## Oregon Public Employees Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedules of Employer Allocations and
Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2018

# Oregon Public Employees Retirement System <br> Cost-Sharing Multiple-Employer Defined Benefit Pension Plan <br> Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Fiscal Year Ended June 30, 2018 

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## Independent Auditor's Report

To the Honorable Kate Brown
Governor of Oregon
To the Public Employees Retirement Board of the
Oregon Public Employees Retirement System
Tigard, Oregon

We have audited the accompanying schedule of employer allocations of the Oregon Public Employees Retirement System (System) Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) as of and for the fiscal year ended June 30, 2018, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources excluding employer specific amounts, total deferred inflows of resources excluding employer specific amounts, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the Plan as of and for the fiscal year ended June 30, 2018, and the related notes.

## Management's Responsibility for the Schedules

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

## Auditor's Responsibility

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

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

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

## Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources excluding employer specific amounts, total deferred inflows of resources excluding employer specific amounts, and total pension expense for the total of all participating entities for the Oregon Public Employees Retirement System CostSharing Multiple-Employer Defined Benefit Pension Plan as of and for the fiscal year ended June 30, 2018, in accordance with accounting principles generally accepted in the United States of America.

## Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the fiduciary activities and the proprietary activities of the Oregon Public Employees Retirement System as of and for the fiscal year ended June 30, 2018, and our report thereon, dated November 30, 2018, expressed unmodified opinions on those financial statements.

## Restriction on Use

Our report is intended solely for the information and use of the System's management, the Audit Committee, the Public Employees Retirement Board, the System's participating employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

## Mecis Gwi $\dot{\varepsilon}$ OCamell L LP

Sacramento, California

March 1, 2019

# Oregon Public Employees Retirement System 

## Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations June 30, 2018

| Employer Number | Employer Name | Employer Total Present Value of Contribution Effort |  | Employer Proportionate Share Percentage |
| :---: | :---: | :---: | :---: | :---: |
| 1000 | State Agencies | \$ | 7,579,476,074 | 26.99868186\% |
| 2000 | Lake County |  | 11,495,218 | 0.04094686\% |
| 2001 | Clackamas County |  | 448,902,916 | 1.59902702\% |
| 2002 | Curry County |  | 26,179,383 | 0.09325299\% |
| 2003 | Douglas County |  | 147,072,898 | 0.52388507\% |
| 2004 | Harney County |  | 12,238,988 | 0.04359622\% |
| 2005 | Jackson County |  | 160,431,814 | 0.57147057\% |
| 2006 | Jefferson County |  | 14,935,829 | 0.05320258\% |
| 2007 | Klamath County |  | 8,250,358 | 0.02938842\% |
| 2008 | Lane County |  | 309,415,416 | 1.10216172\% |
| 2009 | Marion County |  | 217,188,866 | 0.77364359\% |
| 2011 | Washington County |  | 424,047,212 | 1.51048907\% |
| 2012 | Grant County |  | 5,582,359 | 0.01988480\% |
| 2013 | Umatilla County |  | 41,289,869 | 0.14707772\% |
| 2014 | Linn County |  | 122,043,609 | 0.43472880\% |
| 2015 | Yamhill County |  | 50,832,682 | 0.18106996\% |
| 2016 | Sherman County |  | 7,565,720 | 0.02694968\% |
| 2017 | Columbia County |  | 25,622,149 | 0.09126808\% |
| 2018 | Coos County |  | 50,454,070 | 0.17972131\% |
| 2020 | Wasco County |  | 19,059,007 | 0.06788966\% |
| 2021 | Baker County |  | 14,886,720 | 0.05302765\% |
| 2022 | Gilliam County |  | 6,230,438 | 0.02219330\% |
| 2023 | Morrow County Rural School District Board |  | - | 0.00000000\% |
| 2027 | Deschutes County |  | 177,606,348 | 0.63264759\% |
| 2028 | Union County |  | - | 0.00000000\% |
| 2035 | Hood River County |  | 15,898,909 | 0.05663315\% |
| 2036 | Clatsop County |  | 35,281,975 | 0.12567713\% |
| 2037 | Polk County |  | 51,175,189 | 0.18228999\% |
| 2038 | Multnomah County |  | 940,934,527 | 3.35168179\% |
| 2039 | Malheur County |  | 18,298,157 | 0.06517945\% |
| 2040 | Benton County |  | 77,467,020 | 0.27594354\% |
| 2042 | Josephine County |  | 47,195,800 | 0.16811510\% |
| 2043 | Lincoln County |  | 13,480,642 | 0.04801909\% |
| 2044 | Crook County |  | 5,002,080 | 0.01781780\% |
| 2050 | Wallowa County |  | 400,095 | 0.00142517\% |
| 2052 | Tillamook County |  | 24,017 | 0.00008555\% |
| 2099 | State Judiciary |  | 81,705,903 | 0.29104277\% |
| 2100 | City of Roseburg |  | 36,958,969 | 0.13165072\% |
| 2101 | City of Salem |  | 259,535,460 | 0.92448545\% |
| 2102 | City of Medford |  | 106,437,956 | 0.37914026\% |
| 2103 | City of Albany |  | 89,828,511 | 0.31997613\% |
| 2104 | City of Ashland |  | 57,425,408 | 0.20455376\% |
| 2105 | City of Astoria |  | 20,467,537 | 0.07290695\% |
| 2106 | City of Beaverton |  | 129,685,453 | 0.46194965\% |
| 2107 | City of Bend |  | 109,107,406 | 0.38864905\% |
| 2109 | City of Canby |  | 18,495,095 | 0.06588096\% |
| 2110 | City of Coquille |  | 4,688,738 | 0.01670165\% |
| 2111 | City of Eugene |  | 370,318,364 | 1.31910275\% |
| 2112 | City of Forest Grove |  | 657,032 | 0.00234040\% |
| 2113 | City of Grants Pass |  | 46,940,445 | 0.16720551\% |
| 2114 | City of Gresham |  | 153,357,085 | 0.54626984\% |
| 2115 | City of Hillsboro |  | 152,557,987 | 0.54342339\% |
| 2117 | City of McMinnville |  | 42,087,123 | 0.14991760\% |
| 2118 | City of Ontario |  | 20,610,057 | 0.07341462\% |
| 2119 | City of Oregon City |  | 38,095,763 | 0.13570006\% |
| 2120 | City of Lake Oswego |  | 86,645,276 | 0.30863720\% |
| 2121 | City of Portland |  | 1,036,802,327 | 3.69317033\% |
| 2122 | City of Redmond |  | 34,339,213 | 0.12231894\% |
| 2123 | City of St. Helens |  | 14,011,895 | 0.04991146\% |
| 2125 | City of Vernonia |  | 2,042,913 | 0.00727701\% |
| 2126 | City of West Linn |  | 27,853,888 | $0.09921771 \%$ |
| 2127 | City of Cottage Grove |  | 16,576,981 | 0.05904849\% |
| 2128 | City of Tillamook |  | 6,244,564 | 0.02224362\% |

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
June 30, 2018

| Employer Number | Employer Name | Employer Total Present Value of Contribution Effort | Employer Proportionate Share Percentage |
| :---: | :---: | :---: | :---: |
| 2129 | City of Sweet Home | 1,987,244 | 0.00707872\% |
| 2131 | City of Drain | 1,572,730 | 0.00560219\% |
| 2132 | Eugene Water \& Electric Board | 166,429,007 | 0.59283304\% |
| 2135 | McMinnville Water \& Light Department | 15,090,381 | 0.05375311\% |
| 2138 | City of Hood River | 13,822,359 | 0.04923632\% |
| 2139 | City of Reedsport | 3,161,340 | 0.01126094\% |
| 2140 | City of Lebanon | 17,562,536 | 0.06255912\% |
| 2142 | City of Sherwood | 22,266,891 | 0.07931639\% |
| 2143 | City of Oakland | 533,768 | 0.00190132\% |
| 2145 | City of Vale | 1,422,742 | 0.00506792\% |
| 2146 | City of Prineville | 8,846,528 | 0.03151202\% |
| 2147 | City of Wheeler | 531,508 | 0.00189327\% |
| 2148 | City of Klamath Falls | 25,143,355 | 0.08956258\% |
| 2149 | City of Canyonville | 849,269 | 0.00302516\% |
| 2150 | City of Bandon | 6,712,732 | 0.02391127\% |
| 2152 | City of Coos Bay | 26,391,660 | 0.09400914\% |
| 2154 | City of Pendleton | 25,036,192 | 0.08918086\% |
| 2155 | City of Corvallis | 78,512,444 | 0.27966742\% |
| 2157 | City of Monmouth | 10,281,759 | 0.03662442\% |
| 2158 | City of Milton-Freewater | 13,521,805 | 0.04816572\% |
| 2159 | City of Baker City | 11,690,386 | 0.04164206\% |
| 2160 | City of Hermiston | 19,332,278 | 0.06886307\% |
| 2161 | City of Pilot Rock | 863,100 | 0.00307443\% |
| 2162 | City of Clatskanie | 3,967,765 | 0.01413349\% |
| 2163 | City of Milwaukie | 29,094,623 | 0.10363730\% |
| 2165 | City of Cornelius | 6,368,673 | 0.02268571\% |
| 2166 | City of Nyssa | 2,450,931 | 0.00873041\% |
| 2167 | City of Athena | 548,737 | 0.00195464\% |
| 2168 | City of Oakridge | 4,565,443 | 0.01626246\% |
| 2170 | City of Madras | 5,462,512 | 0.01945789\% |
| 2172 | City of Sandy | 13,810,685 | 0.04919473\% |
| 2174 | City of Mt. Angel | 2,234,189 | 0.00795835\% |
| 2175 | City of Umatilla | 4,815,557 | 0.01715339\% |
| 2176 | City of Scappoose | 7,416,102 | 0.02641673\% |
| 2177 | City of Condon | 729,450 | 0.00259836\% |
| 2178 | City of Boardman | 3,583,196 | 0.01276362\% |
| 2179 | City of Estacada | 3,261,101 | 0.01161629\% |
| 2180 | City of Enterprise | 2,318,893 | 0.00826008\% |
| 2181 | City of Central Point | 15,141,564 | 0.05393543\% |
| 2182 | City of Cascade Locks | 1,816,093 | 0.00646906\% |
| 2183 | City of Myrtle Point | 3,210,352 | 0.01143552\% |
| 2184 | City of Port Orford | 1,471,180 | 0.00524046\% |
| 2185 | City of Wood Village | 2,769,020 | 0.00986346\% |
| 2186 | City of Chiloquin | 153,251 | 0.00054589\% |
| 2187 | City of Philomath | 5,270,838 | 0.01877513\% |
| 2188 | City of Talent | 4,347,900 | 0.01548756\% |
| 2189 | City of Willamina | - | 0.00000000\% |
| 2191 | City of Huntington | 283,416 | 0.00100955\% |
| 2192 | City of North Plains | 1,892,407 | 0.00674090\% |
| 2193 | City of Heppner | 444,268 | 0.00158252\% |
| 2194 | City of Cave Junction | 1,236,510 | 0.00440454\% |
| 2195 | City of Metolius | - | 0.00000000\% |
| 2196 | City of Hubbard | 2,312,366 | 0.00823683\% |
| 2197 | City of Myrtle Creek | 2,458,134 | 0.00875606\% |
| 2198 | City of Carlton | 1,401,770 | 0.00499321\% |
| 2199 | City of Junction City | 7,548,448 | 0.02688816\% |
| 2200 | City of Wallowa | 368,807 | 0.00131372\% |
| 2201 | City of Coburg | 1,501,245 | 0.00534755\% |
| 2202 | City of Dallas | 14,931,014 | 0.05318543\% |
| 2203 | City of Rockaway Beach | 3,091,219 | 0.01101116\% |
| 2204 | City of Burns | 2,308,361 | 0.00822256\% |
| 2205 | City of Elgin | 273,214 | 0.00097321\% |
| 2206 | City of Weston | 362,224 | 0.00129027\% |

# Oregon Public Employees Retirement System 

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
June 30, 2018

| Employer Number | Employer Name | Employer Total Present Value of Contribution Effort | Employer Proportionate Share Percentage |
| :---: | :---: | :---: | :---: |
| 2207 | City of Mill City | 707,337 | 0.00251959\% |
| 2208 | City of Fairview | 8,579,648 | 0.03056137\% |
| 2209 | City of Monroe | 144,745 | 0.00051559\% |
| 2210 | City of Helix |  | 0.00000000\% |
| 2211 | City of Jefferson | - | 0.00000000\% |
| 2212 | Town of Lakeview | 2,571,773 | 0.00916085\% |
| 2213 | City of Stanfield | 39,737 | 0.00014155\% |
| 2214 | City of Yamhill | 1,271,974 | 0.00453087\% |
| 2215 | City of Powers | 23,263 | 0.00008286\% |
| 2216 | City of Brookings | 8,828,631 | 0.03144827\% |
| 2217 | City of Sutherlin | 6,059,333 | 0.02158381\% |
| 2218 | City of Prairie City | 520,966 | 0.00185572\% |
| 2219 | City of Sheridan | 2,286,659 | 0.00814526\% |
| 2220 | City of Garibaldi | 1,321,278 | 0.00470649\% |
| 2221 | City of Sisters | 2,035,535 | 0.00725073\% |
| 2222 | City of Jacksonville | 2,794,930 | 0.00995576\% |
| 2223 | City of Cannon Beach | 7,081,970 | 0.02522653\% |
| 2224 | City of Falls City | 432,350 | 0.00154006\% |
| 2225 | City of Echo | 678,778 | 0.00241786\% |
| 2226 | City of Hines | 1,105,230 | 0.00393692\% |
| 2227 | Town of Bonanza |  | 0.00000000\% |
| 2228 | City of Turner | 1,306,317 | 0.00465320\% |
| 2229 | City of John Day | 1,357,457 | 0.00483537\% |
| 2231 | City of Banks | 555,221 | 0.00197774\% |
| 2232 | City of Joseph | 470,559 | 0.00167617\% |
| 2233 | City of Lafayette | 1,414,178 | 0.00503741\% |
| 2234 | City of Aumsville | 2,752,277 | 0.00980382\% |
| 2235 | City of Amity | 668,415 | 0.00238095\% |
| 2236 | City of Creswell | 2,511,891 | 0.00894755\% |
| 2237 | City of Troutdale | 5,520,096 | 0.01966301\% |
| 2238 | City of Warrenton | 8,486,873 | 0.03023090\% |
| 2240 | City of Wilsonville | 26,019,624 | 0.09268392\% |
| 2241 | City of Bay City | 1,036,603 | 0.00369246\% |
| 2242 | City of Gaston | - | 0.00000000\% |
| 2243 | City of Brownsville | 611,509 | 0.00217824\% |
| 2244 | City of Lakeside | 586,279 | 0.00208837\% |
| 2245 | City of Dundee | 1,864,811 | 0.00664260\% |
| 2246 | City of Merrill | 153,611 | 0.00054717\% |
| 2247 | City of Malin | 294,434 | 0.00104880\% |
| 2248 | City of Fossil | 253,815 | 0.00090411\% |
| 2249 | City of Phoenix | 2,091,825 | 0.00745124\% |
| 2250 | City of Gold Beach | 1,272,916 | 0.00453423\% |
| 2251 | City of Rogue River | 2,220,258 | 0.00790873\% |
| 2252 | City of Dayton | 1,127,723 | 0.00401704\% |
| 2253 | Town of Butte Falls | 85,961 | 0.00030620\% |
| 2254 | City of Shady Cove | 259,197 | 0.00092328\% |
| 2255 | Town of Canyon City | 439,624 | 0.00156597\% |
| 2256 | City of Jordan Valley | - | 0.00000000\% |
| 2257 | City of Culver | 666,309 | 0.00237344\% |
| 2258 | City of Adair Village | 617,980 | 0.00220129\% |
| 2259 | Town of Hammond | - | 0.00000000\% |
| 2260 | City of Riddle | 951,772 | 0.00339029\% |
| 2261 | City of Waldport | 1,087,272 | 0.00387295\% |
| 2262 | City of Dufur | 316,190 | 0.00112629\% |
| 2263 | City of La Grande | 7,552,832 | 0.02690377\% |
| 2264 | City of Gervais | 1,068,162 | 0.00380488\% |
| 2265 | City of Westfir | 48,868 | 0.00017407\% |
| 2266 | City of Irrigon | 1,360,884 | 0.00484757\% |
| 2267 | City of Independence | 8,663,775 | 0.03086104\% |
| 2268 | City of Harrisburg | 2,093,508 | 0.00745724\% |
| 2269 | City of Durham | 264,251 | 0.00094128\% |
| 2270 | City of Lyons | 207,952 | 0.00074074\% |
| 2271 | City of Columbia City | 1,539,299 | 0.00548310\% |

# Oregon Public Employees Retirement System 

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations

June 30, 2018

| Employer Number | Employer Name | Employer Total Present Value of Contribution Effort | Employer Proportionate Share Percentage |
| :---: | :---: | :---: | :---: |
| 2272 | City of Aurora | 474,844 | 0.00169143\% |
| 2273 | City of Silverton | 9,018,991 | 0.03212635\% |
| 2274 | City of Gold Hill | 152,041 | 0.00054158\% |
| 2275 | City of Toledo | 4,882,632 | 0.01739231\% |
| 2276 | City of Newport | 7,603,635 | 0.02708474\% |
| 2277 | City of Rajneeshpuram | - | 0.00000000\% |
| 2278 | City of Springfield | 84,479,817 | 0.30092366\% |
| 2279 | City of Keizer | 16,798,545 | 0.05983772\% |
| 2280 | City of Winston | 2,538,502 | 0.00904234\% |
| 2281 | City of Manzanita | 1,670,895 | 0.00595186\% |
| 2282 | City of Eagle Point | 2,601,524 | 0.00926683\% |
| 2283 | City of Maupin | 765,304 | 0.00272607\% |
| 2284 | City of Halsey | 569,924 | 0.00203011\% |
| 2285 | City of Veneta | 2,753,293 | 0.00980744\% |
| 2286 | City of Millersburg | 459,376 | 0.00163633\% |
| 2287 | City of King City | 1,135,872 | 0.00404606\% |
| 2288 | City of Tualatin | 35,306,644 | $0.12576501 \%$ |
| 2289 | City of St Paul | - | 0.00000000\% |
| 2290 | City of Molalla | 4,742,302 | 0.01689245\% |
| 2291 | City of Florence | 7,588,368 | 0.02703036\% |
| 2292 | City of North Bend | 12,073,275 | 0.04300594\% |
| 2293 | City of Lowell | 598,090 | 0.00213044\% |
| 2294 | City of Depoe Bay | 2,076,594 | 0.00739699\% |
| 2295 | City of Tigard | 20,584,066 | 0.07332204\% |
| 2296 | City of Happy Valley | 12,437,818 | 0.04430447\% |
| 2297 | City of Rainier | 2,682,424 | $0.00955500 \%$ |
| 2298 | City of Lincoln City | 19,893,644 | 0.07086270\% |
| 2299 | City of Dunes City | 17,433 | 0.00006210\% |
| 2300 | City of Yachats | 1,131,788 | 0.00403152\% |
| 2301 | City of Moro | 175,539 | 0.00062528\% |
| 2302 | City of Mt. Vernon | 406,802 | 0.00144906\% |
| 2303 | City of Woodburn | 24,034,988 | 0.08561449\% |
| 2304 | City of Gladstone | 9,262,697 | 0.03299445\% |
| 2305 | City of Elkton | 109,429 | 0.00038979\% |
| 2306 | City of Imbler | 11,934 | 0.00004251\% |
| 2307 | City of Yoncalla | 646,546 | 0.00230305\% |
| 2308 | City of North Powder | 185,804 | 0.00066185\% |
| 2309 | City of Gearhart | 1,338,323 | 0.00476721\% |
| 2501 | Port of The Dalles | 464,213 | 0.00165356\% |
| 2507 | Port of Astoria | 2,474,938 | 0.00881592\% |
| 2508 | Multnomah Drainage | 5,186,285 | 0.01847395\% |
| 2510 | Horsefly Irrigation District | 176,431 | 0.00062846\% |
| 2511 | Grants Pass Irrigation District | 1,693,244 | 0.00603147\% |
| 2512 | Port of Portland | 185,186,786 | 0.65964970\% |
| 2513 | Port of Coos Bay | 4,939,922 | 0.01759639\% |
| 2515 | Klamath County Fire District 1 | 25,868,895 | 0.09214701\% |
| 2518 | Clackamas County Housing Authority | 6,782,192 | 0.02415869\% |
| 2519 | Home Forward | 39,763,638 | 0.14164116\% |
| 2521 | League of Oregon Cities | 2,795,648 | 0.00995832\% |
| 2522 | Lane Council of Governments | 34,102,465 | 0.12147563\% |
| 2526 | Clatskanie PUD | 10,362,537 | 0.03691216\% |
| 2527 | Deschutes Valley Water District | 5,525,547 | 0.01968243\% |
| 2528 | Columbia River Fire \& Rescue | 12,393,027 | 0.04414492\% |
| 2529 | East Fork Irrigation District | 423,899 | 0.00150996\% |
| 2530 | River Road Water District | 848,134 | 0.00302112\% |
| 2531 | Oregon School Boards Association | 9,297,809 | 0.03311952\% |
| 2533 | Owyhee Irrigation District | 4,361,509 | 0.01553603\% |
| 2535 | Athena Cemetary Maintenance District 1 | - | 0.00000000\% |
| 2536 | Valley View Cemetery | - | 0.00000000\% |
| 2538 | Clackamas Vector Control | 1,077,069 | 0.00383660\% |
| 2540 | West Extension Irrigation District | 876,260 | $0.00312131 \%$ |
| 2541 | Jackson County Vector Control District | 440,337 | $0.00156851 \%$ |
| 2542 | Rainbow Water District | 1,659,439 | 0.00591105\% |

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations

June 30, 2018

| Employer <br> Number | Employer Name | Employer Total Present Value of Contribution Effort | Employer Proportionate Share Percentage |
| :---: | :---: | :---: | :---: |
| 2544 | Santa Clara Rural Fire Protection District | 828,008 | 0.00294943\% |
| 2545 | Council of Governments | 20,950,449 | 0.07462712\% |
| 2547 | Metzger Water District | - | 0.00000000\% |
| 2549 | Rogue River Fire District | 2,938,644 | 0.01046768\% |
| 2550 | Nyssa Road Assessment District 2 | 703,455 | 0.00250576\% |
| 2551 | Sandy Fire Department | 3,436,572 | 0.01224134\% |
| 2552 | Winston-Dillard Fire District | 3,146,013 | 0.01120634\% |
| 2553 | Tangent Rural Fire Protection District | 621,882 | 0.00221519\% |
| 2555 | Monroe Fire Department | 266,015 | 0.00094757\% |
| 2556 | Jackson County Fire District 5 | 12,626,068 | 0.04497503\% |
| 2557 | Estacada Fire Department | 2,807,636 | 0.01000102\% |
| 2559 | Keizer Fire Department | 8,423,837 | 0.03000636\% |
| 2561 | Jefferson Rural Fire Protection District | 901,020 | 0.00320950\% |
| 2562 | Wy'East Fire District | 140,678 | 0.00050111\% |
| 2563 | Central Oregon Irrigation District | 5,603,283 | 0.01995933\% |
| 2564 | Illinois Valley Fire District | 1,265,828 | 0.00450898\% |
| 2567 | Charleston Rural Fire Protection District | 368,830 | 0.00131380\% |
| 2568 | Molalla Rural Fire Protection District 73 Central | 4,162,935 | 0.01482870\% |
| 2569 | Oregon Intergovernmental Council | 6,725,767 | 0.02395770\% |
| 2570 | Port of St. Helens | 833,590 | 0.00296931\% |
| 2571 | Crystal Springs Water District | 1,144,963 | 0.00407845\% |
| 2572 | Local Government Personnel Institute | 1,415,655 | 0.00504267\% |
| 2573 | Goshen Fire District | 224,381 | 0.00079926\% |
| 2575 | Jefferson County Rural Fire Protection District 1 | 1,261,076 | 0.00449205\% |
| 2576 | Depoe Bay Rural Fire Protection District | 3,010,316 | 0.01072298\% |
| 2579 | La Pine Rural Fire Protection District | 7,670,895 | 0.02732432\% |
| 2580 | Marion County Fire District 1 | 13,149,953 | 0.04684115\% |
| 2581 | Port of Umatilla | 752,460 | 0.00268032\% |
| 2582 | Talent Irrigation District | 1,952,060 | 0.00695339\% |
| 2585 | Rogue River Valley Irrigation District | 974,080 | 0.00346975\% |
| 2587 | Tualatin Valley Irrigation District | 739,178 | 0.00263301\% |
| 2588 | Clatskanie Rural Fire Protection District | 3,250,353 | 0.01157801\% |
| 2589 | West Slope Water District | 1,557,346 | 0.00554739\% |
| 2590 | Redmond Fire \& Rescue | 13,886,568 | 0.04946503\% |
| 2592 | Medford Irrigation District | 818,496 | 0.00291555\% |
| 2594 | Metro | 168,152,371 | 0.59897179\% |
| 2595 | Canby Fire District | 6,147,028 | 0.02189619\% |
| 2596 | Bend Parks \& Recreation | 15,541,349 | 0.05535949\% |
| 2597 | Mapleton Water District | 106,620 | 0.00037979\% |
| 2598 | Marion County Housing Authority | 647,511 | 0.00230648\% |
| 2599 | South Suburban Sanitary District | 2,387,729 | 0.00850528\% |
| 2600 | Winston-Dillard Water District | 1,311,953 | 0.00467328\% |
| 2601 | Baker Valley Irrigation District | 26,007 | 0.00009264\% |
| 2602 | Aumsville Rural Fire Protection District | 662,110 | 0.00235849\% |
| 2603 | Corbett Water District | 586,401 | 0.00208881\% |
| 2604 | Netarts-Oceanside Sanitary District | 652,424 | 0.00232398\% |
| 2605 | Scio Fire District | 342,152 | 0.00121877\% |
| 2606 | West Valley Housing Authority | 2,624,552 | 0.00934886\% |
| 2607 | Hoodland Fire District 74 | 3,149,204 | 0.01121771\% |
| 2608 | Gaston Rural Fire Protection District | 372,520 | 0.00132695\% |
| 2610 | Turner Fire District | 1,381,632 | 0.00492148\% |
| 2612 | Community Services Consortium | 11,317,640 | 0.04031431\% |
| 2613 | Polk Soil \& Water Conservation District | 343,197 | 0.00122249\% |
| 2614 | Mountain Valley Mental Health Program | - | 0.00000000\% |
| 2615 | Humanities Council | 135,534 | 0.00048278\% |
| 2616 | Alcohol Safety Action Program | - | 0.00000000\% |
| 2617 | Clean Water Services | 78,665,231 | 0.28021166\% |
| 2618 | Estacada Cemetery District | - | 0.00000000\% |
| 2619 | Comprehensive Options For Drug Abusers | - | 0.00000000\% |
| 2620 | Jackson County Fire District 4 | 2,067,309 | 0.00736392\% |
| 2623 | Evans Valley Fire District 6 | 39,943 | 0.00014228\% |
| 2624 | Klamath Vector Control | 227,442 | 0.00081017\% |
| 2625 | Port of Newport | 1,590,757 | 0.00566640\% |

# Oregon Public Employees Retirement System 

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
June 30, 2018

| Employer Number | Employer Name | Employer Total Present Value of Contribution Effort | Employer Proportionate Share Percentage |
| :---: | :---: | :---: | :---: |
| 2626 | Tillamook Peoples Utility District | 22,475,979 | 0.08006118\% |
| 2628 | McKenzie Fire \& Rescue Fire District | 1,343,144 | 0.00478438\% |
| 2629 | Metropolitan Wastewater Management Commission | - | 0.00000000\% |
| 2630 | Sheridan Fire District | 1,328,779 | 0.00473321\% |
| 2631 | Arch Cape Water-Sanitary District | 350,681 | 0.00124915\% |
| 2632 | Umpqua Regional Council of Governments | 125,652 | 0.00044758\% |
| 2633 | Port of Cascade Locks | 1,405,320 | 0.00500586\% |
| 2637 | Northeast Oregon Housing Authority | 2,198,234 | 0.00783028\% |
| 2638 | North Douglas County Fire \& EMS | 968,017 | 0.00344815\% |
| 2641 | Suburban East Salem Water District | 1,031,174 | 0.00367312\% |
| 2642 | Dexter Rural Fire Protection District | 138,753 | 0.00049425\% |
| 2643 | Sweet Home Cemetery | 198,521 | 0.00070715\% |
| 2644 | Lakeside Water District | 280,198 | 0.00099809\% |
| 2645 | Chiloquin Agency Lake Rural Fire Protection District | 313,992 | 0.00111846\% |
| 2646 | Keno Rural Fire Protection District | 381,471 | 0.00135883\% |
| 2647 | Crooked River Ranch Rural Fire Protection District | 1,449,016 | 0.00516151\% |
| 2648 | Black Butte Ranch Rural Fire Protection District | 2,282,940 | 0.00813201\% |
| 2649 | Colton Fire Department | 69,873 | 0.00024889\% |
| 2650 | Pleasant Hill Fire Department | 207,063 | 0.00073757\% |
| 2651 | Imbler Rural Fire Protection District | 84,174 | 0.00029983\% |
| 2652 | The Oregon Consortium | - | 0.00000000\% |
| 2653 | Umatilla Fire Department | 176,505 | 0.00062872\% |
| 2654 | Spring Valley Rural Fire Protection District | - | 0.00000000\% |
| 2655 | North Bay Rural Fire Protection District | 143,205 | 0.00051011\% |
| 2657 | Mid-Willamette Valley Senior Service Agency | 34,601,061 | 0.12325166\% |
| 2658 | Salem Metropolitan Communication Agency | 578,462 | 0.00206053\% |
| 2659 | Silverton Fire District | 1,208,965 | 0.00430643\% |
| 2660 | Tualatin Valley Fire \& Rescue | 183,661,520 | 0.65421658\% |
| 2661 | Lincoln County 911 |  | 0.00000000\% |
| 2662 | East Central Oregon Association of Counties | 67,190 | 0.00023934\% |
| 2663 | Metropolitan Area Communications Commission | 2,697,778 | 0.00960969\% |
| 2664 | Applegate Valley Rural Fire Protection District 9 | 1,732,956 | 0.00617292\% |
| 2665 | N NE Community Mental Health Center | 316,876 | 0.00112874\% |
| 2666 | Central City Concern | - | 0.00000000\% |
| 2667 | Mental Health Services West Inc | - | 0.00000000\% |
| 2668 | Southeast Mental Health Network Inc. | - | 0.00000000\% |
| 2669 | Roseburg Urban Sanitary Authority | 2,634,598 | 0.00938464\% |
| 2670 | Mt. Hood Community Mental Health Center | 585,377 | 0.00208516\% |
| 2671 | Columbia 911 Communications District | 3,718,031 | 0.01324391\% |
| 2672 | Rockwood Water PUD | 4,695,462 | 0.01672560\% |
| 2673 | Port Orford Library | 127,834 | 0.00045535\% |
| 2674 | Nestucca Rural Fire District | 855,653 | 0.00304790\% |
| 2675 | Salmon Harbor-Douglas County | 768,947 | 0.00273905\% |
| 2676 | Woodburn Fire District | 5,194,908 | 0.01850467\% |
| 2677 | Portland Private Industry Council Inc. | - | 0.00000000\% |
| 2678 | Central Oregon Regional Housing Authority | 1,702,841 | 0.00606565\% |
| 2679 | Columbia River Public Utility District | 11,127,597 | 0.03963736\% |
| 2681 | Cloverdale Rural Fire Protection District | 669,655 | 0.00238536\% |
| 2684 | Parkdale Fire District | 473,589 | 0.00168696\% |
| 2685 | Oregon Community College Association | 634,923 | 0.00226164\% |
| 2686 | Weston Cemetery | 43,311 | 0.00015428\% |
| 2687 | Columbia Drainage Vector Control District | 422,551 | 0.00150516\% |
| 2688 | Polk County Fire District 1 | 3,210,533 | 0.01143617\% |
| 2689 | Redmond Area Park \& Recreation District | 883,495 | 0.00314708\% |
| 2692 | Siuslaw Public Library | 1,025,512 | 0.00365295\% |
| 2693 | City-County Insurance Services | 12,189,044 | 0.04341832\% |
| 2694 | Philomath Fire Department | 1,219,104 | 0.00434254\% |
| 2695 | Washington County Consolidated Communications Agency | 21,111,155 | 0.07519957\% |
| 2696 | Stayton Fire District | 1,521,384 | 0.00541929\% |
| 2697 | Oregon Museum Park | - | 0.00000000\% |
| 2698 | Halsey Shedd Rural Fire Protection District | 116,332 | 0.00041438\% |
| 2699 | Chetco Library Board | 709,929 | 0.00252882\% |
| 2700 | Lowell Rural Fire Protection District | - | 0.00000000\% |

