,112	-	-	-	-	44,482	615,594	-	324,851	-	108,790	433,641	373,749	(3,176)	(35,759)	(35,759)	(35,759)	(35,759)	406,332	(35,759)	(35,759)	(35,759)	(35,759)	406,332	(35,759)			

Maine Public Employees Retirement System
 Schedule of Pension Amounts by Employer - PLD Consolidated Plan
 As of and for the Year Ended June 30, 2025

Employer	Employer Code	Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense Excluding That Attributable to Employer-Paid Member Contributions															
		Net Difference Between Expected and Actual Investment Earnings					Total Deferred Outflows of Resources					Net Difference Between Expected and Actual Investment Earnings					Total Deferred Inflows of Resources					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									
		Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Expected and Actual Experience	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Liabilities of Individual Employers	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Liabilities of Individual Employers	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Liabilities of Individual Employers	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Liabilities of Individual Employers	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Liabilities of Individual Employers									
Town of Bucksport	P0130	\$ 1,122,208	\$ 361,230	\$ -	\$ 47,432	\$ 408,662	\$ -	\$ 205,469	\$ -	\$ 229,336	\$ 236,397	\$ (3,070)	\$ 144,951	\$ 378,278																							
Fort Fairfield Utilities District	P0131	51,844	16,688	-	-	406	17,094	9,493	-	15,151	24,644	10,921	(113)	(7,768)	3,040																						
Belfast Water District	P0132	140,049	45,081	-	-	-	45,081	-	25,642	-	10,060	35,702	29,502	(306)	(9,852)	19,344																					
Town of Gorham	P0133	28,218	9,083	-	-	-	9,083	-	5,166	-	2,478	7,645	5,944	(62)	(3,312)	2,570																					
Lincoln Academy	P0134	637,005	205,047	-	-	11,863	216,910	-	116,632	-	22,886	139,518	134,188	(1,786)	(28,787)	103,615																					
Norway Water District	P0136	72,183	23,235	-	-	2,349	25,584	-	13,216	-	10,712	23,929	15,205	(158)	(3,970)	11,077																					
Dover-Foxcroft Water District	P0137	74,045	23,834	-	-	-	23,834	-	13,557	-	3,746	17,303	15,599	(162)	(4,315)	11,122																					
York Sewer District	P0139	349,561	112,520	-	-	-	112,520	-	64,003	-	17,112	81,114	73,637	(763)	(19,745)	53,129																					
Town of Old Orchard Beach	P0140	2,819,284	907,506	-	-	121,198	1,028,704	-	516,192	-	69,372	585,565	593,893	(7,593)	(78,403)	664,703																					
Town of South Berwick	P0141	1,057,308	340,339	-	-	74,262	414,601	-	193,586	-	-	193,586	222,726	5,571	44,204	27,501																					
Town of Freeport	P0142	1,858,411	598,208	-	-	66,707	664,915	-	340,263	-	22,093	362,357	391,481	(5,412)	(25,342)	411,411																					
School Administrative District No. 41	P0143	614,844	197,913	-	-	-	197,913	-	112,574	-	61,589	174,164	129,519	(1,511)	(41,629)	86,379																					
Town of Winslow	P0144	508,237	163,597	-	-	372,482	536,079	-	93,055	-	-	93,055	107,062	(1,110)	(124,161)	230,113																					
Auburn Housing Authority	P0145	-	-	-	-	9,523	9,523	-	-	-	380,563	380,563	-	-	(134,538)	(134,538)																					
Town of Boothbay Harbor	P0146	338,779	109,050	-	-	37,396	146,446	-	62,028	-	-	62,028	71,365	(740)	16,458	87,083																					
Town of Scarborough	P0147	5,395,972	1,736,920	-	-	125,989	1,862,910	-	987,968	-	11,018	998,986	1,136,682	(10,377)	(36,701)	1,089,604																					
Town of Fryeburg	P0149	440,315	141,733	-	-	67,645	209,379	-	80,619	-	-	80,619	92,753	(962)	51,421	143,212																					
Town of Hermon	P0150	706,825	227,522	-	-	53,263	280,785	-	129,415	-	-	129,415	148,896	(1,544)	59,714	207,066																					
Town of Hampden	P0151	1,326,912	427,122	-	-	29,341	456,464	-	242,949	-	-	242,949	279,519	(2,898)	8,289	284,910																					
Sanford Housing Authority	P0152	300,586	96,756	-	-	8,157	104,913	-	55,036	-	37,608	92,644	63,320	(656)	4,885	67,549																					
Town of Vassalboro	P0153	174,777	56,260	-	-	-	56,260	-	32,001	-	21,487	53,488	36,818	(340)	(7,823)	28,655																					
Lewiston Housing Authority	P0154	964,408	310,435	-	-	81,473	391,908	-	176,577	-	-	176,577	203,157	(2,379)	15,392	216,170																					
City of Biddeford	P0158	6,721,565	2,163,618	-	-	77,916	2,241,534	-	1,230,675	-	28,227	1,258,902	1,415,923	(37,961)	(236,757)	1,217,127																					
Paris Utility District	P0159	123,214	39,661	-	-	-	39,661	-	22,560	-	21,075	43,635	25,955	(269)	(8,445)	17,241																					
City of Hallowell	P0160	153,046	49,265	-	-	-	49,265	-	28,022	-	50,511	78,533	32,239	(1,255)	(7,955)	23,029																					
Town of Rockport	P0161	438,490	141,146	-	-	116,128	257,274	-	80,284	-	-	80,284	92,369	1,820	63,135	157,324																					
Lew/Aub Water Pollution Control Auth.	P0163	85,097	27,392	-	-	-	27,392	-	15,581	-	4,923	20,504	17,926	(186)	(19,034)	1,294																					
Town of Thomaston	P0164	472,742	152,172	-	-	15,612	167,784	-	86,556	-	34,415	120,971	99,585	(1,059)	19,717	118,243																					
Pl. Pt. Passamaquoddy Res. Housing Auth.	P0165	167,388	53,881	-	-	2,038	55,918	-	30,648	-	840	31,488	35,261	(366)	6,397	41,292																					
Town of Orland	P0166	68,666	22,103	-	-	13,498	35,601	-	12,572	-	-	12,572	15,945	14,464	(150)	12,089	26,403																				
Town of Dover-Foxcroft	P0167	426,713	137,356	-	-	20,543	157,899	-	78,128	-	14,580	92,708	89,889	(969)	14,126	103,046																					
School Administrative District No. 29	P0168	69,010	22,214	-	-	6,074	28,288	-	12,636	-	31,854	44,489	14,537	(151)	(4,815)	9,571																					
Maine Housing Authority	P0169	1,550,412	499,065	-	-	-	499,065	-	283,870	-	267,049	550,920	326,600	(4,624)	(179,690)	142,286																					
Sanford Water District	P0170	343,891	110,695	-	-	-	110,695	-	62,964	-	-	62,964	96,592	72,442	(751)	(35,156)	36,535																				
South Berwick Water District	P0171	150,645	48,491	-	-	34,228	82,719	-	27,582	-	-	27,582	33,628	31,734	(329)	8,953	40,358																				
Town of Glenburn	P0174	205,752	66,230	-	-	4,399	70,629	-	37,672	-	15,273	52,944	43,343	(449)	(12,171)	30,723																					
Town of Sabattus	P0175	370,737	119,337	-	-	-	23,104	142,442	-	67,879	-	45,590	113,469	78,097	(810)	43,828	121,115																				
Town of Bridgton	P0176	271,618	87,432	-	-	10,284	97,716	-	49,732	-	-	49,732	57,217	(593)	(1,119)	55,505																					
Town of Brownville	P0177	112,697	36,276	-	-	3,655	39,931	-	20,634	-	11,531	32,166	23,741	(246)	(772)	22,723																					
Town of Winthrop	P0179	1,178,875	379,470	-	-	23,848	403,318	-	215,844	-	68,102	283,947	248,334	(4,354)	8,328	252,308																					
Town of Eliot	P0180	769,447	247,678	-	-	-	247,678	-	140,881	-	18,036	158,916	162,087	(1,680)	(36,021)	124,386																					
Town of Lebanon	P0181	138,545	44,596	-	-	16,3																															

Maine Public Employees Retirement System
 Schedule of Pension Amounts by Employer - PLD Consolidated Plan
 As of and for the Year Ended June 30, 2025

Employer	Employer Code	Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense Excluding That Attributable to Employer-Paid Member Contributions						
		Net Difference Between Expected and Actual Experience					Total Deferred Outflows of Resources					Net Difference Between Expected and Actual Experience					Total Deferred Inflows of Resources					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
		Net Pension Liability	Difference Between Expected and Actual Experience	Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Liabilities of Individual Employers	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	\$ 1,043,494	\$ 335,892	\$ -	\$ -	\$ 55,774	\$ 391,666	\$ -	\$ 191,057	\$ -	\$ 1,934	\$ 192,991	\$ 219,816	\$ (3,790)	\$ 24,596	\$ 240,622												
Regional School Unit #51	P0198	178,883	57,581	-	-	12,704	70,285	-	32,753	-	2,102	34,855	37,683	(391)	(529)	36,763												
Town of Oxford	P0200	585,224	188,379	-	-	6,889	195,269	-	107,151	-	8,609	115,760	123,279	(1,278)	(2,381)	119,620												
Kennebunk Sewer District	P0201	262,609	84,532	-	-	-	84,532	-	48,082	-	4,751	52,832	55,319	(573)	(18,029)	36,717												
Town of Phippsburg	P0202	107,718	34,673	-	-	6,017	40,691	-	19,722	-	-	19,722	22,691	(235)	10,123	32,579												
Gould Academy	P0205	51,732	16,652	-	-	-	16,652	-	9,472	-	4,904	14,376	10,898	(113)	(4,618)	6,167												
South Portland Housing Authority	P0206	768,888	247,499	-	-	14,503	262,001	-	140,779	-	40,879	181,658	161,970	(1,679)	(1,396)	158,895												
Berwick Sewer District	P0207	138,303	44,519	-	-	-	44,519	-	25,322	-	7,963	33,285	29,134	(302)	(5,726)	23,106												
Caribou Police and Fire	P0208	817,257	263,069	-	-	29,951	293,020	-	149,635	-	7,132	156,767	172,159	(1,785)	42,135	212,509												
Town of Orrington	P0209	308,908	99,435	-	-	32,675	132,210	-	56,559	-	-	56,559	65,072	(675)	29,558	93,755												
Town of New Gloucester	P0210	210,232	67,672	-	-	5,803	73,475	-	38,492	-	20,419	58,912	44,286	(975)	(14,139)	29,172												
Town of Richmond	P0213	221,341	71,248	-	-	7,453	78,701	-	40,526	-	2,064	42,591	46,627	65,657	(3,089)	109,195												
Town of Linneus	P0214	-	-	-	-	-	-	-	-	-	5,445	5,445	-	-	(3,762)	(3,762)												
Town of Hodgdon	P0215	28,354	9,127	-	-	295	9,422	-	5,192	-	1,930	7,122	5,973	(62)	(5,407)	504												
Town of Cumberland	P0216	1,378,316	443,669	-	-	7,801	451,470	-	252,361	-	19,116	271,476	290,348	(3,010)	40,106	327,444												
Town of Corinna	P0217	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
Lincoln Sanitary District	P0219	124,699	40,140	-	-	-	40,140	-	22,832	-	6,597	29,428	26,269	(272)	(7,171)	18,826												
Kennebec Sanitary Treatment District	P0220	228,459	73,539	-	-	-	73,539	-	41,830	-	20,007	61,837	48,125	(499)	(13,939)	33,687												
Gardiner Water District	P0221	154,520	49,738	-	-	2,123	51,861	-	28,292	-	19,258	47,550	32,550	(337)	1	32,214												
Waterville Sewerage District	P0222	214,864	69,163	-	-	1,612	70,775	-	39,341	-	23,945	63,285	45,262	(759)	(10,811)	33,692												
School Administrative District No. 13	P0223	171,934	55,344	-	-	-	55,344	-	31,480	-	19,810	51,290	36,218	(375)	(14,203)	21,640												
Waldo County Technical Center	P0224	25,977	8,362	-	-	-	8,362	-	4,756	-	1,021	5,777	5,472	(57)	(1,486)	3,929												
Maine County Commissioners' Association	P0225	16,732	5,386	-	-	98	5,484	-	3,063	-	763	3,827	3,525	(37)	(319)	3,169												
Town of Mars Hill	P0227	110,224	35,481	-	-	6,008	41,488	-	20,181	-	-	20,181	23,219	(241)	821	23,799												
Town of Lubec	P0228	45,443	14,628	-	-	-	14,628	-	8,320	-	5,956	14,276	9,573	(99)	(5,306)	4,168												
Van Buren Housing Authority	P0229	72,617	23,375	-	-	26,816	50,190	-	13,296	-	-	13,296	15,297	(159)	22,325	37,463												
Town of Washburn	P0230	119,809	38,565	-	-	1,610	40,175	-	21,936	-	30,346	52,283	25,238	(262)	(9,889)	15,087												
Androscoggin Valley Council of Govts.	P0231	258,489	83,205	-	-	-	83,205	-	47,328	-	21,256	68,584	54,451	(1,818)	(37,175)	15,458												
Town of Durham	P0234	207,465	66,782	-	-	16,038	82,820	-	37,986	-	199	38,185	43,704	(487)	13,563	56,780												
Town of China	P0235	276,177	88,899	-	-	5,846	94,745	-	50,566	-	4,996	55,562	58,178	(603)	3,381	60,956												
Madawaska Water District	P0236	88,903	28,617	-	-	224	28,841	-	16,277	-	5,004	21,281	18,728	(194)	(4,684)	13,850												
Penquis	P0237	1,674,929	539,146	-	-	67,555	606,702	-	306,669	-	-	306,669	352,830	(3,196)	92,614	442,248												
Milo Water District	P0238	60,668	19,528	-	-	-	19,528	-	11,108	-	3,870	14,978	12,780	(763)	(3,701)	8,316												
Maine School Management Association	P0239	506,769	163,125	-	-	-	163,125	-	92,786	-	51,522	144,308	106,753	(1,107)	(40,496)	65,150												
Town of Easton	P0240	242,738	78,135	-	-	-	78,135	-	44,444	-	25,670	70,113	51,134	(2,001)	(27,370)	21,763												
Richmond Utilities District	P0242	61,577	19,821	-	-	8,414	28,235	-	11,275	-	-	11,275	12,972	(134)	3,686	16,524												
Lisbon Water Department	P0243	157,929	50,836	-	-	434	51,270	-	28,916	-	5,958	34,874	33,269	(345)	(13,442)	19,482												
Town of Limestone	P0245	16,954	5,458	-	-	456	5,913	-	3,104	-	1,612	4,716	3,571	(37)	(14,542)	(11,008)												
Town of Bethel	P0246	299,634	96,450	-	-	14,776	111,225	-	54,861	-	3,475	58,336	63,120	(654)	376	62,842												
Rumford Mexico Sewerage District	P0247	179,389	57,744	-	-	2,139	59,883	-	32,845	-	-	32,845	37,789	(392)	2,748	40,145												
Brewer Housing Authority	P0248	245,945	79,168	-	-	2	79,170	-	45,031	-	12,425	57,457	51,810	(537)	(8,884)	42,389												
Erskine Academy	P0249	197,001	63,413	-	-	4,493	67,906	-	36,070	-	-	36,070	41,499	(430)	(271)	40,798												
Winter Harbor Utility District	P0250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
CSD No. 12 Easte Range-Support	P0252	35,597	11,459	-	-	20,989	32,448	-	6,517	-	41,938	48,456	7,499	(78)	6,763	14,184												
Town of North Berwick	P0254	498,235	160,378	-	-	39,106	199,484	-	91,223	-	4,226	95,450	104,955	(2,251)	11,128	113,832												
Kennebunk, Kennebunkport and Wells Water Dist	P0255	872,890	280,976	-	-	-	280,976	-	159,821	-	178,932	338,753	183,878	(1,906)	(129,279)	52,693												
Auburn Lewiston Airport	P0256	11,555	3,720	-	-	-	3,720	-	2,116	-	21,499	23,616	2,434	(234)	(11,804)	(9,604)												
Town of Princeton	P0258	-	-	-	-	-	-	-	-	-	969	969	-	-	(2,044)	(2,044)												
Town of Fairfield	P0260	647,211	208,332	-	-	19,283	227,615	-	118,501	-	-	118,501	136,337	(2,228)	12,945	147,054												
Old Town Housing Authority	P0262	220,703	71,042	-	-	1,949	72,991	-	40,409	-	12,992	53,402	46,492	(482)	(4,062)	41,948												
Towns of Mapleton, Castle Hill and Chapman	P0265	171,673	55,260	-	-	1,537	56,797	-	31,432	-	8,633	40,065	36,164	(881)	(9,951)	25,332												
CSD No. 18 Wells-Ogunquit-Support	P0266	651,456	209,698	-	-	-	209,698	-	119,278	-	29,911	149,189	137,232	(1,423)	(17,913)	117,896												
Aroostook Waste Solutions (Tri Comm. Landfill)	P0267	191,569	61,665	-	-	-	61,665	-	35,075	-	9,687	44,762	40,355	(418)	(13,652)	26,285												
United Technologies Center, Region 4	P0269	113,276	36,462	-	-	11,095	47,557	-	20,740	-	10,332	31,072	23,863	(247)	6,164	29,780												

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

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

^(c) Collective Plan totals may not agree due to rounding

Maine Public Employees Retirement System
 Schedule of Pension Amounts by Employer - PLD Consolidated Plan
 As of and for the Year Ended June 30, 2025

Employer	Employer Code	Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense Excluding That Attributable to Employer-Paid Member Contributions						
		Net Difference Between Expected and Actual Experience					Total Deferred Outflows of Resources					Net Difference Between Expected and Actual Experience					Total Deferred Inflows of Resources					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
		Net Pension Liability	Difference Between Expected and Actual Experience	Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Expected and Actual Experience	Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Liabilities of Individual Employers	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	\$ 29,607	\$ 9,530	\$ -	\$ -	\$ 68,449	5,572,166	\$ -	\$ 5,421	\$ -	\$ 590,773	3,721,311	\$ 6,237	\$ (65)	\$ (7,047)	\$ (509,944)	3,053,290											
Maine Veterans' Home	P0271	17,098,024	5,503,718	-	-	6,038	114,138	-	61,488	-	16,375	77,863	70,743	(733)	(7,068)	62,942												
Brunswick Public Library	P0273	335,827	108,100	-	-	8,582	31,092	-	12,803	-	2,531	15,334	14,730	(2,243)	(103)	12,384												
Eagle Lake Water and Sewer District	P0274	69,929	22,509	-	-	534	29,277	-	16,350	-	11,437	27,786	18,811	(195)	(8,249)	10,367												
Fort Fairfield Housing Authority	P0275	89,296	28,744	-	-	-	-	-	-	-	-	-	-	-	-	-	5,224											
Town of Lovell	P0276	63,227	20,353	-	-	9,730	73,803	-	36,445	-	-	36,445	41,931	(435)	1,449	(7,956)	42,945											
Town of Carrabassett Valley	P0277	199,051	64,073	-	-	159	73,452	-	41,689	-	3,807	45,495	47,964	(497)	79	47,546												
Yarmouth Water District	P0278	227,692	73,292	-	-	10,553	57,457	-	26,680	-	16,659	43,339	30,695	(318)	(6,857)	23,520												
Town of Harrison	P0280	145,716	46,904	-	-	1,581	7,589	-	-	3,418	1	3,419	3,932	(41)	(1)	3,890												
Mechanic Falls Sanitary District	P0282	18,667	6,009	-	-	-	21,485	-	12,221	-	6,123	18,344	14,061	(146)	(3,220)	10,695												
Mars Hill Utility District	P0283	66,748	21,485	-	-	-	-	-	-	-	-	-	-	-	-	-	57,475											
Bangor Housing Authority	P0288	1,424,880	458,658	-	-	128,554	587,212	-	260,886	-	-	260,886	300,156	(3,135)	354,496													
Maine Public Employees Retirement Sys.	P0290	3,667,063	1,180,401	-	-	189,945	1,370,347	-	671,419	-	-	671,419	772,455	(8,359)	113,183	877,279												
Lewiston/Auburn 911	P0291	634,036	204,091	-	-	70,205	274,296	-	116,088	-	-	116,088	133,562	(1,486)	24,586	156,662												
Brunswick Fire and Police	P0292	2,782,444	895,646	-	-	36,356	932,002	-	509,447	-	151,838	661,286	586,132	(6,549)	(32,571)	547,012												
Jackman Utility District	P0294	58,377	18,791	-	-	-	18,791	-	10,689	-	5,092	15,781	12,298	(127)	(2,347)	9,824												
Town of Chesterville	P0295	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
ME Admin. of Svcs for Children with Disabilities	P0297	28,132	9,055	-	-	390	9,446	-	5,151	-	1,924	7,075	5,926	(61)	(1,965)	3,900												
Boothbay Region Water District	P0298	350,910	112,955	-	-	9,527	122,482	-	64,249	-	16,290	80,539	73,920	(766)	(2,989)	70,165												
South Berwick Sewer District	P0299	106,194	34,183	-	-	4,009	38,191	-	19,443	-	11,442	30,885	22,370	39,469	1,103	62,942												
Mount Desert Water District	P0300	121,789	39,203	-	-	-	39,203	-	22,299	-	5,046	27,345	25,656	(266)	(5,274)	20,116												
Coastal Counties Workforce, Inc.	P0301	109,523	35,254	-	-	-	35,254	-	20,053	-	17,485	37,538	23,072	(239)	(6,028)	16,805												
Lincoln County Sheriff's Office	P0302	554,209	178,395	-	-	-	178,395	-	101,472	-	391,794	493,265	116,746	(2,175)	(97,925)	16,646												
Town of Ogunquit	P0303	1,217,098	391,774	-	-	10,813	402,587	-	222,843	-	98,876	321,719	256,386	(3,074)	(77,648)	175,664												
Lincoln & Sagadahoc Multicounty Jail Auth.	P0304	898,942	289,363	-	-	69,728	359,090	-	164,591	-	1,732	166,323	189,365	(1,963)	87,238	274,640												
Veazie Fire and Police	P0305	228,340	73,501	-	-	1,003	74,504	-	41,807	-	21,233	63,041	48,101	(499)	3,257	50,859												
Winterport Water District	P0306	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
Topsham Sewer District	P0307	45,903	14,776	-	-	-	14,776	-	8,404	-	5,670	14,074	9,670	72	(3,916)	5,826												
North Berwick Water District	P0308	91,032	29,302	-	-	1,989	31,291	-	16,667	-	76	16,743	19,175	(199)	(1,665)	17,311												
Town of Windham	P0309	2,635,303	848,283	-	-	8,352	856,635	-	482,507	-	9,841	492,348	555,137	(6,049)	137,303	686,391												
Biddeford Housing Authority	P0310	114,717	36,927	-	-	623	37,550	-	21,004	-	7,204	28,208	24,166	(251)	(7,642)	16,273												
Greater Augusta Utility District	P0311	930,820	299,624	-	-	18,003	317,627	-	170,427	-	24,577	195,004	196,081	(2,033)	(31,444)	162,604												
Town of Grand Isle	P0312	29,451	9,480	-	-	4,017	13,498	-	5,392	-	946	6,339	6,204	(64)	(1,689)	4,451												
Newport Water District	P0313	78,816	25,370	-	-	-	25,370	-	14,430	-	3,325	17,756	16,603	5,566	(6,134)	16,035												
Town of Newport	P0314	450,101	144,884	-	-	31,244	176,128	-	82,411	-	-	82,411	94,816	(1,037)	42,369	136,148												
Regional School Unit No. 1	P0315	137,113	44,136	-	-	-	44,136	-	25,104	-	10,028	35,132	28,884	(299)	(31,951)	3,366												
Town of Monmouth	P0316	183,373	59,026	-	-	15,881	74,907	-	33,574	-	-	33,574	38,629	(400)	15,860	54,089												
Cape Elizabeth Police	P0317	519,775	167,311	-	-	28,866	196,177	-	95,167	-	1,476	96,643	109,493	(2,392)	(179)	106,922												
Thompson Free Library	P0318	31,547	10,155	-	-	875	11,030	-	5,776	-	559	6,335	6,646	(69)	(923)	5,654												
Bowdoinham Water District	P0319	10,127	3,260	-	-	-	3,260	-	1,854	-	892	2,746	2,134	(22)	(777)	1,335												
Regional School Unit No. 24	P0320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
Regional School Unit No. 25	P0321	112,148	36,100	-	-	6,680	42,780	-	20,534	-	5,595	26,128	23,625	(245)	3,162	26,542												
Regional School Unit No. 21	P0322	1,030,250	331,629	-	-	-	331,629	-	188,632	-	100,065	288,697	217,026	(3,427)	(58,525)	155,074												
Regional School Unit No. 2	P0323	10,011	3,222	-	-	303	3,525	-	1,833	-	309	2,142	2,109	(22)	(12,833)	10,746												
Regional School Unit No. 4	P0324	31,035	9,990	-	-	-	9,990	-	5,682	-	4,601	10,284	6,538	(68)	(4,529)	1,941												
Regional School Unit No. 5	P0325	84,783	27,291	-	-	1,589	28,880	-	15,523	-	5,920	21,443	17,860	(185)	(99)	17,576												
Regional School Unit No. 10	P0326	1,212,449	390,278	-	-	11,587	401,865	-	221,992	-	53,637	275,629	255,408	(2,807)	(25,101)	227,500												
Regional School Unit No. 16	P0327	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
Regional School Unit No. 20	P0328	48,174	15,507	-	-	4,785	20,292	-	8,821	-	-	8,821	10,148	(105)	1,528	11,571												
Regional School Unit No. 23	P0329	616,768	198,533	-	-	-	198,533	-	112,926	-	2,292	115,218	129,925	(1,347)	2,879	131,457												
Regional School Unit No. 26	P0330	313,586	100,941	-	-	32,524	133,465	-	57,415	-	-	57,415	66,059	(685)	12,733	78,107												
Regional School Unit No. 34	P0331	22,184	7,141	-	-	91	7,232	-	4,062	-	913	4,976	4,673	(48)	(735)	3,890												
Regional School Unit No. 39	P0332	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
Town of West Bath	P0333	96,275	30,990	-	-	-	30,990	-	17,628	-	27,422	45,050	20,281	(210)	(7,782)	12,289												