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations

June 30, 2018

| Employer Number | Employer Name | Employer Total Present <br> Value of Contribution Effort | Employer Proportionate Share Percentage |
| :---: | :---: | :---: | :---: |
| 2701 | Sisters-Camp Sherman Rural Fire Protection District | 5,497,112 | 0.01958114\% |
| 2702 | Banks Fire District 13 | 521,099 | 0.00185620\% |
| 2703 | Westport Sewer District | - | 0.00000000\% |
| 2704 | Clatsop County 4-H District | - | 0.00000000\% |
| 2705 | Lebanon Fire District | 10,566,798 | 0.03763975\% |
| 2707 | Clatskanie Library | 285,285 | 0.00101621\% |
| 2708 | Milton-Freewater Cemetery District 3 | 31,735 | 0.00011304\% |
| 2709 | Scappoose Public Library | 351,972 | 0.00125375\% |
| 2710 | Klamath County Emergency Communications District | 1,910,340 | 0.00680478\% |
| 2712 | Jefferson County EMS | 1,788,181 | 0.00636964\% |
| 2713 | Port of Tillamook Bay | 2,451,567 | 0.00873267\% |
| 2714 | Winchester Bay Sanitary District | 278,409 | 0.00099171\% |
| 2715 | Jackson County Fire District 3 | 19,620,541 | 0.06988989\% |
| 2716 | Neskowin Water District | 570,935 | 0.00203371\% |
| 2717 | Ice Fountain Water District | 564,185 | 0.00200967\% |
| 2718 | Curry Library | 245,177 | 0.00087334\% |
| 2719 | Human Solutions, Inc. | - | $0.00000000 \%$ |
| 2720 | Tri-Met | - | 0.00000000\% |
| 2721 | Klamath Housing Authority | 1,272,646 | 0.00453326\% |
| 2722 | Tillamook 9-1-1 | 916,433 | 0.00326441\% |
| 2723 | Oregon Coastal Zone Management Association | 92,441 | 0.00032928\% |
| 2724 | Nehalem Bay Wastewater Agency | 735,962 | 0.00262155\% |
| 2725 | West Valley Fire District | 1,466,302 | 0.00522308\% |
| 2726 | Yamhill Communications Agency | 2,927,953 | 0.01042960\% |
| 2728 | Baker County Library District | 1,496,050 | 0.00532905\% |
| 2729 | Douglas County Fire District 2 | 28,117,277 | 0.10015592\% |
| 2731 | Canby Utility Board | 5,166,979 | 0.01840518\% |
| 2732 | Umatilla County Special Library District | 433,061 | 0.00154260\% |
| 2733 | Wiard Memorial Park District | 293,956 | 0.00104709\% |
| 2734 | Seal Rock Water District | 1,402,799 | 0.00499688\% |
| 2736 | Wasco 9-1-1 | - | 0.00000000\% |
| 2737 | Portland Energy Conservation Inc | 170,052 | 0.00060574\% |
| 2739 | Scappoose Rural Fire Protection District | 6,099,771 | 0.02172786\% |
| 2740 | Neskowin Regional Sanitary Authority | 87,528 | 0.00031178\% |
| 2741 | Port of Garibaldi | 1,175,912 | 0.00418869\% |
| 2742 | Amity Fire District | 309,730 | 0.00110328\% |
| 2743 | Douglas Soil \& Water Conservation District | - | 0.00000000\% |
| 2745 | Clackamas County Fire District | 95,030,675 | 0.33850664\% |
| 2746 | Marion-Salem Data Center | - | 0.00000000\% |
| 2747 | Salem Housing Authority | 6,941,817 | 0.02472729\% |
| 2749 | Black Butte Ranch Police | 1,133,509 | 0.00403765\% |
| 2750 | Eastern Oregon Human Services Consortium | - | 0.00000000\% |
| 2752 | Mist-Birkenfeld Rural Fire Protection District | 432,907 | 0.00154205\% |
| 2753 | Linn-Benton Housing Authority | 2,584,590 | $0.00920651 \%$ |
| 2754 | Western Lane Ambulance District | 4,099,514 | 0.01460279\% |
| 2756 | Sandy Area Sch Trans Agency | - | 0.00000000\% |
| 2757 | City of Stayton | 3,494,155 | 0.01244645\% |
| 2758 | Mohawk Valley Rural Fire District | 291,674 | 0.00103897\% |
| 2760 | Knappa Svensen Burnside Rural Fire Protection District | 379,448 | 0.00135162\% |
| 2761 | Clackamas River Water | 9,224,250 | 0.03285749\% |
| 2763 | Junction City Fire Department | 919,582 | 0.00327562\% |
| 2765 | Green Sanitary | 911,338 | 0.00324626\% |
| 2766 | Southwest Lincoln County Water District | 763,999 | 0.00272142\% |
| 2767 | Springfield Utility Board | 159,817 | 0.00056928\% |
| 2768 | Lake County Library District | 406,072 | 0.00144646\% |
| 2771 | Harbor Water PUD | 345,691 | 0.00123138\% |
| 2772 | Umatilla County Soil \& Water District | 94,940 | 0.00033818\% |
| 2773 | Housing Authority of Jackson County | 8,807,320 | 0.03137236\% |
| 2774 | Oregon Trail Library District | 445,397 | 0.00158654\% |
| 2776 | Rainier Cemetery District | 58,301 | 0.00020767\% |
| 2777 | City of Newberg | 12,955,664 | 0.04614908\% |
| 2778 | Mulino Water District 23 | 192,861 | 0.00068699\% |
| 2779 | Brownsville Rural Fire Protection District | 325,568 | 0.00115970\% |

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations

June 30, 2018

| Employer Number | Employer Name | Employer Total Present Value of Contribution Effort | Employer Proportionate Share Percentage |
| :---: | :---: | :---: | :---: |
| 2780 | Nehalem Bay Health District | 24,977 | 0.00008897\% |
| 2781 | North Bend Coos-Curry Housing Authority | 1,585,952 | 0.00564928\% |
| 2782 | Millington Rural Fire Protection District | - | 0.00000000\% |
| 2783 | Tillamook Fire District | 541,983 | 0.00193059\% |
| 2784 | Eisenschmidt Pool | 511,411 | 0.00182169\% |
| 2785 | Fern Ridge Community Library | 161,778 | 0.00057627\% |
| 2786 | Seal Rock Rural Fire Protection District | 172,844 | 0.00061568\% |
| 2788 | Port of Hood River | 2,201,058 | 0.00784034\% |
| 2789 | Farmers Irrigation District | 1,046,207 | 0.00372667\% |
| 2790 | Silver Falls Library District | 1,448,422 | 0.00515939\% |
| 2792 | North Wasco County Parks And Recreation District | 987,491 | 0.00351752\% |
| 2793 | North Lincoln Fire \& Rescue District 1 | 1,568,425 | 0.00558685\% |
| 2794 | Siuslaw Rural Fire Protection District 1 | 2,454,048 | 0.00874151\% |
| 2796 | West Side Rural Fire Protection District | 59,680 | 0.00021258\% |
| 2797 | Vernonia Fire | 172,142 | 0.00061318\% |
| 2798 | Fairview Water District | 152,000 | $0.00054144 \%$ |
| 2799 | Sublimity Fire District | 307,217 | 0.00109433\% |
| 2801 | Coburg Rural Fire Protection District | 423,196 | 0.00150746\% |
| 2802 | Rural Road Assessment District 3 | 672,862 | 0.00239679\% |
| 2803 | Southwestern Polk County Rural Fire Protection District | 34,636 | 0.00012338\% |
| 2804 | Aurora Rural Fire Protection District | 880,679 | 0.00313705\% |
| 2806 | Multnomah County Rural Fire Protection District 14 | 153,011 | 0.00054504\% |
| 2808 | Lifeways | - | 0.00000000\% |
| 2809 | Juntura Road District 4 | 43,876 | 0.00015629\% |
| 2810 | Sutherlin Water Control District | 174,563 | 0.00062181\% |
| 2811 | Mid-Columbia Center For Living | 20,426,899 | 0.07276220\% |
| 2812 | Workforce Development Board | - | 0.00000000\% |
| 2814 | The Job Council | - | 0.00000000\% |
| 2816 | Odell Sanitary District | 754,223 | 0.00268660\% |
| 2817 | Wickiup Water District | 289,423 | 0.00103095\% |
| 2818 | Netarts Water District | 424,862 | 0.00151339\% |
| 2819 | Harrisburg Fire and Rescue | 523,368 | 0.00186428\% |
| 2820 | Central Oregon Coast Fire \& Rescue District | 76,926 | 0.00027402\% |
| 2821 | Tillamook County Soil And Water Conservation District | 404,191 | 0.00143976\% |
| 2822 | Deschutes County Rural Fire Protection District 2 | 369,171 | 0.00131502\% |
| 2823 | Lyons Fire District | , | 0.00000000\% |
| 2824 | Glide Fire Department | 194,213 | 0.00069180\% |
| 2825 | Northern Oregon Corrections | 7,822,209 | 0.02786332\% |
| 2826 | Wasco County Soil-Water Conservation District | 923,381 | 0.00328915\% |
| 2828 | Deschutes Public Library District | 7,701,194 | 0.02743225\% |
| 2829 | Hubbard Rural Fire Protection District | 160,931 | 0.00057325\% |
| 2830 | Netarts-Oceanside Rural Fire Protection District Oregon | 278,022 | 0.00099034\% |
| 2831 | Advanced Technology Consortium, Inc. | - | 0.00000000\% |
| 2832 | Careoregon | 3,768 | 0.00001342\% |
| 2833 | Boardman Rural Fire Protection District | 870,087 | 0.00309932\% |
| 2834 | Crescent Rural Fire Protection District | 689,293 | 0.00245532\% |
| 2835 | North Clackamas County Water Commission | 612,572 | 0.00218203\% |
| 2837 | NORCOM | 3,669,945 | 0.01307263\% |
| 2838 | High Desert Parks \& Recreation District | 84,174 | 0.00029983\% |
| 2839 | North Morrow Vector Control District | 374,413 | 0.00133369\% |
| 2840 | Cannon Beach Rural Fire Protection District | 359,877 | 0.00128191\% |
| 2841 | Jefferson County Soil \& Water Conservation District | 324,374 | 0.00115545\% |
| 2842 | Tualatin Valley Water District | 28,778,294 | 0.10251052\% |
| 2843 | Yachats Rural Fire Protection District | 1,136,460 | 0.00404816\% |
| 2844 | Crook County Rural Fire Protection District 1 | 6,268,983 | 0.02233060\% |
| 2845 | Sunrise Water Authority | 3,161,723 | 0.01126230\% |
| 2846 | Jefferson County Library District | 651,183 | 0.00231956\% |
| 2847 | Sweet Home Fire and Ambulance District | 3,480,801 | 0.01239888\% |
| 2848 | Lane Transit District | 5,625 | 0.00002004\% |
| 2849 | Lebanon Aquatic District | 679,186 | 0.00241931\% |
| 2850 | Lake County 4-H \& Extension Service | - | 0.00000000\% |
| 2851 | East Umatilla County Rural Fire Protection District | 86,973 | 0.00030980\% |
| 2852 | Ochoco Irrigation District | 1,272,140 | 0.00453146\% |

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations

June 30, 2018

| Employer <br> Number | Employer Name | Employer Total Present Value of Contribution Effort | Employer Proportionate Share Percentage |
| :---: | :---: | :---: | :---: |
| 2853 | Mill City Rural Fire Protection District | 127,388 | 0.00045377\% |
| 2854 | Sunset Empire Transportation District | - | 0.00000000\% |
| 2855 | Harney Hospital | 26,966,797 | 0.09605782\% |
| 2856 | Mid-Columbia Council of Governments | 38,431 | 0.00013689\% |
| 2857 | Sunriver Service District | 5,423,540 | 0.01931907\% |
| 2858 | Nesika Beach-Ophir Water District | 155,998 | 0.00055568\% |
| 2859 | South Lane County Fire and Rescue | 6,543,685 | $0.02330911 \%$ |
| 2860 | Coos County Airport District | 1,704,586 | 0.00607187\% |
| 2861 | Mt. Angel Fire District | 101,045 | 0.00035993\% |
| 2864 | Tri-City Water and Sanitary Authority | 1,126,311 | 0.00401201\% |
| 2865 | Tri-County Cooperative Weed Management Area | 140,168 | 0.00049929\% |
| 2866 | Jefferson Behavioral Health | 12,112 | 0.00004314\% |
| 2867 | West Multnomah Soil And Water Conservation District | 2,145,603 | 0.00764280\% |
| 2869 | Nehalem Bay Fire \& Rescue | 950,163 | 0.00338455\% |
| 2870 | Clackamas River Water Providers | 183,872 | 0.00065497\% |
| 2872 | Emergency Communications of Southern Oregon | 8,765 | 0.00003122\% |
| 2873 | Mosier Fire District | 129,118 | 0.00045993\% |
| 2874 | Umatilla-Morrow Radio and Data District | 204,692 | 0.00072913\% |
| 2876 | Oregon Municipal Electric Utilities Association | 109,548 | 0.00039022\% |
| 2877 | Mid-Columbia Fire \& Rescue V1-801 | 3,610,810 | 0.01286199\% |
| 2878 | Yamhill Fire Protection District | 132,754 | 0.00047288\% |
| 2879 | LaGrande Rural Fire Protection District | 155,308 | 0.00055322\% |
| 2880 | Oregon Health \& Science University | 845,069,133 | 3.01020182\% |
| 2881 | Lake Chinook Fire and Rescue District | 76,434 | 0.00027226\% |
| 2883 | Lane Fire Authority | 9,293,811 | 0.03310528\% |
| 2884 | North Central Public Health District | 3,640,313 | 0.01296708\% |
| 2885 | Siletz Rural Fire Protection District | 179,634 | 0.00063987\% |
| 2886 | Idanha-Detroit Rural Fire Protection District | 584,254 | 0.00208116\% |
| 2887 | Umatilla County Fire District \#1 | 7,735,702 | 0.02755517\% |
| 2888 | Oak Lodge Water Services District | 8,004,548 | 0.02851282\% |
| 2889 | Mid-Valley Behavioral Care Network | - | 0.00000000\% |
| 2900 | Clatsop Community College | 11,449,491 | 0.04078398\% |
| 2901 | Blue Mountain Community College | 24,798,504 | 0.08833420\% |
| 2902 | Treasure Valley Community College | 18,986,183 | 0.06763026\% |
| 2903 | Umpqua Community College | 27,645,894 | 0.09847682\% |
| 2904 | Lane Community College | 90,900,644 | 0.32379515\% |
| 2905 | Mt. Hood Community College | 71,793,373 | 0.25573356\% |
| 2906 | Klamath Community College | 21,009,089 | 0.07483601\% |
| 2908 | Clackamas Community College | 65,039,268 | 0.23167492\% |
| 2910 | Linn-Benton Community College | 60,296,398 | 0.21478045\% |
| 2918 | Portland Community College | 306,302,469 | 1.09107316\% |
| 2919 | Chemeketa Community College | 104,716,445 | 0.37300810\% |
| 2922 | Rogue Community College | 50,072,413 | 0.17836182\% |
| 2995 | Oregon Coast Community College | 5,159,220 | 0.01837754\% |
| 2996 | Columbia Gorge Community College | 11,912,650 | 0.04243378\% |
| 2997 | Tillamook Bay Community College | 4,736,325 | 0.01687116\% |
| 2998 | Southwestern Community College | 23,331,000 | 0.08310683\% |
| 2999 | Central Oregon Community College | 65,340,192 | 0.23274683\% |
| 3003 | Baker School District 5J | 27,042,502 | 0.09632749\% |
| 3008 | Huntington School District 16J | 2,348,853 | 0.00836680\% |
| 3016 | Burnt River High School | 1,350,760 | 0.00481151\% |
| 3027 | Pine-Eagle School District 61 | 5,246,880 | 0.01868979\% |
| 3037 | Alsea School | 4,861,882 | 0.01731840\% |
| 3039 | Corvallis School District 509J | 94,476,249 | 0.33653173\% |
| 3043 | Philomath School District 17J | 18,754,902 | 0.06680642\% |
| 3049 | Monroe Elementary School | - | 0.00000000\% |
| 3075 | West Linn School District | 151,314,565 | 0.53899422\% |
| 3083 | Welches Elementary School | - | 0.00000000\% |
| 3094 | Damascus-Union School District 26 | - | 0.00000000\% |
| 3102 | Molalla Elementary School 35 | - | 0.00000000\% |
| 3109 | Boring School District | - | 0.00000000\% |
| 3111 | Sandy Elementary School District 46 | - | 0.00000000\% |
| 3116 | Colton School District 53 | 11,345,947 | 0.04041514\% |

# Oregon Public Employees Retirement System 

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations

June 30, 2018

| Employer <br> Number | Employer Name | Employer Total Present Value of Contribution Effort | Employer Proportionate Share Percentage |
| :---: | :---: | :---: | :---: |
| 3122 | Oregon City School District 62 | 125,283,206 | 0.44626850\% |
| 3138 | Canby Elementary School District 86 | - | 0.00000000\% |
| 3160 | Gladstone School District 115 | 17,995,838 | 0.06410257\% |
| 3174 | Canby Union High School | - | 0.00000000\% |
| 3175 | Sandy Union High School | - | 0.00000000\% |
| 3176 | Molalla Union High School | - | 0.00000000\% |
| 3179 | Clatsop County School District 1C | 17,057,449 | 0.06075996\% |
| 3186 | Jewell School District 8 | 5,897,198 | 0.02100628\% |
| 3187 | Seaside Schools | 26,345,209 | $0.09384368 \%$ |
| 3195 | Warrenton-Hammond School District | 15,982,920 | 0.05693240\% |
| 3230 | Vernonia School District | 11,752,791 | 0.04186435\% |
| 3241 | Coquille School District 8 | 17,983,177 | 0.06405747\% |
| 3242 | Coos Bay School District 9 | 42,135,453 | 0.15008975\% |
| 3245 | North Bend Public Schools | 32,751,682 | 0.11666403\% |
| 3252 | Powers School District | 3,228,269 | 0.01149934\% |
| 3257 | Myrtle Point School District 41 | 13,829,722 | 0.04926254\% |
| 3264 | Bandon School District | 13,433,690 | 0.04785185\% |
| 3274 | Crook County School District | 28,760,621 | 0.10244756\% |
| 3275 | Port Orford-Langlois School District 2CJ | 6,132,802 | 0.02184552\% |
| 3277 | Curry County School District 3C | - | 0.00000000\% |
| 3281 | Ophir School | - | 0.00000000\% |
| 3282 | Pistol River School District 16 | - | 0.00000000\% |
| 3283 | Brookings-Harbor School District 17C | 18,574,388 | 0.06616341\% |
| 3288 | Central Curry School District 1 | 8,173,250 | 0.02911375\% |
| 3291 | Bend-La Pine Public Schools | 267,380,433 | 0.95242985\% |
| 3296 | Sisters School District | 12,768,806 | 0.04548348\% |
| 3307 | Oakland School District | 10,747,611 | 0.03828382\% |
| 3310 | Roseburg Public Schools | 73,225,419 | 0.26083462\% |
| 3316 | Glide School District 12 | 10,894,494 | 0.03880703\% |
| 3318 | Days Creek School District 15 | 4,298,873 | 0.01531292\% |
| 3319 | South Umpqua School District | 8,085,692 | 0.02880186\% |
| 3320 | Camas Valley School District 21 | 4,175,508 | 0.01487348\% |
| 3321 | North Douglas School District 22 | 6,358,993 | 0.02265123\% |
| 3324 | Yoncalla School District 32 | 4,663,833 | 0.01661294\% |
| 3325 | Elkton School District 34 | 4,744,670 | 0.01690088\% |
| 3331 | Umpqua School District | - | 0.00000000\% |
| 3335 | Riddle School District | 7,803,827 | 0.02779784\% |
| 3338 | Glendale 77 | 5,912,551 | 0.02106097\% |
| 3349 | Winston-Dillard Schools | 4,186,792 | 0.01491368\% |
| 3353 | Sutherlin School District 130 | 14,032,223 | 0.04998387\% |
| 3361 | Arlington Public Schools | 4,197,286 | 0.01495106\% |
| 3364 | Condon Admin School District 25J | 2,707,409 | 0.00964400\% |
| 3370 | Prairie City School District 4 | 3,150,930 | 0.01122386\% |
| 3372 | Monument School District 8 | 1,980,648 | 0.00705522\% |
| 3375 | Dayville School District 16J | 2,208,790 | 0.00786788\% |
| 3376 | Long Creek Schools | 1,577,115 | 0.00561781\% |
| 3392 | Burns-Slater School District | - | 0.00000000\% |
| 3394 | Crane Elementary School | 964,147 | 0.00343437\% |
| 3395 | Pine Creek School | 135,884 | 0.00048403\% |
| 3396 | Diamond School District 7 | 200,243 | 0.00071328\% |
| 3397 | Suntex School District | 326,114 | 0.00116164\% |
| 3398 | Drewsey School | 196,861 | 0.00070123\% |
| 3399 | Frenchglen School District | 399,808 | 0.00142415\% |
| 3405 | Fields-Trout Creek 33 | 545,519 | 0.00194318\% |
| 3407 | Crane Union High School | 2,040,002 | 0.00726665\% |
| 3408 | Burns Union High School | - | 0.00000000\% |
| 3409 | Hood River County School District | 69,711,528 | 0.24831787\% |
| 3414 | Phoenix-Talent School District | 31,314,274 | 0.11154387\% |
| 3415 | Ashland Public Schools | 56,942,150 | 0.20283236\% |
| 3416 | Central Point School District 6 | 83,220,258 | 0.29643702\% |
| 3417 | Eagle Point School District 9 | 71,939,473 | 0.25625398\% |
| 3424 | Rogue River School District | 14,185,967 | 0.05053152\% |
| 3432 | Prospect School District | 4,772,503 | 0.01700003\% |

# Oregon Public Employees Retirement System 

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations

June 30, 2018

| Employer Number | Employer Name | Employer Total Present <br> Value of Contribution Effort | Employer Proportionate Share Percentage |
| :---: | :---: | :---: | :---: |
| 3439 | Butte Falls School District | 4,525,546 | 0.01612035\% |
| 3440 | Pinehurst School | 422,094 | 0.00150353\% |
| 3445 | Culver School District 4 | 14,033,446 | 0.04998822\% |
| 3446 | Ashwood School | 135,838 | 0.00048387\% |
| 3447 | Madras School District | 56,070,351 | 0.19972694\% |
| 3451 | Black Butte School District | 576,743 | 0.00205440\% |
| 3453 | Josephine County School District CU | - | 0.00000000\% |
| 3454 | Grants Pass School District | 129,984,416 | 0.46301458\% |
| 3455 | Klamath Falls School District 1 | - | 0.00000000\% |
| 3456 | Klamath County School District | 130,199,217 | 0.46377971\% |
| 3457 | Klamath Falls City Schools | 62,712,250 | 0.22338590\% |
| 3460 | Union School District 5 | - | $0.00000000 \%$ |
| 3461 | Lake County School District 7 | 15,251,275 | 0.05432622\% |
| 3462 | Paisley School District | 3,328,307 | 0.01185569\% |
| 3463 | North Lake School District 14 | 4,919,560 | 0.01752385\% |
| 3464 | Plush School District | 466,233 | 0.00166076\% |
| 3465 | Adel School District 21 | 320,882 | 0.00114301\% |
| 3470 | Pleasant Hill School District | 16,509,854 | 0.05880938\% |
| 3473 | Eugene School District 4J | 305,820,587 | 1.08935666\% |
| 3487 | Springfield School District 19 | 159,162,315 | 0.56694852\% |
| 3494 | Fern Ridge School District | 16,545,909 | 0.05893781\% |
| 3498 | Mapleton School District | 4,838,763 | 0.01723605\% |
| 3502 | Creswell School District 40 | 21,978,655 | 0.07828967\% |
| 3506 | South Lane School District | 36,037,602 | 0.12836873\% |
| 3510 | Bethel School District | 111,757,751 | 0.39808978\% |
| 3517 | Crow-Applegate-Lorane District 66 | 7,036,009 | 0.02506281\% |
| 3519 | McKenzie School District | 6,239,073 | 0.02222406\% |
| 3520 | Junction City School District 69 | 30,064,562 | 0.10709230\% |
| 3522 | Lowell School District | 7,014,458 | 0.02498604\% |
| 3524 | Oakridge School District | 12,058,053 | 0.04295172\% |
| 3527 | Marcola School District 79 | 5,677,345 | 0.02022314\% |
| 3533 | Triangle Lake Schools | 5,785,512 | 0.02060844\% |
| 3537 | Siuslaw School District 97J | 20,559,090 | 0.07323307\% |
| 3579 | Lincoln County School District | 13,227,474 | 0.04711729\% |
| 3582 | Linn County School District 5 | - | 0.00000000\% |
| 3610 | Harrisburg Elementary School District 42J | - | 0.00000000\% |
| 3613 | Harris School | - | 0.00000000\% |
| 3615 | Central Linn School District 552C | 14,271,566 | 0.05083643\% |
| 3618 | Sweet Home School District 55 | 20,208,757 | 0.07198516\% |
| 3626 | Wyatt School District 63CJ | - | 0.00000000\% |
| 3647 | Scio School District 95C | 13,532,442 | 0.04820361\% |
| 3665 | Santiam Canyon School District | 6,879,109 | 0.02450392\% |
| 3676 | Harrisburg High School | - | 0.00000000\% |
| 3684 | Ontario School District 8C | 37,104,092 | 0.13216765\% |
| 3687 | Juntura Grade School | 318,920 | 0.00113602\% |
| 3689 | Vale School District 15 | - | 0.00000000\% |
| 3694 | Nyssa School District 26 | 23,096,753 | 0.08227243\% |
| 3696 | Annex Elementary School | 1,144,511 | 0.00407684\% |
| 3707 | Adrian School District 61 | 5,924,457 | 0.02110338\% |
| 3709 | Harper School District 66 | 3,173,173 | 0.01130309\% |
| 3712 | W W Jones School | 411,040 | 0.00146416\% |
| 3715 | Vale High School | - | 0.00000000\% |
| 3720 | Silverton RFD | - | 0.00000000\% |
| 3727 | Aumsville Elementary | - | $0.00000000 \%$ |
| 3729 | Jefferson School District 14CJ | 12,605,620 | 0.04490220\% |
| 3730 | North Marion School District 15 | 25,534,520 | 0.09095594\% |
| 3732 | Marion Elementary School | - | 0.00000000\% |
| 3735 | Salem-Keizer Public Schools | 685,717,726 | 2.44257974\% |
| 3750 | St. Paul School District | 6,043,058 | 0.02152584\% |
| 3759 | Eldriedge Elementary | - | 0.00000000\% |
| 3760 | West Stayton School District | - | 0.00000000\% |
| 3761 | Bethany Elementary | - | 0.00000000\% |
| 3769 | Scotts Mills School | - | 0.00000000\% |

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations

June 30, 2018

| Employer Number | Employer Name | Employer Total Present Value of Contribution Effort | Employer Proportionate Share Percentage |
| :---: | :---: | :---: | :---: |
| 3771 | Gervais Elementary School | - | 0.00000000\% |
| 3772 | Stayton School District 77J | - | 0.00000000\% |
| 3780 | Mt. Angel School District 91 | 15,857,021 | $0.05648394 \%$ |
| 3781 | Silver Crest School District 93 | - | 0.00000000\% |
| 3786 | Woodburn School District | 114,842,397 | 0.40907753\% |
| 3794 | Detroit School District 123J | - | 0.00000000\% |
| 3804 | Monitor School District 142J | - | 0.00000000\% |
| 3806 | Cloverdale School District 144 | - | 0.00000000\% |
| 3809 | Morrow County Schools | 34,442,461 | 0.12268672\% |
| 3818 | Portland Public Schools | 641,699,817 | 2.28578454\% |
| 3820 | Parkrose School District | 63,671,717 | 0.22680360\% |
| 3821 | Gresham Grade School District 4 | - | 0.00000000\% |
| 3823 | Orient School | - | 0.00000000\% |
| 3824 | Reynolds School District | 170,366,773 | 0.60685966\% |
| 3842 | Corbett School District 39 | 22,820,341 | 0.08128783\% |
| 3843 | David Douglas School District | 260,826,655 | 0.92908478\% |
| 3847 | Riverdale School | 13,485,634 | 0.04803687\% |
| 3848 | Barlow-Gresham Uhs District U2-20JT | - | $0.00000000 \%$ |
| 3850 | Dallas School District | 59,911,178 | 0.21340826\% |
| 3859 | Central School District 13J | 44,384,452 | 0.15810086\% |
| 3865 | Perrydale School District 21 | 5,792,359 | 0.02063283\% |
| 3887 | Falls City School District | 1,647,102 | $0.00586711 \%$ |
| 3894 | Sherman County School District 9 | - | 0.00000000\% |
| 3902 | Tillamook Public Schools | 19,205,405 | 0.06841114\% |
| 3920 | Neah-Kah-Nie School District | 20,645,430 | 0.07354062\% |
| 3927 | Echo School District | 4,449,987 | 0.01585120\% |
| 3928 | Umatilla School District 6R | 20,211,527 | 0.07199503\% |
| 3929 | Ferndale School District 10 | , | 0.00000000\% |
| 3931 | Pendleton School District 16R | 33,303,232 | 0.11862870\% |
| 3935 | Athena-Weston School District 29RJ | 11,729,094 | 0.04177994\% |
| 3936 | Milton-Freewater Elementary School District 31 | 11,729,09 | 0.00000000\% |
| 3942 | Stanfield School District | 6,159,353 | 0.02194009\% |
| 3944 | Ukiah School | 1,500,602 | 0.00534526\% |
| 3957 | Helix School District | 3,695,895 | 0.01316506\% |
| 3958 | Pilot Rock School District 2R | 4,599,309 | 0.01638310\% |
| 3959 | Mcloughlin Union High School District | - | 0.00000000\% |
| 3965 | La Grande Public Schools | 27,883,610 | 0.09932358\% |
| 3966 | Union County School District | 4,197,779 | 0.01495281\% |
| 3967 | North Powder School District | 5,413,861 | 0.01928459\% |
| 3969 | Imbler School District | 6,640,487 | 0.02365393\% |
| 3970 | Cove School District | 5,679,113 | 0.02022944\% |
| 3973 | Elgin School District 23 | 6,940,068 | 0.02472106\% |
| 3986 | Joseph School District 6 | 6,332,054 | 0.02255527\% |
| 3990 | Wallowa School | 4,526,082 | 0.01612226\% |
| 3993 | Enterprise School District 21 | 7,128,630 | 0.02539273\% |
| 4003 | Troy School District 54 | 204,899 | 0.00072987\% |
| 4008 | Chenowith School District | - | 0.00000000\% |
| 4012 | Dufur Schools | 6,944,039 | 0.02473521\% |
| 4022 | Maupin Grade School 84 | - | 0.00000000\% |
| 4025 | West Union School District 1 | - | 0.00000000\% |
| 4030 | Hillsboro Elementary School District 7 | - | 0.00000000\% |
| 4034 | Gaston Public Schools | 8,369,240 | 0.02981188\% |
| 4035 | Banks School District | 15,047,071 | 0.05359883\% |
| 4047 | Reedville School District 29 | - | 0.00000000\% |
| 4055 | Groner School | - | 0.00000000\% |
| 4062 | Beaverton School District | 729,991,465 | 2.60028624\% |
| 4080 | North Plains School District 70 | - | 0.00000000\% |
| 4105 | Hillsboro Union High School | - | 0.00000000\% |
| 4109 | Spray School District 1 | 1,088,173 | 0.00387616\% |
| 4114 | Fossil School District 21J | 5,242,585 | 0.01867449\% |
| 4128 | Yamhill Grade School | , | 0.00000000\% |
| 4135 | Newberg School District 29JT | 71,857,337 | 0.25596141\% |
| 4142 | McMinnville Schools | 111,824,068 | 0.39832601\% |

# Oregon Public Employees Retirement System 

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations

June 30, 2018

| Employer Number | Employer Name | Employer Total Present <br> Value of Contribution Effort | Employer Proportionate Share Percentage |
| :---: | :---: | :---: | :---: |
| 4144 | Sheridan School District 48J | 15,589,349 | 0.05553047\% |
| 4166 | Yamhill-Carlton School District 1 | 6,452,841 | 0.02298552\% |
| 4185 | Lebanon School District Uh-1 | - | 0.00000000\% |
| 4189 | Wasco County High School | - | 0.00000000\% |
| 4203 | Victor Point School | - | 0.00000000\% |
| 4218 | Curry County Education Service District | - | 0.00000000\% |
| 4219 | Grant County Education Service District | 2,266,560 | 0.00807366\% |
| 4220 | Jefferson County Education Service District | 3,414,247 | 0.01216181\% |
| 4221 | Marion Education Service District | - | 0.00000000\% |
| 4223 | InterMountain Education Service District | 25,701,006 | 0.09154898\% |
| 4224 | Wallowa County Region 18 | 3,859,078 | 0.01374634\% |
| 4225 | Washington County Education Service District | - | 0.00000000\% |
| 4226 | North Central Education Service District | 2,266,854 | 0.00807471\% |
| 4227 | Cascade School District Uh5 | - | 0.00000000\% |
| 4230 | Mari-Linn School District | - | 0.00000000\% |
| 4232 | South Coast Education Service District Region 7 | 17,098,839 | 0.06090739\% |
| 4237 | Douglas Education Service District | 34,336,964 | 0.12231093\% |
| 4238 | Multnomah Education Service District | 47,764,138 | 0.17013957\% |
| 4251 | Clatsop County Education Service District | - | 0.00000000\% |
| 4252 | High Desert Education Service District | 35,658,326 | 0.12701772\% |
| 4254 | Willamette Education Service District | 33,465,763 | 0.11920764\% |
| 4258 | Hermiston School District 8R | 71,940,735 | 0.25625848\% |
| 4259 | Clackamas Education Service District | 40,606,276 | 0.14464271\% |
| 4260 | Greater Albany School District 8J | 146,095,685 | 0.52040417\% |
| 4268 | Lake Oswego School District | 97,495,980 | 0.34728825\% |
| 4270 | Silver Falls School District | 56,840,488 | 0.20247023\% |
| 4271 | Malheur Education Service District Region 14 | 7,977,659 | 0.02841704\% |
| 4272 | Linn-Benton-Lincoln Education Service District | 45,696,070 | 0.16277295\% |
| 4273 | Double O School District | 192,405 | 0.00068536\% |
| 4275 | Tillamook County Education Service District | - | 0.00000000\% |
| 4276 | Lane County Education Service District | 23,460,999 | 0.08356990\% |
| 4277 | Mitchell School | 2,259,678 | 0.00804915\% |
| 4279 | St. Helens School District 502 | 29,294,901 | 0.10435071\% |
| 4280 | Northwest Regional Education Service District | 101,773,565 | 0.36252534\% |
| 4286 | Southern Oregon Education Service District | 45,536,907 | 0.16220600\% |
| 4288 | Medford School District 549C | 208,433,028 | 0.74245462\% |
| 4291 | Dayton Public Schools | 11,054,483 | 0.03937693\% |
| 4293 | Lake County Education Service District | 1,907,988 | 0.00679640\% |
| 4294 | Harney Education Service District Region XVII | 4,297,113 | 0.01530665\% |
| 4295 | Wasco County Education Service District | 6,183,301 | 0.02202540\% |
| 4297 | Yamhill Education Service District | - | 0.00000000\% |
| 4306 | Amity School District | 7,392,342 | 0.02633210\% |
| 4307 | Columbia School District 5J | - | 0.00000000\% |
| 4309 | Scappoose School District | 39,298,453 | 0.13998414\% |
| 4311 | Redmond School District 2J | 106,245,960 | 0.37845635\% |
| 4312 | Reedsport School District | 8,573,690 | 0.03054015\% |
| 4313 | Forest Grove School District | 107,325,737 | 0.38230260\% |
| 4314 | Willamina School District 30J | 14,469,245 | 0.05154057\% |
| 4315 | John Day School District | 8,430,701 | 0.03003081\% |
| 4316 | Tigard-Tualatin School District 23J | 229,305,347 | 0.81680344\% |
| 4317 | Sherwood School District 88J | 88,482,191 | 0.31518043\% |
| 4320 | Rainier School District 13 | 11,955,526 | 0.04258651\% |
| 4321 | North Clackamas School District 12 | 236,344,678 | 0.84187808\% |
| 4323 | Estacada School District 108 | 27,173,289 | 0.09679336\% |
| 4324 | Centennial School District 28 | 140,992,484 | 0.50222617\% |
| 4326 | Harney County School District 3 | - | 0.00000000\% |
| 4327 | Jordan Valley School District 3 | 1,920,896 | 0.00684238\% |
| 4329 | Gervais School District 1 | 9,795,476 | 0.03489225\% |
| 4330 | Vale School District 84 | 20,576,620 | 0.07329552\% |
| 4331 | Molalla River School District | 20,208,907 | 0.07198569\% |
| 4332 | Gresham-Barlow School District 10 | 157,002,320 | 0.55925445\% |
| 4333 | Canby School District | 53,921,248 | 0.19207167\% |
| 4334 | Cascade School District 5 | 24,619,849 | 0.08769781\% |

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations

June 30, 2018

| Employer Number | Employer Name | Employer Total Present <br> Value of Contribution Effort | Employer Proportionate Share Percentage |
| :---: | :---: | :---: | :---: |
| 4335 | Milton-Freewater Unified School District 7 | 15,765,915 | 0.05615941\% |
| 4336 | Nestucca Valley School District 101 | 9,127,008 | 0.03251111\% |
| 4337 | Sherman County School District | 5,163,496 | 0.01839277\% |
| 4338 | Three Rivers U J School District | 69,770,169 | 0.24852676\% |
| 4339 | Lebanon Community School District | 76,589,340 | 0.27281717\% |
| 4340 | Monroe School District 1J | 7,641,339 | 0.02721904\% |
| 4341 | Hillsboro School District 1J | 349,680,364 | 1.24558859\% |
| 4342 | North Santiam School District 29J | 25,849,576 | 0.09207820\% |
| 4343 | Harrisburg Sschool District 7 | 17,165,301 | 0.06114413\% |
| 4344 | South Wasco County School District 1 | 5,956,030 | 0.02121584\% |
| 4345 | Oregon Trail School District 46 | 75,205,129 | 0.26788650\% |
| 4346 | Knappa School District 4 | 10,190,284 | 0.03629858\% |
| 4347 | Clatskanie School District 6J | 15,435,314 | 0.05498179\% |
| 4348 | Lourdes Charter School | 655,554 | 0.00233513\% |
| 4350 | Ridgeline Montessori | 3,168,332 | 0.01128584\% |
| 4351 | The Village School | 1,344,568 | 0.00478946\% |
| 4352 | Armadillo Technical Institute | 852,407 | 0.00303634\% |
| 4354 | Opal Charter School | 942,154 | 0.00335603\% |
| 4355 | Three Rivers Charter School | 2,426,349 | 0.00864284\% |
| 4358 | Detroit Lake Charter School | - | 0.00000000\% |
| 4360 | Luckiamute Valley Charter School | 2,857,670 | 0.01017924\% |
| 4361 | Rimrock Expeditionary Alternative Learning | - | 0.00000000\% |
| 4362 | Kings Valley Charter School | 190,532 | 0.00067869\% |
| 4363 | Multisensory Learning Academy | 5,706,943 | 0.02032857\% |
| 4365 | Mitch Charter School | 3,659,035 | 0.01303377\% |
| 4366 | Sand Ridge Charter School | 3,513,094 | 0.01251391\% |
| 4367 | Arthur Academy Charter School | 11,488,469 | 0.04092282\% |
| 4369 | Trillium Charter School | 3,976,860 | 0.01416588\% |
| 4370 | Howard Street Charter School, Inc. | 1,405,924 | 0.00500801\% |
| 4371 | The Lighthouse School | 2,716,079 | 0.00967488\% |
| 4373 | Sheridan Japanese School Foundation | 1,084,101 | 0.00386165\% |
| 4374 | Ione School District | 5,420,676 | 0.01930887\% |
| 4375 | Eddyville Charter School | 2,491,962 | 0.00887656\% |
| 4376 | Four Rivers Community School | 4,055,382 | 0.01444559\% |
| 4378 | Mosier Community School | 3,018,659 | 0.01075270\% |
| 4379 | Siletz Valley School | 2,839,912 | 0.01011599\% |
| 4380 | The Emerson School | 2,162,791 | 0.00770403\% |
| 4381 | North Wasco County School District 21 | 40,380,457 | 0.14383832\% |
| 4382 | Self Enhancement, Inc. | 1,181,394 | 0.00420822\% |
| 4383 | City View Charter School | 2,108,809 | 0.00751174\% |
| 4386 | Nixyaawii Community School | 1,260,966 | 0.00449166\% |
| 4388 | West Lane Tech | 1,035,388 | 0.00368813\% |
| 4390 | Oregon Connections Academy | 29,759,958 | 0.10600728\% |
| 4392 | Eagleridge High School | 1,999,656 | 0.00712293\% |
| 4393 | Cascade Heights Public Charter School | 2,508,151 | 0.00893423\% |
| 4395 | Siletz Valley Early College Academy | 885,830 | 0.00315540\% |
| 4396 | Sweet Home Charter School | 1,999,164 | 0.00712118\% |
| 4397 | Springwater Environmental Sciences School | 2,548,239 | 0.00907703\% |
| 4398 | LEP High | - | 0.00000000\% |
| 4400 | Phoenix School | 1,163,918 | 0.00414597\% |
| 4401 | Ballston Community School | 1,060,727 | 0.00377839\% |
| 4402 | Sage Community School | 668,611 | 0.00238164\% |
| 4403 | Portland Village School | 4,904,900 | 0.01747163\% |
| 4404 | Alliance Charter Academy | 5,872,668 | 0.02091890\% |
| 4405 | Forest Grove Community School | 2,774,968 | 0.00988465\% |
| 4407 | Madrone Trail Public Charter School | 2,428,301 | 0.00864980\% |
| 4408 | Muddy Creek Charter School | 1,309,074 | 0.00466302\% |
| 4409 | Southwest Charter School | 2,471,258 | 0.00880281\% |
| 4410 | Ace Academy | - | $0.00000000 \%$ |
| 4411 | Sherwood Charter School | 3,072,934 | 0.01094603\% |
| 4412 | Estacada Web Academy | 5,759,994 | 0.02051755\% |
| 4418 | Lewis \& Clark Montessori Charter School | 4,985,458 | 0.01775859\% |
| 4419 | Silvies River Web Academy | 1,392,333 | 0.00495960\% |

# Oregon Public Employees Retirement System 

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
June 30, 2018

| Employer Number | Employer Name | Employer Total Present <br> Value of Contribution Effort | Employer Proportionate Share Percentage |
| :---: | :---: | :---: | :---: |
| 4420 | Oregon Virtual Academy | 12,561,539 | 0.04474518\% |
| 4421 | Home Scholars Academy of Oakridge and Westfir | - | 0.00000000\% |
| 4422 | Redmond Proficiency Academy | 8,731,407 | 0.03110195\% |
| 4423 | Molalla River Academy | 2,147,648 | 0.00765009\% |
| 4424 | The Ivy School | 3,757,724 | 0.01338530\% |
| 4429 | Clackamas Web Academy | 37,623 | 0.00013402\% |
| 4430 | Clackamas Charter Alliance 2 | 306,669 | 0.00109238\% |
| 4431 | Corbett Charter School | - | 0.00000000\% |
| 4432 | Renaissance Public Academy | 1,199,480 | 0.00427264\% |
| 4433 | Powell Butte Community Charter School | 2,753,078 | 0.00980668\% |
| 4434 | Logos Public Charter School | 10,598,943 | 0.03775426\% |
| 4435 | Sunny Wolf Charter School | 1,939,415 | 0.00690835\% |
| 4436 | Academy of Arts \& Academics | 2,199,281 | 0.00783401\% |
| 4437 | Center for Advance Learning | 2,955,183 | 0.01052659\% |
| 4439 | Homesource Family Charter | - | 0.00000000\% |
| 4440 | Sheridan Allprep Academy | 1,699,769 | 0.00605471\% |
| 4441 | Baker Web Academy | 11,375,212 | 0.04051939\% |
| 4443 | Knova Learning Oreogn | 3,550,536 | 0.01264728\% |
| 4444 | Bennett Pearson Academy, Inc. | 1,434,159 | 0.00510859\% |
| 4446 | Coburg Community Charter School | 3,237,493 | 0.01153220\% |
| 4447 | Arco Iris Spanish Immersion Charter School | 3,469,418 | 0.01235834\% |
| 4448 | Gresham Barlow Web Academy | 4,687,765 | 0.01669818\% |
| 4449 | Mosier Middle School | - | 0.00000000\% |
| 4450 | Sauvie Island Academy | 3,341,267 | 0.01190185\% |
| 4451 | River's Edge Academy Charter School | 2,260,201 | 0.00805101\% |
| 4452 | South Columbia Family School | 714,876 | 0.00254644\% |
| 4453 | Woodland Educational Initiative | 1,283,309 | 0.00457125\% |
| 4454 | Le Monde Immersion Charter School | 2,862,785 | 0.01019746\% |
| 4455 | Hope Chinese Charter School | 2,915,222 | 0.01038425\% |
| 4456 | Insight School of Oregon Charter | 2,867,634 | 0.01021473\% |
| 4457 | Oregon Virtual Education East | 231,617 | 0.00082504\% |
| 4458 | Oregon Virtual Education West | 231,613 | 0.00082502\% |
| 4459 | Crater Lake Charter Academy | 1,930,825 | 0.00687775\% |
| 4460 | KairosPDX | 2,105,406 | 0.00749962\% |
| 4461 | Mountain View Academy | 986,153 | 0.00351275\% |
| 4462 | Bend International School | 2,347,881 | 0.00836333\% |
| 4463 | Dallas Community School-Community Innovation Partners | 1,371,587 | 0.00488570\% |
| 4464 | The Valley School of Southern Oregon | 815,516 | 0.00290493\% |
| 4465 | Bridge Educational Foundation | 303,172 | 0.00107992\% |
| 4467 | Cannon Beach Academy | - | 0.00000000\% |
| 4468 | Frontier Charter Academy | - | 0.00000000\% |
| 4469 | Desert Sky Montessori | - | 0.00000000\% |

Total
$\xlongequal{\$ \quad 28,073,504,157}$

| EmployerNumber | Emploger Name | Net Pension Liability |  | Deferred Outlows of Resources |  |  |  | Deferred Inflows of Resour |  |  |  | Pension Expense /(Credit) |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Differences between Expected and Actua Experience | Changes in Assumptions | Changes in Emploger Proportion | Total Deferred Outflow <br> of Resources Excluding Employer Specific Amounts ${ }^{(1)}$ | Net Difference between Projected and ActualInvestment Earnings |  | Changes in Employer Proportion | Total Deferred Inflows <br> of Resources Excluding Employer Specifi Amounts ${ }^{(1)}$ | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion |  |  |
| 1000 | State Agencies |  | 4,089,944,689 | 139,127,687 | 950,904,375 | 76,300,668 | ${ }_{\text {1,166,332,730 }}$ | s | 181,616,657 | 29,588,625 | 211,205, 282 | ${ }^{794,311,366}$ | s | 25,110,950 | ${ }^{819,422,316}$ |
| 2000 | Lake County |  | 6,202,910 | 211,04 | 1,442, 165 | 370,146 | 2,023,315 |  | 275,444 | 725,379 | 1,000,823 | $1,204,672$ |  | ${ }^{(86,973)}$ | 1,117,699 |
| 2001 | Clackamas County |  | 242,23,532 | 8,239,992 | $56,318,371$ | 192,332 | 64,750,695 |  | 10,756,449 | 14,749,371 | 25,50, 820 | $47,043,976$ |  | (4,512,945) | 42,531,311 |
| 2002 | Curry County |  | 14,126,600 | 480,45 | 3,284,408 | 297,705 | 4,062,658 |  | ${ }^{627,301}$ | 192,065 | 819,366 | 2,743,538 |  | 887 | 2,744,425 |
| 2005 | Jackson County |  | 866,570,264 | ${ }_{\text {2,944,862 }}$ | 20, 127,422 | 162,84 | ${ }_{23,235,128}$ |  | 3,844,209 | 2,128,461 | 5,972,670 | ${ }_{10,812,879}^{1,28,2,}$ |  | (805,088) | $16,007,791$ |
| 2006 | Jefferson County |  | 8,059,490 | 274,160 | 1,873,816 |  | 2,147,976 |  | 357,887 | 829,432 | 1,187,319 | 1,665,240 |  | (232,028) | 1,333,212 |
| 2007 | Klamath County |  | 4,451,959 | 151,42 | 1,035,072 | 454,407 | 1,640,921 |  | 197,692 | 540,004 | 737,696 | ${ }^{864,618}$ |  | 48,574 | 913,192 |
| 2008 | Lane County |  | 166,92,983 | 5,67,981 | 38,818,577 | 1,415,327 | 45,913,485 |  | 7,44,100 | 1,240,576 | 8,654,676 | 32,42,012 |  | $(16,119)$ | 32,409,893 |
| 2009 | Marion County |  | 117,19,8,14 | 3,986,685 | 27,248,037 | 302,038 | 31,536,760 |  | 5,204,201 | 2,420,814 | 7,625,015 | 22,76,885 |  | (514,934) | 22,245,951 |
| 2011 | Washington County |  | 228,89,199 | 7,783,745 | 53,200,029 | 33,101 | $61,016,875$ |  | 10,160,866 | 13,150,257 | 23,311,123 | 44,439,156 |  | $(4,291,054)$ | 40,148,102 |
| 2012 | Grant County |  | 3,012,285 | 102,469 | 700,351 | 503,837 | 1,306,657 |  | 133,762 |  | 133,762 | 585,018 |  | ${ }^{191,065}$ | 776,083 |
| 2013 | Umatilla County |  | 22,88,337 | 757,910 | 5,180,136 | 802,182 | - $6,740,228$ |  | 989,373 | 15,140 | 1,004,513 | 4,327,082 |  | 224,689 | 4,551,771 |
| 2014 | Linn County |  | 65,85,687 | 2,240,214 | 15,311,322 | 481 | 17,552,017 |  | 2,924,365 | 4,926,542 | $7,850,907$ | 12,789,885 |  | (1,591,665) | 11,198,220 |
| 2015 2016 | Yaaniill County Sherman County |  | 27,429,714 | 933,077 138,875 | $6,377.356$ 049179 | 17,908. | $7,328,341$ 1 $1,088.054$ |  | $1,218,034$ 181287 | 1,059,169 | $2,277,203$ 440328 | $5,327,146$ 792870 |  | (327,201) | 4,9999945 |
| $\begin{aligned} & 2016 \\ & 2017 \end{aligned}$ | Sherman County Columbia County |  | (4,082,522 | 138,875 470,316 | 949,179 $3,214,498$ | 1,007,897 | 1,088,054 $4,692,711$ |  | 181,287 613,94 | 259,041 227,294 | - ${ }_{840,1,243}^{40,28}$ | 792,870 2,68, 141 |  | $(84,897)$ 132,711 | - $\begin{array}{r}\text { 707,973 } \\ \text { 2,817,312 }\end{array}$ |
| 2018 | Coos County |  | 27,225,411 | 926,127 | $6,329,856$ |  | 7,255,983 |  | 1,208,962 | 1,589,096 | 2,798,058 | 5,287,468 |  | $(487,639)$ | 4,799,829 |
| 2020 | Wasco County |  | 10,284,389 | 34, 844 | 2,391,101 | 373,612 | 3,114,557 |  | 456,685 | 570,740 | 1,027,425 | 1,997,339 |  | (171,081) | 1,826,258 |
| 2021 | Baker County |  | 8, ${ }^{8,032,991}$ | 273,258 114365 | ${ }_{\substack{1,867,655 \\ 781.657}}$ | l, 1,143 | $\xrightarrow{2,142,056}$ |  | 356,710 149291 | 638,203 310827 | 994,913 460.118 | $1,560,093$ 652935 |  | ${ }_{(189,980)}^{(1959}$ | (1,364,643 |
| 2027 | Deschutes County |  | 95,837,777 | 3,260,115 | 22,282,101 | 1,026,835 | 26,569,051 |  | 4,255,739 | 634,977 | 4,890,716 | 18,612,730 |  | 48,421 | ${ }_{18,661,151}$ |
| 2028 | Union County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2035 | Hood River County |  | 8,579,176 | 291,838 | 1,994,642 | 537,906 | 2,824,386 |  | 380,964 |  | 380,964 | 1,66, 169 |  | 181,865 | 1,848,034 |
| 2036 | Clatsop County |  | 19,038,430 | 647,630 | 4,426,399 | ${ }^{811,668}$ | 5,885,697 |  | 845,414 | 423,091 | 1,268,505 | 3,697,468 |  | ${ }^{31,441}$ | 3,728,999 |
| ${ }_{2038}^{2037}$ | Polk County Multromah County |  | $\underset{\substack{\text { 27, } \\ 507,73,53,645}}{ }$ | 939,364 $177,271,648$ | $6,420,326$ $118.047,573$ | ${ }_{941,003}^{317,60}$ | $7,67,380$ $136,260,24$ |  | ${ }^{1,226,241}$ | 1,003,452 $14,819,73$ | 2,229,933 $37,366,069$ | 5,663,040 98.607738 |  | ${ }_{(3,37.099)}^{(371,82)}$ |  |
| 2039 | Malheur County |  | 9,87, 828 | 335,878 | 2,295,646 |  | 2,631,524 |  | 438,454 | 343,927 | 782,381 | 1,917,604 |  | (117,369) | 1,800,235 |
| 2040 | Benton County |  | 41,801,812 | 1,421,973 | 9,711,842 | 2,885,359 | 14,026,174 |  | 1,856,237 | 40,418 | 1,896,655 | 8,118,363 |  | 765,510 | 8,883,873 |
| 2042 | Josephine County |  | 25,467,223 | 866,319 | 5,921,081 |  | 6,787,400 |  | 1,130,889 | 1,448,916 | 2,579,805 | 4,44,009 |  | (539,465) | 4,406,544 |
| 2043 | Lincoln County |  | 7,274,260 | 247,49 | 1,691,252 | 311,739 | 2,250,440 |  | 323,018 | 189,180 | 512,198 | 1,412,740 |  | 26,436 | 1,439,176 |
| 2044 | Crook County |  | 2,699,162 | ${ }^{91,817}$ |  | 368,352 | 1,087,719 |  | 119,858 | 40,287 | 160,145 | 524,206 |  | $\xrightarrow{76,992}$ | 600,298 |
| ${ }_{2050}^{2050}$ | Wallowa County Tillamook County |  | 215,94 12,960 | 7,344 441 | 50,195 3,013 | 13,865 | 71,404 3,454 |  | 9,587 | ¢, $\begin{gathered}8,92 \\ 1,826\end{gathered}$ | 17,879 2,401 | ${ }_{2}^{41,929}$ |  | $\underset{(600)}{5,152}$ | 47,081 1,917 |
| 2099 | State Judiciary |  | 44,089,146 | 1,499,781 | 10,250,643 | 4,195,122 | 15,445,546 |  | 1,957,807 | 266,003 | 2,223,810 | 8,562,588 |  | 1,529,218 | 10,091,806 |
| 2100 | City of Roseburg |  | 19,943,350 | 678,413 | 4,636,791 | 305 | 5,315,509 |  | 885,597 | 1,501,306 | 2,386,903 | 3,873,214 |  | (502,507) | 3,370,707 |
| 2101 | City of Salem |  | 140,047,369 | 4,763,993 | 32,560,747 |  | 37,324,740 |  | 6,218,895 | 4,338,237 | 10,557,132 | 27,198,709 |  | (1,355,907) | 25,442,802 |
| 2102 2103 | City of Medford City of Albany |  | $57,43,756$ 48,472169 | (1,953,799 | $13,353,472$ 11269687 | 75,075 88,334 | $15,382,306$ $13,000.899$ |  |  | $1,809,602$ <br> $3.087,287$ <br> , 0, | ¢ | $11,154,49$ $9,413,818$ |  | ${ }_{(020,5057)}^{(470,569)}$ | $10,684,392$ <br> $8.490,249$ |
| 2104 | City of Albany City of Ashland |  | 4, 3 $30,9747,27,200$ | ${ }^{1,648,887} 1$ |  | ${ }^{8,3,344}$ | $13,000,899$ $8,352,042$ |  | ${ }_{\substack{\text { 2, } \\ 1,376,007}}^{2,4288}$ | $3,087,287$ $2,570,785$ | $5,239,729$ $3,96,792$ | ${ }_{6} 6,018,048$ |  | ${ }_{(756,674)}$ | ${ }_{\substack{\text { 8,440,249 } \\ 5,261,374}}$ |
| 2105 | City of Astoria |  | 11,044,443 | 375,699 | 2,567,812 | 329,122 | 3,272,633 |  | 490,436 | ${ }_{1,133,875}$ | 1,624,311 | 2,144,950 |  | (229,145) | 1,915,805 |
| 2106 | City of Beaveron |  | 69,979,287 | 2,380,486 | 16,270,051 | 208,128 | 18,858,665 |  | 3,107,476 | 2,735,461 | 5,842,937 | 13,590,732 |  | (745,525) | 12,845,207 |
| 2107 | City of Bend |  | 58,875,212 | 2,002,759 | ${ }^{13,688,375}$ | 1,154,952 | $16,846,086$ |  | 2,614,392 | 898,322 | 3,512,714 | 11,434,201 |  | 139,499 | 11,57,700 |
| 2109 2110 | ${ }_{\text {City of Canby }}^{\text {City of Couille }}$ |  | ${ }^{\text {9,9880,098 }}$ | 339,43 86,066 |  | ${ }_{\text {1 }}^{187,631}$ |  |  | 443,173 112350 | 4888,200 | 861,273 500597 | $1,988,243$ 491.369 |  | ${ }_{(94,299)}$ | ${ }_{\substack{1,844,844 \\ 397150}}$ |
| 2111 | City of fugene |  | 199,826,692 | ${ }_{6,797,506}$ | 46,459,327 | ${ }_{\text {1,533,728 }}$ | 54,790,561 |  | ${ }_{8,873,434}$ | ${ }_{\text {3,23, }}^{3} \mathbf{3 8 2 3}$ | 12,007,257 | 38,808,499 |  | (27,9,940) | 3,531,559 |
| 2112 | City of Forest Grove |  | 354,540 | 12,060 | 82,430 | 188,150 | 282,640 |  | 15.744 | 1,345 | 17,089 | ${ }_{68,855}$ |  | 44,306 | 113,161 |
| 2113 | City of Grants Pass |  | 25,399,432 | 861,632 | 5,889,045 |  | 6,750,677 |  | 1,124,770 | 1,612,632 | 2,737,402 | 4,919,249 |  | (585,606) | 4,333,643 |
| 2114 | City of Gresham |  | ${ }^{82,722,686}$ | 2,814,999 | 19,239,842 | 2,477,268 | 24,532,109 |  | 3,674,687 | 6,602 | 3,681,289 | 16,071,464 |  | 771,883 | 16,843,347 |
| 2115 | City of Hillsboro |  | ${ }_{\text {82, }}^{82,31,486}$ | ${ }^{2,800,331}$ | - $19.139,5898$ |  | ${ }^{21,939,920}$ |  | 3,655,539 | 3,268,058 | ${ }^{6,923,597}$ | 15,987,720 |  | ${ }^{(1,174,606)}$ | 14,813,114 |
| 2117 | City of McMinnville |  | 22,710,542 | 772,45 | 5,280, 158 | 26,422 | 6,079,125 |  | 1,008,476 | 6,628,436 | 7,636912 | +,410,632 |  | ${ }_{(1,}^{(1,705,739)}$ | $2,704,893$ <br> 106936 |
| 2118 2119 | City of Ontario City of Oregon City |  | 11,121,348 $20,56,772$ | 378,315 699280 | $2,585,692$ $4,779,410$ | 239,268 100.414 | $3,203,275$ <br> $5,579,104$ |  | ${ }_{9}^{492,8837}$ | 745,168 265, 042 | $1,239,019$ $1,177,879$ | $2,159,886$ <br> $3,992,34$ |  | $\underset{(31,675)}{(19290)}$ | 1,966,936 $3,960,672$ |
| 2120 | City of Lake Oswego |  | 46,754,471 | 1,590,447 | 10,870,326 |  | 12,460,73 |  | 2,076,163 | 4,227,896 | 6,304,059 | 9,080,222 |  | ${ }_{(1,390,781)}$ | $7,689,441$ |
| 2121 | City of Portand |  | 559,466,661 | 19,031,383 | 130,074,936 | 906,243 | 150,012,562 |  | 24,843,481 | 5,298,392 | 30,141,873 | 108,654,459 |  | ${ }^{(873,572)}$ | 07,780,887 |
| ${ }_{2} 212$ | City of Redmond |  | 18,529,708 | ${ }^{630,325}$ | 4,308,122 | 997,798 | 5,936,245 |  | 822,824 |  | 822,824 | 3,598,669 |  | 267,295 | 3,865,964 |
| ${ }_{2125}^{2123}$ | City of St. Helens Cityof Vemonia |  | $7,560,929$ 1,102311 | 257,200 3 37499 | 1,757,902 | 139794 | ${ }^{2}, 015,1023$ |  | 335,748 <br> 4895 | ¢606,922 <br> 35668 | 942,670 84.620 | $1,468,414$ 214,092 |  | ${ }^{(212,701)}$ | 1,255,713 |
| 2126 | City of West Linn |  | 15,030,176 | 511,282 | 3,494,487 | 177,410 | 4,183,179 |  | 667,425 | ${ }_{601,673}$ | 1,269,098 | 2,919,022 |  | ${ }_{(172,828)}^{2(2)}$ | 2,746,194 |
| 2127 | City of Cotage Grove |  | 8,945,068 | 304,28 | 2,079,711 | 152,374 | 2,536,369 |  | 397,212 | ${ }^{150,576}$ | 547,788 | 1,777,229 |  | 20,488 | 1,757,717 |
| 2128 | City of Tillamook |  | 3,369,615 | 114,624 | 783,429 | 49,305 | 947,38 |  | 149,630 | 147,062 | 296,692 | 654,416 |  | (32,300) | 622,116 |
| ${ }_{2131}^{2129}$ | City of Sweet Home City of |  | ${ }_{\text {1, }}^{1,024,383}$ | 36,478 <br> 2889 | ${ }_{1}^{249,315}$ | 350,018 <br> 18,052 |  |  | ${ }_{\substack{47,618 \\ 37.685}}$ |  | ${ }^{47,618}$ | 208,259 164819 |  |  | 316,787 <br> 113,388 |
| 2131 2132 | City of Drain Eugene Wate \& Electric Board |  | 848,658 $89,06,397$ | 28,869 $3,054,945$ | 197,311 $20,879,817$ | 18,052 | 244,232 $23,944,762$ |  | 37,685 $3,987,912$ | 133,310 $9,790,590$ | 1770,955 13,778502 | 164,819 $17,441,371$ |  | ${ }_{(3,267,412)}^{(28,41)}$ | 136,338 $14,173,959$ |
| 2135 | McMinnville Water \& Light Department |  | 8,142,888 | 276,997 | 1,893,206 | 4,452,510 | 6,622,713 |  | 361,590 | 396,888 | 758,478 | 1,581,437 |  | 914,226 | 2,499,663 |
| 2138 | City of Hod River |  | $7,458,654$ <br> 1,705884 | 253,721 58.029 | ${ }_{\text {1,734, } 123}$ | 14,132 153315 | 2,001,976 |  | 331,206 75751 | 311,972 <br> S,499 | $\begin{array}{r}643,178 \\ 81,250 \\ \hline\end{array}$ | $1,448,551$ 331,301 |  | ${ }_{\substack{\text { (91,933) } \\ 55,093 \\ \hline}}$ | 1,356,618 |
| 2139 2140 | City of Reedsport City of Lebanon |  | ${ }_{\substack{1,755,884 \\ 9,476883}}$ | 58,29 322,375 | - $\begin{array}{r}3,206,615 \\ 2,20,357\end{array}$ | ${ }_{\substack{\text { 212, } \\ 212,755}}$ | rere7,999 |  | 75,751 420,82 | 5,499 253,519 | 811,250 674,346 | 331,301 $1,84,513$ |  | ${ }_{(45,093}^{(42,91)}$ | 386,394 $1,798,422$ |
| 2142 | City of Sherwood |  | 12,015,388 | 408,728 | 2,793,555 | 83,467 | 3,285,750 |  | 533,551 | 553,412 | 1,086,963 | 2,33,5,518 |  | (133,105) | 2,200,413 |
| 2143 | City of Oakland |  | 288,025 | 9,798 | 66,965 | 4,134 | 80,897 |  | 12,790 | 43,031 | 55,821 | 55,938 |  | (10,211) | 45,727 |