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

Maine Public Employees Retirement System
 Schedule of Pension Amounts by Employer - PLD Consolidated Plan
 As of and for the Year Ended June 30, 2025

Employer	Employer Code	Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense Excluding That Attributable to Employer-Paid Member Contributions										
		Net Difference Between Expected and Actual Investment Earnings					Total Deferred Outflows of Resources					Net Difference Between Expected and Actual Investment Earnings					Total Deferred Inflows of Resources					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						
		Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Outflows of Resources	Expected and Actual Experience	Changes of Assumptions	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Liabilities of Individual Employers	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Liabilities of Individual Employers	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Liabilities of Individual Employers	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Liabilities of Individual Employers	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Liabilities of Individual Employers				
Gorham Fire and Police	P0334	\$ 1,257,168	\$ 404,672	\$ -	\$ -	\$ 24,060	\$ 428,732	\$ -	\$ -	\$ 230,179	\$ -	\$ 112,704	\$ 342,883	\$ 264,827	\$ (2,745)	\$ 24	\$ 262,106															
Washburn Water and Sewer District	P0335	30,013	9,661	-	-	256	9,917	-	-	5,495	-	1,674	7,169	6,322	(66)	(536)	5,720															
Town of Poland	P0336	734,362	236,385	-	-	17,886	254,271	-	-	134,457	-	23,872	158,329	154,696	(1,604)	1,301	154,393															
Winthrop Utilities District	P0337	150,946	48,589	-	-	7,136	55,725	-	-	27,637	-	3,779	31,416	31,428	(330)	4,428	35,895															
Town of Holden	P0338	593,433	191,021	-	-	19,668	210,689	-	-	108,653	-	-	108,653	125,009	(1,296)	24,221	147,934															
Town of Levant	P0339	32,357	10,416	-	-	-	10,416	-	-	5,924	-	9,166	15,090	6,817	(71)	(6,411)	335															
Regional School Unit No. 73	P0340	174,010	56,012	-	-	1,059	57,071	-	-	31,860	-	21,609	53,469	36,655	(380)	(29,918)	6,357															
Town of Trenton	P0341	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Town of Union	P0342	133,394	42,938	-	-	9,683	52,621	-	-	24,423	-	6,225	30,648	28,099	(291)	9,681	37,489															
Midcoast Council of Governments	P0343	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Town of Buckfield	P0344	78,978	25,423	-	-	19,223	44,646	-	-	14,460	-	1,221	15,681	16,636	(172)	19,436	35,900															
Community Regional Charter School	P0345	711,040	228,878	-	-	-	228,878	-	-	130,187	-	73,144	203,331	149,784	(1,553)	(54,264)	93,967															
Maine Academy of Natural Sciences	P0346	398,327	128,218	-	-	-	128,218	-	-	72,931	-	-	88,743	161,674	83,909	(870)	(57,364)	25,675														
Good Will - Hinckley	P0347	888,502	286,001	-	-	-	-	-	-	162,679	-	-	159,782	322,461	187,167	(9,479)	(151,675)	26,013														
Baxter Academy for Technology and Science	P0348	737,598	237,427	-	-	8,178	245,605	-	-	135,049	-	56,807	191,857	155,378	(1,611)	(82,717)	71,050															
Wells Fire and Police	P0349	1,855,739	597,347	-	-	403,002	1,000,349	-	-	339,774	-	-	339,774	390,918	(4,053)	145,066	531,931															
Harpswell Coastal Academy	P0350	-	-	-	-	-	-	-	-	-	-	-	224,733	224,733	-	-	(72,797)	72,797														
Augusta Housing Authority	P0351	113,772	36,622	-	-	7,913	44,535	-	-	20,831	-	6,295	27,126	23,966	(419)	1,206	24,753															
Maine School of Science & Mathematics	P0352	120,258	38,710	-	-	-	38,710	-	-	22,019	-	17,614	39,633	25,333	(540)	(18,414)	6,379															
Town of Hancock	P0353	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Northern Oxford Regional Solid Waste Board	P0354	17,334	5,579	-	-	-	-	-	-	3,174	-	1,215	4,389	3,651	(38)	895	4,508															
Town of Dayton	P0355	115,481	37,172	-	-	591	37,763	-	-	21,143	-	608	21,752	24,327	(252)	3,773	27,848															
Town of Waterboro	P0356	530,874	170,884	-	-	47,341	218,225	-	-	97,199	-	-	97,199	111,830	(1,159)	36,187	146,858															
Maine Virtual Academy	P0357	920,671	296,356	-	-	-	296,356	-	-	168,569	-	52,903	221,472	193,943	(2,011)	(13,147)	178,785															
Regional School Unit No. 71	P0358	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Knox City Sheriff's, Corrections & Comms	P0359	1,627,875	524,000	-	-	358,082	882,082	-	-	298,054	-	-	298,054	342,918	(3,555)	192,309	531,672															
Town of Hartland	P0360	168,221	54,149	-	-	9,269	63,418	-	-	30,800	-	3,814	34,614	35,436	(367)	(1,523)	33,546															
Town of Acton	P0361	168,297	54,174	-	-	9,599	63,773	-	-	30,814	-	-	30,814	35,453	(368)	9,496	44,581															
Winslow Police	P0362	1,049,677	337,882	-	-	46,212	384,094	-	-	192,189	-	-	192,189	221,119	(2,424)	63,807	282,502															
Boothbay Harbor Sewer District	P0363	114,420	36,831	-	-	9,216	46,047	-	-	20,949	-	-	43,908	64,857	(250)	(7,337)	16,516															
Town of Otis	P0364	76,022	24,471	-	-	-	24,471	-	-	13,919	-	-	13,919	5,688	(166)	4,906	20,755															
Anson-Madison Sanitary District	P0365	160,160	51,554	-	-	3,770	55,324	-	-	29,325	-	707	30,031	33,738	(350)	5,535	38,923															
Regional School Unit No. 56	P0366	605,759	194,989	-	-	2,596	197,584	-	-	110,911	-	-	23,555	134,465	(1,323)	127,605	32,680	93,602														
Town of Danforth	P0367	16,620	5,350	-	-	-	-	-	-	3,043	-	744	3,787	3,502	(36)	(888)	2,578															
Town of Southwest Harbor	P0368	158,845	51,131	-	-	71,301	122,432	-	-	29,084	-	-	29,084	33,462	(347)	30,372	63,487															
Town of Alfred	P0369	110,122	35,447	-	-	1,972	37,419	-	-	20,162	-	-	9,782	29,944	(415)	23,198	20,304															
Town of Buxton	P0370	1,006,132	323,866	-	-	46,927	370,793	-	-	184,216	-	-	15,325	199,542	(2,197)	21,195	5,790	215,538														
Town of Standish	P0371	759,703	244,543	-	-	221,481	466,024	-	-	139,096	-	-	-	139,096	(1,659)	148,626	307,002															
Town of Eddington	P0372	90,685	29,190	-	-	1,395	30,586	-	-	16,604	-	-	5,655	22,259	(198)	279	19,185															
Town of Lyman	P0373	84,036	27,051	-	-	7,685	34,735	-	-	15,386	-	-	-	15,386	(451)	17,703	(184)	4,982	22,501													
Northern Aroostook Region Airport Authority	P0374	26,539	8,542	-	-	-	8,542	-	-	4,859	-	-	660	5,520	5,590	(58)	(1,055)	4,477														
Town of Limerick	P0375	32,850	10,575	-	-	4,760	15,335	-	-	6,015	-	-	-	6,015	(609)	6,921	(72)	4,341	11,190													
Town of Oakland	P0376	278,905	89,778	-	-	45,705	135,483	-	-	51,066	-	-	51,066	58,752	(609)	67,033	125,176															
Town of Corinth	P0377	81,887	26,358	-	-	1,754	28,113	-	-	14,993	-	-	1,942	16,934	(179)	17,249	10,000	27,070														
Town of Dedham	P0378	103,899	33,444	-	-	29,169	62,614	-	-	19,023	-	-	-	19,023	(227)	21,886	(227)	25,695	47,354				</									

Maine Public Employees Retirement System
 Schedule of Pension Amounts by Employer - PLD Consolidated Plan
 As of and for the Year Ended June 30, 2025

Employer	Employer Code	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense Excluding That Attributable to Employer-Paid Member Contributions								
		Difference Between Expected and Actual Experience			Net Difference Between Expected and Actual Investment Earnings			Differences Between Expected and Actual Experience			Net Difference Between Expected and Actual Investment Earnings			Pension Expense Related to Specific Employers			Net Amortization of Deferred Amounts from Changes in Proportion			Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
		Net Pension Liability	Changes of Assumptions	Total Deferred Outflows of Resources	Changes in Proportion ⁽¹⁾	Changes of Assumptions	Total Deferred Inflows of Resources	Changes in Proportion ⁽¹⁾	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Liabilities of Individual Employers	Changes in Proportion ⁽¹⁾	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Liabilities of Individual Employers	Changes in Proportion ⁽¹⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Liabilities of Individual Employers	
Town of Limington	P0388	\$ 267,402	\$ 86,075	\$ -	\$ 26,485	\$ 112,560	\$ -	\$ 48,959	\$ -	\$ 2,668	\$ 51,627	\$ 56,329	\$ (584)	\$ 77,370	\$ -	\$ 133,115						
Anson-Madison-Starks Ambulance Emergency Ser	P0389	181,201	58,327	-	28,451	86,778	-	33,177	-	1,594	34,771	38,171	(396)	53,756	(396)	91,531						
Kennebec Valley Council of Governments	P0391	129,466	41,674	-	26,914	68,588	-	23,704	-	11,439	35,143	27,272	(283)	39,696	(283)	66,685						
Town of Livermore	P0392	77,315	24,887	-	19,655	44,542	-	14,155	-	-	14,155	16,286	(169)	22,595	(169)	38,712						
Town of Cornish	P0393	20,743	6,677	-	6,704	13,381	-	3,798	-	-	3,798	4,369	(45)	6,265	(45)	10,589						
Town of Raymond	P0394	546,572	175,937	-	277,102	453,039	-	100,074	-	-	100,074	115,137	(1,194)	154,966	(1,194)	268,909						
Town of North Yarmouth	P0395	280,607	90,325	-	103,505	193,830	-	51,378	-	-	51,378	59,111	(613)	86,289	(613)	144,787						
Regional School Unit No. 35	P0396	105,916	34,093	-	49,751	83,844	-	19,392	-	37,548	56,940	22,313	(231)	37,235	(231)	59,317						
Town of Machias	P0397	111,679	35,949	-	46,930	82,878	-	20,448	-	-	20,448	23,525	(244)	33,346	(244)	56,627						
Regional School Unit No. 87	P0398	49,179	15,830	-	20,270	36,100	-	9,005	-	1	9,006	10,360	(107)	14,753	(107)	25,006						
Town of Gray	P0399	241,261	77,660	-	97,876	175,535	-	44,173	-	-	44,173	50,823	(527)	72,647	(527)	122,943						
Town of New Sweden	P0400	16,918	5,446	-	12,399	17,845	-	3,098	-	-	3,098	3,564	(37)	4,133	(37)	7,660						
Town of Norridgewock	P0402	47,010	15,132	-	22,384	37,516	-	8,608	-	-	8,608	9,902	(103)	13,580	(103)	23,379						
No. Oxford Reg Ambulance-Med Care Ambulance	P0403	305,192	98,239	-	168,890	267,128	-	55,878	-	-	55,878	64,290	(666)	84,070	(666)	147,694						
Mi'Kmaq Nation	P0405	312,760	100,675	-	229,219	329,894	-	57,264	-	-	57,264	65,884	(683)	76,406	(683)	141,607						
Presque Isle Industrial Council	P0406	30,337	9,765	-	22,234	31,999	-	5,554	-	-	5,554	6,391	(66)	7,411	(66)	13,736						
Orono Veazie Water District	P0407	68,781	22,140	-	50,409	72,549	-	12,593	-	-	12,593	14,489	(150)	16,803	(150)	31,142						
Town of Parsonfield	P0408	9,396	3,025	-	6,886	9,911	-	1,720	-	-	1,720	1,980	(21)	2,295	(21)	4,254						
Town of Casco	P0410	15,324	4,933	-	11,231	16,164	-	2,806	-	-	2,806	3,229	(33)	3,744	(33)	6,940						
Passamaquoddy Tribe at Pleasant Point	P0411	179,892	57,905	-	131,841	189,746	-	32,937	-	-	32,937	37,894	(393)	43,947	(393)	81,448						
Town of Wiscasset	P0417	405,779	130,617	-	33,614	164,230	-	74,296	-	-	74,296	85,480	(886)	44,114	(886)	128,708						
Town of Ashland	P0418	208,864	67,231	-	7,508	74,739	-	38,242	-	21,803	60,045	43,998	(456)	59,617	(456)	103,159						
Regional School District No. 52	P0461	55,117	17,742	-	649	18,391	-	10,092	-	2,740	12,832	11,611	(120)	(2,591)	(120)	8,900						
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⁾		\$ 330,616,305	\$ 106,422,751	\$ -	\$ -	\$ 13,599,775	\$ 120,022,525	\$ -	\$ 60,533,712	\$ -	\$ 13,599,775	\$ 74,133,486	\$ 69,645,579	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,645,579		

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

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

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

Maine Public Employees Retirement System
 Schedule of Pension Amounts by Employer - PLD Consolidated Plan
 As of and for the Year Ended June 30, 2025

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

Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
		\$ -	\$ (7,765)	\$ (116)	\$ (116)	\$ -	\$ -	\$ -	\$ -
Town of Enfield	P0001	\$ 82,282,672	\$ (16,537,324)	\$ 7,273,093	\$ (920,796)	\$ (1,134,621)	\$ (1,991,553)	\$ -	\$ -
City of Portland	P0002	2,508,956	\$ (504,255)	263,152	\$ (26,895)	\$ (33,415)	\$ (60,726)	\$ -	\$ -
Town of Millinocket	P0003	7,150,683	\$ (1,437,157)	754,250	\$ (60,190)	\$ (78,772)	\$ (173,074)	\$ -	\$ -
City of Presque Isle	P0004	26,043,639	\$ (5,234,299)	2,652,068	\$ (268,594)	\$ (336,273)	\$ (630,355)	\$ -	\$ -
Cumberland County	P0005	437,190	\$ (87,867)	48,676	9,082	7,946	\$ (10,582)	\$ -	\$ -
City of Eastport	P0007	4,782,327	\$ (961,161)	516,643	\$ (22,522)	\$ (34,949)	\$ (115,750)	\$ -	\$ -
Town of Camden	P0008	22,860,465	\$ (4,594,538)	2,061,334	\$ (248,821)	\$ (308,227)	\$ (553,310)	\$ -	\$ -
Town of Houlton	P0010	11,538,314	\$ (2,318,992)	1,232,386	\$ (114,088)	\$ (144,072)	\$ (279,271)	\$ -	\$ -
Penobscot County	P0011	682,723	\$ (137,215)	42,114	\$ (26,652)	\$ (28,426)	\$ (16,524)	\$ -	\$ -
Kittery Water District	P0012	7,093,823	\$ (1,425,730)	730,053	\$ (59,273)	\$ (77,707)	\$ (171,697)	\$ -	\$ -
City of Ellsworth	P0013	7,816,029	\$ (1,570,880)	705,601	\$ (118,368)	\$ (138,679)	\$ (189,178)	\$ -	\$ -
Town of Kittery	P0014	17,456,769	\$ (3,508,494)	2,652,804	732,367	687,003	\$ (422,520)	\$ -	\$ -
Town of Bar Harbor	P0015	3,545,614	\$ (712,604)	349,802	\$ (49,753)	\$ (58,967)	\$ (85,817)	\$ -	\$ -
Town of Mount Desert	P0016	718,340	\$ (144,373)	23,557	\$ (12,763)	\$ (14,630)	\$ (17,387)	\$ -	\$ -
Town of Fort Fairfield	P0017	6,528,907	\$ (1,312,192)	643,344	\$ (84,953)	\$ (101,919)	\$ (158,024)	\$ -	\$ -
City of Rockland	P0018	902,151	\$ (181,316)	84,603	\$ (10,900)	\$ (13,244)	\$ (21,835)	\$ -	\$ -
Bath Water District	P0019	18,609,955	\$ (3,740,263)	1,867,724	\$ (128,977)	\$ (177,338)	\$ (450,432)	\$ -	\$ -
City of Bangor	P0020	55,736	\$ (11,202)	7,286	\$ (4,877)	\$ (5,022)	\$ (1,349)	\$ -	\$ -
Bangor Public Library	P0022	23,196,605	\$ (4,662,097)	2,194,759	\$ (217,583)	\$ (277,863)	\$ (561,446)	\$ -	\$ -
City of Augusta	P0023	4,889,566	\$ (982,714)	475,327	\$ (41,585)	\$ (54,291)	\$ (118,346)	\$ -	\$ -
City of Gardiner	P0024	641,527	\$ (128,935)	76,655	\$ (16,561)	\$ (18,228)	\$ (15,527)	\$ -	\$ -
Ecology Learning Center	P0025	2,054,863	\$ (412,990)	221,156	\$ (7,642)	\$ (12,981)	\$ (49,735)	\$ -	\$ -
Houlton Water Company	P0026	20,342,539	\$ (4,088,481)	1,859,944	\$ (344,330)	\$ (397,193)	\$ (492,367)	\$ -	\$ -
City of Auburn	P0027	11,073,450	\$ (2,225,562)	608,510	\$ (145,887)	\$ (174,663)	\$ (268,020)	\$ -	\$ -
Town of York	P0028	120,364	\$ (24,191)	14,093	\$ (134)	\$ (447)	\$ (2,913)	\$ -	\$ -
Limestone Water & Sewer District	P0029	2,124,428	\$ (445,060)	203,841	\$ (21,785)	\$ (27,539)	\$ (53,598)	\$ -	\$ -
Town of St. Agatha	P0030	1,938,053	\$ (389,514)	186,504	\$ (28,354)	\$ (33,390)	\$ (46,908)	\$ -	\$ -
Kennebec Water District	P0031	225,589	\$ (45,339)	18,607	\$ (4,944)	\$ (5,530)	\$ (5,460)	\$ -	\$ -
Livermore Falls Water District	P0032	5,454,056	\$ (1,096,166)	528,789	\$ (29,442)	\$ (43,616)	\$ (132,009)	\$ -	\$ -
City of Belfast	P0033	1,610,418	\$ (323,665)	144,086	\$ (20,816)	\$ (25,001)	\$ (38,978)	\$ -	\$ -
City of Calais	P0036	5,845,554	\$ (1,174,850)	646,319	\$ (17,495)	\$ (32,686)	\$ (141,485)	\$ -	\$ -
York County	P0037	32,101,695	\$ (6,451,858)	3,031,940	\$ (490,618)	\$ (574,039)	\$ (776,983)	\$ -	\$ -
Maine Maritime Academy	P0038	26,538,347	\$ (5,333,726)	2,451,564	\$ (374,159)	\$ (443,123)	\$ (642,329)	\$ -	\$ -
York Water District	P0039	1,988,394	\$ (399,631)	140,945	\$ (38,545)	\$ (43,712)	\$ (48,127)	\$ -	\$ -
Washington County	P0040	297,772	\$ (59,847)	13,049	\$ (13,760)	\$ (14,534)	\$ (7,207)	\$ -	\$ -
Portland Public Library	P0041	1,05,112	\$ (222,108)	85,779	\$ (11,213)	\$ (14,085)	\$ (26,748)	\$ -	\$ -
Town of Brunswick	P0042	490,446	\$ (98,571)	52,026	\$ (6,414)	\$ (7,688)	\$ (11,871)	\$ -	\$ -
Auburn Public Library	P0043	1,105,112	\$ (222,108)	258,033	\$ (11,997)	\$ (18,091)	\$ (56,758)	\$ -	\$ -
Town of Jay	P0045	2,345,022	\$ (471,307)	548,909	\$ (68,451)	\$ (82,666)	\$ (132,396)	\$ -	\$ -
Waldo County	P0046	5,470,067	\$ (1,099,384)	2,051,529	\$ (117,171)	\$ (144,053)	\$ (250,375)	\$ -	\$ -
Kennebec County	P0047	2,977,722	\$ (58,725)	19,056	\$ (4,652)	\$ (5,411)	\$ (7,072)	\$ -	\$ -
City of Lewiston	P0048	1,988,394	\$ (399,631)	14,111	\$ (2,062)	\$ (2,439)	\$ (3,516)	\$ -	\$ -
Maine Turnpike Authority	P0049	1,988,394	\$ (399,631)	140,945	\$ (38,545)	\$ (43,712)	\$ (48,127)	\$ -	\$ -
School Administrative District No. 31	P0050	3,557,092	\$ (714,911)	301,454	\$ (68,842)	\$ (78,086)	\$ (86,995)	\$ -	\$ -
Auburn Water and Sewer District	P0052	4,933,407	\$ (991,525)	497,432	\$ (233,487)	\$ (246,307)	\$ (119,407)	\$ -	\$ -
Town of East Millinocket	P0054	6,822,195	\$ (1,371,137)	751,061	\$ (2,366)	\$ (15,362)	\$ (165,123)	\$ -	\$ -
Maine Municipal Association	P0055	1,988,394	\$ (399,631)	140,945	\$ (38,545)	\$ (43,712)	\$ (48,127)	\$ -	\$ -
Hancock County	P0056	1,988,394	\$ (399,631)	14,111	\$ (2,062)	\$ (2,439)	\$ (3,516)	\$ -	\$ -
Oxford County	P0057	1,988,394	\$ (399,631)	140,945	\$ (38,545)	\$ (43,712)	\$ (48,127)	\$ -	\$ -
Falmouth Memorial Library	P0058	1,988,394	\$ (399,631)	14,111	\$ (2,062)	\$ (2,439)	\$ (3,516)	\$ -	\$ -
Bangor Water District	P0059	1,988,394	\$ (399,631)	140,945	\$ (38,545)	\$ (43,712)	\$ (48,127)	\$ -	\$ -
Rumford Fire and Police	P0060	1,988,394	\$ (399,631)	14,111	\$ (2,062)	\$ (2,439)	\$ (3,516)	\$ -	\$ -
Town of Orono	P0061	1,988,394	\$ (399,631)	140,945	\$ (38,545)	\$ (43,712)	\$ (48,127)	\$ -	\$ -