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \& \& \& \multicolumn{4}{|c|}{Deferred Outtlows of Resour} \& \multicolumn{3}{|c|}{erred Inflows of Resources} \& \multicolumn{3}{|c|}{Pension Expense / (Credit)} \\
\hline Employer
Number \& Emploger Name \& Net Pension Liability \& Differences between Expected and Actua Experience \& Changes in Assumptions \& Changes in Employer Proportion \& Total Deferred Outflows of Resources Excluding Employer Specific Amounts \({ }^{(\text {( })}\) \& Net Difference between Projected and Actual Investment Earnings \& Changes in Employer Proportion \& \begin{tabular}{l}
Total Deferred Inflows \\
of Resources Excluding \\
Employer Specific Amounts \({ }^{(1)}\)
\end{tabular} \& Proportionate Share of Plan Pension Expense \& Net Amortization of Deferred Amounts from Changes in Proportion \& Total Pension Expense \(/\)
(Creditit \(\left.{ }^{(1)}\right)\) \\
\hline 2145 \& City of Vale \& 767,223 \& 26,116 \& 178,494 \& \& 218,843 \& 34,091 \& 54,612 \& 88,703 \& 149,100 \& \({ }^{(8,551)}\) \& \({ }^{140,549}\) \\
\hline 2146 \& \({ }^{\text {City of Prineville }}\) \& 4,773,656 \& 162,386 \& \({ }^{1,109,866}\) \& 145,494 \& \({ }^{1,417,746}\) \& 211,977 \& \({ }^{636,172}\) \& 848,149 \& 927,095 \& (233,443) \& \({ }_{6}^{693,652}\) \\
\hline 2147 \& City of Wheeler \& 286,805 \& 9,756 \& 66,682 \& 2,747 \& 79,185 \& 12,736 \& 2,216 \& 14,952 \& 55,701 \& 680 \& 56,381 \\
\hline 2148 \& City of Klamath Falls \& 13,567,551 \& 461,528 \& 3,154,430 \& 139,404 \& 3,755,362 \& 622,476 \& 160,737 \& 763,213 \& 2,634,965 \& 29,310 \& 2,664,275 \\
\hline 2149 \& City of Canyonville \& 458,272 \& 15,589 \& 106,547 \& 31,645 \& 153,781 \& 20,350 \& 75,851 \& 96,201 \& 89,001 \& (20,577) \& 68,424 \\
\hline 2150 \& City of Bandon \& 3,622,242 \& 123,218 \& 842,164 \& \& 966,382 \& 160,848 \& 247,988 \& 408,446 \& 703,479 \& (96,407) \& 607,072 \\
\hline 2152 \& City of Coos Bay \& 14,24, ,146 \& 484,441 \& 3,311,040 \& 79,054 \& 3,874,535 \& 632,387 \& 696,633 \& 1,329,020 \& 2,76,784 \& (172,436) \& 2,593,348 \\
\hline 2154 \& City of Pendleton \& 13,509,726 \& 459,60 \& 3,140,986 \& 150,745 \& 3,751,291 \& 599,988 \& 846,872 \& 1,446,780 \& 2,623,734 \& (187,54) \& 2,436,140 \\
\hline 2155 \& City of Corvallis \& 42,365,300 \& 1,441,162 \& 9,849,998 \& \& 11,291,160 \& 1,881,287 \& 2,319,509 \& 4,200,796 \& 8,227,921 \& (727,122) \& 7,500,799 \\
\hline 2157 \& City of Monmouth \& 5,548,117 \& 188,730 \& \({ }^{1,2899927}\) \& 34,089 \& \(1,512,746\)
1,944620 \& 24,368 \& \({ }_{540}^{219,996}\) \& 466,364
864999 \& \(1,077,504\)
1,417054
1 \& \({ }^{(55,013)}\) \& 1,022,491 \\
\hline 2158
2159 \& City of Milton-Freewater
City of Baker Ciy \& \(\underset{\substack{7,296,422 \\ 6,30824}}{\text { a }}\) \& \({ }_{214,587}^{248,204}\) \& \(1,096,416\)
\(1,466,650\) \& \& \(1,944,620\)
\(1,681,27\) \& 324,005
280,121 \& 540,94
684,490 \& \({ }_{9664,611}^{86499}\) \& \(1,417,054\)
\(1,225,125\) \&  \& (1,241,358 \({ }_{1}^{1,014,998}\) \\
\hline 2160 \& City of Hermiston \& \({ }_{10,431,848}\) \& 354,860 \& 2,425,385 \& 123,640 \& \({ }^{2,903,885}\) \& 466,233 \& 635,486 \& 1,098,719 \& 2,025,977 \& (171,268) \& 1,854,709 \\
\hline 2161 \& City of Pilot Rock \& 465,736 \& 15.843 \& 108,283 \& 12,828 \& 136,954 \& 20,681 \& 129,103 \& 149,784 \& 90,451 \& \((35,29)\) \& 55,192 \\
\hline 2162 \& City of Claskanie \& 2,141,038 \& 72,832 \& 497,787 \& 21,437 \& 592,056 \& 95,074 \& 174,280 \& 269,354 \& 415,813 \& (33,979) \& 381,834 \\
\hline 2163 \& City of Milwakie \& 15,99,686 \& 534,056 \& 3,550,147 \& 399,682 \& 4,583,885 \& 697,155 \& 38,458 \& 735,613 \& 3,049,048 \& 109,006 \& 3,158,054 \\
\hline 2165 \& City of Comelius \& 3,436,586 \& 116,902 \& 7999,000 \& \({ }^{91,816}\) \& 1,007,718 \& 152,604 \& 287,190 \& 439,794 \& \({ }^{667,422}\) \& (82,755) \& 584,667 \\
\hline 2166
2167 \&  \& 1, 2,29,542 \& 44,889
10.073 \& 307,489
68,843 \& \(\underset{\substack{17,151 \\ 51,714}}{ }\) \& 369,629
130,630 \& 58,728
13,149 \& 162,512
38.659 \& \begin{tabular}{c} 
221,240 \\
51,808 \\
\hline
\end{tabular} \& 256,882
57,506 \& \(\underset{\substack{(40,75) \\ 6,296}}{ }\) \& 216,147
6,802 \\
\hline 2168 \& City of Oakridge \& 2,463,548 \& \({ }_{83,803}\) \& 572,770 \& 108,026 \& \({ }_{7}^{764,599}\) \& 109,395 \& \({ }^{36,9693}\) \& \({ }_{\text {cke }}^{\text {14,3,368 }}\) \& 477,448 \& \({ }_{15,504}\) \& \({ }_{493,952}\) \\
\hline 2170 \& City of Madras \& 2,947,614 \& 100,269 \& 685,315 \& 44,500 \& 830,084 \& 130,891 \& 332,941 \& 463,832 \& 572,458 \& (104,215) \& 468,243 \\
\hline 2172 \& City of Sandy \& 7,452,354 \& 253,507 \& 1,732,658 \& 178,845 \& 2,165,010 \& 330,927 \& 107,726 \& 438,653 \& 1,447,327 \& \({ }^{6,401}\) \& 1,453,728 \\
\hline 2174 \& City of Mt. Angel \& 1,205,585 \& 41,010 \& 280,296 \& \({ }^{84,124}\) \& 405,430 \& 53,535 \& 49,859 \& 103,394 \& 234,138 \& 13,770 \& 247,908 \\
\hline 2175 \& City of Umailla \& 2,598,513 \& 88,394 \& 604,149 \& 109,573 \& 802,116 \& 115,389 \& \& 115,389 \& 504,659 \& 48,296 \& 552,955 \\
\hline 2176 \& City of Scappose \& 4,001,787 \& 136,129 \& 930,408 \& 261,393 \& 1,327,930 \& 177,702 \& 159,924 \& 337,626 \& 777,190 \& (7,773) \& 76,417 \\
\hline 2177 \& City of Condon \& 393,617 \& 13,390 \& 91,515 \& 16,434 \& 121,339 \& 17,479 \& 24,363 \& 41,842 \& 76,445 \& (7,951) \& 68,494 \\
\hline 2178 \& City of Boardman \& 1,933,520 \& 65,773 \& 449,540 \& 72,139 \& 587,452 \& 85,859 \& 415,220 \& 501,079 \& 375,510 \& (102,542) \& 272,968 \\
\hline \({ }_{21179}^{2179}\) \& City of Estacala
Ciy of
anempe \& \({ }^{1,759,715} 1\) \& 59,860
42.565 \& 409,130 \& 94,776 \& \begin{tabular}{l}
563,766 \\
333488 \\
\hline
\end{tabular} \&  \& \({ }^{23,508}\) \& 101,649
191770 \& \({ }_{3}^{341,756}\) \& \& - 356,683 \\
\hline 2180
2181 \& City of Enterprise
City of Central Point \& 1,251,293 \& 42,565
277,936 \& 290,923
1.899 .627 \& 75,277 \& 333,488
2.252 .840 \& 55,564
362.817 \& 136,146
453,509 \& 191,710
816,326 \& 243,015
1,586801 \& \({ }_{\text {a }}^{(48,467)}{ }_{(12,451)}\) \& 194,548
\(1.463,350\) \\
\hline 2182 \& City of Cascade Locks \& 979,977 \& 33,336 \& 227,843 \& 11,221 \& 272,400 \& 4,5,17 \& 202,860 \& 246,377 \& 190,322 \& (48,264) \& 142,058 \\
\hline 2183 \& City of Myrtle Point \& 1,732,331 \& 58,929 \& 402,764 \& 51,326 \& 513,019 \& 76,925 \& 140,987 \& 217,912 \& 336,437 \& (7,898) \& 328,539 \\
\hline 2184 \& City of Port Orford \& 793,861 \& 27,005 \& 184,571 \& 27,707 \& 239,283 \& 35,252 \& 86,906 \& 122,158 \& 154,176 \& (15,412) \& 138,764 \\
\hline 2185 \& City of Wood Village \& 1,494,184 \& 50,828 \& 347,395 \& 78,819 \& 477,042 \& 66,350 \& 58,848 \& 125,198 \& 290,187 \& \({ }^{(1,273)}\) \& 288,914 \\
\hline 2186 \& City of Chiloquin \& 82,695 \& 2,813 \& 19,226 \& \& 22,039 \& 3,672 \& 7,612 \& 11,284 \& \({ }^{16,060}\) \& (2,255) \& 13,805
581321 \\
\hline 2187 \& City of Prilomath \& 2,844,185 \& 96,75 \& \({ }_{\substack{6 \\ 541,268 \\ 5458}}\) \& 113,019
198751 \& 871,038 \& 126,298
104183 \& 7,729 \& 134,027
104183 \& S52,371
455,50 \& 28,950
58,013 \& 581,321
513,63 \\
\hline 2188
2189 \& City of Talent City of Willamina \& 2,346,161 \& 79,809 \& 545,478 \& 198,751 \& 824,038 \& 104,183 \& \& 104,183 \& 455,650 \& 58,013 \& 513,66 \\
\hline 2191 \& City of Huntington \& 152,934 \& 5,202 \& 35,557 \& 2,905 \& 43,64 \& \({ }^{6,791}\) \& 28,414 \& 35,205 \& 29,701 \& (5,592) \& 24,109 \\
\hline 2192 \& City of North Plains \& 1,021,158 \& 34,737 \& 237,417 \& 10,738 \& 282,892 \& 45,345 \& 154,225 \& 199,570 \& 198,320 \& (37,671) \& 160,649 \\
\hline 2193
2194 \& City of Heppner
City of Cave Junction \& 23,7371
667230 \&  \& 55,737
155,130 \& 101,567
1,399 \& 165,459
179226 \&  \& 17,680
124,756 \& 28,325
154,385 \& 46,558
129583 \& 24,855 \& 71,413
95,296 \\
\hline 2194
2195 \& City of Cave Junction City of Metolius \& 667,230 \& 22,697 \& 155,130 \& 1,399 \& 179,226 \& 29,629 \& 124,756 \& 154,385 \& 129,583 \& \((34,287)\) \& 95,296 \\
\hline 2196 \& City of Hubard \& 1,247,771 \& 42,445 \& 290,104 \& \& 332,549 \& 55,408 \& 172,42 \& 227,850 \& 242,331 \& (57,987) \& 184,344 \\
\hline 2197
2198 \& City of Myrtle Creek \& 1,326,428 \& \({ }_{\substack{45,121}}^{25731}\) \& 308,392
175863 \& 3,416
149169 \& 356,929
350763 \& 58,01
33,589 \& 223,219

22, \& 282,120
556,39 \& $\begin{array}{r}257,607 \\ \hline 146902\end{array}$ \& ${ }_{(57,51)}^{(59,627}$ \& ${ }_{1}^{199,656}$ <br>
\hline 2198
2199 \& ${ }_{\text {City }}^{\substack{\text { City of Carton } \\ \text { City of unction City }}}$ \& 756,406
$4,073,202$ \& 25,731
138,58 \& ${ }_{9}^{175,883}$ \& 149,169 \& 350,763
$1,085,570$ \& 33,589
180,873 \& 22,050
395,727 \& 55,639
576,600 \& 146,902
791,060 \& ${ }_{\substack{39,627 \\(121,427)}}^{(1)}$ \& ${ }_{669,633}^{186,59}$ <br>
\hline 2200 \& City of Wallowa \& 199,011 \& 6,770 \& 46,270 \& 2,070 \& 55,110 \& 8,837 \& 5,707 \& 14,544 \& 38,650 \& (97) \& 38,553 <br>
\hline 2201 \& City of Coburg \& 810,083 \& 27,557 \& 188,343 \& 36,950 \& 252,850 \& 35,972 \& 33,372 \& 69,344 \& 157,327 \& 4,793 \& 162,120 <br>
\hline 2202 \& City of Dallas \& 8,056,892 \& 274,071 \& 1,873,212 \& \& 2,147,283 \& 357,72 \& 392,918 \& 750,690 \& 1,564,735 \& (137,913) \& 1,426,822 <br>
\hline 2203 \& City of Rockaway Beach \& 1,668,046 \& 56,742 \& 387,817 \& 205,751 \& 650,310 \& 74,071 \& 33,990 \& 108,061 \& 323,952 \& 44,588 \& 368,810 <br>
\hline 2204 \& City of Burns \& 1,245,610 \& 42,372 \& 289,602 \& 115,066 \& 446,980 \& 55,312 \& 18,476 \& 73,788 \& 241,911 \& ${ }^{21,076}$ \& ${ }^{262,987}$ <br>
\hline 2205
2206 \& City of Elig
City
Weston \& 147,428
195459 \& 5,015 \& 34,277
45444 \& 80,430
19937 \& 119,722
72,030 \& 6,547
8.679 \& ${ }_{8} 8.864$ \& ${ }^{6,547}$ \& 28,632
37960 \& ${ }^{19,150}$ \& 47,782
38.917 <br>
\hline ${ }_{2207}^{2206}$ \& City of Weston
City of Mill City \& 195,499
381,685 \& ${ }_{\text {c }}^{\text {12,984 }}$ \& ${ }_{8}^{4,744}$ \& 19,937 \& 12,030
101,25 \& 8,679
16,949 \&  \& ${ }_{59,921}^{17}$ \& 3,9,60
74,127 \& (13,449) \& $\underset{\substack{38,977 \\ 60,678}}{ }$ <br>
\hline 2208 \& City of Fairview \& 4,629,645 \& 157,487 \& 1,076,384 \& 42,944 \& 1,276,815 \& 205,582 \& 208,62 \& 414,204 \& 899,127 \& $(3,841)$ \& 859,286 <br>
\hline 2209
220 \& City of Monroe
City of Helix \& 78,105. \& 2,657. \& 18,159. \& 27,193. \& 48,009 \& 3,468 \& 15.497 \& 3,468

15,497 \& 15,169 \& ( | 8,172 |
| :---: |
| $(3,803)$ | \& $\underset{\substack{\text { 23,3,41 } \\(3,803)}}{ }$ <br>

\hline 2211 \& City of Jefferson \& \& \& \& \& \& \& 15,49 \& \& \& \& <br>
\hline 2212 \& Town of Lakeview \& 1,387,488 \& 47,207 \& 322,649 \& 62,863 \& 432,719 \& ${ }^{61,624}$ \& 43,439 \& 105,063 \& 269,516 \& 8,831 \& 278,347 <br>
\hline 2213
2214 \& City of Sanfield
City of Yambill \& 21,43
688,367 \& [729 \& 4,985
15959 \& co,600
51826 \& 16,314
234753 \& \& \& \& \& 2,644
12773 \& <br>
\hline 2214
2215 \& $\underbrace{\text { City of Powers }}_{\text {City of Yamhill }}$ \& $\underset{\substack{686,367 \\ 12,552}}{ }$ \& ${ }^{23,348}$ \& 159,599
2,918 \& $\underset{\substack{51,826 \\ 6,888}}{ }$ \& 234,753

10,193 \& ${ }^{30,479} 5$ \& 5,863 \& ${ }_{56,342}^{557}$ \& | 133,300 |
| :--- |
| 2,338 |
| 2,38 | \& 12,773

1,631 \& 146,073
4,069 <br>
\hline 2216 \& City of Brookings \& 4,763,999 \& 162,057 \& 1,107,621 \& 3,894 \& 1,273,572 \& 211,548 \& 509,645 \& 721,193 \& 925,220 \& (127,54) \& 797,880 <br>
\hline 2217 \& City of Sutherlin \& 3,269,663 \& 111,24 \& 760,190 \& 317,525 \& 1,188,939 \& 145,192 \& 114,87 \& 259,779 \& 635,004 \& 45,968 \& 680,972 <br>
\hline 2218 \& City of Prairic City \& 281,117
123,900 \& ${ }^{9,563}$ \& 65,359
286897 \& 17,754
115654 \& 92,676
444487 \& (12,483 \& 6,011
58987 \& 18,494
113,799 \& 54,596
239,637 \& 7,197
5,537 \& 61,793
245,174 <br>
\hline 2219
222 \& City of Sheridan
City of Garibaldi \& $1,233,900$
712,971 \& 42,974
24,253 \& 286,879
165,764 \& 115,64
27,758 \& ${ }_{2}^{444,487}$ \& 54,792
31,660 \& 58,987
49,398 \& 113,799
81,058 \& 239,637
138,467 \& ${ }_{\text {5, }}^{5,368}$ \& ${ }_{\substack{245,174 \\ 140,835}}$ <br>
\hline 2221 \& City of Sisters \& 1,098,390 \& 37,364 \& 255,374 \& 3,637 \& 296,375 \& 48,775 \& 97,689 \& 146,464 \& 213,319 \& (22,705) \& 190,614 <br>
\hline ${ }_{2222}^{222}$ \& City of Jacksonville
City of Cannon Beach \& 1,508, 167
$3,821,487$ \& 51,303
129,996 \& 350,646
888,488 \& 26,695
322,311 \& 428,644
$1,340,795$ \& 6,9,911
169696 \& ${ }_{6}^{43,955}$ \& 110,926
230971 \& ${ }_{742,174}^{292,92}$ \& ${ }_{6}^{(4,8,718)}$ \& 288,084
804,94 <br>
\hline 2224 \& City of Falls City \& $\stackrel{\text { 233,29 }}{ }$ \& ${ }^{7}, 7,36$ \& 54,242 \& 14,810 \& 7, 76,988 \& ${ }_{10,360}$ \& 47,201 \& 57,561 \& 45,309 \& ${ }_{(8,846)}$ \& 36,463 <br>
\hline 2225 \& City of Echo \& 366,274 \& 12,460 \& 85,158 \& 3,189 \& 100,807 \& 16,265 \& 25,057 \& 41,32 \& 71,134 \& $(5,839)$ \& 65,295 <br>
\hline
\end{tabular}

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \& \& \multirow[b]{2}{*}{Net Pension Liability \({ }_{\text {a }}\)} \& \multicolumn{4}{|c|}{Deferred Outlows of Resources} \& \multicolumn{3}{|c|}{Deferred Inflows of Resources} \& \multicolumn{3}{|c|}{Pension Expense /(Credit)} \\
\hline Employer
Number \& Emploger Name \& \& \begin{tabular}{l}
Differences between \\
Expected and Actua Experience
\end{tabular} \& Changes in Assumptions \& Changes in Employer
Proportion \& Total Deferred Outflows of Resources Excluding Employer Specific Amounts \({ }^{(1)}\) \& \begin{tabular}{l}
Net Difference between \\
Projected and Actua Investment Earnings
\end{tabular} \& \(\underset{\substack{\text { Changes in Employer } \\ \text { Proportion }}}{ }\) \& Total Deferred Inflows of Resources Excluding Employer Specific Amounts \({ }^{(1)}\) \& Proportionate Share of Plan Pension Expense \& \begin{tabular}{l}
Net Amortization of \\
Deferred Amounts from Changes in Proportion
\end{tabular} \& \(\underset{\substack{\text { Total Pension Expense } / \\ \text { (Creditit }}}{\text { (1) }}\) \\
\hline \({ }_{2226}^{2226}\) \& \({ }^{\text {City of Hines }}\) \& 596,392 \& 20,287 \& 138,660 \& \({ }^{31,364}\) \& 190,311 \& 26,483 \& 104,702 \& 131,185 \& \({ }^{15,826}\) \& (21,320) \& \({ }^{94,506}\) \\
\hline \({ }_{2228}^{2227}\) \& Town of Bonanza
City of Turner \& 704,899 \& 23,979 \& 16, 888 \& 50,947 \& 23,8,84 \& 31,301 \& 51,260 \& 82,561 \& 136,899 \& (3,134) \& 133,765 \\
\hline 2229 \& City of John Day \& 732,495 \& 24,917 \& 170,304 \& \& 195,221 \& 32,527 \& 152,837 \& 188,364 \& 142,258 \& (39,793) \& 102,465 \\
\hline \({ }^{2231}\) \& City of Banks \& 299,602 \& 10,192 \& 69,657 \& 21,930 \& 101,779 \& 13,304 \& 70,182 \& \({ }^{83,486}\) \& 58,186 \& (7,942) \& 50,244 \\
\hline \({ }_{2232}\) \& Cily of Joseph \& 253,918 \& 8,638 \& 59,335 \& 1,804
58,183 \& 6,9477 \& 11,275 \& 37,698 \& 48,973 \& 4,9,34 \& (8,937) \& \({ }^{40,377}\) \\
\hline 2233 \& City of Lafayete \& 763,101 \& 25,958 \& 177,420 \& 58,183 \& \({ }^{261,561}\) \& 33,886
65849 \& \({ }^{74,566}\) \& 108,452 \& \({ }^{148,202}\) \& \({ }_{\text {48, }}^{\text {(6,987) }}\) \& \begin{tabular}{l}
141,215 \\
337,038 \\
\hline
\end{tabular} \\
\hline 2234 \& City of Aumssille \& 1,485,150 \& 50,520 \& 345,294 \& 197,180 \& 592,994 \& 65,49 \& 47,527 \& 113,476 \& 288,432 \& 48,606 \& 337,038 \\
\hline \({ }_{2235}^{2235}\) \& City of Amity \& 360,683
355436 \& 12, 2,69 \& 83,588
315136 \& 39,104 \& 135,231
483,418 \& 16,016
60.199 \& 124,126
14937 \& -140,142 \& 70,048
26,240 \& (30,579) \& 39,469 \\
\hline 2236 \& City of Creswell \& 1,355,436 \& 46,108 \& \({ }^{315,136}\) \& 122,174 \& 483,418 \& co, 60,189
132271 \& 14,937
1.09979 \& 75,126
2041450 \& 263,240
578.493 \& 27,881
\((578,280)\) \& \({ }_{\text {29,121 }}^{213}\) \\
\hline 2237 \& City of Troutdale \& 2,978,687 \& \({ }_{1}^{101,326}\) \& 692,539 \& 23,741 \& \({ }^{817,606}\) \& 132,271 \& 1,909, 179 \& 2,041,450 \& 578,493 \& \({ }^{(578,280)}\) \& 213 \\
\hline 2238 \& City of Warrenton \& 4,579,583 \& 155,784 \& 1,066,744 \& 25,920 \& 1,246,448 \& 203,399 \& 277,340 \& 478,699 \& 889,404 \& \((61,298)\) \& 828,106 \\
\hline \({ }^{2240}\) \& City of Wilsonville \& \(\begin{array}{r}14,040,393 \\ \hline 59359\end{array}\) \& 477,612
19,028 \& 3,264,365
130,050 \& 6.8883
44313 \& \(3,807,860\)
193,391 \& 623,473
24,839 \& 1,732,828 \& 2,356,301
26,606 \& \[
2,726,796
\] \& \({ }_{(174,442)}^{10,383}\) \& 2,252,354
119,017 \\
\hline \[
\begin{aligned}
\& 2241 \\
\& 2242 \\
\& \hline 2
\end{aligned}
\] \& \begin{tabular}{l}
City of Bay City \\
City of Gaston
\end{tabular} \& 559,359 \& 19,028 \& 130,050 \& 44,313 \& 193,391 \& 24,839 \& 1,767 \& 26,006 \& 108,634 \& 10,383 \& 119,017 \\
\hline 2243 \& City of Brownsville \& 329,975 \& 11,225 \& 76,718 \& 456 \& 88,399 \& 14,653 \& 250,43 \& 265,196 \& 64,085 \& (80,639) \& \((16,54)\) \\
\hline 2244 \& City of Lakeside \& 316,361 \& 10,762 \& 73,553 \& 22,016 \& 106,331 \& 14,048 \& 87,265 \& 101,313 \& \({ }^{61,441}\) \& (9,301) \& 52,140 \\
\hline 2245 \& City of Dundee \& 1,006,266 \& 34,230 \& 233,955 \& \({ }^{12,641}\) \& 280,826 \& 44,684 \& 21,177 \& \({ }^{65,861}\) \& 195,428 \& (1,008) \& 194,420 \\
\hline \({ }_{2246} 22\) \& City of Merrill \& 82,889
15887 \& \({ }_{2}^{2,820}\) \& 19,272 \& 15,361 \& 37,453 \& 3,681 \& 1,371
1469 \& 5,052 \& 16,098 \& \({ }_{\text {6 }}^{6,095}\) \& 22,193 \\
\hline 2247 \& City of Malin \& 158,879 \& 5,405 \& 36,339 \& \& 42,344 \& 7,055 \& 14,669 \& 21,724 \& 30,856 \& (5,969) \& 24,887 \\
\hline 2248 \& City of Fossil \& 136,961 \& 4,659 \& 31,843 \& 4,968 \& 41,470 \& 6,082 \& 4,826 \& 10,908 \& 26,599 \& (516) \& 26,083 \\
\hline 2249 \& City of Phonix \& \({ }^{1,128,765}\) \& \begin{tabular}{l}
38,397 \\
\hline 8365
\end{tabular} \& 262,436
15969 \& 79,292 \& 380,125
183062 \& 50,124
30.501 \& 290,643 \& 340,767
121952 \& 219,218
13339 \& \({ }_{(03,633)}^{(33,525)}\) \& \({ }_{\substack{183,885 \\ 9987}}\) \\
\hline \({ }_{2251}^{2250}\) \& City of Gold Beach
City of Rogue River \& 686,876
\(1,198,068\) \& \({ }_{40,755}^{23,365}\) \& 159,697
278,54 \& 4,845 \& 183,062
324,149 \& 30,501
53,201 \& \({ }_{\substack{\text { 81,4,61 } \\ 83,68}}\) \& 121,952
136,869 \& 133,399
232,678 \& \({ }_{(33,271)}^{(3,25)}\) \& 9, 9,874
199,407 \\
\hline 2252 \& City of Dayton \& 608,529 \& 20,700 \& 141,482 \& 90,916 \& 253,098 \& 27,022 \& 10,544 \& 37,566 \& 118,183 \& 26,185 \& 144,368 \\
\hline 2253 \& Town of Butte Falls \& 46,385 \& 1,578 \& 10,784 \& 8,567 \& 20,229 \& 2,060 \& 10,229 \& 12,289 \& 9,009 \& (1,223) \& 7,086 \\
\hline 2254 \& City of Shady Cove \& 139,865 \& 4,758 \& 32,518 \& 48,818 \& 86,094 \& 6,211 \& 21,262 \& 27,473 \& 27,163 \& 9,268 \& 36,431 \\
\hline \({ }_{2255}^{2256}\) \& Town of Canyon City \& 237,224 \& \({ }^{8,070}\) \& 55,154 \& 12,051 \& 75,275 \& 10,534 \& 9,044 \& 19,578 \& 46,071 \& 986 \& 47,057 \\
\hline \({ }_{2256}\) \& City of Jordan Valley \& \& \& \& \& \& \& \& \& \& \& \\
\hline 2257 \& \& 359,545
33,466 \& \begin{tabular}{c}
12,231 \\
11,34 \\
\hline 1
\end{tabular} \& 88,594
77530 \& 29,534
43,891 \& 125,359
132765 \& 15,966
14.808 \& 3,103
80704 \& 19,069
95.512 \& 69,827
64,763 \& (13,489) \& 78,178
51,274 \\
\hline 2258
2259 \& City of Adair Village
Town of Hammond \& 333,466 \& 11,344 \& 77,530 \& 43,891 \& 132,765 \& 14,008 \& 80,704 \& 95,512 \& 64,763 \& (13,489) \& 51,274 \\
\hline 2260 \& City of Riddle \& \(5^{513,584}\) \& 17,471 \& 119,407 \& 27,756 \& 164,634 \& 22,806 \& \({ }^{15,936}\) \& 38,742 \& 99,744 \& 1,656 \& 101,400 \\
\hline 2261 \& City of Waldport \& 586,701 \& 19,958 \& 136,407 \& 113,255 \& 269,620 \& 26,053 \& 26,758 \& 52,811 \& 113,944 \& 18,898 \& 132,842 \\
\hline 2262 \& City of Dufiur \& 170,618 \& 5,804 \& 39,668 \& 2,872 \& 48,344 \& 7,576 \& 14,997 \& \({ }^{22,573}\) \& 33,136 \& (3,936) \& 29,200 \\
\hline \({ }_{2263} 22\) \& City of La Grande \& 4,075,567 \& 138,639 \& 947,562 \& 10,522 \& 1,096,723 \& \({ }^{180,978}\) \& 173,242 \& 354,220
88626 \& 791,519 \& \({ }_{(46,24)}^{(4657)}\) \& 745,305
95365 \\
\hline \({ }_{2264}\) \& City of Gervais \& 576,389 \& 19,607 \& 134,009 \& \({ }^{8,942}\) \& 162,558 \& 25,595 \& \({ }^{60,831}\) \& \({ }^{86,426}\) \& \({ }^{111,941}\) \& (16,576) \& ¢5,365 \\
\hline \({ }_{2266}^{2265}\) \&  \& 26,369
734,343 \& 897
24,980 \& \({ }_{170,733}^{6,131}\) \& 5,951
1,022 \& 12,979
196,735 \& 1,171
32.609 \& 17,189
34,701 \& 18,360
67,310 \& 5,121 \& \({ }_{(9,031)}^{(1,930)}\) \& 3,91
13,586 \\
\hline 2267 \& City of independence \& 4,675,041 \& 159,031 \& 1,086,938 \& 92,733 \& 1,338,702 \& 207,988 \& 28,734 \& 236,322 \& 907,943 \& 33,359 \& 941,302 \\
\hline 2268 \& City of Harisburg \& 1,129,674 \& 38,428 \& 262,647 \& 69,508 \& 37,583 \& 50,164 \& 104,259 \& 154,423 \& 219,395 \& \((19,359)\) \& 200,036 \\
\hline 2269 \& City of Durham \& 142,592 \& 4,851 \& 33,152 \& 18,883 \& 56,886 \& \({ }_{6,332}\) \& 3,989 \& 10,321 \& 27,693 \& 3,855 \& 31,548 \\
\hline \({ }_{2270}^{2271}\) \& City of Lyons
City of Columbia City \& \({ }_{\substack{112,212 \\ 830,617}}\) \& 3,817
28,255 \& 26,889
193117 \& \(6.32{ }^{\circ}\) \& \({ }_{227}^{29,906}\) \& \begin{tabular}{l} 
4,983 \\
36,884 \\
\hline 10,5
\end{tabular} \& 20,705
89548 \& \({ }^{25,688}\) \& 21,793
161315 \& \({ }_{(0,}^{(8,247)}\left({ }_{(0,571)}\right.\) \& 13,546
13074 \\
\hline \({ }_{2272}^{2271}\) \& Citit of Columbia City
City of Aurora \& \({ }_{256,29}^{830,67}\) \& 8, 28,725 \& \({ }_{5}^{19,573}\) \& 92,922 \& \({ }_{1}^{227,666}\) \&  \& ¢, \& 126,432
27,955 \& 161,35
49,763 \& \({ }_{(18,29}\) \& 13,744
68,060 \\
\hline 2273 \& City of Silverton \& 4,866,719 \& 165,51 \& 1,131,503 \& 7.376 \& 1,304,430 \& 216,110 \& 271,053 \& 487,163 \& 945,169 \& (77,043) \& 868,126 \\
\hline \({ }_{2274}\) \& City of Gold Hill \& 82,042 \& 2,791 \& 19,075 \& 15,556 \& 37,422 \& 3,643 \& 74,374 \& 78,017 \& 15.933 \& (12,367) \& 3,566 \\
\hline 2275 \& \& \(2,684,706\)
4.102981 \& \({ }_{\text {c }} 89,625\) \& \begin{tabular}{l} 
612,564 \\
\hline 953,935
\end{tabular} \& 56,719 \& \& \& -99,093 \& \& 511,688
796843 \& (10,156) \&  \\
\hline \({ }_{2277}^{2276}\) \& City of Newport
City of Rajeeshpuram \& 4,102,981 \& 139,571 \& 953,935 \& 279,816 \& 1,37,322 \& 182,196 \& 285,83 \& 468,079 \& 796,843 \& (4,813) \& 792,330 \\
\hline 2278 \& City of Springfield \& 45,58,971 \& 1,550,698 \& 10,998,652 \& 983,719 \& 13,13,069 \& 2,024,275 \& 921,892 \& 2,946,167 \& 8,85,287 \& 32,837 \& 8,886,124 \\
\hline 2279
2280 \& City of Keizer
city of Wiston \& \begin{tabular}{l}
\(9,064,626\) \\
\(\substack{1369795}\) \\
\hline
\end{tabular} \& 308,351
46.596 \& \({ }_{\substack{\text { 2,107,508 } \\ 318475}}\) \& 156,199
12596 \& \(2,572,058\)
\(\begin{aligned} \& 377,67\end{aligned}\) \& 402,521
60827 \& \({ }^{148,200}\) \& 550,721 \& 1,760,448 \& 10,793
\((44302)\) \& 1,771,241 \\
\hline 2280
2281 \& City of Winston
City of Manzanita \& \(1,369,795\)
901,628 \& 46,596
30,671 \& 318,475
209,627 \& \begin{tabular}{c} 
12,596 \\
5,868 \\
\hline 15
\end{tabular} \& 377,66
246,166 \& 60,827
40,037 \& 202,758
198983 \& \({ }_{2}^{263,985}\) \& 266,029
175,106 \& \({ }_{(47,439)}^{(44,302)}\) \& 221,727
127,67 \\
\hline 2282 \& City of Eagle Point \& 1,403,803 \& 47,753 \& 326,381 \& \& 374,134 \& \({ }_{62,337}\) \& 103,950 \& 166,287 \& 272,634 \& \((31,235)\) \& 241,399 \\
\hline 2283 \& City of Maupin \& 412,964 \& 14,048 \& 96,013 \& 71,321 \& 181,382 \& 18,338 \& 1,977 \& 20,315 \& 80,202 \& 20,740 \& 100,42 \\
\hline 2284 \& City of Halsey \& 307,535 \& \({ }^{10,461}\) \& 71,501 \& 41,980 \& 123,942 \& \({ }^{13,556}\) \& \({ }^{6,563}\) \& 20,219 \& 59,727 \& 13,105 \& 72,832 \\
\hline 2285 \& City of Veneta \& 1,485,698 \& \({ }_{50,539}\) \& 345,422 \& \({ }^{30,823}\) \& 426,784 \& \({ }^{65,973}\) \& 32,330 \& 98,303 \& 288,539 \& (929) \& 287,610 \\
\hline 2286 \& City of Millersburg \& 247,882 \& 8,432 \& 57,632 \& 2,727 \& 68,791 \& 11,007 \& 101762 \& \({ }^{112,769}\) \& 48,141 \& (24,912) \& 23,229 \\
\hline 2287
2288 \& City of King City
City of Tualain \& 612,925
\(19.051,743\) \& 20,850
648,083 \& 142,504
\(4.429,944\) \& 177748
40,729 \& 181,102
\(5,118.306\) \& 27,217
846,05 \& 57,889
1,189976 \& 85,106
2,035,981 \& 119,037
\(3,700,054\) \&  \& 110,654
\(3,288,842\) \\
\hline 2289 \& City of StPaul \& \& \& \& \& \& \& \& \& , \& \& \\
\hline 2290 \& City of Molalla \& 2,558,984 \& 87,049 \& 594,959 \& 151,084 \& 833,092 \& 113,633 \& 71,603 \& 185,236 \& 496,982 \& 18,319 \& 515,301 \\
\hline 2291 \& City of Florence \& 4,094,744 \& 139,291 \& 952,220 \& 122,101 \& 1,213,412 \& \({ }^{181,830}\) \& 81,071 \& 262,901 \& 795,243 \& 14,540 \& 809,783 \\
\hline \({ }_{2293}^{2292}\) \& City of North Bend \& \begin{tabular}{l}
\(6,514,833\) \\
\hline 32723
\end{tabular} \& \({ }_{\substack{221,615}}^{10978}\) \& 1,514,686 \& \({ }_{9}^{62,901}\) \& 1,799,202
178392 \& 289,295
14331 \& 30,654 \& 592,49 \& 1,265,251 \& \({ }^{(89,668)}\) \& 1,175,583 \\
\hline 2294 \& City of Depoe Bay \& 1,120,547
1, \& 10,978
38,118 \& 260,225 \& \& \({ }_{2988,643}^{17,32}\) \& 49,759 \& 66,284 \& 71,
113,043 \& \({ }_{2117,622}^{62,61}\) \& (20, 122) \& 197,500 \\
\hline 2295 \& City of Tigard \& 11,107,323 \& 377,838 \& 2,582,432 \& 70,702 \& 3,030,972 \& 493,228 \& 286,334 \& 779,562 \& 2,157,162 \& (76,193) \& 2,080,969 \\
\hline \({ }_{2296}^{2296}\) \& City of Happy Valley
City of Rajier \& \({ }_{\substack{\text { c, } \\ 1,711,544 \\ 1,47457}}\) \& 228,307

49238 \& 1,560,421 \& | 857,149 |
| :---: |
| 10,443 |
| 1 | \& $\begin{array}{r}2,645,877 \\ \hline 489,212\end{array}$ \& 298,030

64.275 \& 4,858
178820 \&  \& (1,303,454 \& 24,508
22922 \& ${ }_{\substack{1,551,962 \\ 304,034}}^{1,24}$ <br>
\hline 2298 \& City of Lincoln City \& 10,734,766 \& 365,165 \& 2,495,813 \& 51,515 \& 2,912,493 \& 476,684 \& 586,071 \& 1,062,755 \& 2,084,807 \& (172,751) \& 1,912,056 <br>
\hline 2299 \& City of Dunes City \& 9,407 \& 320 \& 2,187 \& 5,359 \& 7.866 \& 418 \& 26,831 \& 27,249 \& 1,1827 \& (6,991) \& (5,164) <br>
\hline 2300 \& City of Yachats \& 610,722 \& 20,775 \& 141,992 \& 694 \& 163,461 \& 27,120 \& 144,570 \& 171,690 \& 118,609 \& (37,199) \& 81,410 <br>
\hline
\end{tabular}

|  |  |  | Defer |  |  |  | Deferred Inflows of Resources |  |  | sion Expense / /Cre |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Employer Number | Emploger Name | Net Pension Liability | Differences between <br> Expected and Actual Experience | Changes in Assumptions | Changes in Emploger Proportion | Total Deferred Outflows of Resources Excluding Employer Specific Amounts ${ }^{\text {(i) }}$ | Net Difference between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows <br> of Resources Excluding <br> Employer Specific Amounts ${ }^{(1)}$ | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total Pension Expense $/$ (Creditit ${ }^{(1)}$ ) |
| 2301 | City of Moro | 94,722 | 3,222 | 22,023 | 5,942 | 31,187 | 4,206 | 25,010 | 29,216 | ${ }^{18,396}$ | ${ }^{(3,551)}$ | 14,845 |
| 2302 | City of Mt. Vermon | 219,514 | 7,467 | 51,036 | 4,704 | 6,207 | 9,748 |  | 9,748 | 42,632 | 2,253 | 44,885 |
| 2303 | City of Woodurn | 12,969,468 | 441,183 | 3,015,377 | 43,139 | 3,499,699 | 575,918 | 2,003,572 | 2,579,490 | 2,518,810 | $(556,419)$ | 1,962,391 |
| 2304 | City of Glastone | 4,998,225 | 170,025 | 1,162,078 | 389,763 | 1,721,866 | 221,949 | 387,377 | ${ }^{609,326}$ | 970,709 | ${ }_{5}^{5,025}$ | 975,734 |
| 2305 | City of Elkton | 59,048 | 2,009 | ${ }^{13,729}$ | 4,342 | 20,080 | 2,622 | 16,525 | 19,147 | 11,468 | (5,505) | 5,963 |
| 2306 | City of Imbler | 6,440 | 219 | 1,497 | 3,513 | 5,229 | 286 |  | 286 | 1,251 | 836 | 2,087 |
| 2307 | City of Yoncalla | 348,882 | 11,868 | 81,114 | 40,939 | ${ }^{133,921}$ | 15,492 | 11,810 | 27,302 | 67,57 | 6,241 | 73,998 |
| 2308 | City of North Powder | 100,262 | 3,411 | 23,311 | 683 | 27,405 | 4,452 | 4,220 | 8,672 | 19,472 | (797) | 18,675 |
| 2309 | City of Gearhat | 722,170 | 24,566 | 167,93 |  | 192,469 | 32,068 | 32,549 | 64,617 | 140,253 | $(10,000)$ | 130,253 |
| 2501 | Port of The Dalles | 250,493 | 8,521 | 58,239 | 46,220 | 112,980 | 11,123 | 184 | 11,307 | 48,648 | 15,160 | 63,808 |
| 2507 | Port of Astoria | 1,335,496 | 45,430 | 310,500 |  | 355,930 | 59,304 | 144,887 | 204,191 | 259,368 | (41,625) | 217,743 |
| 2508 | Multromah Drainage | 2,798,560 | 95,199 | 650,600 | 277,874 | 1,023,733 | 124,272 |  | 124,272 | 543,511 | 84,931 | 628,442 |
| 2510 | Horsefly Irigation District | 95,203 | 3,239 | 22,135 | 17,809 | 43,183 | 4,228 | 14,099 | 18,327 | 18,490 | 2,655 | 21,145 |
| 2511 | Grant Pass Irigation District | 913,688 | 31,081 | 212,431 | 37,581 | 281,093 | 40,573 | 30,170 | 70,743 | 177,448 | (3,871) | 173,577 |
| 2512 | Port of Portland | 99,98,241 | 3,399,260 | 23,233,126 | 3,037,678 | 29,67,064 | 4,437,379 | 2,316,176 | 6,753,555 | 19,407, 142 | 340,933 | 19,74,075 |
| ${ }_{2513}$ | ${ }^{\text {Port of Coos Bay }}$ | ${ }_{\text {2, }}^{2,659,621}$ | 90,676 | 619,752 | 246,452 | 956,880 | ${ }_{\text {118,39 }}$ | 73,439 839136 | 191,808 1,458997 | ${ }^{517,692}$ | 27,259 | ${ }^{544,951}$ |
| 2519 | Clackamas County Housing Authority Home Forward | 3,699,23 | ${ }_{729,995}^{124,43}$ | 850,879 $4,988,658$ | 104,423 | ¢ $5,822,8999$ | ${ }_{952,802}^{162,512}$ | 1,286,608 | 2,239,410 | 4,167,136 | ${ }_{(295,357)}$ | $3,871,779$ |
| 2521 | League of Orgon Cities | 1,508,554 | 51,317 | 350,736 |  | 402,053 | 66,988 | 3,813,667 | 3,880,655 | 292,978 | (918,526) | (625,548) |
| 2522 | Lane Council of Governments | 18,401,958 | 625,980 | 4,278,420 | 846,813 | 5,751,213 | 817,151 | 475,390 | 1,292,541 | 3,573,859 | 85.890 | 3,659,749 |
| 2526 | Claskanie PUD | 5,591,706 | 190,213 | 1,300,061 |  | 1,490,274 | 248,303 | 310,405 | 558,708 | 1,085,970 | (112,673) | 973,297 |
| 2527 | Deschutes Valley Water District | 2,981,629 | 101,426 | 693,23 | 25,121 | 819,770 | 132,401 | 509,712 | 642,113 | 579,064 | (136,561) | 442,503 |
| 2528 | Columbia River Fire \& Rescue | 6,687,374 | 227,484 | 1,554,802 | 19,374 | 1,801,660 | 296,957 | 23,896 | 536,853 | 1,298,760 | (60,274) | 1,238,486 |
| 2529 | East Fork 1rrigation District | 228,739 | 7,781 | 53,181 | 25,024 | 85,966 | 10,157 | 31,820 | 41,977 | 44,424 | (534) | 43,990 |
| 2530 | River Road Water District | 457,660 | 15,568 | 106,405 |  | 121,973 | 20,323 | 74,407 | 94,730 | 88.882 | (24,402) | 64,480 |
| 2531 | Oregon School Board Association | 5,017,171 | 170,669 | 1,166,483 | 19,129 | 1,36,281 | 222,791 | 404,718 | ${ }^{627,509}$ | 974,389 | (103,388) | 871,051 |
| 2533 2535 | Owyhe Irirgation Distrit ${ }^{\text {Athena }}$ Cemeary Mainenance District 1 | 2,353,504 | $80,059$. | 547,185. |  | 627,244 | 104,509 | $462,553$. | 567,062 | 457,076. | (157,211) | 299,865. |
| $\begin{aligned} & 2535 \\ & 2536 \\ & 256 \end{aligned}$ | Athena Cemetary Maintenance District 1 Valley View Cemetery |  |  |  |  |  |  |  |  |  |  |  |
| 2538 | Clackamas Vector Control | 581,194 | 19,770 | 135,127 | 146,396 | 301,293 | 25,808 | 114,006 | 139,814 | 112,874 | 487 | 113,361 |
| 2540 | West Extension Irrigation District | 472,837 | 16,085 | 109,934 | 80,199 | 206,218 | 20,997 | 52,820 | 73,817 | 91,830 | 2,265 | 94,095 |
| ${ }^{2541}$ | Jackson County Vector Control District | 237,609 | 8,083 | 55,244 | 70,967 | 134,294 | 10,551 | 93,147 | 103,698 | 46,146 | (9,948) | 36,198 |
| ${ }_{2544}^{2542}$ | Rainbow Water District Santa Clara Rural Fire Protection District | 895,446 446,800 | 30,460 15,199 | 208,190 10,880 | 2,358 77,068 | 24,008 196,147 | 3, $\substack{19,763 \\ 19,840}$ | 38,504 76,499 | 78,267 96,319 | 173,905 86,73 | $\underset{(14,739)}{(14,192)}$ | $\underset{\text { 159,713 }}{\text { 85,03 }}$ |
| 2545 | Council of Goverments | 11,305,026 | 384,563 | 2,628,397 | 49,413 | 3,062,373 | 502,07 | 713,988 | 1,215,995 | 2,19,5,58 | (145,564) | 2,049,994 |
| 2547 | Metzger Water District |  |  |  |  |  |  |  |  |  |  |  |
| 2549 | Rogue River Fire District | 1,585,716 | 53,941 | 368,676 | 73,337 | 495,954 | 70,415 | 116,831 | 187,246 | 307,963 | (5,707) | 302,256 |
| 2550 2551 | Nyssa Road Assessment District 2 | 379.590 | 12,913 | 88,254 | 52.742 | ${ }^{101,167}$ | ${ }^{16,856}$ | 126,561 | 143,487 | 73,720 | ${ }_{(12,488)}^{(41264)}$ | 32,222 347881 |
| 2551 2552 | Sandy Fire Department Winston-Pilard Fire District | $1,854,402$ $1,697,613$ | 6, <br> $5,7,781$ <br> 181 | ${ }_{394,692}^{431,145}$ |  | 546,968 466,548 |  | - $\begin{array}{r}52,455 \\ 246,99\end{array}$ | 134,801 322,179 | ${ }_{3}^{360,145} 3$ | ${ }_{(80,91)}^{(12,264)}$ | ( $\begin{aligned} & 3,77,881 \\ & 248,794\end{aligned}$ |
| ${ }^{2553}$ | Tangent Rural Fire Protection District | 335,572 | 11,415 | 78,020 | 901 | 90,336 | 14,901 | 24,377 | 39,278 | 65,172 | (7,050) | 58,122 |
| 2555 | Monroe Fire Department | 143,544 | 4,883 | 33,374 | 23,460 | 61,717 | 6,374 | 220 | 6,594 | 27,878 | 5,691 | 33,569 |
| 2556 | Jackson County Fire District 5 | 6,813,125 | 231,762 | 1,584,039 | 339,948 | 2,155,749 | 302,541 | 167,100 | 469,641 | 1,323,182 | 20,812 | 1,343,994 |
| 2557 | Estacada Fire Department | 1,515,023 | 51,537 | 352,240 | 291,912 | 695,689 | 67,276 |  | 67,276 | 294,234 | 95,379 | 389,613 |
| 2559 | Keizer Fire Department | 4,545,568 | 154,627 | 1,056,836 | 237,461 | 1,448,924 | 201,849 | 267,372 | 469,221 | 882,798 | (530) | 882,268 |
| 2561 | Jefferson Rural Fire Protection District | 486,197 | 16,539 | 113,040 | 17,738 | 147,317 | 21,590 | 23,025 | 44,615 | 94,425 | (704) | 93,721 |
| ${ }_{256}^{256}$ |  | ${ }_{\text {7 }} 7.92972$ | 2, 2,82 | -17,69 | 1,239 41,796 | 21,470 847725 | 3,371 <br> 13,264 | $\begin{array}{r}44,507 \\ \hline 2,596\end{array}$ | $\begin{array}{r}48,278 \\ \hline 19680\end{array}$ | 14,743 587211 | (18,048) | $\underset{\substack{(7,305) \\ 576968}}{ }$ |
| 2563 2564 | Cental Oregon Irrigation District Illinois Valley Fire District | ${ }_{\substack{3 \\ 3 \\ 683,023,576}}$ | 102,853 23,235 | 702,976 158,808 | ${ }_{84,025}^{41,796}$ | 847,625 266,068 | 134,264 30,331 | 62,596 7,759 | 19,880 38,990 | 587,211 132,656 | $\underset{\substack{(10,243) \\ 31,313}}{(2,1)}$ | 57,968 163,969 |
| 2567 | Chareston Rural Fire Protection District | 199,023 | 6,770 | 46,273 |  | ${ }_{5}^{26,043}$ | ${ }_{8,838}$ | ${ }_{85} 8,829$ | 94,667 | ${ }^{182,652}$ | (21,84) | ${ }_{1}^{16,803}$ |
| 2568 | Molalla Rural Fire Protection District 73 Central | 2,246,353 | 76,414 | 522,273 | 202,309 | 800,996 | 99,751 | 68,777 | 168,528 | 436,266 | 60,360 | 496,626 |
| 2569 | Oregon Intergovermental Council | 3,629,276 | 123,457 | 843,800 | 12,133 | 979,390 | 161,160 | 813,031 | 974,191 | 704,845 | (221,60) | 483,245 |
| ${ }_{2571}^{2570}$ | ${ }_{\text {Port of St. Helens }}^{\text {Crysal Springs Water District }}$ | 4998811 617831 | ${ }_{\text {cole }}^{15,301}$ | 104,580 | 7,174 67936 | ${ }^{127,055}$ | 19,974 27.435 | 70,620 11419 | 90,594 38854 | 87,358 | (17,28) | 70,130 |
| ${ }_{2572}^{2571}$ | Crystal Springs Water District Local Goverment Personnel Institute | 617,831 763,998 | ${ }_{2}^{21,9,986}$ | ${ }^{143,645} 177,05$ | 67,936 211,204 | 232,598 414,795 | 27,435 33,921 | 11,419 162,110 | 38,854 196,31 | 119,990 148,37 | 13,881 $(14,039)$ | 13,3871 134,318 |
| 2573 | Goshen Fire District | 121,077 | 4,119 | 28,150 | 18,620 | 50,889 | 5,377 | 129,075 | 134,452 | 23,515 | (2,515) | (6,000) |
| 2575 | Jefferson County Rural Fire Protection District 1 | 680,486 | 23,148 | 158,212 | 35,578 | 21,938 | 30,217 | 16,925 | 47,142 | 132,158 | 4,395 | 136,553 |
| 2576 | Depoe Bay Rural Fire Protection District | 1,624,390 | 55,257 | 377,68 | 379,273 | 812,198 | 72,132 | 12,086 | 84,218 | 315,474 | 95,487 | 410,961 |
| 2579 2580 | La Pine Rural Fire Protection District Marion County Fire District | ${ }_{7}^{4,1,099,275}$ | 140,806 241,78 | \% $\begin{array}{r}\text { 962,393 } \\ \text {, } 6494\end{array}$ | $\underset{\substack{398,962 \\ 9,612}}{ }$ | $1,502,141$ $1,900,754$ | 183,807 315,04 | $1,163,728$ $1,183,076$ | 347,535 $1,48,170$ | 803,892 $1,378,084$ | 38,668 $(345,918)$ | 842,560 $1,032,166$ |
| 2581 | Port of Umatilla | 406,033 | 13,812 | 94,402 | 5,902 | 114,116 | 18,030 | 47,133 | 65,163 | 78,856 | (10,69) | 68,160 |
| 2582 | Talent Irigation District | 1,053,347 | 35,832 | 244,901 | 1,254 | 281,987 | 46,775 | 53,253 | 100,028 | 204,571 | $(21,885)$ | 182,686 |
| 2585 | Rogue River Valley Irrigation District | 525,621 | 17,880 | 122,206 | 7,387 | 147,473 | 23,341 | 22,347 | 45,688 | 102,081 | (4,332) | 97,749 |
| 2587 2588 | Tualatin Valley Irirgation District Claskanic Rural Fire Protection District | 3988,866 | 13,568 | 92,736 | 79,562 | ${ }^{185,866}$ | 17712 | 51,412 | 69,124 1 14575 | 77,464 340.629 | 1,166 58393 | 78,300 399020 |
| 2588 2589 | Claskanie Rural Frie Protection District West Slope Water District | $1,753,916$ 840,357 | 59,63 28.586 | 407,782 195381 | 209,764 60.884 | 277, 28.851 | 77, 784 37,317 | 6, 6,689 142,298 | 1444,573 180,245 | 340,629 16,206 | (8,393 | 339,022 13,223 $\substack{\text { 2, }}$ |
| 2590 | Redmond Fire \& Rescue | 7,493,301 | 254,900 | 1,742,178 | 41,859 | 2,038,937 | 332,745 | 600,371 | 933,116 | 1,455,280 | (135,164) | 1,320,116 |
| 2592 | Medford Irrigation District | 441,667 | 15,024 | 102,687 | 24,536 | 142,247 | 19,613 | 190,573 | 210,186 | 85,777 | (42,744) | 43,033 |
| 2594 | Metro | 90,736,337 | 3,886,579 | 21,096,026 | 3,134,529 | 27,37, ,134 | 4,029,206 | 102,691 | 4,131,897 | 17,621,975 | 949,184 | 18,571,159 |
| ${ }_{259}^{2595}$ | Canby Fire District Bend Parks \& Recreation |  | ${ }_{285,275}^{12,834}$ | 1,949,783 | $\underset{467,38}{5,171}$ | 889,138 2,72, 796 | 147,293 372,396 | 471,249 195,185 | $\underset{567,581}{618,54}$ |  | $\stackrel{(139,613)}{57,47}$ | 504,581 $1,68,144$ |
| 2597 | Mapleton Water District | 57,533 | 1,957 | 13,376 | 1,487 | 16,820 | 2,555 | 4,788 | 7,343 | 11,174 | (1,547) | 9,627 |