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

Maine Public Employees Retirement System
 Schedule of Pension Amounts by Employer - PLD Consolidated Plan
 As of and for the Year Ended June 30, 2025

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

Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
Kennebunk Light and Power Co.	P0062	\$ 1,129,551	\$ (227,019)	\$ 105,823	\$ (21,633)	\$ (24,568)	\$ (27,339)	\$ -	\$ -
City of Brewer	P0063	10,125,695	(2,035,081)	859,734	(125,766)	(152,080)	(245,080)	-	-
Rumford Water District	P0065	292,115	(58,710)	25,703	(5,203)	(5,962)	(7,070)	-	-
City of Waterville	P0066	7,147,322	(1,436,482)	753,258	(77,818)	(96,392)	(172,992)	-	-
Androscoggin County	P0067	8,920,627	(1,792,884)	863,345	(165,735)	(188,917)	(215,913)	-	-
Town of Baileyville	P0069	988,264	(198,623)	63,181	(14,257)	(16,825)	(23,920)	-	-
Westbrook Fire and Police	P0070	9,566,377	(1,922,668)	861,877	(97,864)	(122,724)	(231,543)	-	-
Brunswick Sewer District	P0072	1,406,459	(282,673)	134,608	(23,902)	(27,557)	(34,042)	-	-
City of Bath	P0073	8,952,913	(1,799,373)	866,567	(111,242)	(134,508)	(216,695)	-	-
Town of Mexico	P0074	675,507	(135,765)	91,533	13,360	11,605	(16,350)	-	-
Town of Lincoln	P0076	1,978,553	(397,653)	260,759	(12,807)	(17,948)	(47,888)	-	-
Old Town Water District	P0079	483,114	(97,097)	35,773	(13,018)	(14,273)	(11,693)	-	-
Town of Skowhegan	P0080	4,532,386	(910,927)	381,741	(70,571)	(82,349)	(109,701)	-	-
Town of Topsham	P0081	3,329,111	(669,091)	322,579	(58,283)	(66,934)	(80,577)	-	-
Town of Madawaska	P0082	3,596,904	(722,912)	325,085	(46,807)	(56,154)	(87,059)	-	-
City of Sanford	P0083	20,037,792	(4,027,233)	1,760,888	(323,031)	(375,102)	(484,491)	-	-
Town of Kennebunk	P0084	6,585,467	(1,323,559)	(1,850,542)	(78,020)	(95,133)	(159,393)	-	-
Town of Wilton	P0086	1,503,401	(302,156)	139,563	(29,116)	(33,023)	(36,388)	-	-
Town of Falmouth	P0087	11,110,472	(2,233,003)	1,107,640	(91,150)	(120,022)	(268,916)	-	-
Lubec Water District	P0088	134,565	(27,045)	11,552	(2,363)	(2,713)	(3,257)	-	-
Sanford Sewerage District	P0089	799,998	(160,785)	76,981	(10,945)	(13,024)	(19,363)	-	-
Town of Rumford	P0090	1,713,453	(344,373)	162,818	(12,030)	(16,482)	(41,472)	-	-
Town of Fort Kent	P0091	1,934,169	(388,733)	194,874	(15,198)	(20,224)	(46,814)	-	-
Maine Municipal Bond Bank	P0093	1,746,668	(351,049)	188,939	(29,377)	(33,916)	(42,276)	-	-
Lincoln County	P0095	3,594,017	(722,332)	492,684	104,972	95,632	(86,889)	-	-
Sagadahoc County	P0096	4,539,622	(912,382)	459,971	(92,698)	(104,495)	(109,876)	-	-
Town of Dexter	P0097	686,869	(138,048)	77,428	(2,179)	(3,964)	(16,625)	-	-
Town of Frenchville	P0098	299,109	(60,116)	30,870	(2,897)	(3,674)	(7,240)	-	-
Town of Farmington	P0100	2,516,056	(505,682)	274,653	(26,592)	(33,131)	(60,989)	-	-
Somerset County	P0101	5,867,707	(1,179,303)	624,029	(64,415)	(79,663)	(142,021)	-	-
Franklin County	P0102	4,569,243	(918,335)	493,337	(42,868)	(54,742)	(110,593)	-	-
Town of Lisbon	P0103	5,154,462	(1,035,953)	435,130	(107,536)	(120,931)	(124,758)	-	-
Maine Principals' Association	P0105	405,893	(81,577)	27,839	(6,668)	(7,722)	(9,824)	-	-
Aroostook County	P0106	7,689,707	(1,545,492)	761,723	(96,382)	(116,364)	(186,120)	-	-
Town of Wells	P0107	3,491,156	(701,659)	400,146	(4,594)	(13,667)	(84,499)	-	-
Town of Berwick	P0108	2,856,439	(574,092)	272,306	(20,178)	(27,600)	(69,137)	-	-
Town of Livermore Falls	P0109	813,394	(163,477)	79,345	13,954	11,840	(19,687)	-	-
Town of Pittsfield	P0110	642,234	(129,077)	64,736	(2,705)	(4,374)	(15,544)	-	-
City of Old Town	P0111	5,198,206	(1,044,745)	503,854	(91,288)	(104,796)	(125,816)	-	-
Town of Greenville	P0112	141,161	(28,371)	977	(4,511)	(4,878)	(3,417)	-	-
Town of Mechanic Falls	P0114	428,114	(86,043)	47,849	2,904	1,792	(10,362)	-	-
Regional School Unit #54	P0115	3,658,142	(735,220)	372,707	(63,063)	(72,569)	(88,541)	-	-
Town of Yarmouth	P0116	5,826,365	(1,170,994)	680,886	(64,671)	(79,812)	(141,020)	-	-
Town of Searsport	P0117	750,006	(150,737)	64,418	(14,321)	(16,270)	(18,153)	-	-
Farmington Village Corp.	P0118	325,892	(65,498)	32,586	(2,458)	(3,305)	(7,888)	-	-
Regional School Unit #9	P0119	121,914	(24,503)	7,373	(1,267)	(1,583)	(2,951)	-	-
Mt Desert Island Regional School Unit	P0120	552,653	(111,073)	63,214	(7,170)	(8,606)	(13,376)	-	-
Piscataquis County	P0121	3,303,558	(663,955)	355,321	(22,696)	(31,281)	(79,959)	-	-
City of Westbrook	P0122	7,648,414	(1,537,192)	827,083	(75,985)	(95,861)	(185,121)	-	-
Searsport Water District	P0124	244,535	(49,147)	23,935	(3,496)	(4,131)	(5,919)	-	-
Town of Norway	P0125	1,740,633	(349,836)	162,464	(24,349)	(28,873)	(42,130)	-	-
Regional School Unit #67	P0126	181,128	(36,403)	(3,589)	(10,541)	(11,012)	(4,384)	-	-
Town of Paris	P0127	1,096,394	(220,355)	138,778	1,235	(1,614)	(26,537)	-	-
School Administrative District No. 53	P0129	60,967	(12,253)	4,979	(882)	(1,041)	(1,476)	-	-

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

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

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

Maine Public Employees Retirement System
 Schedule of Pension Amounts by Employer - PLD Consolidated Plan
 As of and for the Year Ended June 30, 2025

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

Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
Town of Bucksport	P0130	\$ 3,287,876	\$ (660,803)	\$ 352,968	\$ (42,759)	\$ (51,304)	\$ (79,579)	\$ -	\$ -
Fort Fairfield Utilities District	P0131	151,894	(30,528)	9,839	(6,658)	(7,053)	(3,676)	-	-
Belfast Water District	P0132	410,320	(82,467)	32,536	(6,080)	(7,147)	(9,931)	-	-
Town of Gorham	P0133	82,674	(16,616)	6,726	(1,536)	(1,751)	(2,001)	-	-
Lincoln Academy	P0134	1,866,315	(375,096)	182,183	(27,385)	(32,235)	(45,172)	-	-
Norway Water District	P0136	211,485	(42,505)	18,943	(5,810)	(6,359)	(5,119)	-	-
Dover-Foxcroft Water District	P0137	216,939	(43,601)	19,078	(3,365)	(3,929)	(5,251)	-	-
York Sewer District	P0139	1,024,153	(205,836)	89,095	(15,119)	(17,780)	(24,788)	-	-
Town of Old Orchard Beach	P0140	8,260,019	(1,660,114)	885,646	(110,560)	(132,024)	(199,924)	-	-
Town of South Berwick	P0141	3,097,730	(622,587)	351,872	(23,915)	(31,965)	(74,977)	-	-
Town of Freeport	P0142	5,444,824	(1,094,311)	578,492	(65,000)	(79,149)	(131,785)	-	-
School Administrative District No. 41	P0143	1,801,387	(362,046)	149,249	(38,608)	(43,290)	(43,600)	-	-
Town of Winslow	P0144	1,489,046	(299,271)	266,138	108,399	104,529	(36,041)	-	-
Auburn Housing Authority	P0145	-	-	(117,332)	(126,854)	(126,854)	-	-	-
Town of Boothbay Harbor	P0146	992,565	(199,488)	124,382	(6,680)	(9,259)	(24,024)	-	-
Town of Scarborough	P0147	15,809,271	(3,177,377)	1,538,353	(125,351)	(166,434)	(382,644)	-	-
Town of Fryeburg	P0149	1,290,047	(259,276)	156,532	3,402	50	(31,224)	-	-
Town of Hermon	P0150	2,070,875	(416,208)	234,209	(13,667)	(19,049)	(50,123)	-	-
Town of Hampden	P0151	3,887,624	(781,342)	383,277	(32,782)	(42,885)	(94,095)	-	-
Sanford Housing Authority	P0152	880,667	(176,998)	79,590	(21,858)	(24,147)	(21,315)	-	-
Town of Vassalboro	P0153	512,067	(102,916)	41,315	(12,409)	(13,740)	(12,394)	-	-
Lewiston Housing Authority	P0154	2,825,549	(567,884)	313,305	(11,122)	(18,464)	(68,389)	-	-
City of Biddeford	P0158	19,693,031	(3,957,942)	1,875,426	(182,486)	(233,662)	(476,646)	-	-
Paris Utility District	P0159	360,996	(72,554)	25,858	(10,077)	(11,015)	(8,737)	-	-
City of Hallowell	P0160	448,397	(90,120)	23,045	(20,147)	(21,313)	(10,853)	-	-
Town of Rockport	P0161	1,284,700	(258,201)	184,903	13,260	9,921	(31,095)	-	-
Lew/Aub Water Pollution Control Auth.	P0163	249,321	(50,109)	21,181	(3,805)	(4,453)	(6,035)	-	-
Town of Thomaston	P0164	1,385,052	(278,370)	136,202	(26,133)	(29,733)	(33,524)	-	-
Pl. Pt. Passamaquoddy Res. Housing Auth.	P0165	490,417	(98,565)	46,599	(4,512)	(5,787)	(11,870)	-	-
Town of Orland	P0166	201,179	(40,433)	31,556	(3,254)	(3,776)	(4,869)	-	-
Town of Dover-Foxcroft	P0167	1,250,196	(251,267)	134,886	(18,094)	(21,343)	(30,260)	-	-
School Administrative District No. 29	P0168	202,186	(40,636)	14,734	(12,758)	(13,284)	(4,894)	-	-
Maine Housing Authority	P0169	4,542,441	(912,948)	312,429	(121,267)	(133,072)	(109,944)	-	-
Sanford Water District	P0170	1,007,540	(202,497)	75,973	(17,433)	(20,051)	(24,386)	-	-
South Berwick Water District	P0171	441,365	(88,706)	54,420	6,274	5,127	(10,683)	-	-
Town of Glenburn	P0174	602,819	(121,156)	56,785	(11,472)	(13,039)	(14,591)	-	-
Town of Sabattus	P0175	1,086,195	(218,305)	111,474	(26,695)	(29,517)	(26,290)	-	-
Town of Bridgton	P0176	795,794	(159,940)	81,214	(5,950)	(8,018)	(19,261)	-	-
Town of Brownville	P0177	330,183	(66,361)	31,293	(7,339)	(8,197)	(7,992)	-	-
Town of Winthrop	P0179	3,453,902	(694,172)	330,468	(59,262)	(68,237)	(83,598)	-	-
Town of Eliot	P0180	2,254,346	(453,083)	197,225	(24,021)	(29,879)	(54,564)	-	-
Town of Lebanon	P0181	405,912	(81,581)	53,456	(3,501)	(4,556)	(9,825)	-	-
Town of Van Buren	P0182	1,025,150	(206,037)	97,265	(10,060)	(12,724)	(24,813)	-	-
Hampden Water District	P0183	285,587	(57,398)	25,545	(5,235)	(5,977)	(6,912)	-	-
Town of Monson	P0184	34,658	(6,966)	3,321	(385)	(475)	(839)	-	-
Portland Housing Authority	P0185	4,595,629	(923,638)	470,064	(67,205)	(79,147)	(111,232)	-	-
Town of Milford	P0186	369,607	(74,284)	35,136	(2,858)	(3,819)	(8,946)	-	-
Regional School Unit #60	P0187	1,665,505	(334,736)	131,733	(29,737)	(34,065)	(40,312)	-	-
Town of Kennebunkport	P0188	3,716,280	(746,905)	335,246	(49,460)	(59,118)	(89,948)	-	-
Regional School Unit #49	P0189	808,812	(162,557)	81,068	(14,730)	(16,831)	(19,576)	-	-
Town of Damariscotta	P0191	733,044	(147,329)	69,795	(14,472)	(16,376)	(17,742)	-	-
City of Saco	P0192	14,862,495	(2,987,092)	1,325,642	(152,439)	(191,062)	(359,729)	-	-
Town of Otisfield	P0193	539,547	(108,439)	48,334	(7,187)	(8,589)	(13,059)	-	-
Town of Medway	P0194	761,397	(153,027)	70,684	(5,072)	(7,050)	(18,429)	-	-

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

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

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

Maine Public Employees Retirement System
 Schedule of Pension Amounts by Employer - PLD Consolidated Plan
 As of and for the Year Ended June 30, 2025

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

Employer	Employer Code	Net Pension Liability @ -1%		Net Pension Asset @ +1%		FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
		\$	\$	\$	\$						
Town of Waldoboro	P0195	\$ 3,057,260	\$ (614,454)	\$ 308,159	\$ (13,771)	\$ (21,716)	\$ (73,997)	\$ -	\$ -	\$ -	\$ -
Regional School Unit #51	P0198	524,097	(105,334)	52,104	(1,313)	(2,675)	(12,685)	-	-	-	-
Town of Oxford	P0200	1,714,606	(344,605)	167,503	(21,020)	(25,475)	(41,500)	-	-	-	-
Kennebunk Sewer District	P0201	769,398	(154,635)	70,982	(9,330)	(11,330)	(18,622)	-	-	-	-
Town of Phippsburg	P0202	315,596	(63,429)	34,564	(2,569)	(3,389)	(7,639)	-	-	-	-
Gould Academy	P0205	151,565	(30,462)	12,188	(2,925)	(3,319)	(3,668)	-	-	-	-
South Portland Housing Authority	P0206	2,252,709	(452,754)	215,666	(37,472)	(43,326)	(54,524)	-	-	-	-
Berwick Sewer District	P0207	405,205	(81,439)	35,460	(6,683)	(7,736)	(9,808)	-	-	-	-
Caribou Police and Fire	P0208	2,394,423	(481,236)	231,154	(15,363)	(21,585)	(57,954)	-	-	-	-
Town of Orrington	P0209	905,047	(181,898)	107,590	(3,891)	(6,243)	(21,906)	-	-	-	-
Town of New Gloucester	P0210	615,945	(123,794)	57,725	(13,326)	(14,927)	(14,908)	-	-	-	-
Town of Richmond	P0213	648,491	(130,335)	68,597	(7,553)	(9,238)	(15,696)	-	-	-	-
Town of Linneus	P0214	-	-	(3,562)	(942)	(942)	-	-	-	-	-
Town of Hodgdon	P0215	83,071	(16,696)	7,573	(1,522)	(1,738)	(2,011)	-	-	-	-
Town of Cumberland	P0216	4,038,230	(811,611)	386,464	(49,118)	(59,612)	(97,741)	-	-	-	-
Town of Corinna	P0217	-	-	-	-	-	-	-	-	-	-
Lincoln Sanitary District	P0219	365,345	(73,428)	30,975	(5,235)	(6,185)	(8,843)	-	-	-	-
Kennebec Sanitary Treatment District	P0220	669,346	(134,526)	53,566	(11,962)	(13,702)	(16,201)	-	-	-	-
Gardiner Water District	P0221	452,717	(90,988)	38,868	(11,211)	(12,388)	(10,957)	-	-	-	-
Waterville Sewerage District	P0222	629,515	(126,521)	53,653	(14,646)	(16,282)	(15,237)	-	-	-	-
School Administrative District No. 13	P0223	503,736	(101,242)	41,147	(11,796)	(13,105)	(12,192)	-	-	-	-
Waldo County Technical Center	P0224	76,107	(15,296)	6,762	(1,069)	(1,266)	(1,842)	-	-	-	-
Maine County Commissioners' Association	P0225	49,023	(9,853)	4,518	(773)	(900)	(1,187)	-	-	-	-
Town of Mars Hill	P0227	322,938	(64,905)	36,230	(3,134)	(3,974)	(7,816)	-	-	-	-
Town of Lubec	P0228	133,141	(26,759)	8,012	(2,045)	(2,391)	(3,223)	-	-	-	-
Van Buren Housing Authority	P0229	212,754	(42,760)	42,611	(7)	(560)	(5,149)	-	-	-	-
Town of Washburn	P0230	351,019	(70,548)	24,963	(13,831)	(14,743)	(8,496)	-	-	-	-
Androscoggin Valley Council of Govts.	P0231	757,329	(152,209)	63,959	(14,520)	(16,488)	(18,330)	-	-	-	-
Town of Durham	P0234	607,837	(122,164)	63,103	(1,088)	(2,668)	(14,712)	-	-	-	-
Town of China	P0235	809,151	(162,625)	81,331	(10,230)	(12,333)	(19,585)	-	-	-	-
Madawaska Water District	P0236	260,470	(52,350)	23,391	(4,425)	(5,102)	(6,304)	-	-	-	-
Penguins	P0237	4,907,253	(986,269)	507,103	(37,772)	(50,524)	(118,774)	-	-	-	-
Milo Water District	P0238	177,747	(35,724)	13,895	(2,291)	(2,752)	(4,302)	-	-	-	-
Maine School Management Association	P0239	1,484,745	(298,407)	116,529	(28,959)	(32,817)	(35,936)	-	-	-	-
Town of Easton	P0240	711,182	(142,935)	52,051	(12,484)	(14,332)	(17,213)	-	-	-	-
Richmond Utilities District	P0242	180,411	(36,259)	22,314	(259)	(728)	(4,367)	-	-	-	-
Lisbon Water Department	P0243	462,704	(92,995)	38,305	(4,753)	(5,955)	(11,199)	-	-	-	-
Town of Limestone	P0245	49,672	(9,983)	3,276	(374)	(503)	(1,202)	-	-	-	-
Town of Bethel	P0246	877,877	(176,437)	85,153	(4,368)	(6,649)	(21,248)	-	-	-	-
Rumford Mexico Sewerage District	P0247	525,579	(105,632)	51,931	(5,402)	(6,768)	(12,721)	-	-	-	-
Brewer Housing Authority	P0248	720,578	(144,823)	64,565	(11,770)	(13,642)	(17,441)	-	-	-	-
Erskine Academy	P0249	577,179	(116,003)	58,526	(5,610)	(7,110)	(13,970)	-	-	-	-
Winter Harbor Utility District	P0250	-	-	-	-	-	-	-	-	-	-
CSD No. 12 Easte Range-Support	P0252	104,294	(20,961)	16,954	(15,083)	(15,354)	(2,524)	-	-	-	-
Town of North Berwick	P0254	1,459,744	(293,382)	147,992	(2,417)	(6,210)	(35,331)	-	-	-	-
Kennebunk, Kennebunkport and Wells Water Dist	P0255	2,557,417	(513,994)	170,779	(80,005)	(86,651)	(61,899)	-	-	-	-
Auburn Lewiston Airport	P0256	33,854	(6,804)	(11,724)	(3,632)	(3,720)	(819)	-	-	-	-
Town of Princeton	P0258	-	-	(969)	-	-	-	-	-	-	-
Town of Fairfield	P0260	1,896,218	(381,105)	200,067	(20,064)	(24,992)	(45,896)	-	-	-	-
Old Town Housing Authority	P0262	646,622	(129,959)	59,272	(11,176)	(12,856)	(15,651)	-	-	-	-
Towns of Mapleton, Castle Hill and Chapman	P0265	502,971	(101,088)	46,616	(8,202)	(9,509)	(12,174)	-	-	-	-
CSD No. 18 Wells-Ogunquit-Support	P0266	1,908,655	(383,605)	165,383	(26,859)	(31,819)	(46,197)	-	-	-	-
Aroostook Waste Solutions (Tri Comm. Landfill)	P0267	561,264	(112,804)	47,857	(7,955)	(9,414)	(13,585)	-	-	-	-
United Technologies Center, Region 4	P0269	331,879	(66,702)	39,295	(6,957)	(7,820)	(8,033)	-	-	-	-

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

Maine Public Employees Retirement System
 Schedule of Pension Amounts by Employer - PLD Consolidated Plan
 As of and for the Year Ended June 30, 2025