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow[b]{2}{*}{Employer
Number} \& \multirow[b]{2}{*}{Employer Name} \& \& \multicolumn{4}{|c|}{Deferred Ounlows of Resources} \& \multicolumn{3}{|c|}{Deferred Inflows of Resources} \& \multicolumn{3}{|c|}{Pension Expense / (Credit)} \\
\hline \& \& Net Pension Liability \& Differences between expected and Actua Experience \& Changes in Assumptions \& Changes in Employer
Proportion \& \begin{tabular}{l}
Total Deferred Outflows \\
of Resources Excluding \\
Employer Specific Amounts \({ }^{(1)}\)
\end{tabular} \& Net Difference between Projected and Actual nvestment Earnings \& Changes in Employer
Proportion \& \begin{tabular}{l}
Total Deferred Inflows \\
of Resources Excluding \\
Employer Specific Amounts \({ }^{(1)}\)
\end{tabular} \& Proportionate Share of Plan Pension Expense \& Net Amortization of Deferred Amounts from Changes in Proportion \& Total Pension Expense \(/\)
(Creditit \()^{(1)}\) \\
\hline \({ }_{2}^{2598}\) \& Marion County Housing Authority \& \({ }^{349,401}\) \& 11,8866
43829 \& 81,235
29959 \& \({ }_{\text {1 }}^{167,894}\) \& \({ }_{\substack{261,015}}^{217,169}\) \& \(\xrightarrow{15,515}\) \& \({ }^{11,141}\) \& \(\xrightarrow[\substack{26,656 \\ 119466}]{ }\) \& 67,888
25029
2029 \& \(\xrightarrow{34,433}\) \& \(\underset{\substack{102,291 \\ 230755}}{ }\) \\
\hline 2599 \& South Suburban Sanitary District \& 1,288,438 \& 43,829 \& 299,559 \& 3,781 \& 347,169 \& 57,214 \& \({ }^{62,252}\) \& 119,466 \& 250,229 \& \((19,474)\) \& 230,755
129507 \\
\hline 2600 \& Winston-Dillard Water District \& 707,40 \& 24,082 \& 164,595 \& 4,023 \& 192,700 \& \({ }^{31,437}\) \& 28,254 \& 59,691 \& 137,490 \& (7,983) \& 129,507 \\
\hline 2601 \& Baker Valley lrigation District \& 14,034 \& 477 \& 3,263 \& \({ }^{6,447}\) \& 10,187 \& 623 \& 5,582 \& 6,205 \& 2,726 \& (278) \& 2,448 \\
\hline 2602 \& Aumsvill Rural Fire Protection District \& 357,280 \& 12,154 \& \({ }^{83,067}\) \& 22,573 \& 117,74 \& \({ }^{15,865}\) \& \({ }^{46,670}\) \& \({ }_{\substack{62,335 \\ 57163}}\) \& \(\begin{array}{r}69,388 \\ 6 \\ 6,454 \\ \hline\end{array}\) \& (4,911) \& \({ }^{64,477}\) \\
\hline 2603 \& Corbet Water District \& 316,427 \& 10,764 \& 73,569 \& 1,208 \& 85,541 \& 14,051 \& 43,112 \& 57,163 \& \({ }^{61,454}\) \& (11,867) \& 40,587 \\
\hline 2604 \& Netars-Oceanside Sanitary District \& 352,052 \& 11,976 \& \({ }^{81,852}\) \& 11,664 \& 105,492 \& 15,633 \& 51,570 \& \({ }^{67,203}\) \& \({ }^{68,372}\) \& (7,060) \& \({ }^{61,312}\) \\
\hline 2605 \& Scio Fire District \& 184,628 \& 6,280 \& 42,926 \& 48,499 \& 97,705 \& 8,199 \& \& 8,199 \& 35,857 \& 17,084 \& 52,941 \\
\hline 2606 \& West Valley Housing Authority \& 1,416,229 \& 48,176 \& 329,271 \& 101,052 \& 478,499 \& 62,889 \& 152,499 \& 215,388 \& 275,047 \& (32,841) \& 242,206 \\
\hline 2607 \& Hoodland Fire District 74 \& 1,699,335 \& 57,806 \& 395,092 \& 57,573 \& 510,471 \& 75,460 \& 171,661 \& 247,121 \& 330,029 \& (41,510) \& 288,519 \\
\hline 2608 \& Gaston Rural Fire Protection District \& 201,015 \& 6,838 \& 46,736 \& 2,538 \& 56,112 \& 8,926 \& 3,595 \& 12,521 \& 39,039 \& (450) \& 38,589 \\
\hline 2610 \& Turne Fire District \& 745,39 \& 25,361 \& 173,336 \& 10,875 \& 308,572 \& 33,106 \& \& 33,106 \& 144,792 \& 37,785 \& 182,577 \\
\hline 2612 \& Community Services Consortium \& 6,107,087 \& 207,74 \& 1,419,886 \& 67,547 \& 1,695,178 \& 271,189 \& 504,489 \& 775,678 \& 1,186,062 \& (167,09) \& 1,018,967 \\
\hline 2613 \& Polk Soil \& Water Conservation District \& 185,191 \& 6,300 \& 43,557 \& 4,172 \& 53,529 \& 8,224 \& 21,013 \& 29,237 \& 35,96 \& \({ }^{(8,161)}\) \& 27,805 \\
\hline 2614 \& Mountain Valley Mental Healh Program \& , 135 \& 2488 \& 7,004 \& \& 19.42 \& 3.248 \& 47.055 \& 50,303 \& 14,204 \& (12,466) \& 1,738 \\
\hline 2616 \& Alcohol Safety Action Program \& \& \& \& \& \& \& \& \& \& (12,46) \& \\
\hline 2617 \& Clean Water Services \& 42,448,376 \& 1,443,967 \& 9,869,167 \& 1,477,994 \& 12,79,128 \& 1,884,948 \& 95,957 \& 1,980,905 \& 8,243,932 \& 366,831 \& 8,608,763 \\
\hline 2618 \& Estacada Cemetery District \& \& \& \& \& \& \& \& \& \& \& \\
\hline \({ }_{2620}^{2619}\) \& Comprehensive Options For Drug Abusers \& \& \& \& \& \& \& \& \& \& \& \\
\hline 2623 \& Evans Valley Fire District 6 \& \({ }_{2}^{11,54}\) \& 733 \& 5.011 \& \({ }_{10,418}\) \& \({ }_{16,162}\) \& 957 \& 2,94 \& \({ }_{957}\) \& 4,186 \& 2,629 \& \({ }_{6,815}^{29,40}\) \\
\hline 2624 \& Klamath Vector Control \& 122,730 \& 4,175 \& 28,535 \& 9,660 \& 42,370 \& 5,450 \& 43,801 \& 49,251 \& 23,836 \& \((16,223)\) \& 7,613 \\
\hline 2625 \& Port of Nevport \& 858,385 \& 29,200 \& 199,573 \& 112,946 \& 341,719 \& 38,117 \& 25,562 \& 6,6,679 \& 166,708 \& 21,396 \& 188,104 \\
\hline 2626 \& Tillamook Peoples Ufility District \& 12,128,214 \& 412,566 \& 2,819,787 \& \& 3,232,353 \& 538,561 \& 1,192,411 \& 1,730,972 \& 2,355,430 \& (353,276) \& 2,002,154 \\
\hline \({ }_{2}^{2628}\) \& Mckenzie Fire \& Rescue Fire District \& 724,71 \& 24,655 \& 168,508 \& 80,643 \& 277,806. \& 32,184 \& 16,297. \& 48,481 \& 140,758. \& 15,470 \& 156,228 \\
\hline \[
\begin{aligned}
\& 2629 \\
\& 2630 \\
\& 2630
\end{aligned}
\] \& Metropolitan Wastewater Management Commission Sheridan Fire District \& 717,019 \& 24,391 \& 166,706 \& 76,715 \& 267,812 \& 31,840 \& 31,579 \& 63,419 \& 139,253 \& 8,298 \& 147,551 \\
\hline 2631 \& Arch Cape Water-Sanitary District \& 189,230 \& 6,437 \& 43,996 \& 14,352 \& 64,785 \& 8,403 \& 14,016 \& 22,419 \& 36,750 \& (2,327) \& 34,423 \\
\hline 2632 \& Umpqua Regional Council of Governments \& 67,802 \& 2,306 \& 15,764 \& 2,799 \& 20,869 \& 3,011 \& 1,950 \& 4,961 \& 13,168 \& 1,430 \& 14,598 \\
\hline 2633 \& Port of Cascade Locks \& 758,322 \& 25,796 \& 176,308 \& 122,092 \& 324,196 \& 33,674 \& 27,700 \& \({ }^{61,374}\) \& \({ }^{147,274}\) \& 33,741 \& 181,015 \\
\hline 2637 \& Northeast Oregon Housing Authority \& 1,186,184 \& 40,350 \& 275,786 \& 6,490 \& 322,626 \& 52,673 \& 54,570 \& 107,243 \& 230,370 \& \({ }^{(16,568)}\) \& 213,802 \\
\hline 2638 \& North Douglas County Fire \& EMS \& 522,349 \& 177769 \& \({ }^{121,445}\) \& 202,213 \& 341,427 \& 23,195 \& 109,265 \& 132,460 \& \({ }^{101,446}\) \& \({ }^{14,885}\) \& \(\underset{\substack{116,331 \\ 90,047}}{ }\) \\
\hline \({ }_{2642}^{2641}\) \& Suburban East Salem Water District \& 556,429
74.872 \& 18,928
2.547 \& 129,399
17,408 \& 30.033 \& 148,297
49988 \& 24,309 \& \({ }_{3}^{46,087}\) \& 11,239
37412 \& 108,065
14,541 \& (18,018) \& 90,047
10,143
10,16 \\
\hline 2643 \& Sweet Home Cemetery \& 107,124 \& 3,644 \& 24,906 \& 196 \& 28,746 \& 4,757 \& 20,387 \& 25,144 \& 20,805 \& \({ }_{(7,689)}\) \& 13,116 \\
\hline 2644 \& Lakeside Water District \& 151,197 \& 5,143 \& 35,153 \& \& 40,296 \& 6,714 \& 32,741 \& 3,455 \& 29,364 \& (9,461) \& 19,903 \\
\hline 2645 \& Chiloquin Agency Lake Rural Fire Protection District \& 169,432 \& 5,764 \& 39,393 \& 17,052 \& 62,209 \& 7,524 \& 13,472 \& 20,996 \& 32,906 \& \({ }^{(846)}\) \& 32,060 \\
\hline 2646 \& Keno Rural Fire Protection District \& 205, 445 \& 7,002 \& 47,859 \& 45,905 \& 100,766 \& 9,141 \& 54,310 \& \({ }^{63,451}\) \& 39,977 \& \& 40,972 \\
\hline \({ }_{2648}^{2647}\) \& Crooked River Ranch Rural Fire Protection District
Black Bute Ranch Rural Fire Protection District \& 781,901
\(1,231,892\) \& 26,598
41,95 \& 181,790
286,413 \& 137,049
20,715 \& 345,437
349,033 \& 34,21
54,703 \& cer \(\begin{gathered}6,778 \\ 83,013\end{gathered}\) \& 97,499
137,716 \& 151,854
239,24 \& 9,253
\((10,088)\) \& 161,107
229,239 \\
\hline 2649 \& Colton Fire Department \& 37,704 \& 1,283 \& 8,766 \& 863 \& 10,912 \& 1,674 \& 75,049 \& 76,723 \& 7,322 \& (17,960) \& (10,638) \\
\hline 2650 \& Pleasant Hill Fire Department \& 111,732 \& 3,801 \& 25,978 \& 3,018 \& \({ }^{32,797}\) \& 4,962 \& 5,149 \& 10,111 \& \({ }^{21,700}\) \& 168 \& 21,868 \\
\hline \({ }_{2651}\) \& Imbler Rural Fire Protection District \& 45,420 \& 1,545 \& 10,560 \& 92 \& 12,197 \& 2,017 \& \({ }^{6,793}\) \& 8,810 \& 8,821 \& (1,953) \& \({ }^{6,868}\) \\
\hline \({ }_{2652} 265\) \& The Oregon Consortium \& \& \& \& 5,982 \& 5,982 \& \& \({ }^{285,195}\) \& 285,195

107273 \& \& ${ }^{(70,632)}$ \& (70,632) <br>
\hline 2653
2654 \& Umatilla Fire Department
Sprin Valley Pual Fire Protection District \& 95,243 \& 3,240 \& 22,144 \& \& 25,384 \& 4,229 \& 103,044 \& 107,273 \& 18,497 \& (26,975) \& (8,478) <br>
\hline ${ }_{2655}^{2654}$ \& Spring Valley Rural Firir Protection District
North Bay Rural Fire Protection District \& 77,275 \& 2,629 \& 17,966 \& 79 \& 20,674 \& 3,431 \& 16,524 \& 19,955 \& 15,008 \& (5,457) \& 9,551 <br>
\hline 2657 \& Mid-Willamette Valley Senior Service Agency \& 18,671,003 \& 635,132 \& 4,340,973 \& 1,721,282 \& 6,697,387 \& 82,098 \& \& 82,, 098 \& 3,626,110 \& 546,163 \& 4,172,273 <br>
\hline 2658 \& Salem Metropolitan Communication Agency \& 312,143 \& 10,618 \& 72,573 \& 17,142 \& 100,333 \& ${ }^{13,861}$ \& 10,399 \& 24,260 \& ${ }^{60,622}$ \& 3,832 \& ${ }^{64,454}$ <br>
\hline 2659 \& Silverton Fire District \& ${ }_{62} \mathbf{2}, 367$ \& 22,192 \& 151,674 \& 2,065 \& 175,931 \& 28,969 \& ${ }^{88,058}$ \& 117,027 \& ${ }^{126,697}$ \& $(28,580)$ \& 98,117 <br>
\hline ${ }_{2661}^{2660}$ \& Tualat Valley Fire \& Rescue \& 99,105,195. \& 3,371,262 \& 23,041,770 \& 2,766,720 \& 29,179,752 \& 4,400,831. \& 351,502 \& 4,752,333. \& 19,247,298. \& 631,699 \& 878,997 <br>
\hline ${ }_{2662}^{2661}$ \& Lincoln County ${ }^{\text {East }}$ ( entral Oregon Association of Counties \& 36,257 \& 1,233 \& 8,430 \& 1,340 \& 11,003 \& 1,610 \& 3,027 \& 4,637 \& 7,041 \& (246) \& 6,795 <br>
\hline 2663 \& Metropolitan Area Communications Commission \& 1,455,741 \& 49,520 \& 338.457 \& 15,028 \& 403,005 \& 64,643 \& 167,393 \& 232,036 \& 282,721 \& (49,057) \& 233,64 <br>
\hline 2664 \& Applegate Valley Rural Fire Protection District 9
N NE Communiy Mental Healt Center \& 935,116
170989 \& $\underset{\substack{31,810 \\ 5817}}{\text { c, }}$ \& 217,413
39755 \& 108,224 \& 357,647
45,572 \& ${ }_{7}^{41,524}$ \& 10,226
16,550 \& ${ }^{51,750} \mathbf{2 4 , 2 4 3}$ \& 181,610
33,208 \& ${ }_{(5,5293)}^{25,937}$ \& ${ }^{207,547}$ <br>
\hline ${ }_{2666}^{2665}$ \& Central City Concern \& \& 5,17 \& \& \& \& \& 10,650 \& \& \& \& 27,915 <br>
\hline 2667 \& Mental Health Services West tn \& - \& - \& - \& \& - \& - \& - \& \& \& \& - <br>
\hline 2668 \& Southeast Mental Healh Network Inc. \& \& \& \& \& \& \& \& \& \& \& <br>
\hline 2669 \& Roseburg Urban Sanitary Authority \& 1,421,649 \& ${ }^{48,360}$ \& ${ }^{330,531}$ \& 5,332 \& 383,923 \& 63,129 \& ${ }^{131,966}$ \& 195,095 \& 276,100 \& ${ }^{(35,382)}$ \& 240,718 <br>
\hline ${ }_{2671}^{2670}$ \& Mt. Hood Community Menal Healt Center
Columbia 911 Communicaions District \& 315,874
2,006,278 \& 10,745
68,248 \& 7,440
466,456 \& 12
8,711 \& 84,197
543,415 \& 14,027
89,990 \& 48,427
182,297 \&  \& 61,346
389,641 \& ${ }_{(52,701)}^{(1,026)}$ \& 45,320
336,40 <br>
\hline 2672 \& Rockwood Water PUD \& 2,533,708 \& 88,189 \& 589,082 \& 103,491 \& 778,762 \& 112,511 \& 135,727 \& 248,238 \& 492,073 \& (37,800) \& 454,273 <br>

\hline ${ }^{2673}$ \& Port Offord Libary \& ${ }_{\text {6 }}^{68,980}$ \& | 2,346 |
| :--- |
| 15706 |
| 18.5 | \& 16,038

107348 \& 33,007 \& 51,391
1522022 \& ${ }^{3,063}$ \& 539 \& 3,602
20,503 \& ${ }_{\text {1 }}^{11,397}$ \& ${ }^{7} 9.983$ \& 21,380
99,243 <br>
\hline 2674 \& Nestuca Rural Fire District
Salmon Harbor-Douglas County \& ${ }_{4}^{461,717} 4$ \& 15,706
14,115 \& 107,348
96,470 \& 29,208
46,147 \& (152,262 \& 20,503
18,425 \& 11,945 \& 20,503
30,370 \& 89,670
80,54 \& ¢, ${ }_{\text {9,573 }}^{11,508}$ \& 99,243
92,092 <br>
\hline 2676 \& Woodburn Fire District \& 2,803,214 \& 95,357 \& 651,742 \& 90,473 \& 837,572 \& 124,479 \& 270,314 \& 394,793 \& 544,414 \& (47, 253) \& 497,161 <br>
\hline 2677 \& Portland Private Industry Council Inc. \& \& \& \& \& \& \& \& \& \& \& <br>
\hline 2678 \& Centra Oregon Regional Housing Authority \& 918.866
6004538 \& 31,257
20426 \& 213,635
1,396044 \& ${ }^{156,94}$ \& ${ }^{401,886}$ \& ${ }^{40,803}$ \& 79 \& 40,803 \& 178,454 \& 48,391 \& ${ }^{226,845}$ <br>
\hline 2679
2681 \& Columbia River Public Uuility District
Cloverale Rural Fire Protection District \& ${ }_{\substack{6,004,538 \\ 361,351}}$ \& 204,256
12,292 \& $1,396,044$
84,013 \& 72,232
45,936 \& $1,672,532$
142,241 \& 266,635
16,046 \& 134,379
7,889 \& ${ }^{401,014} \mathbf{2 3 , 9 3 5}$ \& $\underset{\text { 1,166,146 }}{70,178}$ \& $\underset{9}{(3,96258}$ \& $\underset{\substack{1,131,221 \\ 79,846}}{ }$ <br>
\hline 2684 \& Parkale Fire District \& 255,52 \& 8,693 \& 59,415 \& 3,437 \& 71,545 \& 11,348 \& 7,630 \& 18,978 \& 49,631 \& (1,900) \& 47,731 <br>
\hline
\end{tabular}

|  |  |  | Deferred Outtlows of Resour |  |  |  | eferred Inflows of Resource |  |  | Pension Expense /(Credit) |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Employer Number | Emploger Name | Net Pension Liability | Differences between Expected and Actua Experience | Changes in Assumptions | Changes in Employer Proportion | Total Deferred Outflows of Resources Excluding Employer Specific Amounts ${ }^{(1)}$ | Net Difference between Projected and Actual Investment Earning | Changes in Employer Proportion | Total Deferred Inflows of Resources Excluding Employer Specific Amounts ${ }^{\text {(1) }}$ | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total Pension Expense / (Creditit $)^{(1)}$ |
| 2685 | Oregon Community College Association | 342,609 | 11,655 | 79,656 | 82,020 | 173,331 | 15,214 |  | 15,214 | ${ }^{66,538}$ | 28,354 | 94,892 |
| 2686 | Weston Cemetery | 23,371 | 795 | 5,434 |  | 6,229 | 1,038 | 9,678 | 10,716 | 4,539 | $(3,027)$ | 1,512 |
| 2687 | Columbia Drainage Vector Control District | 228,012 | 7,756 | 53,012 | 42,273 | 103,041 | 10,125 | 52,118 | ${ }^{62,243}$ | 44,282 | $(8,388)$ | 35,944 |
| 2688 | Polk County Fire District 1 | 1,732,429 | 58,932 | 402,786 |  | 461,718 | 76,930 | 164,324 | 241,254 | 336,456 | $(46,987)$ | 289,469 |
| 2689 | Redmond Area Park \& Recreation District | 476,741 | 16,217 | 110,841 | 2,909 | 129,967 | 21,170 | 8,160 | 29,330 | 92,588 | (3,403) | 89,185 |
| 2692 | Siuslaw Public Library | 55,374 | 18,824 | 128,658 | 18,136 | 165,618 | 24,573 | 54,695 | 79,268 | 107,471 | (9,333) | 98,138 |
| 2693 | City-County Insurance Services | 6,577,304 | 223,740 | 1,529,211 | 3,588,255 | 5,341,206 | 292,069 | 354,615 | 646,684 | 1,277,383 | 724,009 | 2,001,392 |
| 2694 | Philomath Fire Department | 657, 838 | 22,378 | 152,946 | 202,42 | 377,766 | 29,212 | 204,366 | 233,578 | 127,759 | (16,389) | 111,370 |
| 2695 | Washington County Consolidated Communications Agency | 11,391,744 | 387,513 | 2,648,559 |  | 3,036,072 | 505,858 | 788,736 | 1,294,594 | 2,212,400 | (249,458) | 1,962,942 |
| 2696 | Stayton Fire District | 820,951 | 27,926 | 190,870 | 1,705 | 220,501 | 36,455 | 134,799 | 171,254 | 159,438 | (39,156) | 120,282 |
| ${ }_{2}^{2697}$ | Oregon Museum Park Halsey Shedd Rural Fire Protection District | 62,773 | 2,135 | 14,595 | 6,312 | 23,042 | 2,787 | 22,820 | 25,607 | 12,191 | ${ }^{(2,727)}$ | 9,464 |
| 2699 | Cheto Library Board | 383,083 | ${ }^{13,031}$ | 89,066 | 4,328 | 106,425 | 17,011 | 29,620 | 46,631 | 74,399 | (9,907) | 64,492 |
| 2700 | Lowell Rural Fire Protection District |  |  |  |  |  |  |  |  |  |  |  |
| 2701 | Sisters-Camp Sherman Rural Fire Protection District | 2,966,285 | 100,904 | 689,656 | 334,867 | ${ }^{1,125,427}$ | ${ }^{131,720}$ | 175,128 | 306,848 | 57,084 | 41,859 | 617,943 |
| 2702 | Banks Fire District 13 | 281,190 | 9,565 | 65,376 | 25,901 | 100,842 | 12,486 | 79,272 | 91,758 | 54,610 | (8,935) | 45,675 |
| 2703 | Westport Sewer District |  |  |  |  |  |  |  |  |  |  |  |
| 2704 | Clatsop County 4-H District |  |  |  |  |  |  | 13,984 | 13,984 |  | (9,988) | (9,988) |
| 2705 | Lebano Firie District | 5,701926 | ${ }_{\text {193,962 }}$ | 1,325,687 | 14,134 | 1,533,783 | ${ }^{253,198}$ | 404,492 | ${ }^{657,690} 1$ | ${ }^{1,107,376}$ | ${ }^{(117,844)}$ | 989,532 |
| 2707 | Clatkanie Library | 153,942 | 5,237 | 35,791 | ${ }^{4,235}$ | 45,263 | ${ }^{6,836}$ | ${ }_{6}^{6,427}$ | ${ }^{13,263}$ | 29,897 | (1,483) | 28,414 |
| 2708 | Milton-Freevater Cemetery District 3 | 17,124 | 583 | 3,981 |  | 4,564 | 760 | ${ }^{25,893}$ | ${ }^{26,653}$ | 3,326 | ${ }^{(10,513)}$ | (7,187) |
| 2709 2710 | Scappoose Public Library Klamat Count Emerency Communications District | 1889,927 | 6,461 35.066 | 44,158 239667 | 23,829 | 74,448 274,733 | 8,434 45775 | ${ }^{116,755}$ | 25,189 157,24 | 36,886 200.199 | (3, $\begin{gathered}\text { 2,128 } \\ (3474\end{gathered}$ | 39,014 166,025 |
| 2712 | Jefferson County EMS | 964,917 | 32,824 | 224,341 | 162,465 | 419,630 | 42,448 | 4,976 | 47, 224 | 187,397 | 42,108 | 22,505 |
| 2713 | Port of Tillamook Bay | 1,322,884 | 45,001 | 307,568 | 73,996 | 426,565 | 58,74 | 27,543 | 86,287 | 256,918 | 10,850 | 267,768 |
| 2714 | Winchester Bay Sanitary District | 150,231 | 5,110 | 34,928 |  | 40,038 | 6,671 | 17,170 | 23,841 | 29,176 | $(6,292)$ | 22,884 |
| 2715 | Jackson County Fire District 3 | 10,587,398 | 360, 152 | 2,461,550 | 191,922 | 3,013,624 | 470, 140 | 726,136 | 1,196,276 | 2,056,187 | (98,018) | 1,958,169 |
| 2716 | Neskowin Water District | 308,880 | 10,480 10,356 | 71,628 | ${ }_{\text {S6,664 }}$ | 138,772 | ${ }^{13,681}$ | 68,679 | ${ }^{82,360}$ | ¢ 59,833 | ${ }^{(7,815)}$ | 52,018 |
| 2717 | Ice Fountain Water District | 304,439 | 10,356 | 70,781 | 15,661 | 96,798 | 13,519 | 1,382 | 14,901 | 59,125 | 4,241 | 63,366 |
| 2718 | Curry Library | 132,300 | 4,500 | 30,759 | 50,719 | 85,978 | 5,875 |  | 5,875 | 25,694 | 14,437 | 40,131 |
| 2719 2720 | Human Solutions, Inc. | - |  | : |  |  |  |  |  |  |  |  |
| 2721 | Klamath Housing Authority | 686,729 | 23,360 | 159,663 | 35,634 | 218,657 | 30,495 | 84,210 | 114,705 | 133,370 | (25,151) | 108,219 |
| 2722 | Tillamook 9-1-1 | 494,515 | 16,822 | 114,974 | 190,423 | 322,219 | 21,959 | ${ }_{6,426}$ | 28,385 | 96,040 | 52,281 | 148,321 |
| 2723 | Oregon Coastal Zone Management Association | 49,882 | 1,697 | 11,597 | 20,178 | 33,472 | 2,215 | ${ }^{4.869}$ | 7,084 | 9,688 | 4,955 | 14,643 |
| 2724 | Nehalem Bay Wastewater Agency | 397,130 | 13,509 | 92,332 | 36,918 | 142,759 | 17,635 | 4,532 | 22,167 | 77,127 | 9,489 | 86,16 |
| 2725 | West Valley Fire District | 791,228 | 26,915 | 188,959 | 34,031 | ${ }^{244,905}$ | ${ }^{35,135}$ | 85.864 | 120,999 | 153,665 | (5,506) | 148,159 |
| 2726 2728 | Yamhill Communications Agency | 1,579,947 | ${ }^{53,745}$ | ${ }^{367,335}$ | ${ }^{98,253}$ | 519,333 | 70,159 | ${ }^{211,025}$ | 282,184 15136 | 306,843 | (58,046) | 248,797 146186 |
| ${ }_{2729}^{2728}$ | Baker County Library District | ${ }_{\text {15,12, }}^{\text {803 }}$ | 27,41 516,116 | ${ }_{\text {3,527,532 }}^{187,691}$ | 69,877 | 285,, 29 $4,043,648$ | 35,848 673,736 | 115,514 $1,913,944$ | (151,362 | 156,783 2,946,625 | ${ }_{(572,624)}^{(10,57)}$ | ${ }_{\text {2,374,001 }}^{14,186}$ |
| 2731 | Canby Utility Board | 2,788,142 | 94,844 | 648,238 | 16,400 | 759,482 | 123,809 | 318,496 | 442,305 | ${ }^{\text {2, }}$ 541,487 | (90,899) | 450,588 |
| 2732 | Umatilla County Special Libary District | 23,684 | 7,949 | 54,331 | 32,947 | 95,227 | 10,377 | 6,197 | 16,574 | 45,384 | 8,369 | 53,753 |
| 2733 | Wiard Memorial Park District | 158,620 | ${ }_{5}^{5,396}$ | 36,879 | 716 | 42,991 | 7,044 | 72,159 | 79,203 | 30,806 | (20,361) | ${ }^{10,445}$ |
| 2734 2736 | Seal Rock Water District Wasco 9 -1-1 | 756,962 | 25,750 | 175,992. | 26,733 | 228,475 | 33,613. |  | 33,613 | 147,010. | 9,481 | 156,491 |
| 2737 | Portand Energy Conservation Inc | 91,762 | 3,121 | 21,334 | 4,630 | 29,085 | 4,075 | 7,786 | 11,861 | 17,821 | 78 | 17,899 |
| 2739 | Scappose Rural Fire Protection District | 3,291,485 | 111,966 | 765,264 | 305,995 | 1,183,125 | ${ }^{146,161}$ | 254,190 | 400,351 | 639,242 | (5,839) | 63,403 |
| 2740 | Neskowin Regional Sanitry Authority | 47,231 | 1,607 | 10,981 |  | 12,588 | 2,097 | ${ }^{21,814}$ | 23,911 | 9,173 | ${ }^{(6,299)}$ | 2.874 |
| 2741 | Port of Garibaldi | 634,531 | 21,585 | ${ }^{147,527}$ | 142,930 | 312,042 | 28,177 | 39,162 | ${ }^{67,339}$ | 123,233 | 23,096 | ${ }^{146,329}$ |
| 2742 | Amity Fire District | 167,132 | 5,685 | 38,858 | 22,072 | 66,615 | 7,422 | 23,144 | ${ }^{30,566}$ | 32,459 | ${ }^{(1,908)}$ | 30,551 |
| 2743 2745 | Douglas Soil \& Water Conservation District Clackamas County Fire District |  |  |  |  |  |  | 37 | 37 |  | (28) | ${ }^{(28)}$ |
| 2745 2746 | Marion-Salem Data Center | 51,27,297 | 1,744,368 | 11,922,339 | 47,277 | 13,713,984 | 2,27,091 | 639,025 | 2,916,116 | 9,958,993 | (159,079) | 9,799,914 |
| 274 | Salem Housing Authority | 3,745,859 | 127,423 | 870,905 |  | 998,328 | 166,337 | 138,71 | 304,508 | 727,486 | (51,818) | 675,668 |
| 2749 | Black Bute Ranch Police | 611,651 | 20,807 | 142,208 | 7,872 | 170,887 | 27,161 | 69,387 | 96,548 | 118,789 | (17,933) | 100,856 |
| 2750 | Eastern Oregon Human Services Consortium |  |  |  |  |  |  |  |  |  |  |  |
| 2752 | Mist-Birkeneld Rural Fire Protection District | 233,600 | 7,946 | 54,312 | ${ }^{84,132}$ | 146,390 | 10,373 | 12,378 | 22,751 | 45,368 | 15,753 | ${ }^{61,121}$ |
| 2753 2754 | Lin--Bento Housing Authority Western Lane Ambulance District | $1,394,665$ $2,212,130$ | ${ }_{75,250}^{47,422}$ | 324,257 514,316 | 41,349 86,657 | ${ }_{676,23}^{413,048}$ | ${ }_{98,231}^{61,931}$ | 104,47 78,950 | 166,878 177,181 | 270,859 429,620 | $\underset{(7,519)}{(2,644)}$ | 268,215 422,101 |
| ${ }_{2756}$ | Sandy Area Sch Trans Agency |  |  |  |  |  |  |  |  |  |  |  |
| ${ }_{2758}^{275}$ | ${ }_{\text {City }}^{\text {Mohawk Vayley }}$ Sural Fire District | $\underset{\substack{1,885,473 \\ 157,390}}{ }$ | 64,138 5,354 | 438,39 36,593 | 1,022 14.954 | 503,529 56,901 | 83,726 6.989 | 68,146 <br> 5,104 <br> 3,50 | 151,872 12.093 | 366,179 30,56 | $\stackrel{(19,697)}{4.676}$ | 346,482 35,243 |
| 2760 | Knappa Svensen Burnside Rural Fire Protection District | 204,753 | 6,965 | 47,605 | 28,297 | 82,867 | 9,092 | ${ }_{15,346}$ | 24,438 | 39,765 | , 5,736 | 45,501 |
| 2761 | Clackamas River Water | 4,977,477 | 169,319 | 1,157,254 | 226,417 | 1,552,990 | 221,028 | 398,77 | 619,805 | 966,680 | (81,378) | 888,302 |
| ${ }_{2765}^{2763}$ | Junction City Fire Department Green Sanitary | 496,213 | 16,880 16,788 | 115,369 114,335 | $\begin{array}{r}57,563 \\ 8,108 \\ \hline 0.92\end{array}$ | 189,812 139,171 | $\underset{\substack{21,835}}{21,83}$ | 40,649 30.016 |  | ${ }_{9}^{96,570}$ | (5955) | ${ }_{89}^{97,5922}$ |
| 2766 | Southwest Lincoln County Water District | 412,259 | 14,024 | 95,850 | 30,112 | 139,986 | 18,307 | 72,551 | 90,858 | 80,065 | (9,848) | 70,217 |
| 2767 | Springiteld Uility Board | 86,238 | 2,934 | 20,050 | 5,725 | 28,709 | 3,829 | 5,906 | 9,735 | 16,748 | 941 | 17,689 |
| 2768 | Lake County Library District | 219,120 | 7,454 | 50,945 | 8,709 | 67,108 | 9,730 | 18,309 | 28,039 | 42,555 | ${ }^{(3,718)}$ | 38,837 36925 |
| 2772 | ${ }_{\text {Harbor Water Pud }}^{\text {Umailla County Soil } ¢ \text { Water District }}$ | 186,38 51,230 | $\xrightarrow{6,345} 1$ | 43,370 11,911 | $\begin{array}{r}\text { 11,735 } \\ 5,552 \\ \hline\end{array}$ | 61,450 19,206 | 8,283 2,275 | 13,232 54,208 | ${ }_{56,483}^{21,515}$ | 36,228 9,949 | (13,685) | $\underset{\substack{36,925 \\(3,736)}}{ }$ |
| 2773 | Housing Authority of Jackson County | 4,752,499 | 161,666 | 1,104,947 | 90,778 | 1,357,391 | 211,038 | 184,046 | 395,084 | 922,987 | (38,322) | 884,665 |
| 2774 | Oregon Trail Library District | 240,340 | 8,176 | 55,879 | 32,826 | 96,881 | 10,672 | 14,038 | 24,710 | 46,677 | 3,293 | 49,970 |