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

Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
		\$ 86,743	\$ (17,434)	\$ 7,227	\$ (1,525)	\$ (1,751)	\$ (2,099)	\$ -	\$ -
Town of Harpswell	P0270	\$ 86,743	\$ (17,434)	\$ 7,227	\$ (1,525)	\$ (1,751)	\$ (2,099)	\$ -	\$ -
Maine Veterans' Home	P0271	50,094,273	(10,068,040)	4,647,888	(727,191)	(857,369)	(1,212,472)	-	-
Brunswick Public Library	P0273	983,915	(197,749)	94,394	(15,873)	(18,430)	(23,814)	-	-
Eagle Lake Water and Sewer District	P0274	204,879	(41,177)	19,865	692	160	(4,959)	-	-
Fort Fairfield Housing Authority	P0275	261,622	(52,581)	21,667	(6,581)	(7,261)	(6,532)	-	-
Town of Lovell	P0276	185,244	(37,231)	11,497	(5,559)	(6,040)	(4,484)	-	-
Town of Carrabassett Valley	P0277	583,185	(117,210)	59,657	(3,334)	(4,850)	(14,115)	-	-
Yarmouth Water District	P0278	667,099	(134,075)	62,496	(8,331)	(10,064)	(16,146)	-	-
Town of Harrison	P0280	426,922	(85,804)	45,706	(10,072)	(11,182)	(10,333)	-	-
Mechanic Falls Sanitary District	P0282	54,690	(10,992)	5,871	(117)	(259)	(1,324)	-	-
Mars Hill Utility District	P0283	195,561	(39,304)	16,137	(3,877)	(4,385)	(4,733)	-	-
Bangor Housing Authority	P0288	4,174,654	(839,030)	491,099	(26,441)	(37,290)	(101,042)	-	-
Maine Public Employees Retirement Sys.	P0290	10,743,880	(2,159,322)	1,158,920	(86,007)	(113,936)	(260,058)	-	-
Lewiston/Auburn 911	P0291	1,857,617	(373,347)	209,981	(993)	(5,820)	(44,950)	-	-
Brunswick Fire and Police	P0292	8,152,082	(1,638,421)	763,025	(136,906)	(158,090)	(197,311)	-	-
Jackman Utility District	P0294	171,034	(34,375)	13,283	(2,844)	(3,289)	(4,140)	-	-
Town of Chesterville	P0295	-	-	-	-	-	-	-	-
ME Admin. of Svcs for Children with Disabilities	P0297	82,422	(16,565)	7,608	(1,513)	(1,728)	(1,995)	-	-
Boothbay Region Water District	P0298	1,028,105	(206,630)	102,124	(16,313)	(18,985)	(24,884)	-	-
South Berwick Sewer District	P0299	311,130	(62,531)	29,860	(7,107)	(7,916)	(7,531)	-	-
Mount Desert Water District	P0300	356,821	(71,715)	31,848	(5,213)	(6,140)	(8,636)	-	-
Coastal Counties Workforce, Inc.	P0301	320,884	(64,492)	23,918	(8,800)	(9,634)	(7,767)	-	-
Lincoln County Sheriff's Office	P0302	1,623,737	(326,342)	(5,190)	(133,080)	(137,299)	(39,301)	-	-
Town of Ogunquit	P0303	3,565,887	(716,679)	317,852	(70,705)	(79,972)	(86,308)	-	-
Lincoln & Sagadahoc Multicounty Jail Auth.	P0304	2,633,747	(529,335)	320,271	(28,456)	(35,300)	(63,747)	-	-
Veazie Fire and Police	P0305	668,997	(134,456)	57,712	(14,160)	(15,898)	(16,192)	-	-
Winterport Water District	P0306	-	-	-	-	-	-	-	-
Topsham Sewer District	P0307	134,487	(27,029)	10,436	(3,065)	(3,414)	(3,255)	-	-
North Berwick Water District	P0308	266,708	(53,603)	26,017	(2,160)	(2,853)	(6,455)	-	-
Town of Windham	P0309	7,720,985	(1,551,778)	729,120	(78,946)	(99,010)	(186,877)	-	-
Biddeford Housing Authority	P0310	336,102	(67,550)	30,268	(5,959)	(6,832)	(8,135)	-	-
Greater Augusta Utility District	P0311	2,727,144	(548,106)	241,450	(22,867)	(29,954)	(66,007)	-	-
Town of Grand Isle	P0312	86,287	(17,342)	8,620	426	201	(2,088)	-	-
Newport Water District	P0313	230,916	(46,410)	19,585	(2,891)	(3,491)	(5,589)	-	-
Town of Newport	P0314	1,318,719	(265,039)	137,705	(4,321)	(7,748)	(31,918)	-	-
Regional School Unit No. 1	P0315	401,718	(80,738)	33,498	(6,863)	(7,907)	(9,723)	-	-
Town of Monmouth	P0316	537,251	(107,978)	62,949	(3,608)	(5,004)	(13,004)	-	-
Cape Elizabeth Police	P0317	1,522,852	(306,066)	153,347	(6,498)	(10,455)	(36,859)	-	-
Thompson Free Library	P0318	92,428	(18,576)	8,546	(686)	(927)	(2,237)	-	-
Bowdoinham Water District	P0319	29,670	(5,963)	2,467	(579)	(656)	(718)	-	-
Regional School Unit No. 24	P0320	-	-	-	-	-	-	-	-
Regional School Unit No. 25	P0321	328,575	(66,038)	36,144	(5,343)	(6,197)	(7,953)	-	-
Regional School Unit No. 21	P0322	3,018,456	(606,655)	237,412	(56,789)	(64,632)	(73,058)	-	-
Regional School Unit No. 2	P0323	29,331	(5,895)	2,589	(209)	(286)	(710)	-	-
Regional School Unit No. 4	P0324	90,927	(18,275)	6,957	(2,406)	(2,643)	(2,201)	-	-
Regional School Unit No. 5	P0325	248,400	(49,924)	23,299	(4,602)	(5,248)	(6,012)	-	-
Regional School Unit No. 10	P0326	3,552,268	(713,941)	332,408	(55,481)	(64,712)	(85,978)	-	-
Regional School Unit No. 16	P0327	-	-	-	-	-	-	-	-
Regional School Unit No. 20	P0328	141,142	(28,367)	16,676	(711)	(1,078)	(3,416)	-	-
Regional School Unit No. 23	P0329	1,807,024	(363,179)	170,028	(19,140)	(23,836)	(43,737)	-	-
Regional School Unit No. 26	P0330	918,754	(184,653)	98,749	963	(1,425)	(22,237)	-	-
Regional School Unit No. 34	P0331	64,996	(13,063)	5,984	(993)	(1,162)	(1,573)	-	-
Regional School Unit No. 39	P0332	-	-	-	-	-	-	-	-
Town of West Bath	P0333	282,071	(56,691)	11,776	(9,137)	(9,870)	(6,827)	-	-

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

Maine Public Employees Retirement System
 Schedule of Pension Amounts by Employer - PLD Consolidated Plan
 As of and for the Year Ended June 30, 2025

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

Employer	Employer Code	Net Pension Liability @ -1%		Net Pension Asset @ +1%		FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
		Net Pension Liability	Net Pension Asset	Net Pension Asset	Net Pension Liability						
Gorham Fire and Police	P0334	\$ 3,683,288	\$ (740,274)	\$ 337,684	\$ (76,557)	\$ (86,129)	\$ (89,150)	\$ -	\$ -	\$ -	\$ -
Washburn Water and Sewer District	P0335	87,934	(17,673)	8,082	(1,489)	(1,717)	(2,128)	-	-	-	-
Town of Poland	P0336	2,151,553	(432,423)	215,073	(30,732)	(36,323)	(52,076)	-	-	-	-
Winthrop Utilities District	P0337	442,246	(88,883)	40,767	(2,302)	(3,452)	(10,704)	-	-	-	-
Town of Holden	P0338	1,738,657	(349,439)	180,216	(15,790)	(20,309)	(42,082)	-	-	-	-
Town of Levant	P0339	94,802	(19,053)	5,273	(3,704)	(3,950)	(2,295)	-	-	-	-
Regional School Unit No. 73	P0340	509,819	(102,464)	42,466	(12,600)	(13,924)	(12,340)	-	-	-	-
Town of Trenton	P0341	-	-	-	-	-	-	-	-	-	-
Town of Union	P0342	390,821	(78,548)	44,872	(6,212)	(7,228)	(9,459)	-	-	-	-
Midcoast Council of Governments	P0343	-	-	-	-	-	-	-	-	-	-
Town of Buckfield	P0344	231,391	(46,505)	40,879	(2,856)	(3,458)	(5,601)	-	-	-	-
Community Regional Charter School	P0345	2,083,225	(418,690)	164,767	(41,693)	(47,106)	(50,422)	-	-	-	-
Maine Academy of Natural Sciences	P0346	1,167,028	(234,552)	75,540	(38,858)	(41,891)	(28,247)	-	-	-	-
Good Will - Hinckley	P0347	2,603,157	(523,187)	173,721	(70,204)	(76,969)	(63,006)	-	-	-	-
Baxter Academy for Technology and Science	P0348	2,161,036	(434,329)	151,968	(20,149)	(25,765)	(52,305)	-	-	-	-
Wells Fire and Police	P0349	5,436,998	(1,092,738)	699,476	53,412	39,283	(131,596)	-	-	-	-
Harpswell Coastal Academy	P0350	-	-	(208,704)	(8,015)	(8,015)	-	-	-	-	-
Augusta Housing Authority	P0351	333,331	(66,994)	37,597	(5,626)	(6,493)	(8,068)	-	-	-	-
Maine School of Science & Mathematics	P0352	352,336	(70,813)	23,766	(7,623)	(8,538)	(8,528)	-	-	-	-
Town of Hancock	P0353	-	-	-	-	-	-	-	-	-	-
Northern Oxford Regional Solid Waste Board	P0354	50,786	(10,207)	4,312	(880)	(1,012)	(1,229)	-	-	-	-
Town of Dayton	P0355	338,339	(68,000)	32,649	(3,784)	(4,664)	(8,189)	-	-	-	-
Town of Waterboro	P0356	1,555,369	(312,601)	169,099	(3,192)	(7,234)	(37,646)	-	-	-	-
Maine Virtual Academy	P0357	2,697,406	(542,130)	232,804	(42,811)	(49,821)	(65,287)	-	-	-	-
Regional School Unit No. 71	P0358	-	-	-	-	-	-	-	-	-	-
Knox City Sheriff's, Corrections & Comms	P0359	4,769,395	(958,562)	635,602	38,129	25,735	(115,437)	-	-	-	-
Town of Hartland	P0360	492,858	(99,056)	54,991	(6,488)	(7,769)	(11,929)	-	-	-	-
Town of Acton	P0361	493,081	(99,100)	55,647	(4,736)	(6,018)	(11,934)	-	-	-	-
Winslow Police	P0362	3,075,373	(618,094)	321,779	(23,723)	(31,715)	(74,436)	-	-	-	-
Boothbay Harbor Sewer District	P0363	335,230	(67,375)	26,543	(18,185)	(19,056)	(8,114)	-	-	-	-
Town of Otis	P0364	222,731	(44,765)	19,103	(4,135)	(4,713)	(5,391)	-	-	-	-
Anson-Madison Sanitary District	P0365	469,243	(94,309)	45,291	(3,710)	(4,930)	(11,357)	-	-	-	-
Regional School Unit No. 56	P0366	1,774,768	(356,696)	163,964	(26,639)	(31,251)	(42,956)	-	-	-	-
Town of Danforth	P0367	48,694	(9,787)	4,340	(736)	(863)	(1,179)	-	-	-	-
Town of Southwest Harbor	P0368	465,387	(93,534)	77,914	13,954	12,744	(11,264)	-	-	-	-
Town of Alfred	P0369	322,638	(64,844)	29,474	(6,676)	(7,515)	(7,809)	-	-	-	-
Town of Buxton	P0370	2,947,793	(592,453)	281,382	(15,562)	(23,222)	(71,348)	-	-	-	-
Town of Standish	P0371	2,225,800	(447,345)	342,937	21,824	16,040	(53,873)	-	-	-	-
Town of Eddington	P0372	265,691	(53,399)	24,843	(4,697)	(5,388)	(6,431)	-	-	-	-
Town of Lyman	P0373	246,211	(49,484)	29,448	(1,750)	(2,390)	(5,959)	-	-	-	-
Northern Aroostook Region Airport Authority	P0374	77,753	(15,627)	7,040	(966)	(1,168)	(1,882)	-	-	-	-
Town of Limerick	P0375	96,245	(19,343)	12,039	(70)	(320)	(2,329)	-	-	-	-
Town of Oakland	P0376	817,143	(164,231)	102,722	1,798	(325)	(19,778)	-	-	-	-
Town of Corinth	P0377	239,915	(48,219)	21,518	(1,955)	(2,578)	(5,807)	-	-	-	-
Town of Dedham	P0378	304,408	(61,180)	45,622	3,064	2,273	(7,368)	-	-	-	-
University of Maine System	P0379	1,612,452	(324,074)	188,156	(12,107)	(16,298)	(39,027)	-	-	-	-
Regional School District No. 75	P0380	605,260	(121,646)	68,416	(12,503)	(14,076)	(14,650)	-	-	-	-
Town of Shapleigh	P0381	316,400	(63,591)	36,575	1,070	248	(7,658)	-	-	-	-
Town of Rangeley	P0382	859,134	(172,670)	118,144	17,123	14,890	(20,794)	-	-	-	-
Town of Belgrade	P0383	469,708	(94,403)	72,465	13,722	12,501	(11,369)	-	-	-	-
Southern Aroostook Emergency Medical Services	P0384	611,837	(122,968)	88,799	(335)	(1,924)	(14,809)	-	-	-	-
Town of Clinton	P0385	566,902	(113,937)	53,782	(296)	(1,769)	(13,721)	-	-	-	-
Town of Hollis	P0386	672,194	(135,099)	95,727	10,815	9,068	(16,270)	-	-	-	-
Town of Newry	P0387	168,332	(33,832)	14,978	(2,758)	(3,195)	(4,074)	-	-	-	-

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

Maine Public Employees Retirement System
 Schedule of Pension Amounts by Employer - PLD Consolidated Plan
 As of and for the Year Ended June 30, 2025

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

Employer	Employer Code	Net Pension Liability @ -1%	Net Pension Asset @ +1%	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
		\$ 783,443	\$ (157,458)	\$ 100,295	\$ (9,182)	\$ (11,218)	\$ (18,962)	\$ (12,849)	\$ -
Town of Limington	P0388	\$ 783,443	\$ (157,458)	\$ 100,295	\$ (9,182)	\$ (11,218)	\$ (18,962)	\$ (12,849)	\$ -
Anson-Madison-Starks Ambulance Emergency Ser	P0389	530,887	(106,699)	78,538	(6,151)	(7,530)	(12,849)	-	-
Kennebec Valley Council of Governments	P0391	379,313	(76,235)	59,268	(7,828)	(8,814)	(9,181)	-	-
Town of Livermore	P0392	226,519	(45,526)	36,308	74	(514)	(5,483)	-	-
Town of Cornish	P0393	60,773	(12,214)	11,253	(20)	(178)	(1,471)	-	-
Town of Raymond	P0394	1,601,361	(321,844)	307,652	44,117	39,956	(38,759)	-	-
Town of North Yarmouth	P0395	822,131	(165,233)	164,677	(95)	(2,231)	(19,899)	-	-
Regional School Unit No. 35	P0396	310,316	(62,368)	66,823	(15,801)	(16,607)	(7,511)	-	-
Town of Machias	P0397	327,200	(65,761)	64,544	3,328	2,478	(7,919)	-	-
Regional School Unit No. 87	P0398	144,087	(28,959)	28,491	1,233	858	(3,487)	-	-
Town of Gray	P0399	706,852	(142,064)	140,044	5,132	3,295	(17,109)	-	-
Town of New Sweden	P0400	49,566	(9,962)	8,859	3,608	3,480	(1,200)	-	-
Town of Norridgewock	P0402	137,732	(27,682)	26,712	2,944	2,586	(3,334)	-	-
No. Oxford Reg Ambulance-Med Care Ambulance	P0403	894,160	(179,710)	169,326	32,945	30,621	(21,642)	-	-
Mi'Kmaq Nation	P0405	916,332	(184,166)	163,776	66,706	64,325	(22,179)	-	-
Presque Isle Industrial Council	P0406	88,883	(17,864)	15,886	6,470	6,239	(2,151)	-	-
Orono Veazie Water District	P0407	201,518	(40,501)	36,017	14,670	14,146	(4,877)	-	-
Town of Parsonfield	P0408	27,529	(5,533)	4,920	2,004	1,932	(666)	-	-
Town of Casco	P0410	44,897	(9,023)	8,025	3,269	3,152	(1,087)	-	-
Passamaquoddy Tribe at Pleasant Point	P0411	527,052	(105,928)	94,200	38,368	36,998	(12,757)	-	-
Town of Wiscasset	P0417	1,188,862	(238,940)	143,211	(10,706)	(13,795)	(28,775)	-	-
Town of Ashland	P0418	611,934	(122,988)	58,586	(13,746)	(15,336)	(14,811)	-	-
Regional School District No. 52	P0461	161,483	(32,455)	15,132	(2,622)	(3,042)	(3,909)	-	-
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⁾		\$ 968,648,975	\$ (194,680,862)	\$ 92,358,265	\$ (10,253,517)	\$ (12,770,720)	\$ (23,444,989)	\$ -	\$ -

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

Maine Public Employees Retirement System
State Employee and Teacher Plan - State Employee Portion⁽¹⁾
Schedule of Employer and Non-Employer Entity Allocations
For the Year Ended June 30, 2025

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
State of Maine	S00ME	\$ 199,323,150	94.736618%
Maine Dairy & Nutrition Council	S00150	51,888	0.024662%
Maine Potato Board	S00151	161,844	0.076923%
Northern New England Passenger Rail Authority	S00154	166,327	0.079054%
Maine Developmental Disabilities Council	S00155	58,153	0.027640%
MECDHH/Governor Baxter School for the Deaf	S00560	968,555	0.460346%
Maine Community College System	SMCCS	<u>9,667,238</u>	<u>4.594757%</u>
Total for All Employers		\$ 210,397,156	100.000000%

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

⁽²⁾ The allocation basis 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, 2025

Pension Expense Excluding That Attributable to Employer-Paid Member Contributions

Deferred Outflows of Resources

Deferred Inflows of Resources

Employer	Employer Code	Net Pension Liability	Net Difference Between Expected and Actual Investment Earnings				Differences Between Expected and Actual Experience				Net Difference Between Expected and Actual Investment Earnings				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			
			Difference Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense		
State of Maine	S00ME	\$ 739,901,149	\$ 131,757,522	\$ -	\$ 1,845,719	\$ 133,603,240	\$ -	\$ 73,345,754	\$ 898,084	\$ 74,243,838	\$ 75,504,799	\$ 69,149	\$ (979,405)	\$ 74,594,543										
Maine Dairy & Nutrition Council	S00150	192,612	34,299	-	-	34,299	-	19,093	-	13,698	32,791	19,656	(450)	(18,074)	1,132									
Maine Potato Board	S00151	600,783	106,984	-	-	-	106,984	-	59,555	-	94,031	153,586	61,308	(1,937)	(50,895)	8,476								
Northern NE Passenger Rail Authority	S00154	617,419	109,947	-	-	14,120	124,067	-	61,204	-	224,946	286,150	63,006	(1,444)	(104,970)	(43,408)								
Maine Developmental Disabilities Council	S00155	215,871	38,442	-	-	3,645	42,086	-	21,399	-	6,929	28,327	22,029	(505)	4,814	26,338								
MECDHH/Gov. Baxter School for the Deaf	S00560	3,595,342	640,239	-	-	-	640,239	-	356,403	-	346,533	702,936	366,895	(9,258)	(161,898)	195,739								
Maine Community College System	S0999X	35,885,448	6,390,283	-	-	938,731	7,329,015	-	3,557,294	-	1,217,994	4,775,288	3,662,008	(55,555)	1,310,429	4,916,882								
Total for All Employers⁽³⁾		\$ 781,008,624	\$ 139,077,716	\$ -	\$ -	\$ 2,802,215	\$ 141,879,930	\$ -	\$ 77,420,703	\$ -	\$ 2,802,215	\$ 80,222,917	\$ 79,699,701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,699,701		

⁽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, 2025

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

Employer	Employer Code	Sensitivity		Projected Deferred Outflows/(Inflows) to be Recognized in Pension Expense for the Fiscal Year Ending					
		Net Pension Liability @ -1%	Net Pension Liability @ +1%	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
State of Maine	S00ME	\$ 1,464,994,367	\$ 131,534,069	\$ 107,763,512	\$ 19,844,132	\$ (39,022,468)	\$ (29,225,774)	\$ -	\$ -
Maine Dairy & Nutrition Council	S00150	381,370	34,241	15,028	4,247	(10,158)	(7,608)	-	-
Maine Potato Board	S00151	1,189,542	106,803	39,321	(30,507)	(31,685)	(23,731)	-	-
Northern NE Passenger Rail Authority	S00154	1,222,480	109,760	(8,449)	(96,684)	(32,563)	(24,388)	-	-
Maine Developmental Disabilities Council	S00155	427,421	38,376	31,614	2,056	(11,385)	(8,527)	-	-
MECDHH/Gov. Baxter School for the Deaf	S00560	7,118,729	639,153	328,368	(59,432)	(189,619)	(142,014)	-	-
Maine Community College System	S0999X	71,052,707	6,379,445	5,555,098	308,691	(1,892,602)	(1,417,460)	-	-
Total for All Employers⁽³⁾		\$ 1,546,386,616	\$ 138,841,847	\$ 113,724,492	\$ 19,972,503	\$ (41,190,480)	\$ (30,849,502)	\$ -	\$ -

⁽¹⁾ The net pension liability and pension-related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.
⁽²⁾ Changes in proportion and differences between employer contributions and proportionate share of contributions.
⁽³⁾ Collective Plan totals may not agree due to rounding

Maine Public Employees Retirement System
 State Employee and Teacher Plan - Teacher Portion⁽¹⁾
 Schedule of Employer and Non-Employer Entity Allocations
 For the Year Ended June 30, 2025

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
State of Maine, Non-Employer Entity	S00ME	\$ 220,365,727	95.415334%
Isle Au Haut School Department	T0802	-	0.000000%
Monhegan Plantation School Department	T0804	-	0.000000%
CSD No. 13 Deer Isle - Stonington	T0913	50,664	0.021937%
CSD No. 17 Moosabec	T0917	744	0.000322%
CSD No. 18 Wells - Ogunquit	T0918	38,127	0.016508%
CSD No. 19 Five Town CSD	T0919	2,717	0.001177%
Erskine Academy	TAERS	-	0.000000%
Foxcroft Academy	TAFOX	-	0.000000%
Fryeburg Academy	TAFRY	-	0.000000%
George Stevens Academy	TAGEO	-	0.000000%
Gould Academy	TAGOU	-	0.000000%
Lee Academy	TALEE	-	0.000000%
Lincoln Academy	TALIN	-	0.000000%
Maine Central Institute	TAMCI	-	0.000000%
Thornton Academy	TATHO	-	0.000000%
Washington Academy	TAWAS	-	0.000000%
Acton School Department	TCACT	6,985	0.003025%
Andover School Department	TCAND	431	0.000186%
Athens School Department	TCATH	13,824	0.005986%
Auburn School Department	TCAUB	107,944	0.046738%
Augusta School Department	TCAUG	200,275	0.086716%
Bangor School Department	TCBAN	200,608	0.086861%
Biddeford School Department	TCBID	107,209	0.046420%
Brewer School Department	TCBRE	75,429	0.032660%
Brunswick School Department	TCBRU	77,580	0.033591%
Calais School Department	TCCAL	38,667	0.016742%
Caswell School Department	TCCAS	5,585	0.002418%
Cape Elizabeth School Department	TCCEL	21,482	0.009301%
Chebeague Island School Department	TCCHE	-	0.000000%
Cherryfield School Department	TCCHR	19,515	0.008450%
Dayton School Department	TCDAY	29,696	0.012858%
Easton School Department	TCEAS	3,138	0.001359%
Ellsworth School Department	TCELL	69,804	0.030224%