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow[b]{2}{*}{\[
\begin{gathered}
\text { Employer } \\
\text { Number }
\end{gathered}
\]} \& \multirow[b]{2}{*}{Emploger Name} \& \multirow[b]{2}{*}{Net Pension Liability} \& \multicolumn{4}{|c|}{Deferred Outlows of Resources} \& \multicolumn{3}{|c|}{Deferred Inflows of Resources} \& \multicolumn{3}{|c|}{sion Expense / (Crea} \\
\hline \& \& \& Differences between Expected and Actua Experience \& Changes in Assumptions \& Changes in Employer
Proportion \& Total Deferred Outflows of Resources Excluding Employer Specific Amounts \({ }^{(1)}\) \& Net Difference between Projected and Actual Investment Earnings \& Changes in Emploger
Proportion \& Total Deferred Inflows of Resources Excluding Employer Specific Amounts \({ }^{(1)}\) \& Proportionate Share of Plan Pension Expense \& Net Amortization of Deferred Amounts from Changes in Proportion \& Total Pension Expense /
(Creditit \({ }^{(1)}\) \\
\hline 2776 \& Rainier Cemetery District \& \& \({ }^{1,070}\) \& 7,314 \& 8,532 \& 16,916 \& 1,397 \& 9,074 \& \({ }^{10,471}\) \& \({ }^{6,110}\) \& (1,155) \& 4,955 \\
\hline 2777 \& City of Newberg \& 6,990,978 \& 237, 812 \& 1,625,389 \& 33,169 \& 1,896,370 \& 310,439 \& 3,120,860 \& 3,431,299 \& ,357,23 \& (770,963) \& 586,760 \\
\hline 2778 \& Mulino Water District 23 \& 104,070 \& 3,540 \& 24,196 \& 761 \& 28,497 \& 4,621 \& \({ }^{7,430}\) \& 12,051 \& 20,212 \& (1,809) \& 18,403 \\
\hline 2779 \& Brownsville Rural Fire Protection District \& 175,679 \& 5,976 \& 40,845 \& 21,243 \& \({ }^{68,064}\) \& 7,801 \& 12,215 \& 20,016 \& 34,119 \& 5,401 \& 39,520 \\
\hline 2780 \& Nehalem Bay Health District \& 13,478 \& 458 \& 3,134 \& 6,233 \& 9,825 \& 598 \& 38,379 \& 38,977 \& 2,618 \& (7,187) \& \((4,569)\) \\
\hline 2781 \& North Bend Coos-Curry Housing Authority \& 855,792 \& 29,111 \& 198,970 \& 136,809 \& 364,890 \& 38,002 \& 141,347 \& 179,349 \& 166,204 \& (14,052) \& 152,152 \\
\hline 2782 \& Millington Rural Fire Protection District \& \& \& \& 4,236 \& 4,236 \& \& 7,843 \& 7,843 \& \& \({ }^{(471)}\) \& \({ }^{(471)}\) \\
\hline 2783 \& Tillamok Fire District \& 292,459 \& \({ }^{9,449}\) \& \({ }_{6}^{67,996}\) \& \& 77,945
84700 \& \({ }^{12,987}\) \& 25,642 \& 38,629 \& 56,799 \& (7,600) \& 49,199 \\
\hline 2784 \& Eisenschmidt Pool \& 275,962 \& 9,387 \& \({ }^{64,161}\) \& 11,152 \& \({ }^{84,700}\) \& 12,254 \& 42,827 \& 55,081 \& 53,995 \& (8,728) \& 44,867 \\
\hline 2785 \& Fern Ridge Community Library \& 87,297 \& 2,970 \& 20,296 \& 53,330 \& 76,296 \& 3,876 \& 26,463 \& 30,339 \& 16,954 \& 2,624 \& 19,578 \\
\hline 2786 \& Seal Rock Rural Fire Protection District \& 93,267 \& 3,173 \& 21,684 \& 51,907 \& 76,764 \& 4,142 \& 31,745 \& 35,887 \& 18,114 \& 3,118 \& 21,232 \\
\hline 2788 \& Port of Hod River \& 1,187,708 \& 40,402 \& 276,140 \& 19,969 \& 336,511 \& 52,741 \& 30,056 \& 82,797 \& 230,666 \& (7,076) \& 223,590 \\
\hline 2789 \& Farmers Irigation District \& 564,541 \& 19,204 \& 131,255 \& \({ }^{102,380}\) \& 252,839 \& 25,069 \& 134,180 \& 159,249 \& 109,640 \& (18,447) \& 91,193 \\
\hline 2790 \& Silver Falls Library District \& 781,580 \& 26,587 \& 181,716 \& 80,941 \& 289,244 \& 34,707 \& 53,887 \& 88,994 \& 151,791 \& 2,231 \& 154,022 \\
\hline 2792 \& North Wasco County Parks And Recreation District \& 532,858 \& 18,126 \& 123,888 \& 1,120 \& 143,134 \& 23,662 \& 74,843 \& 98,505 \& 103,487 \& (23,615) \& 79,872 \\
\hline 2793 \& North Lincoln Fire \& Rescue District 1 \& 846,334 \& 28,790 \& 196,771 \& 14,230 \& 239,791 \& \({ }^{37,582}\) \& 186,368 \& 223,950 \& \({ }^{164,367}\) \& (35,74) \& 128,618 \\
\hline 2794 \& Siuslaw Rural Fire Protection District 1 \& 1,324,224 \& 45,046 \& 307,879 \& 76,241 \& 429,166 \& 58,803 \& 56,526 \& 115,329 \& 257,179 \& 13,313 \& 270,492 \\
\hline 2796 \& West Side Rural Fire Protection District \& 32,203 \& 1,095 \& 7,487 \& 10,506 \& 19,088 \& \({ }^{1,430}\) \& 38,032 \& 39,462 \& 6,254 \& (7,342) \& (1,088) \\
\hline 2797 \& Vermonia Fire \& 92,889 \& 3,160 \& \({ }^{21,596}\) \& 10,731 \& 35,487 \& 4,125 \& 1,710 \& 5,835 \& 18,940 \& 2,166 \& 20,206 \\
\hline 2798 \& Fairiew Water District \& 82,021 \& 2,790 \& 19,070 \& 3,991 \& 25,851 \& \({ }^{3,642}\) \& 54,497 \& 58,139 \& 15,29 \& (17,202) \& \((1,273)\) \\
\hline 2799 \& Sublimity Fire District \& 165,777 \& 5,639 \& 38,543 \& 4,242 \& 48,424 \& 7,361 \& 42,443 \& 4, 8,84 \& 32,196 \& (16,488) \& 15,708 \\
\hline 2801 \& Coburg Rural Fire Protection District \& 228,360 \& 7,768 \& 53,093 \& 2,794 \& 6,655 \& 10,140 \& 6,542 \& 16,682 \& 44,350 \& (606) \& 43,744 \\
\hline 2802 \& Rural Road Assessment District 3 \& 363,082 \& 12,351 \& \({ }_{84,416}\) \& 40,061 \& 136,828 \& 16,123 \& 55,139 \& 71,262 \& 70,514 \& (8,488) \& 62,026 \\
\hline 2803 \& Southwestem Polk County Rural Fire Protection District \& 18,690 \& 636 \& 4,345 \& 754 \& 5,735 \& 830 \& 89 \& 919 \& 3,630 \& 212 \& 3,842 \\
\hline 2804 \& Aurora Rural Fire Protection District \& 475,22 \& \({ }^{16,166}\) \& 110,488 \& 3,518 \& 130,172 \& 21,103 \& 24,572 \& 45,675 \& 92,293 \& \((4,167)\) \& 88,126 \\
\hline 2806 \& Multomah County Rural Fire Protection District 14 \& 82,566 \& 2,809 \& 19,197 \& 5,184 \& 27,190 \& 3,666 \& 10,551 \& 14,217 \& 16,035 \& (1,517) \& 14,518 \\
\hline 2808 \& Lifewas \& \& \& \& \& \& \& \& \& \& \& \\
\hline 2809 \& Juntura Road District 4 \& \({ }^{23,676}\) \& 805 \& 5,505 \& \& \({ }^{6,310}\) \& 1,051 \& 3,329 \& \({ }^{4,380}\) \& 4,598 \& \({ }^{(1,103)}\) \& 3,495 \\
\hline \[
\begin{aligned}
\& 2810 \\
\& 2811
\end{aligned}
\] \& Sutherlin Water Control District
Mid-Columbia Center For Living \& 94,196
\(11,02,515\) \& 3,204
374,953 \& reren \(\begin{array}{r}21,900 \\ 2,56,714\end{array}\) \& \({ }^{1,088,815}\) \& 4,026,485 \& 4,183
489,462 \& 844
4,103 \& [9,027 \& 18,294
2,140,691 \& \({ }_{313,501}^{(110)}\) \& 18,184
2,454,192 \\
\hline 2812 \& Workforce Development Bard \& \& \& \& \& \& \& \& \& \& \& \\
\hline 2814 \& The Job Council \& \& \& \& 10,671 \& 10,671 \& \& 1,376,851 \& 1,376,851 \& \& (419,289) \& (419,289) \\
\hline 2816 \& Odell Sanitry District \& 406,985 \& 13,844 \& 94,623 \& \({ }^{36,933}\) \& 145,400 \& 18,072 \& 42,083 \& \({ }^{60,155}\) \& 79,041 \& (4,789) \& \({ }^{74,252}\) \\
\hline 2817 \& Wickiup Water District \& 156,175 \& 5,313 \& 36,310 \& 643 \& 42,266 \& \({ }_{6,935}\) \& 12,256 \& 19,191 \& 30,331 \& (3,140) \& 27,191 \\
\hline 2818
2819 \& Netarts Water District \& 2292,299
282414 \& \({ }_{\substack{7,799 \\ 9,607}}^{1}\) \& \({ }_{5}^{53,302}\) \& 19,044 \&  \& 10,180
12541 \& \({ }^{15,482}\) \& 25,622 \& \({ }_{54,548}\) \& \({ }^{(537)}\) \& \({ }^{43,988}\) \\
\hline 2819
2820 \& Harrisurg Fire and Rescue
Central Oreogn Coast Fire \& Rescue District \& 282,414
41,510 \& \({ }^{9,607} 1.412\) \& \(\underset{\substack{65,661 \\ 9,651}}{\text { c, }}\) \& 36,786
81,876 \& 112,054
92,339 \& \(\underset{\substack{12,541 \\ 1,843}}{\text { c, }}\) \& 4,3,301
409,509 \& 55,842
411,352 \& 54,848
8.062 \& \({ }_{(75,288)}^{(6,286)}\) \& \({ }_{(68,262}^{48,56}\) \\
\hline 2821 \& Tillamok County Soil And Water Conservation District \& 218, 105 \& 7,419 \& 50,709 \& 24,866 \& 82,94 \& 9,685 \& 1,473 \& 11,158 \& 42,358 \& 9,780 \& 52,138 \\
\hline 2822 \& Deschutes County Rural Fire Protection District 2 \& 199,208 \& 6,776 \& 46,316 \& 1,052 \& 54,144 \& 8,846 \& 9,176 \& 18,022 \& 38,688 \& (2,47) \& 36,211 \\
\hline 2823 \& Lyons Fire District \& \& \& \& \& \& \& 29,669 \& 29,69 \& \& (9,241) \& (9,241) \\
\hline 2824 \& Glide Fire Department \& 104,799 \& 3,565 \& 24,365 \& 4,055 \& \({ }^{31,985}\) \& 4,654 \& 2,533 \& 7,187 \& 20,353 \& 1,062 \& 21,415 \\
\hline 2825 \& Northerm Oregon Corrections \& 4,220,926 \& 143,583 \& 981,357 \& 92,558 \& 1,217,498 \& 187,433 \& 493,500 \& 680,933 \& 819,749 \& (77,93) \& 741,756 \\
\hline 2826
2828 \& Wasco Count Soi-Water Conservation District
Deschutes Public Library District \& 498,263
\(4.155,625\) \& 16,949
141,362 \& \({ }_{9}^{115,845} 9\) \& 9,581 \& 142,375
\(1,107,537\) \& 22,126
184,533 \& 30,419
224,540 \& 52,545
409073 \& 96,768
807,067 \& (10,407) \& 86,361
711,067 \\
\hline 2829 \& Hubbard Rural Fire Protection District \& 86,840 \& 2,954 \& 20,190 \& 47,375 \& 70,519 \& 3,856 \& \({ }^{17,426}\) \& 21,282 \& 16,865 \& 3,607 \& \({ }_{20,472}\) \\
\hline 2830 \& Netars-Oceanside Rural Fire Protection District \& 150,23 \& 5,103 \& 34,880 \& 146 \& 40,129 \& \({ }_{6,662}\) \& 55,810 \& 62,472 \& 29,136 \& (14,405) \& 14,731 \\
\hline 2831 \& Oregon Advanced Technology Consortium, Inc. \& \& \& \& \& \& \& \& \& \& \& \\
\hline 2832 \&  \& 2,033
46,936 \& 69
15971 \& \({ }_{4}^{473}\) \& \({ }_{979}^{772}\) \& 1,314
12,6109 \& 90
20.849 \& \& \% \({ }^{90}\) \& \({ }_{\text {a }}^{395}\) \& \({ }_{(221}^{221}\) \& 616
78.64 \\
\hline 2833
2834 \& Boardman Rural Fire Protection District
Crescent Rural Fire Protection District \&  \& \({ }_{12,971}^{12,63}\) \& \({ }_{\text {109, }}^{1099}\) \& 95,693 \& \({ }_{1}^{126,109}\) \& 20,849
16.517 \& 38,825
92699 \& 59,674
109216 \& 91,183
72,236 \& \({ }_{(14,382)}^{(12,19)}\) \& 78,664
57854 \\
\hline 2835 \& Norrt Clackamas County Water Commission \& 330,549 \& \({ }_{11,244}\) \& \({ }_{76,852}\) \& 2,783 \& 90,879 \& 14,678 \& \({ }_{41,358}\) \&  \& \({ }_{64,196}\) \& (14,283) \& 49,913 \\
\hline 2837 \& norcom \& 1,980,331 \& 67,365 \& 460,423 \& 83,971 \& 611,759 \& 87,938 \& 5,585 \& 93,523 \& 384,602 \& 28,231 \& 412,833 \\
\hline 2838 \& High Desert Parks \& Recreation District \& 45,420 \& 1,545 \& 10,560 \& 12,017 \& 24,122 \& 2,017 \& 7,722 \& 9,739 \& 8,821 \& 225 \& 9,046 \\
\hline 2839 \& North Morrow Vector Control District \& 202,036 \& 6,873 \& 46,973 \& 535 \& 54,381 \& 8,972 \& 8,961 \& 17,933 \& 39,238 \& \((2,630)\) \& 36,608 \\
\hline 2840 \& Cannon Beach Rural Fire Protection District \& 194,192 \& \({ }^{6,606}\) \& 45,149 \& 5,304 \& 57,059 \& \({ }^{8,623}\) \& 64,045 \& 72,668 \& 37,714 \& (13,955) \& \({ }^{23,759}\) \\
\hline 2841
2842 \& Jefferson Count Soil \& Water Conservation District
Tuultio Valley Water District \& 175,035
\(15,528,994\) \& 5,954 \& 40,695
\(3,610.462\) \& 24,024
170,023 \& 70,673
4.308735 \& 7,773
689,575 \& 64,519
243,223 \& 14,292
932,798 \& 33,94
3,015,898 \& \(\stackrel{4,071}{(34.47)}\) \& 38,065
2,981,421 \\
\hline 2843 \& Yachats Rural Fire Protection District \& 613,243 \& 20,861 \& 142,578 \& 192,869 \& 356,308 \& 27,231 \& 190,172 \& 217,403 \& 119,098 \& 14,077 \& \({ }_{13,175}\) \\
\hline 2844 \& Crook County Rural Fire Protection District 1 \& 3,382,792 \& 115,072 \& 786,493 \& 94,433 \& 995,998 \& 150,215 \& 136,116 \& 286,331 \& 656,975 \& 12,261 \& 669,236 \\
\hline 2845 \& Sunrise Water Authority \& 1,706,990 \& 58,036 \& 396,663 \& 8,465 \& 463,164 \& 75,760 \& 121,189 \& 196,949 \& 331,341 \& (45,895) \& 285,46 \\
\hline 2846 \& Jefferson County Library District \& 351,383 \& 11,953 \& 81,696 \& 14,142 \& 107791 \& 15,603 \& \({ }^{19,416}\) \& 35,019 \& 68,242 \& (4,523) \& 63,719 \\
\hline 2847
2848 \& Sweet Home Fire and Ambulance District
Lane Transit District \& \(\underset{\substack{1,878,267 \\ 3,036}}{ }\) \& 63,893
103 \& \(\begin{array}{r}\text { 436,694 } \\ \hline 06\end{array}\) \& \({ }_{\substack{42,80 \\ 1,656}}\) \& 542,867
2,465 \& 83,406
135 \& 138,415 \& \({ }^{221,821} 135\) \& 364,780
590
7 \& \(\xrightarrow{(28,813)}\) \& \\
\hline 2849 \& Lebanon Aquatic District \& 366,494 \& 12,467 \& 85,209 \& 24,611 \& 122,287 \& 16,274 \& 11,835 \& 28,109 \& 71,177 \& (171) \& 71,006 \\
\hline 2850 \& Lake County 4-H \& Extension Service \& \& \& \& 1,936 \& 1.936 \& \& 30,053 \& 30,053 \& \& (7,945) \& (7,945) \\
\hline 2851 \& East Umatilla County Rural Fire Protection District \& 46,931 \& 1,596 \& 10,911 \& 5,485 \& 17,992 \& \({ }^{2}, 084\) \& 44,322 \& 46,406 \& 9,114 \& (9,099) \& 15 \\
\hline \({ }_{285}^{285}\) \& Ochoco Irigation District
Mill City Rual Fire Protection District \& 686,457
68740 \& \({ }_{\substack{23,351 \\ 2388}}\) \& 159,600
15992 \& 49,797 \& \(\underset{\substack{232,78 \\ 10,038 \\ \hline}}{ }\) \& \begin{tabular}{c}
30,483 \\
3,052 \\
\hline
\end{tabular} \& ¢ \& 33,148 \& 13,317
13,350 \& \(\underset{\substack{15,206 \\(1021)}}{ }\) \& 148,23
12,329 \\
\hline 2854 \& Sunset Empire Trasporation District \& \& \& \& \& \& 3,052 \& \& 8,877 \& 13,350 \& (1,021) \& \\
\hline 2855 \& Harney Hospital \& 14,551,495 \& 494,998 \& 3,383,195 \& 475,720 \& 4,353,913 \& 646,169 \& - \& 646,169 \& 2,826,057 \& 204,260 \& 3,030,317 \\
\hline 2856 \& Mid-Columbia Council of Govermments \& 20,737 \& 705 \& 4,821 \& 20 \& 5,446 \& 921 \& 4,265 \& 5,186 \& 4,027 \& (1,497) \& 2,530 \\
\hline 2857
2888 \& Suniver Service District
Nesika Beach-Ophir Water District \& \(\underset{\substack{2,926,585 \\ 84,178}}{ }\) \& 99,554
2863 \& 680,425
19,571 \& \({ }^{4,795} 3\) \& 784,774

25858 \& $\underset{\substack{129,957 \\ 3,788}}{ }$ \& 221,880
46,893 \& 351,237
50,631 \& 568,374
16,348 \& $\underset{(15,135)}{(10.45)}$ \& 493,239
5933 <br>
\hline \& Nesika Beach-Ophir Water District \& \& \& \& \& \& \& 4,883 \& 50,61 \& 16,348 \& (10,415) \& 5,933 <br>
\hline
\end{tabular}