(1) The total pension liability and pension related numbers for the State Employee and Teacher Plan are actuarially determined by 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 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, 2025

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
East Millinocket School Department	TCEML	\$ 25,896	0.011213%
Eustis School Department	TCEUS	5,262	0.002278%
Falmouth School Department	TCFAL	15,899	0.006884%
Fayette School Department	TCFAY	2,904	0.001257%
Glenburn School Department	TCGLE	17,138	0.007421%
Gorham School Department	TCGOR	35,023	0.015164%
Hancock School Department	TCHAN	13,367	0.005788%
Hermon School Department	TCHER	41,434	0.017940%
Islesboro School Department	TCISL	1,859	0.000805%
Kittery School Department	TCKIT	35,940	0.015562%
Lamoine School Department	TCLAM	6,504	0.002816%
Lewiston School Department	TCLEW	802,050	0.347277%
Lincolnville School Department	TCLIN	10,706	0.004636%
Lisbon School Department	TCLIS	66,263	0.028691%
Limestone Public Schools	TCLMS	12,677	0.005489%
Long Island School Department	TCLON	-	0.000000%
Madawaska School Department	TCMAD	18,732	0.008111%
Maine Education Association	TCMEA	10,653	0.004612%
Medway School Department	TCMED	11,880	0.005144%
Millinocket School Department	TCMIL	31,937	0.013828%
Maine Ocean School	TCMOS	-	0.000000%
Maine School of Science and Mathematics	TCMSM	-	0.000000%
Northport School Department	TCNOR	10,765	0.004661%
Otis School Department	TCOTI	-	0.000000%
Portland School Department	TCPOR	685,414	0.296775%
Richmond School Department	TCRIC	8,062	0.003491%
Saco School Department	TCSAC	49,809	0.021566%
Sanford School Department	TCSAN	229,477	0.099360%
Scarborough School Department	TCSCA	74,176	0.032117%
Sebago Public Schools	TCSEB	5,072	0.002196%
South Portland School Department	TCSPO	229,645	0.099433%
Saint George Municipal School Unit	TCSTG	8,872	0.003842%
Veazie School Department	TCVEA	8,842	0.003828%
West Bath School Department	TCWBA	14,618	0.006330%

(1) The total pension liability and pension related numbers for the State Employee and Teacher Plan are actuarially determined by 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 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, 2025

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
Westbrook School Department	TCWES	\$ 275,688	0.119369%
Winthrop School Department	TCWIN	21,009	0.009097%
Wiscasset School Department	TCWIS	54,834	0.023742%
Yarmouth School Department	TCYAR	12,212	0.005288%
York School Department	TCYOR	7,723	0.003344%
RSU No. 79 - Presque Isle	TD001	116,563	0.050470%
RSU No. 3 - Unity	TD003	96,957	0.041981%
MSAD 4 Guilford	TD004	46,796	0.020262%
RSU No. 6 - Bar Mills	TD006	167,520	0.072534%
MSAD 7 North Haven	TD007	-	0.000000%
MSAD 8 Vinalhaven	TD008	12,406	0.005371%
RSU No. 9 - Farmington	TD009	223,063	0.096583%
RSU No. 11 - Gardiner	TD011	77,893	0.033727%
MSAD 12 Jackman	TD012	208	0.000090%
MSAD 13 Bingham	TD013	22,668	0.009815%
RSU No. 15 - Gray	TD015	91,208	0.039492%
RSU No. 17 - South Paris	TD017	174,376	0.075503%
MSAD 20 Fort Fairfield	TD020	32,563	0.014099%
RSU No. 22 - Hampden	TD022	72,272	0.031293%
MSAD 23 Carmel	TD023	42,313	0.018321%
MSAD 24 Van Buren	TD024	27,400	0.011864%
MSAD 27 Fort Kent	TD027	64,899	0.028100%
MSAD 28 Camden	TD028	17,050	0.007382%
RSU No. 29 - Houlton	TD029	134,152	0.058086%
MSAD 32 Ashland	TD032	13,828	0.005987%
MSAD 33 Saint Agatha	TD033	11,516	0.004986%
RSU No. 35 - Eliot	TD035	51,819	0.022437%
MSAD 37 Harrington	TD037	46,511	0.020138%
RSU No. 40 - Waldoboro	TD040	97,541	0.042234%
MSAD 42 Mars Hill	TD042	16,200	0.007014%
RSU No. 44 - Bethel	TD044	49,932	0.021620%
MSAD 45 Washburn	TD045	13,475	0.005834%
RSU No. 49 - Fairfield	TD049	119,668	0.051815%
RSU No. 51 - Cumberland Center	TD051	65,512	0.028366%

(1) The total pension liability and pension related numbers for the State Employee and Teacher Plan are actuarially determined by 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 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, 2025

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
RSU No. 52 - Turner	TD052	\$ 46,639	0.020194%
MSAD 53 Pittsfield	TD053	46,917	0.020314%
RSU No. 54 - Skowhegan	TD054	259,590	0.112399%
RSU No. 55 - Cornish	TD055	60,580	0.026230%
RSU No. 57 - Waterboro	TD057	110,249	0.047736%
MSAD 58 Kingfield	TD058	38,335	0.016599%
MSAD 59 Madison	TD059	56,316	0.024384%
RSU No. 60 - North Berwick	TD060	163,707	0.070883%
RSU No. 61 - Bridgton	TD061	160,821	0.069633%
RSU No. 64 - East Corinth	TD064	69,497	0.030091%
MSAD 65 Matinicus	TD065	-	0.000000%
RSU No. 67 - Lincoln	TD067	66,948	0.028987%
MSAD 68 Dover-Foxcroft	TD068	99,111	0.042914%
RSU No. 72 - Fryeburg	TD072	30,773	0.013324%
MSAD 74 North Anson	TD074	82,786	0.035845%
RSU No. 75 - Topsham	TD075	122,180	0.052902%
Pleasant Point School	TIE001	116,104	0.050271%
Indian Township	TIE002	65,394	0.028315%
Indian Island	TIE003	50,216	0.021743%
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	-	0.000000%
Region No. 7 Waldo County	TR007	1,729	0.000749%
Region No. 8 Mid-Coast School of Technology	TR008	-	0.000000%
Region No. 9 School of Applied Technology	TR009	73	0.000031%
Region No. 10 Cumberland Sagadahoc County	TR010	-	0.000000%
Region No. 11 Oxford Hill Technical School	TR011	1,111	0.000481%
Regional School Unit No. 1	TS001	74,470	0.032245%
Regional School Unit No. 2	TS002	52,765	0.022847%
Regional School Unit No. 4	TS004	88,366	0.038261%
Regional School Unit No. 5	TS005	30,347	0.013140%
Regional School Unit No. 10	TS010	164,245	0.071116%
Regional School Unit No. 12	TS012	85,268	0.036920%

(1) The total pension liability and pension related numbers for the State Employee and Teacher Plan are actuarially determined by 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 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, 2025

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
Regional School Unit No. 13	TS013	\$ 123,628	0.053529%
Regional School Unit No. 14	TS014	116,609	0.050490%
Regional School Unit No. 16	TS016	112,689	0.048793%
Regional School Unit No. 18	TS018	67,304	0.029142%
Regional School Unit No. 19	TS019	135,966	0.058872%
Regional School Unit No. 20	TS020	39,128	0.016942%
Regional School Unit No. 21	TS021	69,457	0.030074%
Regional School Unit No. 23	TS023	30,529	0.013219%
Regional School Unit No. 24	TS024	99,733	0.043183%
Regional School Unit No. 25	TS025	41,734	0.018070%
Regional School Unit No. 26	TS026	14,674	0.006354%
Regional School Unit No. 34	TS034	89,080	0.038570%
Regional School Unit No. 38	TS038	67,018	0.029018%
Regional School Unit No. 39	TS039	58,732	0.025430%
Regional School Unit No. 50	TS050	46,893	0.020304%
Regional School Unit No. 56	TS056	75,328	0.032616%
Regional School Unit No. 71	TS071	108,624	0.047033%
Regional School Unit No. 73	TS073	121,670	0.052682%
Regional School Unit No. 78	TS078	16,725	0.007242%
Regional School Unit No. 89	TS089	20,879	0.009041%
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	24,844	0.010757%
AOS No. 43 Milo	TT0432	63,495	0.027492%
AOS No. 47 Central Office	TT047	-	0.000000%
AOS No. 47 Orrington	TT0471	17,863	0.007735%
AOS No. 47 Dedham	TT0472	11,560	0.005005%
AOS No. 48 Central Office	TT048	-	0.000000%
Regional School Unit No. 70	TT0481	43,908	0.019012%
Regional School Unit No. 84	TT0482	3,263	0.001413%
AOS No. 66 East Millinocket	TT0661	-	0.000000%

(1) The total pension liability and pension related numbers for the State Employee and Teacher Plan are actuarially determined by 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 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, 2025

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
AOS No. 66 Medway	TT0662	\$ -	0.000000%
AOS No. 77 Central Office	TT077	- -	0.000000%
AOS No. 77 Lubec	TT0771	30,202	0.013077%
AOS No. 77 Charlotte	TT0772	212	0.000092%
AOS No. 77 Eastport	TT0773	27,975	0.012113%
AOS No. 77 Pembroke	TT0774	10,911	0.004724%
AOS No. 77 Perry	TT0775	8,544	0.003700%
AOS No. 77 Alexander	TT0776	2,715	0.001175%
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	27,222	0.011787%
AOS No. 81 Airline	TT0812	6,804	0.002946%
AOS No. 90 Central Office	TT090	- -	0.000000%
AOS No. 90 Lee	TT0901	13,603	0.005890%
AOS No. 90 East Range	TT0902	1,047	0.000453%
AOS No. 90 Baileyville	TT0903	23,464	0.010160%
AOS No. 90 Princeton	TT0904	16,543	0.007163%
AOS No. 91 Central Office	TT091	613	0.000265%
AOS No. 91 Mount Desert Island High School	TT0911	15,784	0.006834%
AOS No. 91 Bar Harbor	TT0912	16,304	0.007059%
AOS No. 91 Cranberry Isle	TT0913	875	0.000379%
AOS No. 91 Frenchboro	TT0914	523	0.000226%
AOS No. 91 Mt Desert	TT0915	7,094	0.003072%
AOS No. 91 Southwest Harbor	TT0916	8,400	0.003637%
AOS No. 91 Tremont	TT0917	11,417	0.004943%
AOS No. 91 Swans Island	TT0918	1,573	0.000681%
AOS No. 91 Trenton	TT0919	12,413	0.005375%
AOS No. 92 Central Office	TT092	139,533	0.060416%
AOS No. 92 Waterville	TT0921	26,537	0.011490%
AOS No. 92 Vassalboro	TT0922	80,729	0.034954%
AOS No. 92 Winslow	TT0923	3,381	0.001464%
AOS No. 93 Central Office	TT093	89,301	0.038666%
AOS No. 93 Great Salt Bay	TT0931	4,937	0.002138%

(1) The total pension liability and pension related numbers for the State Employee and Teacher Plan are actuarially determined by 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 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, 2025

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
AOS No. 93 Nobleboro	TT0932	\$ 16,381	0.007093%
AOS No. 93 Bristol	TT0933	350	0.000152%
AOS No. 93 South Bristol	TT0934	12,291	0.005322%
AOS No. 93 Jefferson	TT0935	-	0.000000%
AOS No. 94 Central Office	TT094	-	0.000000%
AOS No. 94	TT0941	118,321	0.051232%
AOS No. 94 Harmony	TT0942	8,182	0.003543%
AOS No. 95 Central Office	TT095	-	0.000000%
AOS No. 95 Fort Kent	TT0951	-	0.000000%
AOS No. 95 St. John Valley	TT0952	-	0.000000%
AOS No. 96 Central Office	TT096	-	0.000000%
AOS No. 96 East Machias	TT096A	22,164	0.009597%
AOS No. 96 Jonesboro	TT096B	4,592	0.001988%
AOS No. 96 Machias	TT096C	34,727	0.015036%
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	-	0.000000%
AOS No. 96 Whitneyville	TT096H	-	0.000000%
AOS No. 96 Cutler	TT096I	6,329	0.002740%
AOS No. 96 Machiasport	TT096J	8,997	0.003896%
AOS No. 96 Whiting	TT096K	3,478	0.001506%
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	30,671	0.013280%
AOS No. 98 Edgecomb	TT0982	6,493	0.002811%
AOS No. 98 Southport	TT0983	2,871	0.001243%
AOS No. 98 Georgetown	TT0984	-	0.000000%
Union 60 Greenville	TU0601	14,904	0.006453%
Union 69 Appleton	TU0691	10,486	0.004540%
Union 69 Hope	TU0692	2,912	0.001261%
Union 76 Brooklin	TU0761	2,252	0.000975%

(1) The total pension liability and pension related numbers for the State Employee and Teacher Plan are actuarially determined by 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 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, 2025

Employer	Employer Code	Allocation Basis ⁽²⁾	Employer Allocation Percentage
Union 76 Sedgewick	TU0762	\$ 16,326	0.007069%
Greenbush School Department	TU0903	12,919	0.005594%
Milford School Department	TU0905	18,582	0.008046%
Union 93 Surry	TU0924	5,970	0.002585%
Union 93 Blue Hill	TU0931	2,863	0.001240%
Union 93 Brooksville	TU0932	-	0.000000%
Union 93 Castine	TU0933	4,715	0.002041%
Union 93 Penobscot	TU0934	26	0.000011%
Union 102 Machias	TU1022	-	0.000000%
Union 103 Beals	TU1031	1,956	0.000847%
Union 103 Jonesport	TU1032	9,986	0.004324%
Union 106 Calais	TU1062	-	0.000000%
Vanceboro School Department	TU1081	-	0.000000%
Union 122 New Sweden	TU1221	726	0.000314%
Union 122 Westmanland	TU1223	14,407	0.006238%
Union 122 Woodland	TU1224	-	0.000000%
 Total for All Employers and Non-Employer Entity		 \$ 230,954,207	 100.000000%

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

The accompanying notes are an integral part of these Schedules.

Maine Public Employees Retirement System

Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾
As of and for the Year Ended June 30, 2025

Employer	Employer Code	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense Excluding That Attributable to Employer-Paid Member Contributions					
		Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
State of Maine	S00ME	\$ 1,049,701,953	\$ 188,541,707	\$ -	\$ -	\$ 17,738,970	\$ 206,280,677	\$ -	\$ 141,994,732	\$ -	\$ -	\$ 141,994,732	\$ 15,319,197	\$ (68,060,752)	4,920,673	\$ (47,820,883)			
Isle Au Haut School Department	T0802	-	-	-	-	-	-	-	-	-	-	-	-	-	2,598	-	2,598		
Monhegan Plantation School Department	T0804	-	-	-	-	-	-	-	-	-	-	-	-	-	5,817	-	5,817		
CSD No. 13 Deer Isle - Stonington	T0913	241,338	43,348	-	-	54,570	97,918	-	32,646	-	58,676	91,322	3,523	146,928	8,392	158,843			
CSD No. 17 Moosabes	T0917	3,542	636	-	-	7,946	8,582	-	479	-	20,326	20,806	52	35,824	(2,095)	33,780			
CSD No. 18 Wells - Ogunquit	T0918	181,611	32,620	-	-	22	32,642	-	24,567	-	129,767	154,334	2,650	652,973	(26,551)	629,072			
CSD No. 19 Five Town CSD	T0919	12,938	2,324	-	-	8,644	10,968	-	1,750	-	76,260	78,010	188	336,267	(35,339)	301,116			
Erskine Academy	TAERS	-	-	-	-	-	-	-	-	-	-	-	-	-	161,482	-	161,482		
Foxcroft Academy	TAFOX	-	-	-	-	-	-	-	-	-	-	-	-	-	127,780	(432)	127,348		
Fryeburg Academy	TAFRY	-	-	-	-	-	-	-	-	-	-	-	-	-	228,057	(4)	228,053		
George Stevens Academy	TAGEO	-	-	-	-	-	-	-	-	-	-	-	-	-	87,043	-	87,043		
Gould Academy	TAGOU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Lee Academy	TALEE	-	-	-	-	28,555	28,555	-	-	-	75,222	75,222	-	31,569	955	32,524			
Lincoln Academy	TALIN	-	-	-	-	-	-	-	-	-	199	199	-	181,010	(146)	180,864			
Maine Central Institute	TAMCI	-	-	-	-	-	-	-	-	-	38	38	-	124,483	(12)	124,471			
Thornfield Academy	TATHO	-	-	-	-	-	-	-	-	-	2,062	2,062	-	478,686	(816)	477,871			
Washington Academy	TAWAS	-	-	-	-	-	-	-	-	-	59	59	-	98,090	(59)	98,031			
Acton School Department	TCACT	33,268	5,975	-	-	25,715	31,690	-	4,500	-	119,411	123,911	486	102,312	(9,030)	93,768			
Andover School Department	TCAND	2,057	369	-	-	230	600	-	278	-	6,417	6,695	30	10,917	(4,552)	6,395			
Athens School Department	TCATH	65,854	11,829	-	-	31,274	43,103	-	8,909	-	21,060	29,968	962	34,837	8,227	44,026			
Auburn School Department	TCaub	514,183	92,355	-	-	92,355	-	-	69,554	-	1,066,897	1,136,452	7,504	1,074,798	(135,851)	946,451			
Augusta School Department	TCAUG	953,997	171,352	-	-	61	171,413	-	129,049	-	378,867	507,916	13,922	799,526	(110,237)	703,211			
Bangor School Department	TCBAN	955,592	171,638	-	-	134,864	306,502	-	129,265	-	404,244	533,508	13,945	1,428,004	(137,941)	1,304,008			
Biddeford School Department	TCBID	510,685	91,726	-	-	31,186	122,912	-	69,081	-	427,824	496,905	7,453	1,029,592	(216,501)	820,544			
Brewer School Department	TCBRE	359,306	64,537	-	-	134,252	198,788	-	48,604	-	157,711	206,315	5,244	551,921	3,666	560,831			
Brunswick School Department	TCBRU	369,548	66,376	-	-	19,236	85,612	-	49,989	-	281,796	331,1785	5,393	1,192,062	(20,293)	1,177,162			
Calais School Department	TCCAL	184,185	33,083	-	-	5,644	38,727	-	24,915	-	1,433	26,348	2,688	203,245	(8,964)	196,969			
Caswell School Department	TCCAS	26,601	4,778	-	-	9,551	14,328	-	3,598	-	11,071	14,669	389	7,558	4,883	12,831			
Cape Elizabeth School Department	TCCEL	102,324	18,379	-	-	57,172	75,551	-	13,841	-	30,205	44,046	1,493	840,740	(21,963)	820,270			
Chebeague Island School Department	TCCHE	-	-	-	-	-	-	-	-	-	-	-	-	16,792	-	16,792			
Cherryfield School Department	TCCHR	92,962	16,697	-	-	17,871	34,568	-	12,576	-	11,006	23,582	1,356	33,448	10,630	45,433			
Dayton School Department	TCDAY	141,456	25,408	-	-	115,484	140,892	-	19,135	-	19,754	38,889	2,065	45,649	27,503	75,216			
Easton School Department	TCEAS	14,951	2,685	-	-	11,937	14,622	-	2,022	-	17,634	19,656	218	86,656	618	87,492			
Ellsworth School Department	TCELL	332,506	59,723	-	-	59,723	-	-	44,979	-	271,557	316,536	4,852	558,351	(183,600)	379,603			
East Millinocket School Department	TCEML	123,359	22,157	-	-	47,261	69,418	-	16,687	-	7,347	24,034	1,800	83,548	1,615	86,962			
Eustis School Department	TCEUS	25,061	4,502	-	-	-	4,502	-	3,390	-	18,021	21,410	366	47,166	(16,271)	31,262			
Falmouth School Department	TCFAL	75,734	13,603	-	-	21,656	35,258	-	10,244	-	85,561	95,805	1,105	1,196,375	(75,116)	1,122,363			
Fayette School Department	TCFAY	13,829	2,483	-	-	1,329	3,812	-	1,871	-	5,316	7,187	202	26,268	(1,781)	24,688			
Glenburn School Department	TCGLE	81,641	14,664	-	-	16,965	31,629	-	11,044	-	4,481	15,525	1,191	111,663	8,744	121,598			
Gorham School Department	TCGOR	166,825	29,964	-	-	-	29,964	-	22,567	-	275,163	297,729	2,435	1,146,198	(43,346)	1,105,288			
Hancock School Department	TCHAN	63,676	11,437	-	-	7	11,444	-	8,613	-	40,266	48,879	929	72,615	(24,723)	48,821			
Herman School Department	TCHER	197,365	35,450	-	-	21,215	56,665	-	26,698	-	102,667	129,366	2,880	417,864	(37,873)	382,871			
Islesboro School Department	TCISL	8,856	1,591	-	-	8,079	9,670	-	1,198	-	3,070	4,268	129	47,434	1,284	48,847			
Kittery School Department	TCKIT	171,204	30,750	-	-	15,077	45,828	-	23,159	-	69,266	92,425	2,499	519,710	1,973	524,183			
Lamaine School Department	TCLAM	30,980	5,564	-	-	11,724	17,288	-	4,191	-	24,719	28,910	452	57,117	(9,838)	47,731			
Lewiston School Department	TCLEW	3,820,532	686,223	-	-	345,227	1,031,451	-	516,809	-	669,849	1,186,658	55,756	1,999,925	(77,562)	1,978,119			
Lincolnville School Department	TCLIN	51,002	9,160	-	-	5	9,165	-	6,899	-	51,590	58,489	744	95,283	(25,953)	70,074			
Lisbon School Department	TCLIS	315,641	56,693	-	-	28,397	85,091	-	42,697	-	34,241	76,938	4,606	420,439	17,527	442,571			
Limestone Public School	TCLMS	60,387	10,846	-	-	48,315	59,161	-	8,169	-	74,590	82,758	881	46,483	(2,273)	45,092			
Long Island School Department	TCLON	-	-	-	-	-	-	-	-	-	-	-	-	9,129	-	9,129			
Madawaska School Department	TCMAD	89,232	16,027	-	-	10	16,037	-	12,071	-	65,035	77,106	1,302	173,179	(27,358)	147,123			
Maine Education Association	TCMEA	50,749	9,116	-	-	37	9,152	-	6,865	-	16,779	23,644	742	402	(8,609)	(7,465)			
Medway School Department	TCMED	56,591	10,164	-	-	1,235	11,399	-	7,656	-	27,636	35,291	826	37,559	(10,796)	27,589			
Millinocket School Department	TCMIL	152,127	27,324	-	-	44,462	71,787	-	20,578	-	65,177	85,756	2,220	153,102	(6,149)	149,173			
Maine Ocean School	TCMOS	-	-	-	-	-	-	-	-	-	-	-	-	(966)	(966)				
Maine School of Science and Mathematics	TCMSM	-	-	-	-	-	-	-	-	-	-	-	-	1,170	-	1,170			
Northport School Department	TCNOR	51,278	9,211	-	-	1,835	11,046	-	6,936	-	13,015	19,951	749	50,421	(4,596)	46,573			
Otis School Department	TCOTT	-	-	-	-	-	-	-	-	-	-	-	-	32,967	(3,837)	29,130			
Portland School Department	TCPOR	3,264,995	586,440	-	-	1,731,314	2,317,754	-	441,660	-	1,958,939	2,400,599	47,649	2,720,470	(1,118,864)	1,649,255			
Richmond School Department	TCRIC	38,406	6,898	-	-	29,472	36,370	-	5,195	-	3,797	8,992	560	174,570	13,425	188,555			
Saco School Department	TCSAC	237,267	42,617	-	-	14,785	57,402	-	32,095	-	45,492	77,587	3,462	852,747	(10,379)	845,830			

⁽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, 2025

Employer	Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
	Employer Code	Net Pension Liability	Net Difference Between Expected and Actual Experience				Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Net Difference Between Expected and Actual Experience				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					
			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	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources												
Sanford School Department	TCSAN	\$ 1,093,099	\$ 196,337	\$ -	\$ -	\$ 107,781	\$ 304,118	\$ -	\$ 147,865	\$ -	\$ 1,073,126	\$ 1,220,991	\$ 15,953	\$ 1,101,033	\$ 45,551	\$ 1,162,537									
Scarborough School Department	TCSA	353,332	63,464	-	-	-	63,464	-	47,796	-	234,992	282,789	5,156	1,518,792	(173,822)	1,350,126									
Sebago Public Schools	TCSEB	24,159	4,339	-	-	7,810	12,149	-	3,268	-	21,056	24,324	353	50,005	(24,436)	25,923									
South Portland School Department	TCSPD	1,093,002	196,481	-	-	146,570	343,051	-	147,974	-	721,448	869,422	15,964	1,576,428	(58,562)	1,533,830									
Saint George Municipal School Unit	TCTG	42,256	7,590	-	-	27,690	35,280	-	5,716	-	21,485	27,201	616	124,540	(3,696)	121,460									
Veazie School Department	TCVEA	42,113	7,564	-	-	1,354	8,918	-	5,697	-	18,103	23,799	614	72,890	(7,123)	66,381									
West Bath School Department	TCWBA	69,628	12,506	-	-	42,162	54,669	-	9,419	-	41,377	50,796	1,017	64,730	8,566	74,313									
Westbrook School Department	TCWES	1,313,226	235,874	-	-	-	235,874	-	177,642	-	415,422	593,064	19,166	1,024,477	(38,902)	1,004,741									
Winthrop School Department	TCWIN	100,080	17,976	-	-	956	18,931	-	13,538	-	214,190	227,728	1,461	278,849	(52,353)	227,957									
Wiscasset School Department	TCWIS	261,195	46,914	-	-	129,783	176,697	-	35,333	-	36,541	71,874	3,812	196,604	36,719	237,135									
Yarmouth School Department	TCYAR	58,175	10,449	-	-	261,751	272,200	-	7,869	-	572,208	580,078	849	968,780	(17,710)	951,919									
York School Department	TCYOR	36,789	6,608	-	-	-	6,608	-	4,976	-	58,699	63,675	537	959,193	(15,329)	944,401									
RSU No. 79 - MSAD 1 Presque Isle	TD001	555,241	99,729	-	-	110,360	210,089	-	75,108	-	10,806	85,914	8,102	461,219	(88,835)	380,486									
RSU No. 3 - MSAD 3 Unity	TD003	461,850	82,955	-	-	-	82,955	-	62,475	-	359,482	421,958	6,740	327,059	(110,293)	223,506									
MSAD 4 Guilford	TD004	222,910	40,038	-	-	50,744	90,781	-	30,154	-	173,509	203,663	3,254	162,236	(7,130)	158,360									
RSU No. 6 - MSAD 6 Bar Mills	TD006	79,975	143,328	-	-	-	143,328	-	107,943	-	308,710	416,654	11,645	1,253,408	56,821	1,321,874									
MSAD 7 North Haven	TD007	-	-	-	-	-	-	-	-	-	205	-	58,116	(68)	58,048										
MSAD 8 Vinalhaven	TD008	59,100	10,615	-	-	34,264	44,879	-	7,994	-	63,853	71,847	863	102,731	789	104,384									
RSU No. 9 - MSAD 9 Farmington	TD009	1,062,528	190,849	-	-	141,184	332,033	-	143,732	-	129,861	273,594	15,506	810,030	55,842	881,379									
RSU No. 11 - MSAD 11 Gardiner	TD011	371,044	66,644	-	-	43	66,687	-	50,192	-	272,777	229,969	5,414	654,255	(44,942)	614,727									
MSAD 12 Jackman	TD012	990	178	-	-	10,914	11,091	-	134	-	43,897	44,032	15	55,258	320	55,593									
MSAD 13 Bingham	TD013	107,979	19,395	-	-	8,892	28,287	-	14,606	-	37,605	52,211	1,576	80,275	(1,209)	80,641									
RSU No. 15 - MSAD 15 Gray	TD015	434,467	78,036	-	-	30,364	108,400	-	58,772	-	233,940	292,712	6,341	724,122	(1,002)	729,461									
RSU No. 17 - MSAD 17 South Paris	TD017	830,627	149,193	-	-	185,146	334,339	-	112,361	-	212,276	324,636	12,122	1,012,047	103,919	1,128,087									
MSAD 20 Fort Fairfield	TD020	155,109	27,859	-	-	-	27,859	-	20,981	-	51,716	72,697	2,263	156,166	(14,625)	143,804									
RSU No. 22 - MSAD 22 Hampden	TD022	344,267	61,836	-	-	29,065	90,901	-	46,570	-	145,233	191,803	5,024	774,227	(69,355)	709,896									
MSAD 23 Carmel	TD023	201,557	36,202	-	-	24	36,226	-	27,264	-	65,068	92,333	2,942	186,542	(9,812)	179,672									
MSAD 24 Van Buren	TD024	130,521	23,443	-	-	7,733	31,176	-	17,655	-	11,007	28,663	1,905	87,781	(8,879)	80,807									
MSAD 27 Fort Kent	TD027	309,139	55,526	-	-	10,928	66,454	-	41,818	-	134,624	176,442	4,511	295,199	(10,866)	288,844									
MSAD 28 Camden	TD028	81,212	14,587	-	-	4,663	19,249	-	10,986	-	33,435	44,421	1,185	351,516	(17,375)	335,325									
RSU No. 29 - MSAD 29 Houlton	TD029	639,027	114,778	-	-	151,388	266,167	-	18,442	-	5,123	91,566	9,926	349,786	63,064	422,176									
MSAD 32 Ashland	TD032	65,865	11,830	-	-	6,651	18,481	-	8,910	-	32,763	41,673	961	94,703	(8,505)	87,159									
MSAD 33 Saint Agatha	TD033	54,853	9,853	-	-	-	9,853	-	7,420	-	62,143	69,563	800	104,955	(8,617)	97,138									
RSU No. 35 - MSAD 35 Eliot	TD035	246,838	44,336	-	-	-	44,336	-	33,390	-	219,574	252,964	3,602	887,411	(116,780)	774,233									
MSAD 37 Harrington	TD037	221,557	39,795	-	-	25	39,820	-	29,970	-	172,811	202,781	3,233	223,415	(41,458)	185,190									
RSU No. 40 - MSAD 40 Waldoboro	TD040	464,633	83,455	-	-	98,786	182,241	-	62,851	-	100,434	163,286	6,782	762,134	(54,605)	714,311									
MSAD 42 Mars Hill	TD042	77,164	13,860	-	-	20,259	34,119	-	10,438	-	37,333	47,771	1,126	124,619	(7,817)	117,928									
RSU No. 44 - MSAD 44 Bethel	TD044	237,850	42,721	-	-	24,957	67,679	-	32,175	-	21,852	54,027	3,472	292,883	(17,654)	278,701									
MSAD 45 Washburn	TD045	64,182	11,528	-	-	4,463	15,991	-	8,682	-	57,622	66,304	937	92,292	(19,561)	73,668									
RSU No. 49 - MSAD 49 Fairfield	TD049	570,037	102,387	-	-	63,527	165,914	-	77,109	-	100,623	177,733	8,319	510,243	(2,297)	516,264									
RSU No. 51 - MSAD 51 Cumberland Center	TD051	312,066	56,051	-	-	37	56,088	-	42,214	-	103,058	145,272	4,555	1,118,421	(92,625)	1,030,351									
RSU No. 52 - MSAD 52 Turner	TD052	222,162	39,904	-	-	-	39,904	-	30,052	-	80,951	111,003	3,242	703,585	(9,499)	697,328									
MSAD 53 Pittsfield	TD053	223,482	40,140	-	-	15,477	55,618	-	30,231	-	91,690	121,921	3,261	195,793	(11,945)	187,109									
RSU No. 54 - MSAD 54 Skowhegan	TD054	1,236,546	222,102	-	-	403,663	625,765	-	167,270	-	446,959	614,229	18,046	741,551	(108,044)	651,553									
RSU No. 55 - MSAD 55 Cornish	TD055	288,567	51,831	-	-	40,955	92,786	-	39,035	-	196,547	235,581	4,212	307,737	8,811	320,759									
RSU No. 57 - MSAD 57 Waterboro	TD057	525,163	94,327	-	-	31,960	126,287	-	71,039	-	141,666	212,705	7,664	994,796	32,125	1,034,585									
MSAD 58 Kingfield	TD058	182,612	32,800	-	-	108,697	141,496	-	24,702	-	332,489	357,191	2,665	200,360	(1,761)	201,264									
MSAD 59 Madison	TD059	268,258	48,183	-	-	623	48,806	-	36,287	-	202,245	238,533	3,915	206,728	(41										

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, 2025

Employer	Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
	Employer Code	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings			Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings			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									
				Changes of Assumptions	Changes in Proportion ⁽²⁾	Total			Changes of Assumptions	Changes in Proportion ⁽²⁾	Total														
Region No. 4 United Technologies Center	TR004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,047	\$ -	\$ -	\$ -	\$ -	\$ 2,697	\$ -	\$ -	\$ -	\$ (18,211)	\$ (18,211)	\$ (18,211)	\$ (18,211)						
Region No. 7 Waldo County	TR007	8,240	1,480	-	-	-	15,610	17,091	-	1,114	-	32,111	33,226	121	74	1,803	4	1,998	4						
Mid-Coast School of Technology - Region 8	TR008	-	-	-	-	-	115	115	-	-	-	455	455	-	-	-	(20)	(2,730)	(2,730)	(2,730)					
Region No. 9 School of Applied Technology	TR009	352	63	-	-	-	514	577	-	48	-	3,741	3,789	6	-	-	(264)	(264)	(264)	(264)					
Region No. 10 Cumberland Sagadahoc County	TR010	-	-	-	-	-	3,057	3,057	-	-	-	6,633	6,633	-	-	-	(264)	(264)	(264)	(264)					
Oxford Hill Technical School 11	TR011	5,292	950	-	-	-	3,727	4,678	-	715	-	17	732	77	11	-	(187)	(187)	(187)	(187)					
Regional School Unit No. 1	TS001	354,729	63,715	-	-	-	-	63,715	-	47,985	-	542,924	590,909	5,178	849,278	(184,809)	669,647	669,647	669,647	669,647					
Regional School Unit No. 2	TS002	251,349	45,146	-	-	-	261,838	306,985	-	34,000	-	452,935	486,935	3,668	564,725	(83,492)	484,901	484,901	484,901	484,901					
Regional School Unit No. 4	TS004	420,924	75,604	-	-	-	20,713	96,316	-	56,939	-	109,774	166,713	6,143	399,741	2,330	408,214	408,214	408,214	408,214					
Regional School Unit No. 5	TS005	144,558	25,965	-	-	-	-	25,965	-	19,555	-	140,367	159,922	2,110	956,330	618	959,058	959,058	959,058	959,058					
Regional School Unit No. 10	TS010	782,375	140,526	-	-	-	846,794	987,320	-	105,833	-	1,330,893	1,436,726	11,417	678,757	(116,478)	573,696	573,696	573,696	573,696					
Regional School Unit No. 12	TS012	406,172	72,955	-	-	-	57,689	130,643	-	54,944	-	220,958	275,902	5,928	389,124	(24,149)	370,903	370,903	370,903	370,903					
Regional School Unit No. 13	TS013	588,894	105,774	-	-	-	39,141	144,915	-	79,661	-	131,876	211,537	8,594	758,111	10,128	776,833	776,833	776,833	776,833					
Regional School Unit No. 14	TS014	555,461	99,769	-	-	-	-	99,769	-	75,138	-	150,936	8,106	1,201,546	(3,413)	1,206,239	1,206,239	1,206,239	1,206,239						
Regional School Unit No. 16	TS016	536,791	96,415	-	-	-	-	96,415	-	72,613	-	196,212	268,825	7,833	577,309	(12,712)	572,429	572,429	572,429	572,429					
Regional School Unit No. 18	TS018	320,603	57,585	-	-	-	129,535	187,120	-	43,368	-	287,199	330,567	4,679	763,534	(122,292)	645,920	645,920	645,920	645,920					
Regional School Unit No. 19	TS019	647,663	116,329	-	-	-	25,226	141,556	-	87,611	-	401,406	489,016	9,452	594,982	(30,614)	573,819	573,819	573,819	573,819					
Regional School Unit No. 20	TS020	186,386	33,477	-	-	-	17,841	51,318	-	25,212	-	230,298	255,511	2,720	192,329	(11,353)	183,696	183,696	183,696	183,696					
Regional School Unit No. 21	TS021	330,856	59,426	-	-	-	10,321	69,748	-	44,756	-	304,226	348,982	4,829	1,075,464	(115,738)	964,555	964,555	964,555	964,555					
Regional School Unit No. 23	TS023	145,427	26,121	-	-	-	16	26,137	-	19,672	-	90,180	109,852	2,123	388,581	(82,353)	308,351	308,351	308,351	308,351					
Regional School Unit No. 24	TS024	475,073	85,330	-	-	-	86,352	171,682	-	64,264	-	65,396	129,660	6,933	326,239	14,066	347,238	347,238	347,238	347,238					
Regional School Unit No. 25	TS025	198,795	35,707	-	-	-	47,030	82,737	-	26,891	-	320,018	346,909	2,901	336,830	(121,624)	218,107	218,107	218,107	218,107					
Regional School Unit No. 26	TS026	69,903	12,555	-	-	-	-	12,555	-	9,456	-	66,962	76,417	1,020	373,510	(47,200)	327,331	327,331	327,331	327,331					
Regional School Unit No. 34	TS034	424,324	76,215	-	-	-	52,099	128,314	-	57,399	-	371,700	429,099	6,192	510,516	(68,539)	448,168	448,168	448,168	448,168					
Regional School Unit No. 38	TS038	319,239	57,340	-	-	-	27,159	84,499	-	43,184	-	210,842	254,026	4,658	495,258	(51,009)	448,907	448,907	448,907	448,907					
Regional School Unit No. 39	TS039	279,766	50,250	-	-	-	13,745	63,996	-	37,844	-	281,835	319,679	4,083	388,677	(54,947)	337,813	337,813	337,813	337,813					
Regional School Unit No. 50	TS050	223,372	40,120	-	-	-	29,833	69,954	-	30,216	-	34,066	64,282	3,260	106,440	26,523	136,223	136,223	136,223	136,223					
Regional School Unit No. 56	TS056	358,822	64,449	-	-	-	6,162	70,612	-	48,538	-	91,174	139,712	5,237	233,357	(14,519)	224,075	224,075	224,075	224,075					
Regional School Unit No. 71	TS071	517,429	92,938	-	-	-	46,609	139,547	-	69,994	-	227,031	297,025	7,551	589,056	(160,095)	436,512	436,512	436,512	436,512					
Regional School Unit No. 73	TS073	579,565	104,099	-	-	-	97,352	201,451	-	78,398	-	289,818	368,216	8,459	468,270	(19,059)	457,670	457,670	457,670	457,670					
Regional School Unit No. 78	TS078	79,672	14,310	-	-	-	-	2,156	16,467	-	10,778	-	17,840	28,618	1,163	96,880	(28,421)	69,622	69,622	69,622	69,622				
Regional School Unit No. 89	TS089	99,453	17,863	-	-	-	33,998	51,862	-	13,453	-	167,618	181,071	1,451	83,075	(13,598)	70,928	70,928	70,928	70,928					
School Agent - Carrabassett	TSAA001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
School Agent - Coplin Plantation	TSAA002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	346	-	346	-	346					
School Agent - Pleasant Ridge Plantation	TSAA003	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Western Maine Regional Service Center	TSC001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
AOS No. 43 Central Office	TT043	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
AOS No. 43 Howland	TT0431	118,342	21,256	-	-	-	22,951	44,206	-	16,009	-	85,068	101,077	1,727	159,679	(22,788)	138,618	138,618	138,618	138,618					
AOS No. 43 Milo	TT0432	302,450	54,325	-	-	-	42,111	96,435	-	40,913	-	35,139	76,052	4,413	201,144	(17,869)	187,689	187,689	187,689	187,689					
AOS No. 47 Central Office	TT047	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
AOS No. 47 Orrington	TT0471	85,085	15,282	-	-	-	51,454	66,736	-	11,510	-	636	12,146	1,241	97,284	20,268	118,793	118,793	118,793	118,793					
AOS No. 47 Dedham	TT0472	55,062	9,890	-	-	-	46,362	56,252	-	7,448	-	17,186	24,634	803	55,819	(1,557)	55,066	55,066	55,066	55,066					
AOS No. 48 Central Office	TT048	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Regional School Unit No. 70 / MSAD 70	TT0481	209,159	37,568	-	-	-	-	37,568	-	28,293	-	114,868	143,161	3,053	(13,654)	(50,392)	(60,993)	(60,993)	(60,993)	(60,993)					
Regional School Unit No. 84 / MSAD14	TT0482	155,545	2,793	-	-	-	28,173	30,966	-	2,103	-	53,307	55,410	226	142,836	(6,064)	136,999	136,999	136,999	136,999					
AOS No. 66 East Millinocket	TT0661	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,217	-	50,217	-	50,217					
AOS No. 66 Medway	TT0662	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
AOS No. 77 Central Office	TT077	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,493	-	8,493	-	8,493					
AOS No. 77 Lubec	TT0771	143,865	25,840	-	-	-	43,574	69,415	-	19,461	-	953	20,413	2,099	31,030	16,260	49,389	49,389	49,389	49,389					
AOS No. 77 Charlotte	TT0772	1,012	182	-	-	-	-	2,816	2,998	-	137	-	24,180	24,317	15	1,201	(3,489)	(2,273)	(2,273)	(2,273)	(2,273)				
AOS No. 77 Eastport	TT0773	133,260	23,935	-	-	-	21,294	45,229	-	18,027	-	9,637	27,664	1,945	64,962	6,968	73,875	73,875	73,875	73,875					
AOS No. 77 Pembroke	TT0774	51,971	9,335	-	-	-	12,406	21,741	-	7,030	-	24,240	31,270	758	25,735	(4,167)	22,326	22,326	22,326	22,326					
AOS No. 77 Perry	TT0775	40,694	7,309	-	-	-	2,205	9,514	-	5,505	-	17,210	22,715	594	20,686	(1,146)	20,134	20,134	20,134	20,13					

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, 2025

Employer	Employer Code	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
		Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
AOS No. 90 Princeton	TT0904	\$ 78,803	\$ 14,154	\$ -	\$ 5,698	\$ 19,852	\$ -	\$ 10,660	\$ -	\$ 49,408	\$ 60,068	\$ 1,150	\$ 40,595	\$ (12,934)	\$ 28,811	
AOS No. 91 Central Office	TT091	2,915	524	-	-	12,652	13,176	-	395	51,251	51,646	42	55,003	(7,672)	47,374	
AOS No. 91 Mount Desert Island High School	TT0911	75,184	13,504	-	-	11,584	25,088	-	10,170	68,501	78,671	1,097	278,708	(21,939)	257,867	
AOS No. 91 Bar Harbor	TT0912	77,659	13,949	-	-	4,126	18,075	-	10,506	38,037	48,542	1,133	194,406	(42,080)	153,479	
AOS No. 91 Cranberry Isle	TT0913	4,170	749	-	-	2,851	3,601	-	564	3,973	4,538	60	10,371	(737)	9,694	
AOS No. 91 Frenchboro	TT0914	2,486	446	-	-	1,839	2,286	-	337	825	1,162	37	3,333	736	4,107	
AOS No. 91 Mt Desert	TT0915	33,796	6,070	-	-	4,566	10,636	-	4,572	2,474	7,045	493	96,544	(1,374)	95,663	
AOS No. 91 Southwest Harbor	TT0916	40,012	7,187	-	-	18,718	25,905	-	5,412	47,303	52,715	584	108,698	(7,085)	102,197	
AOS No. 91 Tremont	TT0917	54,380	9,767	-	-	9,276	19,043	-	7,356	26,381	33,737	794	94,112	(4,875)	90,032	
AOS No. 91 Swans Island	TT0918	7,492	1,346	-	-	539	1,885	-	1,014	1,160	2,173	109	19,257	(885)	18,681	
AOS No. 91 Trenton	TT0919	59,133	10,621	-	-	5,600	16,221	-	7,999	35,093	43,091	863	75,794	(10,422)	66,235	
AOS No. 92 Central Office	TT092	664,660	119,383	-	-	606,306	725,689	-	89,909	-	89,909	9,701	(43,388)	202,102	168,415	
AOS No. 92 Waterville	TT0921	126,406	22,704	-	-	30,584	53,288	-	17,099	702,127	719,225	1,845	725,103	(192,383)	534,565	
AOS No. 92 Vassalboro	TT0922	384,554	69,071	-	-	137,108	206,179	-	52,019	55,077	107,096	5,612	139,892	45,944	191,448	
AOS No. 92 Winslow	TT0923	16,106	2,893	-	-	-	2,893	-	2,179	494,179	496,358	235	433,571	(158,133)	275,673	
AOS No. 93 Central Office	TT093	425,380	76,404	-	-	347,921	424,325	-	57,542	-	59,109	6,208	(8,276)	110,631	108,563	
AOS No. 93 Great Salt Bay	TT0931	23,521	4,225	-	-	16,836	21,060	-	3,182	150,165	153,347	344	186,852	(35,269)	151,927	
AOS No. 93 Nobleboro	TT0932	78,033	14,016	-	-	16,086	30,102	-	10,555	-	4,540	15,095	1,140	65,111	13,434	79,685
AOS No. 93 Bristol	TT0933	1,672	300	-	-	6,441	6,741	-	226	-	57,435	57,662	24	106,463	(26,792)	79,694
AOS No. 93 South Bristol	TT0934	58,549	10,517	-	-	35,435	45,952	-	7,920	-	8,075	15,995	854	40,574	12,763	54,191
AOS No. 93 Jefferson	TT0935	-	-	-	-	114,811	114,811	-	-	253,012	-	-	85,830	(15,612)	70,218	
AOS No. 94 Central Office	TT094	-	-	-	-	-	-	-	-	8	8	-	5,601	(3)	5,598	
AOS No. 94 MSAD 46	TT0941	563,613	101,233	-	-	37,252	138,484	-	76,241	-	86,223	162,464	8,226	293,577	22,817	324,620
AOS No. 94 Harmony	TT0942	38,978	7,001	-	-	3,840	10,840	-	5,272	-	11,904	17,176	568	16,994	(27)	17,535
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	-	-	-	-	-	-	-	-	-	-	-	4,843	-	4,843	
AOS No. 96 East Machias	TT096A	105,580	18,964	-	-	23,540	42,504	-	14,283	-	19,282	33,564	1,541	48,380	8,249	58,170
AOS No. 96 Jonesboro	TT096B	21,871	3,929	-	-	6,274	10,202	-	2,959	-	8,038	10,997	319	16,815	125	17,259
AOS No. 96 Machias	TT096C	165,417	29,711	-	-	31,894	61,605	-	22,376	-	138,104	160,480	2,414	141,375	(43,345)	100,443
AOS No. 96 Marshfield	TT096D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 96 Northfield	TT096E	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 96 Rogue Bluffs	TT096F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 96 Wesley	TT096G	-	-	-	-	-	-	-	-	-	3,165	3,165	-	-	(2,846)	(2,846)
AOS No. 96 Whitneyville	TT096H	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 96 Cutler	TT096I	30,144	5,414	-	-	6,545	11,959	-	4,078	-	8,357	12,434	440	13,957	517	14,913
AOS No. 96 Machiasport	TT096J	42,861	7,698	-	-	6,078	13,776	-	5,798	-	20,976	26,774	625	14,523	(3,275)	118,733
AOS No. 96 Whiting	TT096K	16,568	2,975	-	-	3,896	6,871	-	2,241	-	18,582	20,823	241	10,650	(1,902)	8,990
AOS No. 97 Central Office	TT097	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 97 Fayette	TT0971	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 97 Winthrop	TT0972	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
AOS No. 98 Central Office	TT098	-	-	-	-	-	-	-	-	-	-	-	10,795	-	10,795	
AOS No. 98 Boothbay Harbor	TT0981	146,099	26,242	-	-	44,006	70,248	-	19,763	-	85,596	105,359	2,132	259,129	5,734	266,994
AOS No. 98 Edgecomb	TT0982	30,925	5,555	-	-	111	5,666	-	4,183	-	3,551	7,734	451	52,058	(3,521)	48,988
AOS No. 98 Southport	TT0983	13,675	2,456	-	-	2,329	4,785	-	1,850	-	1,484	3,334	199	15,096	(2,428)	12,687
AOS No. 98 Georgetown	TT0984	-	-	-	-	-	-	-	-	-	4,323	4,323	-	35,018	(3,922)	31,096
Union 60 Greenville	TU0601	70,992	12,751	-	-	15,377	28,128	-	9,603	-	13,893	23,496	1,036	82,513	(245)	83,303
Union 69 Appleton	TU0691	49,946	8,971	-	-	10,245	19,216	-	6,756	-	44,989	51,745	729	77,512	(17,124)	61,118
Union 69 Hope	TU0692	13,873	2,492	-	-	1	2,493	-	1,876	-	68,778	70,654	202	78,669	(52,221)	26,651
Union 76 Brooklin	TU0761	10,726	1,927	-	-	14,923	16,850	-	1,451	-	22,437	23,888	157	33,035	1,363	34,555
Union 76 Sedgewick	TU0762	77,769	13,969	-	-	20,867	34,835	-	10,520	-	577	11,097	1,135	29,664	14,327	45,126
Greenbush School Department	TU0903	61,542	11,053	-	-	5,186	16,240	-	8,324	-	37,808	46,133	898	49,230	(12,317)	37,811
Mildford School Department	TU0905	85,517	15,899	-	-	-	15,899	-	11,973	-	58,442	70,415	1,291	86,652	(24,209)	63,735
Union 93 Surry School Department	TU0924	28,439	5,108	-	-	21,821	26,929	-	3,847	-	246	4,093	415	49,288	8,702	58,404
Union 93 Blue Hill	TU0931	13,642	2,451	-	-	14,118	16,568	-	1,846	-	17,506	19,352	199	126,983	1,057	128,239
Union 93 Brooksville	TU0932	-	-	-	-	775	775	-	-	-	-	-	-	33,585	(13,991)	19,594
Union 93 Castine	TU0933	22,465	4,035	-	-	16,433	20,467	-	3,039	-	117	3,157	328	33,438	7,611	41,378
Union 93 Penobscot	TU0934	121	22	-	-	22	-	-	16	-	15,118	15,133	2	36,532	(11,337)	25,197
Union 102 Machias	TU1022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Union 103 Beals	TU1031	9,318	1,674	-	-	7,867	9,541	-	1,260	-	9,617	10,877	136	19,929	(9,667)	10,397

⁽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, 2025

Employer	Employer Code	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
		Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings			Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Expected and Actual Investment Earnings			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	
				Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Outflows of Resources			Changes of Assumptions	Changes in Proportion ⁽²⁾	Total Deferred Inflows of Resources						
Union 103 Jonesport	TU1032	\$ 47,570	\$ 8,544	\$ -	\$ -	\$ 15,114	\$ 23,658	\$ -	\$ 6,435	\$ -	\$ 22,856	\$ 29,291	\$ 694	\$ 39,931	\$ (1,271)	\$ 39,354	
Union 106 Calais	TU1062	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vanceboro School Department	TU1081	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Union 122 New Sweden	TU1221	3,454	621	-	-	1,001	1,621	-	468	-	63	531	51	2,670	(1,724)	998	
Union 122 Westmanland	TU1223	68,627	12,327	-	-	62,602	74,928	-	9,283	-	-	9,283	1,001	(4,423)	20,868	17,446	
Union 122 Woodland	TU1224	-	-	-	-	2,024	2,024	-	-	-	106,093	106,093	-	50,498	(37,859)	12,639	
Total for All Employers ⁽³⁾		\$ 1,100,139,717	\$ 197,601,063	\$ -	\$ -	\$ 28,453,370	\$ 226,054,433	\$ -	\$ 148,817,524	\$ -	\$ 28,453,370	\$ 177,270,894	\$ 16,055,277	\$ -	\$ -	\$ 16,055,277	

(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, 2025

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%	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter	
State of Maine	S00ME	\$ 2,531,228,195	\$ (186,621,255)	\$ 155,126,823	\$ (2,355,811)	\$ (31,087,471)	\$ (57,397,608)	\$ -	\$ -	\$ -
Isle Au Haut School Department	T0802	-	-	-	-	-	-	-	-	-
Monhegan Plantation School Department	T0804	-	-	-	-	-	-	-	-	-
CSD No. 13 Deer Isle - Stonington	T0913	581,956	(42,906)	31,643	10,362	(22,213)	(13,196)	-	-	-
CSD No. 17 Moosabec	T0917	8,542	(630)	(2,256)	(2,935)	(6,838)	(194)	-	-	-
CSD No. 18 Wells - Ogunquit	T0918	437,933	(32,288)	(58,779)	(32,415)	(20,568)	(9,930)	-	-	-
CSD No. 19 Five Town CSD	T0919	31,198	(2,300)	(18,186)	(28,668)	(19,480)	(707)	-	-	-
Erskine Academy	TAERS	-	-	-	-	-	-	-	-	-
Foxcroft Academy	TAFOX	-	-	(432)	(432)	(394)	-	-	-	-
Fryeburg Academy	TAFRY	-	-	(4)	-	-	-	-	-	-
George Stevens Academy	TAGEO	-	-	-	-	-	-	-	-	-
Gould Academy	TAGOU	-	-	-	-	-	-	-	-	-
Lee Academy	TALEE	-	-	956	(22,740)	(24,883)	-	-	-	-
Lincoln Academy	TALIN	-	-	(99)	(99)	-	-	-	-	-
Maine Central Institute	TAMCI	-	-	(13)	(13)	(13)	-	-	-	-
Thornmont Academy	TATHO	-	-	(816)	(693)	(553)	-	-	-	-
Washington Academy	TAWAS	-	-	(59)	-	-	-	-	-	-
Acton School Department	TCACT	80,222	(5,915)	(27,337)	(57,840)	(5,223)	(1,819)	-	-	-
Andover School Department	TCAND	4,961	(366)	(5,537)	(143)	(303)	(112)	-	-	-
Athens School Department	TCATH	158,800	(11,708)	17,853	7,936	(9,054)	(3,601)	-	-	-
Auburn School Department	TCaub	1,239,890	(91,414)	(381,663)	(389,172)	(245,146)	(28,115)	-	-	-
Augusta School Department	TCAUG	2,300,448	(169,606)	(38,624)	(129,425)	(116,289)	(52,164)	-	-	-
Bangor School Department	TCBAN	2,304,294	(169,890)	54,202	(70,954)	(158,003)	(52,252)	-	-	-
Biddeford School Department	TCBID	1,231,454	(90,792)	(73,305)	(123,555)	(149,210)	(27,924)	-	-	-
Brewer School Department	TCBRE	866,422	(63,879)	84,706	(9,159)	(63,426)	(19,647)	-	-	-
Brunswick School Department	TCBRU	891,120	(65,700)	(130,706)	(88,784)	(6,476)	(20,207)	-	-	-
Calais School Department	TCCAL	444,141	(32,745)	28,118	(509)	(5,158)	(10,071)	-	-	-
Caswell School Department	TCCAS	64,146	(4,729)	3,815	1,320	(4,021)	(1,455)	-	-	-
Cape Elizabeth School Department	TCCEL	246,742	(18,192)	27,484	20,220	(10,604)	(5,595)	-	-	-
Chebeague Island School Department	TCCHE	-	-	-	-	-	-	-	-	-
Cherryfield School Department	TCCHR	224,166	(16,527)	10,487	2,779	2,804	(5,083)	-	-	-
Dayton School Department	TCDAY	341,104	(25,149)	46,483	29,657	33,598	(7,735)	-	-	-
Easton School Department	TCEAS	36,052	(2,658)	2,215	(123)	(6,309)	(818)	-	-	-
Ellsworth School Department	TCELL	801,798	(59,115)	(128,194)	(76,483)	(33,953)	(18,181)	-	-	-
East Millinocket School Department	TCEMPL	297,464	(21,931)	28,650	16,967	6,512	(6,745)	-	-	-
Eustis School Department	TCEUS	60,432	(4,456)	(7,687)	(5,701)	(2,152)	(1,370)	-	-	-
Falmouth School Department	TCFAL	182,622	(13,464)	(6,881)	(38,829)	(10,696)	(4,141)	-	-	-
Fayette School Department	TCFAY	33,346	(2,459)	804	(2,569)	(853)	(756)	-	-	-
Glenburn School Department	TCGLE	196,868	(14,515)	12,945	4,836	2,786	(4,464)	-	-	-
Gorham School Department	TCGOR	402,279	(29,659)	(106,260)	(76,322)	(76,062)	(9,122)	-	-	-
Hancock School Department	TCHAN	153,547	(11,321)	(8,484)	(15,512)	(9,957)	(3,482)	-	-	-
Hermon School Department	TCHER	475,922	(35,089)	2,633	(47,763)	(16,778)	(10,792)	-	-	-
Islesboro School Department	TCISL	21,355	(1,574)	1,927	1,566	2,393	(484)	-	-	-
Kittery School Department	TCKIT	412,837	(30,437)	10,047	(30,371)	(16,910)	(9,361)	-	-	-
Lamoine School Department	TCLAM	74,704	(5,508)	7,056	(9,242)	(7,743)	(1,694)	-	-	-
Lewiston School Department	TCLEW	9,212,747	(679,233)	481,308	(329,982)	(97,628)	(208,906)	-	-	-
Lincolnville School Department	TCLIN	122,986	(9,067)	(23,163)	(11,589)	(11,783)	(2,789)	-	-	-
Lisbon School Department	TCLIS	761,130	(56,116)	41,034	(12,069)	(3,553)	(17,259)	-	-	-
Limestone Public School	TCLMS	145,615	(10,736)	(3,207)	4,117	(21,204)	(3,302)	-	-	-
Long Island School Department	TCLON	-	-	-	-	-	-	-	-	-
Madawaska School Department	TCMAD	215,173	(15,864)	(23,735)	(22,461)	(9,993)	(4,879)	-	-	-
Maine Education Association	TCMEA	122,376	(9,022)	1,308	(6,242)	(6,783)	(2,775)	-	-	-
Medway School Department	TCMED	136,463	(10,061)	(1,163)	(10,770)	(8,864)	(3,094)	-	-	-
Millinocket School Department	TCMIL	366,836	(27,046)	9,961	4,846	(20,458)	(8,318)	-	-	-
Maine Ocean School	TCMOS	-	-	-	-	-	-	-	-	-
Maine School of Science and Mathematics	TCMSM	-	-	-	-	-	-	-	-	-
Northport School Department	TCNOR	123,649	(9,116)	2,912	(6,514)	(2,500)	(2,804)	-	-	-
Otis School Department	TCOTT	-	-	-	-	-	-	-	-	-
Portland School Department	TCPOR	7,873,136	(580,467)	291,153	369,309	(564,776)	(178,530)	-	-	-
Richmond School Department	TCRIC	92,611	(6,828)	18,847	13,110	(2,478)	(2,100)	-	-	-
Saco School Department	TCSAC	572,141	(42,183)	32,319	(16,997)	(22,532)	(12,974)	-	-	-

⁽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, 2025

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%	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
Sanford School Department	TCSAN	\$ 2,635,874	\$ (194,337)	\$ (132,274)	\$ (400,972)	\$ (323,856)	\$ (59,771)	\$ -	\$ -
Scarborough School Department	TCSA	852,017	(62,817)	(73,091)	(105,139)	(21,774)	(19,320)	-	-
Sebago Public Schools	TCSEB	58,257	(4,295)	(12,444)	(194)	1,784	(1,321)	-	-
South Portland School Department	TCSPD	2,637,811	(194,479)	23,231	(284,846)	(204,940)	(59,814)	-	-
Saint George Municipal School Unit	TCSIG	101,896	(7,513)	14,456	4,383	(8,450)	(2,311)	-	-
Veazie School Department	TCVEA	101,551	(7,487)	(223)	(7,803)	(4,553)	(2,303)	-	-
West Bath School Department	TCWBA	167,899	(12,379)	19,713	3,861	(15,894)	(3,807)	-	-
Westbrook School Department	TCWES	3,166,684	(233,472)	(41,887)	(183,073)	(60,422)	(71,807)	-	-
Winthrop School Department	TCWIN	241,330	(17,793)	(83,946)	(99,486)	(19,893)	(5,472)	-	-
Wiscasset School Department	TCWIS	629,840	(46,437)	59,791	25,047	34,268	(14,282)	-	-
Yarmouth School Department	TCYAR	140,283	(10,343)	(5,968)	(275,486)	(23,242)	(3,181)	-	-
York School Department	TCYOR	88,711	(6,540)	(18,376)	(22,248)	(14,432)	(2,012)	-	-
RSU No. 79 - MSAD 1 Presque Isle	TD001	1,338,895	(98,713)	133,004	25,019	(3,488)	(30,361)	-	-
RSU No. 3 - MSAD 3 Unity	TD003	1,113,694	(82,110)	(133,066)	(94,834)	(85,850)	(25,254)	-	-
MSAD 4 Guilford	TD004	537,521	(39,630)	3,345	(39,599)	(64,439)	(12,189)	-	-
RSU No. 6 - MSAD 6 Bar Mills	TD006	1,924,220	(141,868)	(108,237)	(89,964)	(31,491)	(43,633)	-	-
MSAD 7 North Haven	TD007	-	-	(68)	(68)	(68)	-	-	-
MSAD 8 Vinalhaven	TD008	142,511	(10,507)	10,146	(32,112)	(1,771)	(3,232)	-	-
RSU No. 9 - MSAD 9 Farmington	TD009	2,562,205	(188,905)	176,932	(48,157)	(12,236)	(58,100)	-	-
RSU No. 11 - MSAD 11 Gardiner	TD011	894,728	(65,966)	(89,138)	(97,015)	(49,839)	(20,289)	-	-
MSAD 12 Jackman	TD012	2,388	(176)	(4,404)	(15,420)	(13,062)	(54)	-	-
MSAD 13 Bingham	TD013	260,377	(19,197)	323	(5,778)	(12,565)	(5,904)	-	-
RSU No. 15 - MSAD 15 Gray	TD015	1,047,665	(77,242)	12,436	(81,983)	(91,007)	(23,757)	-	-
RSU No. 17 - MSAD 17 South Paris	TD017	2,002,957	(147,673)	193,961	(42,774)	(96,066)	(45,419)	-	-
MSAD 20 Fort Fairfield	TD020	374,026	(27,576)	(10,389)	(20,042)	(5,924)	(8,481)	-	-
RSU No. 22 - MSAD 22 Hampden	TD022	830,157	(61,205)	8,475	(71,525)	(19,028)	(18,824)	-	-
MSAD 23 Carmel	TD023	486,029	(35,834)	(21,668)	(10,008)	(13,409)	(11,021)	-	-
MSAD 24 Van Buren	TD024	314,734	(23,205)	19,397	(1,991)	(7,756)	(7,137)	-	-
MSAD 27 Fort Kent	TD027	745,452	(54,960)	225	(56,318)	(36,992)	(16,904)	-	-
MSAD 28 Camden	TD028	195,834	(14,438)	1,602	(16,078)	(7,254)	(4,441)	-	-
RSU No. 29 - MSAD 29 Houlton	TD029	1,540,936	(113,609)	160,553	51,035	(2,044)	(34,942)	-	-
MSAD 32 Aشلند	TD032	158,826	(11,710)	1,561	(14,765)	(6,386)	(3,602)	-	-
MSAD 33 Saint Agatha	TD033	132,271	(9,752)	(19,560)	(23,000)	(14,152)	(2,999)	-	-
RSU No. 35 - MSAD 35 Eliot	TD035	595,221	(43,884)	(132,912)	(48,658)	(13,561)	(13,497)	-	-
MSAD 37 Harrington	TD037	534,258	(39,390)	(50,598)	(81,427)	(18,821)	(12,115)	-	-
RSU No. 40 - MSAD 40 Waldoboro	TD040	1,120,406	(82,605)	22,187	41,017	(18,842)	(25,406)	-	-
MSAD 42 Mars Hill	TD042	186,071	(13,719)	(1,716)	(11,714)	3,996	(4,219)	-	-
RSU No. 44 - MSAD 44 Bethel	TD044	573,547	(42,286)	32,218	(5,132)	(427)	(13,006)	-	-
MSAD 45 Washburn	TD045	154,767	(11,411)	(20,414)	(11,422)	(14,968)	(3,509)	-	-
RSU No. 49 - MSAD 49 Fairfield	TD049	1,374,576	(101,344)	31,436	(13,687)	1,601	(31,170)	-	-
RSU No. 51 - MSAD 51 Cumberland Center	TD051	752,508	(55,481)	(32,269)	(26,323)	(13,527)	(17,064)	-	-
RSU No. 52 - MSAD 52 Turner	TD052	535,717	(39,497)	(8,003)	(38,847)	(12,102)	(12,148)	-	-
MSAD 53 Pittsfield	TD053	538,900	(39,732)	8,340	(25,661)	(37,362)	(12,220)	-	-
RSU No. 54 - MSAD 54 Skowhegan	TD054	2,981,780	(219,839)	123,336	92,048	(136,233)	(67,614)	-	-
RSU No. 55 - MSAD 55 Cornish	TD055	695,843	(51,303)	9,891	(73,704)	(63,204)	(15,779)	-	-
RSU No. 57 - MSAD 57 Waterboro	TD057	1,266,366	(93,366)	692	(15,602)	(42,793)	(28,716)	-	-
MSAD 58 Kingfield	TD058	440,347	(32,466)	11,466	(101,396)	(115,779)	(9,985)	-	-
MSAD 59 Madison	TD059	646,872	(47,692)	(45,331)	(85,552)	(44,176)	(14,668)	-	-
RSU No. 60 - MSAD 60 North Berwick	TD060	1,880,422	(138,639)	130,783	(129,244)	(322,610)	(42,640)	-	-
RSU No. 61 - MSAD 61 Bridgton	TD061	1,847,261	(136,194)	(62,190)	(224,015)	(212,806)	(41,888)	-	-
RSU No. 64 - MSAD 64 East Corinth	TD064	798,270	(58,854)	40,827	(20,536)	(20,216)	(18,101)	-	-
MSAD 65 Matinicus	TD065	-	-	-	-	-	-	-	-
RSU No. 67 - MSAD 67 Lincoln	TD067	769,009	(56,697)	38,567	(49,409)	(48,410)	(17,438)	-	-
MSAD 68 Dover-Foxcroft	TD068	1,138,445	(83,935)	108,599	46,683	2,263	(25,815)	-	-
RSU No. 72 - MSAD 72 Fryeburg	TD072	353,466	(26,060)	(39,918)	(113,831)	(74,495)	(8,015)	-	-
MSAD 74 North Anson	TD074	950,915	(70,109)	43,511	(42,158)	(67,178)	(21,563)	-	-
RSU No. 75 - MSAD 75 Topsham	TD075	1,403,412	(103,470)	(102,326)	(255,464)	(88,591)	(31,823)	-	-
Pleasant Point School	TIE001	1,333,616	(98,324)	157,481	56,675	43,144	(30,241)	-	-
Indian Township	TIE002	751,155	(55,381)	1,331	19,997	45,643	(17,033)	-	-
Indian Island	TIE003	576,810	(42,527)	22,229	38,475	(11,943)	(13,080)	-	-
Maine Indian Education	TIE004	-	-	(22,842)	(5,667)	-	-	-	-
Region No. 2 Southern Aroostook 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, 2025

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%	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter	
Region No. 4 United Technologies Center	TR004	\$ -	\$ -	\$ 122	\$ 122	\$ (893)	\$ (451)	\$ -	\$ -	
Region No. 7 Waldo County	TR007	19,870	(1,465)	4,066	(8,869)	(10,882)	-	-	-	
Mid-Coast School of Technology - Region 8	TR008	-	-	(442)	(71)	(127)	-	-	-	
Region No. 9 School of Applied Technology	TR009	849	(63)	(2,417)	(258)	(517)	(19)	-	-	
Region No. 10 Cumberland Sagadahoc County	TR010	-	-	(264)	(3,313)	-	-	-	-	
Oxford Hill Technical School 11	TR011	12,760	(941)	2,425	1,176	634	(289)	-	-	
Regional School Unit No. 1	TS001	855,386	(63,066)	(161,305)	(190,520)	(155,974)	(19,397)	-	-	
Regional School Unit No. 2	TS002	606,097	(44,686)	(58,818)	(163,365)	55,975	(13,744)	-	-	
Regional School Unit No. 4	TS004	1,015,008	(74,834)	41,529	(39,361)	(49,549)	(23,016)	-	-	
Regional School Unit No. 5	TS005	348,585	(25,700)	(52,871)	(57,379)	(15,803)	(7,904)	-	-	
Regional School Unit No. 10	TS010	1,886,603	(139,095)	(202,552)	116,913	(320,987)	(42,780)	-	-	
Regional School Unit No. 12	TS012	979,433	(72,211)	17,589	(100,114)	(40,523)	(22,209)	-	-	
Regional School Unit No. 13	TS013	1,420,046	(104,696)	61,544	(64,758)	(31,207)	(32,201)	-	-	
Regional School Unit No. 14	TS014	1,339,425	(98,753)	35,351	(31,268)	(24,877)	(30,373)	-	-	
Regional School Unit No. 16	TS016	1,294,406	(95,433)	(73,578)	(29,035)	(40,445)	(29,352)	-	-	
Regional School Unit No. 18	TS018	773,094	(56,998)	415	(27,946)	(98,387)	(17,531)	-	-	
Regional School Unit No. 19	TS019	1,561,761	(115,145)	(31,962)	(152,902)	(127,182)	(35,414)	-	-	
Regional School Unit No. 20	TS020	449,446	(33,137)	(57,487)	(102,206)	(33,908)	(10,192)	-	-	
Regional School Unit No. 21	TS021	797,819	(58,821)	(69,078)	(127,932)	(64,132)	(18,091)	-	-	
Regional School Unit No. 23	TS023	350,681	(25,855)	(20,886)	(30,839)	(24,039)	(7,952)	-	-	
Regional School Unit No. 24	TS024	1,145,581	(84,461)	90,953	13,467	(36,420)	(25,977)	-	-	
Regional School Unit No. 25	TS025	479,370	(35,343)	(72,683)	(148,837)	(31,783)	(10,870)	-	-	
Regional School Unit No. 26	TS026	168,562	(12,428)	(22,004)	(31,568)	(6,468)	(3,822)	-	-	
Regional School Unit No. 34	TS034	1,023,205	(75,438)	(23,266)	(137,979)	(116,338)	(23,202)	-	-	
Regional School Unit No. 38	TS038	769,805	(56,756)	(22,304)	(96,423)	(33,345)	(17,456)	-	-	
Regional School Unit No. 39	TS039	674,620	(49,738)	(55,891)	(110,851)	(73,644)	(15,298)	-	-	
Regional School Unit No. 50	TS050	538,635	(39,712)	36,893	(689)	(18,316)	(12,214)	-	-	
Regional School Unit No. 56	TS056	865,254	(63,793)	20,122	(39,172)	(30,431)	(19,620)	-	-	
Regional School Unit No. 71	TS071	1,247,716	(91,991)	(53,795)	(73,045)	(2,345)	(28,293)	-	-	
Regional School Unit No. 73	TS073	1,397,549	(103,038)	17,949	(46,105)	(106,920)	(31,691)	-	-	
Regional School Unit No. 78	TS078	192,120	(14,165)	(3,223)	(2,589)	(1,983)	(4,356)	-	-	
Regional School Unit No. 89	TS089	239,818	(17,681)	(20,708)	(69,271)	(33,793)	(5,438)	-	-	
School Agent - Carrabassett	TSA001	-	-	-	-	-	-	-	-	
School Agent - Coplin Plantation	TSA002	-	-	-	-	-	-	-	-	
School Agent - Pleasant Ridge Plantation	TSA003	-	-	-	-	-	-	-	-	
Western Maine Regional Service Center	TSC001	-	-	-	-	-	-	-	-	
AOS No. 43 Central Office	TT043	-	-	-	-	-	-	-	-	
AOS No. 43 Howland	TT0431	285,367	(21,039)	337	(18,896)	(31,840)	(6,471)	-	-	
AOS No. 43 Milo	TT0432	729,322	(53,771)	23,943	11,596	1,382	(16,538)	-	-	
AOS No. 47 Central Office	TT047	-	-	-	-	-	-	-	-	
AOS No. 47 Orrington	TT0471	205,172	(15,127)	33,350	17,701	8,193	(4,652)	-	-	
AOS No. 47 Dedham	TT0472	132,775	(9,789)	7,842	16,705	10,083	(3,011)	-	-	
AOS No. 48 Central Office	TT048	-	-	-	-	-	-	-	-	
Regional School Unit No. 70 / MSAD 70	TT0481	504,360	(37,185)	(33,075)	(53,319)	(7,762)	(11,437)	-	-	
Regional School Unit No. 84 / MSAD14	TT0482	37,485	(2,764)	(3,850)	(2,739)	(17,006)	(850)	-	-	
AOS No. 66 East Millinocket	TT0661	-	-	-	-	-	-	-	-	
AOS No. 66 Medway	TT0662	-	-	-	-	-	-	-	-	
AOS No. 77 Central Office	TT077	-	-	-	-	-	-	-	-	
AOS No. 77 Lubec	TT0771	346,914	(25,577)	43,518	16,945	(3,596)	(7,867)	-	-	
AOS No. 77 Charlotte	TT0772	2,441	(180)	(6,501)	(9,440)	(5,322)	(55)	-	-	
AOS No. 77 Eastport	TT0773	321,340	(23,692)	27,875	4,372	(7,394)	(7,287)	-	-	
AOS No. 77 Pemroke	TT0774	125,321	(9,240)	8,300	(11,785)	(3,201)	(2,842)	-	-	
AOS No. 77 Perry	TT0775	98,129	(7,235)	734	(7,488)	(4,221)	(2,225)	-	-	
AOS No. 77 Alexander	TT0776	31,198	(2,300)	(5,186)	(1,894)	(1,850)	(707)	-	-	
AOS No. 77 Calais	TT0777	-	-	-	-	-	-	-	-	
AOS No. 77 Robbinston	TT0778	-	-	-	-	-	-	-	-	
AOS No. 81 Central Office	TT081	-	-	-	-	-	-	-	-	
AOS No. 81 Holden	TT0811	312,692	(23,054)	(5,027)	(13,910)	(6,651)	(7,091)	-	-	
AOS No. 81 CSD 8	TT0812	78,153	(5,762)	14,690	8,573	1,859	(1,772)	-	-	
AOS No. 90 Central Office	TT090	-	-	-	-	-	-	-	-	
AOS No. 90 Lee	TT0901	156,253	(11,520)	1,638	(6,828)	(7,153)	(3,543)	-	-	
AOS No. 90 East Range	TT0902	12,017	(886)	630	(547)	25	(273)	-	-	
AOS No. 90 Baileyville	TT0903	269,530	(19,872)	(1,496)	(20,074)	(7,436)	(6,112)	-	-	

(1) The net pension liability and pension-related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.
(2) Changes in proportion and differences between employer contributions and proportionate share of contributions.
(3) Collective Plan totals may not agree due to rounding.

Maine Public Employees Retirement System

Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾
As of and for the Year Ended June 30, 2025

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%	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter	
AOS No. 90 Princeton	TT0904	\$ 190,024	\$ (14,010)	\$ (5,314)	\$ (22,642)	\$ (7,950)	\$ (4,309)	\$ -	\$ -	
AOS No. 91 Central Office	TT091	7,030	(518)	(9,920)	(22,649)	(5,741)	(159)	-	-	
AOS No. 91 Mount Desert Island High School	TT0911	181,296	(13,367)	(11,447)	(34,097)	(3,928)	(4,111)	-	-	
AOS No. 91 Bar Harbor	TT0912	187,265	(13,807)	(6,024)	(18,562)	(1,635)	(4,246)	-	-	
AOS No. 91 Cranberry Isle	TT0913	10,054	(741)	1,543	(1,923)	(328)	(228)	-	-	
AOS No. 91 Frenchboro	TT0914	5,995	(442)	1,209	404	(351)	(136)	-	-	
AOS No. 91 Mt Desert	TT0915	81,496	(6,008)	4,502	1,680	(744)	(1,848)	-	-	
AOS No. 91 Southwest Harbor	TT0916	96,484	(7,114)	773	(23,826)	(1,570)	(2,188)	-	-	
AOS No. 91 Tremont	TT0917	131,131	(9,668)	5,622	(11,698)	(5,644)	(2,973)	-	-	
AOS No. 91 Swans Island	TT0918	18,066	(1,332)	179	172	(230)	(410)	-	-	
AOS No. 91 Trenton	TT0919	142,591	(10,513)	(2,117)	(16,454)	(5,066)	(3,233)	-	-	
AOS No. 92 Central Office	TT092	1,602,747	(118,167)	295,920	196,641	179,561	(36,344)	-	-	
AOS No. 92 Waterville	TT0921	304,813	(22,473)	(219,327)	(267,812)	(171,887)	(6,912)	-	-	
AOS No. 92 Vassalboro	TT0922	927,305	(68,368)	67,898	19,653	32,560	(21,027)	-	-	
AOS No. 92 Winslow	TT0923	38,838	(2,863)	(190,283)	(173,652)	(128,649)	(881)	-	-	
AOS No. 93 Central Office	TT093	1,025,752	(75,626)	175,428	113,057	99,991	(23,260)	-	-	
AOS No. 93 Great Salt Bay	TT0931	56,718	(4,182)	(33,211)	(53,385)	(44,405)	(1,286)	-	-	
AOS No. 93 Nobleboro	TT0932	188,167	(13,873)	19,746	(332)	(139)	(4,267)	-	-	
AOS No. 93 Bristol	TT0933	4,032	(297)	(21,739)	(12,998)	(16,092)	(91)	-	-	
AOS No. 93 South Bristol	TT0934	141,185	(10,409)	17,012	6,814	9,332	(3,201)	-	-	
AOS No. 93 Jefferson	TT0935	-	-	(17,775)	(36,703)	(83,722)	-	-	-	
AOS No. 94 Central Office	TT094	-	-	(3)	(3)	(3)	-	-	-	
AOS No. 94 MSAD 46	TT0941	1,359,083	(100,202)	85,573	(32,457)	(46,278)	(30,818)	-	-	
AOS No. 94 Harmony	TT0942	93,991	(6,930)	(4,783)	1,073	(495)	(2,131)	-	-	
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	254,594	(18,771)	27,989	(3,568)	(9,708)	(5,773)	-	-	
AOS No. 96 Jonesboro	TT096B	52,739	(3,888)	4,195	(445)	(3,350)	(1,196)	-	-	
AOS No. 96 Machias	TT096C	398,883	(29,409)	(5,075)	(61,347)	(23,407)	(9,045)	-	-	
AOS No. 96 Marshfield	TT096D	-	-	-	-	-	-	-	-	
AOS No. 96 Northfield	TT096E	-	-	-	-	-	-	-	-	
AOS No. 96 Rogue Bluffs	TT096F	-	-	-	-	-	-	-	-	
AOS No. 96 Wesley	TT096G	-	-	(1,762)	(1,376)	(27)	-	-	-	
AOS No. 96 Whitneyville	TT096H	-	-	-	-	-	-	-	-	
AOS No. 96 Cutler	TT096I	72,688	(5,359)	1,181	1,966	(1,974)	(1,648)	-	-	
AOS No. 96 Machiasport	TT096J	103,355	(7,620)	4,556	(7,860)	(7,349)	(2,344)	-	-	
AOS No. 96 Whiting	TT096K	39,952	(2,946)	(528)	(6,864)	(5,652)	(906)	-	-	
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	352,299	(25,974)	1,173	(1,608)	(26,688)	(7,989)	-	-	
AOS No. 98 Edgecomb	TT0982	74,572	(5,498)	1,200	(480)	(1,098)	(1,691)	-	-	
AOS No. 98 Southport	TT0983	32,975	(2,431)	1,457	430	312	(748)	-	-	
AOS No. 98 Georgetown	TT0984	-	-	(4,323)	-	-	-	-	-	
Union 60 Greenville	TU0601	171,189	(12,621)	19,722	(6,171)	(5,037)	(3,882)	-	-	
Union 69 Appleton	TU0691	120,440	(8,880)	(637)	(12,716)	(16,445)	(2,731)	-	-	
Union 69 Hope	TU0692	33,452	(2,466)	(36,419)	(22,798)	(8,186)	(759)	-	-	
Union 76 Brooklin	TU0761	25,865	(1,907)	(263)	724	(6,913)	(587)	-	-	
Union 76 Sedgewick	TU0762	187,530	(13,826)	21,011	8,972	(1,992)	(4,252)	-	-	
Greenbush School Department	TU0903	148,401	(10,941)	6	(14,271)	(12,263)	(3,365)	-	-	
Milford School Department	TU0905	213,449	(15,737)	(18,171)	(16,498)	(15,008)	(4,840)	-	-	
Union 93 Surry School Department	TU0924	68,576	(5,056)	12,716	6,407	5,268	(1,555)	-	-	
Union 93 Blue Hill	TU0931	32,895	(2,425)	2,729	1,271	(6,038)	(746)	-	-	
Union 93 Brooksville	TU0932	-	-	(11,548)	(12,291)	(2,027)	-	-	-	
Union 93 Castine	TU0933	54,171	(3,994)	10,782	7,426	332	(1,228)	-	-	
Union 93 Peneboscot	TU0934	292	(22)	(8,345)	(6,638)	(123)	(7)	-	-	
Union 102 Machias	TU1022	-	-	-	-	-	-	-	-	
Union 103 Beals	TU1031	22,470	(1,657)	(4,445)	1,344	2,273	(510)	-	-	

(1) The net pension liability and pension-related numbers for the State Employee and Teacher Plan are actuarially determined separately for the State Employee Portion and the Teacher Portion of the Plan.
 (2) Changes in proportion and differences between employer contributions and proportionate share of contributions.
 (3) Collective Plan totals may not agree due to rounding.

Maine Public Employees Retirement System

Schedule of Pension Amounts by Employer - State Employee and Teacher Plan - Teacher Portion⁽¹⁾
As of and for the Year Ended June 30, 2025

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%	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter		
Union 103 Jonesport	TU1032	\$ 114,709	\$ (8,457)	\$ 7,528	\$ (1,493)	\$ (9,066)	\$ (2,601)	\$ -	\$ -	\$ -	\$ -
Union 106 Calais	TU1062	-	-	-	-	-	-	-	-	-	-
Vanceboro School Department	TU1081	-	-	-	-	-	-	-	-	-	-
Union 122 New Sweden	TU1221	8,330	(614)	1,014	397	(130)	(189)	-	-	-	-
Union 122 Westmanland	TU1223	165,485	(12,201)	30,554	20,303	18,540	(3,753)	-	-	-	-
Union 122 Woodland	TU1224	-	-	(33,805)	(35,724)	(34,541)	-	-	-	-	-
Total for All Employers ⁽³⁾		<u>\$ 2,652,852,709</u>	<u>\$ (195,588,335)</u>	<u>\$ 155,287,285</u>	<u>\$ (9,039,171)</u>	<u>\$ (37,309,034)</u>	<u>\$ (60,155,541)</u>	<u>\$ -</u>	<u>\$ -</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, 2025

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, 2025, there were 335 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, 2025, 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 4.58%.

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, 2025

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, 2025	\$ 212,435,562	\$ 302,596,886	\$ 515,032,448	\$ 107,992,691
Adjusted for:				
Remove Employer Specific Liability Contributions	(2,018,618)	(94,259)	(2,112,877)	(835,936)
Remove Normal Cost Contributions from Teacher Districts	-	(71,721,242)	(71,721,242)	-
Other Adjustments	(19,788)	172,822	153,034	113,917
Total Employer Contributions Used as the Basis for Allocating Collective Pension Amounts	<u>\$ 210,397,156</u>	<u>\$ 230,954,207</u>	<u>\$ 441,351,363</u>	<u>\$ 107,270,672</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, 2025

3. Collective Net Pension Liability

The collective net pension liability for the SET Plan and the PLD Consolidated Plan, measured as of June 30, 2025, is as follows:

	State Employees	Teacher	Total SET Plan	PLD Consolidated Plan
Collective Total Pension Liability	\$ 6,497,972,253	\$ 12,272,087,528	\$ 18,770,059,781	\$ 4,732,068,412
Less: Plan Net Fiduciary Position	<u>(5,716,963,629)</u>	<u>(11,171,947,811)</u>	<u>(16,888,911,440)</u>	<u>(4,401,452,107)</u>
Collective Net Pension Liability	<u>\$ 781,008,624</u>	<u>\$ 1,100,139,717</u>	<u>\$ 1,881,148,341</u>	<u>\$ 330,616,305</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, 2025, 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, 2025

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, 2025 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, 2025

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, 2025 are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
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 2025 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, 2025 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	\$ 1,546,386,616	\$ 781,008,624	\$ 138,841,847
Teacher	2,652,852,709	1,100,139,717	(195,588,335)
Total SET Plan	<u>\$ 4,199,239,325</u>	<u>\$ 1,881,148,341</u>	<u>\$ (56,746,488)</u>
PLD Consolidated Plan	<u>\$ 968,648,975</u>	<u>\$ 330,616,305</u>	<u>\$ (194,680,862)</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, 2025

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, 2025 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, 2025 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. The amortization period for each plan is listed in the table below.

Amortization Periods of Deferrals

	Experience, Assumptions Changes			Investment Income All Plans
	State	Teacher	PLD	
June 30, 2021	3	3	3	5
June 30, 2022	3	4	3	5
June 30, 2023	3	4	3	5
June 30, 2024	3	4	3	5
June 30, 2025	3	4	4	5

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, 2025 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.

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, 2025

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.

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, 2025 is as follows:

	State Employees	Teacher	Total SET Plan	PLD Consolidated Plan
Service Cost	\$ 115,918,612	\$ 191,301,567	\$ 307,220,179	\$ 129,547,572
Interest Cost	394,551,240	\$ 754,040,972	1,148,592,212	287,607,001
Changes in Benefit Terms	1,969,365	\$ -	1,969,365	-
Amortization of Differences between Actual and Expected Experience	104,339,099	\$ 113,077,167	217,416,266	87,323,612
Amortization of Differences in Expected and Actual Investment Earnings	(130,399,885)	\$ (256,467,668)	(386,867,553)	(98,307,034)
Other Adjustments	-	\$ -	-	-
Plan Administrative Expenses	5,219,129	\$ 10,237,474	15,456,603	3,990,802
Transfers (In)/Out	5,299	\$ 400	5,699	284,900
Expected Investment Earnings	(343,074,503)	\$ (672,050,875)	(1,015,125,378)	(263,245,279)
Member Contributions	(68,828,655)	\$ (124,083,760)	(192,912,415)	(77,555,995)
Allocable Pension Expense	<u>\$ 79,699,701</u>	<u>\$ 16,055,277</u>	<u>\$ 95,754,978</u>	<u>\$ 69,645,579</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, 2025.

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, 2025

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, 2025 follows:

	Measurement Period	Amortization Period (Years)	Beginning Balance June 30, 2024	Current Year Measurement Period Additions	Amortizations Recognized in Current Year	Ending Balance June 30, 2025
<u>SET Plan - State Employee Portion</u>	<u>July 1-June 30:</u>					
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
2023	3	\$ 22,941,460	\$ -	\$ (22,941,460)	\$ -	
2024	3	47,435,124	-	(23,717,562)	23,717,562.21	
2025	3	-	173,040,230	(57,680,077)	115,360,153	
Total Deferred Outflows of Resources, Net		<u>70,376,584</u>	<u>173,040,230</u>	<u>(104,339,098)</u>	<u>139,077,716</u>	
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Investment Earnings on Pension Plan Investments:						
2021	5	(162,726,736)	-	162,726,736	-	
2022	5	140,068,852	-	(70,034,426)	70,034,426	
2023	5	10,448,718	-	(3,482,906)	6,965,811	
2024	5	(41,363,911)	-	10,340,978	(31,022,933)	
2025	5	-	(154,247,509)	30,849,502	(123,398,007)	
Total Deferred Inflows of Resources		<u>(53,573,078)</u>	<u>(154,247,509)</u>	<u>130,399,884</u>	<u>(77,420,703)</u>	
Total Collective Deferred Outflows (Inflows) of Resources		<u>\$ 16,803,506</u>	<u>\$ 18,792,721</u>	<u>\$ 26,060,786</u>	<u>\$ 61,657,013</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, 2025

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

SET Plan - Teacher Portion	Measurement Period <u>July 1-June 30:</u>	Amortization Period (Years)	Beginning Balance <u>June 30, 2024</u>	Current Year Measurement <u>Period Additions</u>	Amortizations Recognized in <u>Current Year</u>	Ending Balance <u>June 30, 2025</u>
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
2022	4	\$ 22,568,051	\$ -	\$ (22,568,051)	\$ -	\$ -
2023	4	52,776,217	- (26,388,109)	26,388,109	- (26,388,109)	26,388,109
2024	4	63,450,208	- (21,150,069)	42,300,139	42,300,139	42,300,139
2025	4	- 171,883,755	(42,970,939)	128,912,816	128,912,816	128,912,816
Total Deferred Outflows of Resources, Net		<u>138,794,476</u>	<u>171,883,755</u>	<u>(113,077,168)</u>	<u>197,601,063</u>	
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Investment Earnings on Pension Plan Investments:						
2021	5	(321,245,836)	- 321,245,836	- 321,245,836	- 321,245,836	- 321,245,836
2022	5	275,876,695	- (137,938,348)	137,938,347	137,938,347	137,938,347
2023	5	21,359,380	- (7,119,793)	14,239,587	14,239,587	14,239,587
2024	5	(80,497,724)	- 20,124,431	(60,373,293)	(60,373,293)	(60,373,293)
2025	5	- (300,777,707)	60,155,541	(240,622,165)	(240,622,165)	(240,622,165)
Total Deferred Inflows of Resources		<u>(104,507,486)</u>	<u>(300,777,707)</u>	<u>256,467,668</u>	<u>(148,817,524)</u>	
Total Collective Deferred Outflows (Inflows) of Resources		<u>\$ 34,286,990</u>	<u>\$ (128,893,952)</u>	<u>\$ 143,390,500</u>	<u>\$ 48,783,539</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, 2025

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

PLD Consolidated Plan	Measurement Period <u>July 1-June 30:</u>	Amortization Period (Years)	Beginning Balance <u>June 30, 2024</u>	Current Year Measurement Period Additions	Amortizations Recognized in <u>Current Year</u>	Ending Balance <u>June 30, 2025</u>
<u>Deferred Outflows of Resources</u>						
Differences Between Expected and Actual Experience:						
2023	3	\$ 18,377,681	\$ -	\$ (18,377,681)	\$ -	-
2024	3	100,415,039	-	(50,207,520)	50,207,519	50,207,519
2025	4	-	74,953,642	(18,738,411)	56,215,232	56,215,232
Total Deferred Outflows of Resources, Net		<u>118,792,720</u>	<u>74,953,642</u>	<u>(87,323,611)</u>	<u>106,422,751</u>	
<u>Deferred Inflows of Resources</u>						
Differences Between Expected and Actual Investment Earnings on Pension Plan Investments:						
2021	5	(121,719,367)	-	121,719,367	-	-
2022	5	104,808,541	-	(52,404,271)	52,404,270	52,404,270
2023	5	7,551,561	-	(2,517,187)	5,034,374	5,034,374
2024	5	(32,256,548)	-	8,064,137	(24,192,411)	(24,192,411)
2025	5	-	(117,224,932)	23,444,986	(93,779,946)	(93,779,946)
Total Deferred Inflows of Resources, Net		<u>(41,615,813)</u>	<u>(117,224,932)</u>	<u>98,307,033</u>	<u>(60,533,712)</u>	
Total Collective Deferred Outflows (Inflows) of Resources		<u>\$ 77,176,907</u>	<u>\$ (42,271,290)</u>	<u>\$ 10,983,422</u>	<u>\$ 45,889,039</u>	

8. Additional Financial and Actuarial Information

Additional financial and actuarial information with respect to the Plans can be found in the System's 2025 Annual Comprehensive Financial Report available online at www.mainepers.org or by contacting the System at (207) 512-3100.