| EmployerNumber | Emploger Name | Net Pension Liability | Deferred Outlows of Resources |  |  |  | Deferred Inflows of Resources |  |  | Pension Expense (Credit) |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Differences between <br> Expected and Actua Experience | Changes in Assumptions | Changes in Employer Proportion | Total Deferred Outflows <br> of Resources Excluding <br> Employer Specific Amounts ${ }^{(1)}$ | Net Difference between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources Excluding Employer Specific Amounts ${ }^{(1)}$ | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | $\underset{\substack{\text { Total Pension Expense } / \\ \text { (Creditit }}}{\left({ }^{(1)}\right)}$ |
| 2859 | South Lane County Fire and Rescue | 3,531,023 | 120,115 | ${ }^{820,956}$ |  | ${ }^{941,071}$ | 156,797 | 515,845 | ${ }^{672,642}$ | 685,763 178.63 | ${ }_{\substack{\text { (154,304 } \\(8,469) \\ 2,29)}}$ | 531,499 |
| 2860 | Coos County Airport District | 919,808 | 31,289 | 213,854 | ${ }^{13,876}$ | 259,019 | 40,845 | 62,666 | 103,511 | 178,637 | (8,469) | ${ }^{170,168}$ |
| 2861 | Mt. Angel Fire District | 54,525 | 1,855 | 12,677 | 8,872 | 23,404 | 2,421 | 1,597 | 4,018 | 10,589 | 2,827 | 13,416 |
| 2864 | Tri-City Water and Sanitary Authority | 607,767 | 20,674 | ${ }^{141,305}$ | 4,754 | 166,733 | 26,988 | ${ }_{7} 7,538$ | 34,526 | 118,035 | 836 | 118,871 |
| 2865 | Tri-County Cooperative Weed Management Area | 75,636 | 2,573 | 17,585 | ${ }^{17,756}$ | 37,914 | 3,359 | 9,325 | 12,684 | 14,689 | 567 | 15,256 |
| 2866 | Jefferson Behavioral Health | 6,535 | 222 | 1,519 | 300 | 2,041 | 290 | 516 | 806 | 1,269 | 43 | 1,312 |
| 2867 | West Multnomah Soil And Water Conservation District | 1,157,784 | 39,384 | 269,182 | 174,214 | 482,780 | 51,412 | 64,732 | 116,144 | 22,854 | 21,990 | 246,844 |
| 2869 | Nehalem Bay Fire \& Rescue | 512,715 | 17,441 | 119,205 | 75,011 | 211,657 | 22,767 | 23,759 | 46,526 | 99,575 | 15,505 | 115,080 |
| 2870 | Clackamas River Water Providers | 99,219 | 3,375 | 23,068 | 3,384 | 29,827 | 4,406 | 7,931 | 12,337 | 19,269 | (2,231) | 17,038 |
| 2872 | Emergency Communications of Southern Oregon | 4,729 | 161 | 1,100 |  | ${ }_{1,261}$ | 210 | 654 | 864 | 919 | (216) | 703 |
| 2873 | Mosier Fire District | 69,673 | 2,370 | 16,199 | 12,956 | 31,525 | 3,094 | 5,069 | 8,163 | 13,531 | 1,151 | 14,682 |
| 2874 | Umatilla-Morrow Radio and Data District | 110,454 | 3,757 | 25,680 | 7,459 | 36,996 | 4,905 | 5,649 | 10,554 | 21,451 | 1,441 | 22,892 |
| 2876 | Oregon Municipal Electric Utilities Association | 59,113 | 2,011 | 13,744 | 2,683 | 18,438 | 2,625 | 7,743 | 10,368 | 11,480 | ${ }^{(2,323)}$ | 9,157 |
| 2877 | Mid-Columbia Fire \& Rescue V1-801 | 1,948,422 | 66,279 | 453,004 | 101,665 | ${ }^{620,948}$ | ${ }^{86,521}$ | 393,785 | ${ }^{480,306}$ | 378,055 | (42,300) | 336,105 |
| 2878 | Yamkill Fire Protection District | 71,635 | 2,437 | 16,655 | 8,054 | 27,146 | 3,181 | 35,071 | 38,252 | 13,912 | $(5,288)$ | ${ }_{8,624}$ |
| 2879 | LaGrande Rural Fire Protection District | 83,806 | 2,851 | 19,485 | 19,479 | 41,815 | 3,721 | 9,892 | ${ }^{13,3613}$ | 16,776 | 6,081 | ${ }^{22,357}$ |
| 2880 | Oregon Health \& Science University | 456,005,927 | 15,511,958 | 106,020,512 |  | 121,532,470 | 20,249,240 | 45,026,050 | 65,275,290 | 88,561,269 | (15,353,765) | 3,207,504 |
| 2881 | Lake Chinook Fire and Rescue District | 41,244 | 1,403 | 9,589 | 9,205 | 20,197 | 1,831 222,695 | ${ }_{1}^{2,517}$ | 4,348 | 8.010 973970 | 3,249 $(34,350$ | 11,259 939,620 |
| 2883 | Lane Fire Authority | 5,015,014 | 170,596 | 1,165,981 | 27,101 | 1,36, 678 | 222,995 | 168,095 | 390,790 | 973,970 | ${ }^{(34,350)}$ | 939,620 545,705 |
| 2884 | North Central Public Health District | 1,964,342 | 66,821 | 456,706 | 616,178 | 1,139,705 | 87,228 | 223,901 | 311,129 | 381,496 | 164,209 | 545,705 |
| 2885 2885 | Silezt Rural Fire Protection District | ${ }^{96,932}$ | 3,297 | ${ }^{22,536}$ | 36,006 | -62,439 | 4,304 14.000 | 30,890 | 35,194 14000 | 18.825 61229 | 6, 6,233 | 25,058 102180 |
| 2886 2887 | Idanha-Detroit Rural Fire Protection District Unatill County Fire District ${ }^{\text {a }}$ | - $\begin{array}{r}315,268 \\ 4,174,245\end{array}$ | 10,724 141,995 | $7,7,29$ 970,504 | 171,995 132,123 | 254,018 $1,244,62$ 1 | 14,000 185,360 | 131,945 | 14,000 317,305 | 61,29 810,683 | $\underset{\substack{40,951 \\ 9,499}}{ }$ | 102,180 820,182 |
| 2888 | Oak Lodge Water Services District | 4,319,317 | 146,930 | 1,004,233 |  | 1,151,163 | 191,802 | 493,516 | 685,318 | 838,858 | (153,243) | 685,615 |
| 2889 | Mid-Valley Behavioral Care Network |  |  |  |  |  |  |  |  |  |  |  |
| 2900 | Clatsop Community College | ${ }_{6}^{6,178,236}$ | 210,165 | 1,436,428 | 204,227 | 1,850,820 | 274,349 | 98,508 | 372,857 | 1,199,880 | 43,592 | 1,243,472 |
| 2901 | ${ }^{\text {Blue Mountain Community College }}$ | 13,381,468 | 455,198 | 3,111,166 | 528,78 | 4,995,153 | 594,213 | 97,042 | 691,255 | 2,598,825 | 100,393 | 2,699,218 |
| 2902 | Treasur Valley Community College | 10,245,094 | 348,507 | 2,381,965 | 449,385 | 3,179,857 | 454,940 | 445,927 | 990,867 | 1,989,708 | 75,035 | 2,064,743 |
| 2903 | Umpqua Community College Lane Community College | $14,917,941$ | $\begin{array}{r}507,464 \\ 10.6585 \\ \hline\end{array}$ | $3,468,393$ $11.404,195$ | ${ }^{96,348}$ | 4,072,205 | ${ }^{662,441}$ | 7999,915 3985822 | $1,462,356$ <br> 6163950 | ${ }_{\text {2, }}^{\text {2,897,225 }}$ | ${ }^{(164,264)}$ | 2,732,961 |
| 2905 | Mt. Hood Community College | 38,770,266 | ${ }^{1,317,828}$ | 9 9,007,038 | 5,989,065 | ${ }_{1}^{1,3,313,931}$ | 2,720,287 $1,178,188$ | ${ }^{3}, 9855,822$ |  | ${ }_{7} 7,523,777$ | ${ }^{1,662,190}$ | ${ }_{\substack{\text { g,45s, } \\ 9,185,967}}^{\text {8, }}$ |
| 2906 | Klamath Community College | 11,336,670 | 385,640 | 2,635,754 | 1,810,852 | 4,832,246 | 503,412 | 593,989 | 1,097,401 | 2,201,704 | 240,983 | 2,442,687 |
| 2908 | Clackamas Community College | 35,095,699 | 1,193,851 | 8,159,683 | 1,649,294 | 11,002,828 | 1,558,477 | 132,336 | 1,690,783 | 6,815,963 | 478,805 | 7,294,768 |
| 2910 | Linn-Eenton Community College | 32,536,409 | 1,106,791 | 7,564,653 | 909,818 | 9,581,262 | 1,444,800 | ${ }^{81,470}$ | 1,526,270 | 6,318,922 | 182,630 | 6,501,552 |
| 2918 2919 | Portand Community College Chemeketa Conmunity College | $165,283,213$ $56,505,814$ | ¢, ${ }_{\text {5,622,441 }}^{1,922,159}$ | $38,428,033$ $13,13,494$ | $\underset{\substack{1,374,175 \\ 3,595,150}}{ }$ | 45,424,49 $18,654,803$ | $7,339,509$ $2,509,177$ | 1,111,200 | 8,450,709 $2,509,177$ | $32,099,782$ $10,974,038$ | 325,790 $1,121,066$ | $32,42,572$ $12,095,104$ |
| 2922 | Rogue Community College | 27,019,466 | 919,121 | 6,281,975 | 745,210 | 7,946,306 | $1,199,817$ | 12,954 | 1,212,771 | 5,247,472 | 205,070 | $5,452,542$ |
| 2995 | Oregon Coast Community College | 2,783,955 | 94,702 | 647,264 | 367,003 | 1,108,969 | 123,623 | 251,637 | 375,260 | 540,674 | 16,854 | 557,528 |
| 2996 | Columbia Gorge Community College | 6,428,159 | 218,67 | 1,494,535 | 33,931 | 1,747,133 | 285,447 | 625,183 | 910,630 | 1,248,418 | (168,604) | 1,079,814 |
| 2997 2998 | Tillamook Bay Community College Southwester Community College | $2,555,759$ 12.589 .590 | 86,939 428,260 | 594,209 2,927,056 | 330,984 554.863 | $1,012,132$ 3.910 .179 | li, 11390 559,049 | 20,019 | 133,509 559,049 |  | 87,059 171,611 | $\begin{array}{r}583.415 \\ \text { 2,616.645 } \\ \hline\end{array}$ |
| 2999 | Southwester Community College | 12, $35,285,0979$ | ${ }_{\text {l }}^{1,199,374}$ | ${ }_{8,197,436}^{2,927,066}$ | 594,633 | $3,910,179$ $9,40,205$ | 559,049 1,56,658 | 688,171 |  | (2,445,034 | $\underset{(174,999)}{ }$ | ${ }_{\substack{2,6619,645 \\ 6,692}}^{2,500}$ |
| 3003 | Baker School District 5 J | 14,592,346 | 496,388 | 3,322,693 | 605,900 | 4,494,981 | 647,983 | 111,380 | 759,363 | 2,833,991 | 149,063 | 2,983,054 |
| 3008 | Huntington School District 16 J | 1,267,460 | 43,115 | 294,682 | 97,600 | 435,397 | 56,282 | ${ }_{83,697}$ | 13,979 | 246,154 | (12,393) | 233,761 |
| 3016 | Burnt River High School | ${ }^{788,880}$ | 24,794 | 169,463 | ${ }^{82,404}$ | 277,661 | 32,366 | 243,083 | 275,499 | ${ }^{141,556}$ | (38,832) | ${ }^{102,724}$ |
| 3027 3037 | Pine-Eagle School District 61 Alsea School | 2,831,257 $2,623,509$ | 99,311 <br> 89,244 <br> , 29 | 658,262 609961 | ${ }_{185,922}^{10,465}$ | ${ }_{8}^{860,495}$ | 125,724 116,499 | 75,633 108,04 | ${ }_{224,503}^{201,37}$ | S49,861 | ${ }_{(1,266)}^{(929)}$ | ( |
| 3039 | Corvallis School District 509 s | $50,980,124$ | 1,734,191 | ${ }_{11,852,782}$ | 3,332,146 | 16,919,119 | 2,263,806 | 575,481 | ${ }_{2}^{2,839,287}$ | 9,900,890 | ${ }_{\text {ckil, }}^{(126)}$ | 10,568,5988 |
| 3043 | Philomath School District 17J | 10,120,293 | 344,262 | 2,352,949 | 397,683 | 3,994,894 | 449,398 | 286,525 | 73, ${ }^{\text {2 } 23}$ | 1,965,470 | (17,581) | 1,947,889 |
| 3049 | Monroe Elementary School |  |  |  |  |  |  |  |  |  |  |  |
| $\begin{aligned} & 3075 \\ & 3083 \\ & 3083 \end{aligned}$ | West Linn School District Welches Elementary School | 81,650,525 | 2,777,507 | 18,98,592 | 4,333,972 | 26,095,071 | 3,625,745 | 1,364,416 | 4,990,161 | 15,857,413 | 760,663 | 16,618,076 |
| 3094 | Damascus-Union School District 26 | - |  | - |  | - | - |  |  |  |  |  |
| 3102 | Molalla Elementary School 35 |  |  |  |  |  |  |  |  |  |  |  |
| 3109 311 | Boring School District Sandy Flementry Schoo District 46 |  |  | - |  |  | - | - |  |  |  |  |
| 3116 | Colton School District 53 | 6,122,361 | 208,264 | 1,423,437 | 10,848 | 1,662,549 | 271,867 | 795,468 | 1,067,335 | 1,189,029 | (277,513) | 911,516 |
| 3122 | Oregon City School District 62 | 67,603,800 | 2,299,679 | 15,717,755 | 1,129,240 | 19,146,674 | 3,001,991 | 380,243 | 3,388,234 | 13,129,387 | 337,976 | 13,467,363 |
| 3138 | Canby Elementary School District 86 |  |  |  |  |  |  |  |  |  |  |  |
| 3160 3174 | Cladstone School District 115 Canby Union High School | 9,710,695 | 330,329 | 2,257,718 | 3,101,170 | 5,689,217 | 431,210 |  | 431,210 | 1,885,922 | 971,589 | 2,857,511 |
| 3175 | Sandy Union High School | - | - | - | - | - | - |  | - |  |  |  |
| ${ }_{3176}$ | Molala Union High School |  |  |  |  |  |  |  |  |  |  |  |
| 3179 <br> 3186 | Clatsop County School District 1 C Iewel School District | $9,204,334$ <br> 3,182175 <br> 1 | 313,104 108,248 | 2,139,990 | 2,281,202 | $4,734,296$ 878078 | 408,724 141307 | 60 | ${ }_{7}^{408,724}$ | 1,7877,581 | 805.381 $(168.118)$ | 2,592,962 |
| 3187 | Jewell Schoon District 8 Seaside Schools | $3,182,175$ $14,216,081$ | 108,248 483,89 | 3,305,212 | 309,655 | 4,098,456 | ${ }_{631,274}^{141,07}$ | ${ }_{4661,74}$ | 1,092,748 | 2,760,916 | (105,111) | 2,655,805 |
| 3195 | Warrenton-Hammond School District | 8,624,509 | 293,380 | 2,005,182 | 346,594 | 2,645,156 | 382,977 | 204,388 | 587,365 | 1,674,973 | (1,479) | 1,673,494 |
| 3230 | Vemonia School District | 6,341,998 9703863 | 215,732 330096 |  |  | $1,690.211$ 2,677488 | 281,616 43006 | 723,709 | ${ }^{1} 1,005,325$ | 1,231,665 | ${ }^{(245,802)}$ | $\begin{array}{r}985,863 \\ \hline 1643999\end{array}$ |
| 3241 3242 | Coquille Schoon Distritct Coos ay School District |  | 330,04 773,432 | ${ }_{5}^{2,286,221}$ | 91,262 |  | ${ }_{\text {1,009,634 }}^{43,960}$ | 1,309, ${ }^{6499}$ | ${ }_{\text {l }}^{\text {2,3,19,333 }}$ | ${ }_{4}^{1,88415,997}$ | ${ }_{(422,857)}^{(240,96)}$ | 1,648999 <br> $3,988,840$ |
| 3245 | North Bend Public Schools | 17,673,064 | 601,185 | 4,108,954 | 337,937 | 5,048,076 | 784,784 | 47,897 | 832,681 | 3,432,300 | 123,226 | 3,55,526 |
| ${ }_{3257}^{325}$ | Powers School District Myrtle Point School District 41 | ${ }_{7}^{1,441,92926}$ | 59,258 258,856 | ${ }_{1}^{1,735,046}$ | ${ }_{\substack{142,733 \\ 100672}}$ | 607,022 2,089,574 | ${ }_{331,183}$ | 242,737 $1.036,157$ | 1,367,540 | (1,449,322 | ${ }_{(249780)}^{(52,99)}$ | 285,366 1,199, 366 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \& \& \& \multicolumn{4}{|c|}{Deferred Outflows of Resources} \& \multicolumn{3}{|c|}{Deferred Inflows of Resources} \& \multicolumn{3}{|c|}{Pension Expense / (Credit)} \\
\hline \[
\begin{gathered}
\text { Employer } \\
\text { Number }
\end{gathered}
\] \& Employer Name \& Net Pension Liability \& Differences between
Expected and Actual Experience \& Changes in Assumptions \& Changes in Emploger
Proportion \& \begin{tabular}{l}
Total Deferred Outflows \\
of Resources Excluding \\
Employer Specific Amounts \({ }^{(1)}\)
\end{tabular} \& Net Difference between
Projected and Actual Investment Earnings \& Changes in Employer
Proportion \& Total Deferred Inflows of Resources Excluding Employer Specific Amounts \({ }^{(1)}\) \& Proportionate Share of Plan Pension Expense \& Net Amortization of Deferred Amounts from Changes in Proportion \& Total Pension Expense \(/\)
(Creditit \({ }^{\text {(1) }}\) \\
\hline \({ }_{3264}\) \& \({ }^{\text {Bandon School District }}\) \& \(\xrightarrow{7,248,925}\) \& \({ }_{\substack{24,587 \\ 527925}}^{\text {che }}\) \& (1,685,361 \& \({ }^{23134,43}\) \& \(\underbrace{\text { a }}_{\substack{2,166,391 \\ 6,272966}}\) \& 321.893
689152
6, \& 865,981 \& \(\underset{\substack{1,187874 \\ 689,152}}{ }\) \& \(\xrightarrow{1,407,819} \mathbf{3 , 0 1 4 , 0 4 6}\) \&  \& 1,129,865 3,752,770 \\
\hline \[
\begin{aligned}
\& 3274 \\
\& 3275
\end{aligned}
\] \& Crook County School District
Port Offord-Langlois School District 2CJ \& \(15,519,456\)
\(3,309,309\) \& 527,925 \& \(3,608,244\)
769,408 \& \({ }^{2,166,977}{ }_{23,477}\) \& 6,272,966
905,458 \& 689,152
146,952 \& 322,379 \& 689,152
46,331 \& \(3,014,046\)
642,703 \& \[
\begin{aligned}
\& 738,724 \\
\& (92,673)
\end{aligned}
\] \& \[
\begin{gathered}
3,75,2,70 \\
550,330
\end{gathered}
\] \\
\hline 3277 \& Curry County School District 3C \& \& \& \& \& \& \& \& \& \& \& \\
\hline 3281 \& \({ }_{\text {Ophir School }}^{\text {Pito }}\) \& \& \& \& \& \& \& \& \& \& \& \\
\hline 3282
3283 \& Pistol River School District 16
Brooking-Harbor School District 17c \& 10,022,885 \& 340,949 \& 2,330,302 \& 1,056,928 \& 3,728,179 \& 445,073 \& \& 445,073 \& 1,946,552 \& 338,537 \& 2,285,089 \\
\hline 3288 \& Central Curry School District 1 \& 4,410,350 \& 150,027 \& 1,025,398 \& \& 1,175,425 \& 199,844 \& \(6_{621,673}\) \& 817,517 \& \({ }_{856,537}\) \& (210,905) \& 645,632 \\
\hline 3291 \& Bend-La Pine Public Schools \& 144,28,577 \& 4,907,994 \& 3,544,960 \& 1,523,609 \& 39,97,563 \& 6,406,873 \& 559,476 \& 6,966,349 \& 28,020,844 \& 394,290 \& 28,415,134 \\
\hline 3296
3307 \& Sisters School District \& \({ }_{\substack{6,890,148 \\ 5799404}}\) \& 234,382 \& 1,601,946 \& 579,899 \& \({ }^{2,416,227}\) \& \({ }^{305,962}\) \& 4,496 \& 310,458 \& 1,338,141 \& 174,965 \& 1,513,106 \\
\hline \({ }^{3307}\) \& Oakland School District \& 5,799,494 \& 197,281 \& 1,348,371 \& 2,447 \& 1,548,099 \& 257,530 \& 467,524 \& 725,054 \& \({ }^{1,126,324}\) \& (162,69) \& 963,634 \\
\hline 3310 \& Roseburg Public Schools \& 39,513,099 \& 1,344,114 \& 9,186,700 \& 2,554,758 \& 13,085,572 \& 1,754,601 \& \& 1,754,601 \& 7,67, 853 \& 664,816 \& 8,338,669 \\
\hline 3316
3318 \&  \& 5, \(\begin{aligned} \& 5,878,754 \\ \& 2,319706\end{aligned}\) \& 199,978
78,909 \& \(1,366,799\)
539327 \& 354,297

2,888 \& ${ }_{\substack{\text { 1,921,074 } \\ 621,124}}$ \& 261,050
103,008 \& 68, 155
264551 \& 329,205
36759 \& ${ }_{\text {1, }}^{1,141,717}$ \& 56,967
$(114.017)$ \& 1,198,684 <br>
\hline 3318
3319 \& South Umpqua School District \& ${ }_{4}^{2,369,102}$ \& 18,909
148,42 \& 1,014,413 \& ${ }_{\text {1,657,452 }}^{2,888}$ \& ${ }_{2}^{2,820,285}$ \& ${ }_{1}^{193,746}$ \& \& 193,746 \& ${ }_{847,362}$ \& 472,251 \& 1,36,495
1, 19,613 <br>
\hline 3320 \& Camas Valley School District 21 \& 2,253,136 \& 7,645 \& 523,850 \& \& 600,495 \& 100,052 \& 117,959 \& 218,011 \& 437,583 \& (35,974) \& 401,609 <br>
\hline 3321 \& North Douglas School District 22 \& ${ }^{3,431,363}$ \& ${ }^{116,725}$ \& 797,785 \& \& 914,510 \& 152,372 \& 504,464 \& 655,836 \& 666,408 \& (166,226) \& 500,182 <br>
\hline 3324 \& Yoncalla School District 32 \& 2,516,642 \& 85,609 \& ${ }_{585,114}$ \& 23,159 \& ${ }^{693,882}$ \& ${ }^{111,753}$ \& ${ }^{616,597}$ \& ${ }^{728,350}$ \& 488,759 \& (156,462) \& 332,297 <br>
\hline 3325
3331 \& Elkton School District 34 Umpqua School District \& 2,560,261 \& 87,992 \& 595,256 \& \& 682,348 \& 113,690 \& 145,586 \& 259,276 \& 497,230 \& (50,034) \& 447,196 <br>
\hline 3335 \& Ridde School District \& 4,211,007 \& 143,246 \& 979,051 \& 8,136 \& 1,130,433 \& 186,992 \& 252,743 \& 439,735 \& 817,823 \& (86,601) \& ${ }^{731,222}$ <br>
\hline 3338 \& Gliendale 77 \& 3,190,460 \& 108,530 \& 741,776 \& \& 850,306 \& 141,674 \& 480,343 \& 622,017 \& 619,622 \& (175,79) \& 443,843 <br>
\hline 3349 \& Winston-Dillard Schools \& 2,259,226 \& 76.852 \& 525,266 \& 893,740 \& 1,495,858 \& 100,322 \& \& 100,322 \& 438,766 \& 249,798 \& 688,564 <br>
\hline 3353 \& Sutherlin School District 130 \& 7,571,898 \& 257,573 \& 1,760,452 \& 936,064 \& 2,954,089 \& 336,235 \& \& 336,235 \& 1,470,544 \& 289,102 \& 1,759,646 <br>
\hline 3361 \& Arlington Public Schools \& 2,264,889 \& 77,045 \& 526,582 \& ${ }^{61,519}$ \& 665,146 \& 100,574 \& 248,263 \& 348,837 \& 439,866 \& (77,687) \& 362,179 <br>
\hline 3364 \& Condon Admin School District 25J \& 1,460,939 \&  \& 339,666
309509 \& 21,751 \& 411,14 \& -6, 6, 874 \& 2882,191 \& ${ }^{347,065}$ \& 283,730 \& (92,34) \& 191,386 <br>
\hline 3370
3372 \& Prairie City School District 4
Monument School District 8 \& $\xrightarrow{1,700,267} \begin{aligned} & 1,068,773\end{aligned}$ \& 57,838
36,356 \& 395,309
248,488 \& 3,561 \& 453,147
288,405 \& $7,5,501$
47,460 \& 325,824
137,25 \& 401,325
184712 \& ${ }_{\text {30, }}^{330,210}$ \& ${ }_{(42,399)}^{(89,248)}$ \& ${ }_{\text {2 }}^{2} \times 10,962$ <br>
\hline 3375 \& Dayville School District $16 J$ \& 1,191, 880 \& 40,544 \& 27,110 \& 12,885 \& 330,539 \& 52,26 \& 104,344 \& 157,270 \& 231,476 \& (25,676) \& 205,800 <br>
\hline 3376
3392 \& Long Creek Schools \& 851,024 \& 28,949 \& 197,862 \& 43,114 \& 269,925 \& 37,790 \& ${ }^{31,315}$ \& 69,105 \& 165,278 \& 2,516 \& 167,794 <br>
\hline 3394 \& Crane Elementary School \& 520,262 \& 17,698 \& 120,960 \& 18,202 \& 156,860 \& 23,103 \& 51,037 \& 74,140 \& 101,040 \& $(13,220)$ \& 87,820 <br>
\hline 3395 \& Pine Creek School \& 73,324 \& 2,494 \& 17,048 \& ${ }^{1,483}$ \& 21,025 \& 3,256 \& 4,551 \& 7,807 \& 14,240 \& (1,170) \& ${ }^{13,070}$ <br>
\hline 3396 \& Diamond School District 7 \& 108,053 \& 3,676 \& 25,122 \& 3,212 \& 32,010 \& 4,798 \& 121,857 \& 126,655 \& 20,985 \& (33,688) \& (12,703) <br>
\hline 3397
3398 \& Suntex School District
Drewsey School \& 175,973
106,27 \& 5,986 \& 40,913
24.698 \& 2,370

57952 \& | 49,269 |
| :--- |
| 86264 | \& 7,814

4717 \& 54,839
15133 \&  \& ${ }^{34,176}$ \& (13,476) \& 20,700 <br>
\hline 3398
3399 \& Drewsey School
Frenchlen School District \& ${ }_{\text {l }}^{106,227}$ \& 3,614
7,339 \&  \& 57,952 \& 86,264
58,961 \& 4,717
9,580 \& 15,133
45,071 \& 19,850
54,651 \& 20,630
41,899 \& 2,989
$(14,146)$ \& 23,619
27,753 <br>
\hline 3405 \& Fields-Trout Creek 33 \& 294,366 \& 10,013 \& ${ }^{68,440}$ \& 21,574 \& 100,027 \& 13,072 \& 27,483 \& 40,555 \& 57,169 \& (5,160) \& 52,009 <br>
\hline 3407
3408 \& Crane Union High School \& 1,100,802 \& 37,446 \& 255,934 \& \& 293,380 \& 48,882 \& 355,033 \& 403,915 \& 213,788 \& (112, 102) \& 101,686 <br>
\hline 3408
3409 \& ( Bums Union High School $\begin{aligned} & \text { Hood River County School District }\end{aligned}$ \& 37,616,887 \& 1,279,614 \& 8,745,855 \& 284,540 \& 10,310,009 \& 1,670,402 \& 603,301 \& 2,273,703 \& 7,305,605 \& (208,502) \& 7,097,103 <br>
\hline 3414 \& Phoenix-Talent School District \& 16,897,427 \& 574,800 \& 3,928,620 \& 359,014 \& 4,862,434 \& 750,341 \& 385,467 \& 1,135,808 \& 3,28,663 \& (87,104) \& 3,194,559 <br>
\hline 3415 \& Ashland Public Schools \& 30,726,431 \& 1,045,221 \& 7,143,837 \& \& 8,189,058 \& 1,364,427 \& 2,862,188 \& 4,226,615 \& 5,967,404 \& (930,107) \& 5,037,297 <br>
\hline 3416 \& Central Point School District 6 \& 44,906,304 \& 1,527,578 \& 10,440,630 \& 28,970 \& 11,997,178 \& 1,994,094 \& 2,962,120 \& 4,956,214 \& 8,721,289 \& (993,96) \& 7,727,329 <br>
\hline 3417 \& Eagle Point School District 9 \& 38,819, 103 \& 1,320,510 \& 9,025,368 \& \& 10,345,878 \& 1,723,788 \& 2,444,974 \& 4,168,762 \& 7,539,088 \& ${ }^{(892,848)}$ \& 6,646,240 <br>
\hline 3424
3432 \& Rogue River School District
Prospect School District \& $7,654,860$
2.575 .281 \& 260,395
87,603 \& $1,779,740$
598,748 \& 7,704 \& $\underset{\substack{2,040,135 \\ 69,055}}{ }$ \& 339,919
114,357 \& ${ }_{212,2626}{ }^{26,266}$ \& 966,185
326.989 \& $1,486,656$
50, 147 \& $\underset{\substack{(251,118) \\(76,319)}}{(0,1)}$ \& $1,23,5358$
423,828 <br>
\hline 3439 \& Butte Falls School District \& 2,442,021 \& 83,070 \& 567,765 \& 4,314 \& 655,149 \& 108,440 \& 187,248 \& 295,688 \& 474,267 \& (57,642) \& 416,225 <br>
\hline 3440 \& Pinehurst School \& 227,765 \& 7,748 \& 52,955 \& 4,078 \& 64,781 \& 10,114 \& 93,789 \& 103,903 \& 44,234 \& (26,610) \& 17,624 <br>
\hline 3445
3446 \& Culver School District 4
Ashwood School \& 7,572,557 \& 257,596
2.493 \& $1,760,605$
17,042 \& 18,773
17.108 \& $\begin{array}{r}2,036,974 \\ 366.64 \\ \hline, 063\end{array}$ \& 336,264 \& 476,724 \& ${ }^{812,988}$ \& 1,470,672
1,4236 \& ${ }_{\substack{\text { (15,386) } \\ 5,556}}^{(1)}$ \& ${ }_{\text {1,355,286 }}^{1,792}$ <br>
\hline 3446
344 \& Ashwood School ${ }_{\text {Madras }}$ \& 73,300
30,256,001 \& 2,493
1,029,219 \& 177,042 \& 17,108
544,314 \& 36,643
8,607996 \& 3,2,25
1,34,537 \& 6,870
1,310.253 \& (10,125 \& 14,236
5,876.042 \& ${ }_{\substack{5,566 \\(357,155}}$ \& 19,792
$5.518,887$ <br>
\hline 3451 \& Black Butte School District \& ${ }_{3}^{311,215}$ \& ${ }_{10,587}$ \& 7, 72,357 \& \& ${ }_{82,44}$ \& ${ }_{1}^{13,820}$ \& 82,328 \& ${ }_{\text {2, }}^{\text {2, }}$, 148 \& 5,80,441 \& (2, 100) \& 5, 37,341 <br>
\hline 3453 \& Josephine County School District CU \& \& \& \& \& \& \& \& \& \& \& <br>
\hline 3454
3455 \& Grant Pass School District
Klamath Falls school District 1 \& 70,140,610 \& 2,385,974 \& 16,307,599 \& \& 18,99,533 \& 3,114,639 \& 5,15,889 \& 8,270,498 \& 13,62,063 \& (1,745,536) \& 11,876,527 <br>
\hline 3456 \& Klamath County School District \& 70,256,517 \& 2,389,917 \& 16,334,507 \& 1,360,828 \& 20,085,252 \& 3,119,786 \& 6,518,430 \& 9,638,216 \& 13,644,573 \& (1,594,059) \& 12,050,514 <br>
\hline 3457 \& Klamath Falls City Schools \& 33,840,022 \& 1,151,136 \& 7,867,741 \& \& 9,018,877 \& 1,502,688 \& 3,946,697 \& 5,449,385 \& 6,572,097 \& (1,334,795) \& 5,237,302 <br>
\hline 3460 \& Union School District 5 \& \& \& \& \& \& \& \& \& \& \& <br>
\hline 3461 \& Lake County Schoo District
Paisey School District \& ${ }_{\substack{8,299,707 \\ 1,795981}}^{1}$ \& ${ }_{\text {2 }}^{2}$ 279,950 \& $1,911,391$
417.562 \& 5,954 \& 2,199,295 \& 365,445
79,75 \& 857,224
120,45 \& ${ }_{\text {1,22,609 }}$ \& $1,988,298$
348,799 \& $\underset{\substack{(26,453) \\(0,544)}}{(2,5)}$ \& $\underset{\substack{1,332,823 \\ 33,245}}{ }$ <br>
\hline 3463 \& North Lake School District 14 \& 2,654,632 \& 90,303 \& 617,197 \& 33,186 \& 740,686 \& 117,881 \& 407,986 \& 525,867 \& 515,588 \& (142,178) \& 373,380 <br>
\hline 3464 \& Plush School District \& 251,583 \& 8,558 \& 58,493 \& 22,375 \& 89,426 \& 11,172 \& 14,524 \& 25,696 \& 48,860 \& 344 \& 49,204 <br>

\hline ${ }^{3465}$ \& ${ }^{\text {Adel School District } 21}$ \& 173,151 \& ${ }^{5,890}$ \& 40.257 \& \& ${ }^{46,147}$ \& | 7,689 |
| :--- |
| 35603 | \& 27,039 \& ${ }^{349728}$ \& ${ }^{33,288}$ \& ${ }^{(8,579)}$ \& 25.049 <br>

\hline 3470
3473 \& Pleasant Hill School District
Eugene School District 4I \& $8,908,846$
165023186 \& - $\begin{array}{r}303,052 \\ 5613,595\end{array}$ \& ${ }_{\text {2,071,290 }} \begin{aligned} & \text { 28,367577 }\end{aligned}$ \& 14,755. \& ${ }_{4}^{2,389,0971172}$ \& 395,603
7327962 \& 709,204
6900981 \& $1,104,807$
$14,228.94$ \& $1,730,194$
32049282 \& (2342, 200 ) \& ${ }^{1,497,716}$ <br>
\hline 3473
3487 \& Eugne Schoo District 4J ${ }_{\text {d }}$ Springield School District 19 \& $\underset{\substack{165,023,186 \\ 8,885,233}}{\text { c, }}$ \& 5,613,595
$2,91,559$ \& $38,67,577$
$19,968,154$ \& 704,571 \&  \& $7,327,962$
$3,813,790$ \& $6,900,981$
924,431 \& $14,228,943$
$4,738,221$ \& $32,049,282$
$16,679,89$ \& $\underset{(125,244)}{(2,44,20)}$ \& 29,604,082
$16,554,595$ <br>
\hline 3494 \& Fern Ridge School District \& 8,928,302 \& 303,714 \& 2,075,813 \& 291,456 \& 2,670,983 \& 396,467 \& 88,485 \& 484,952 \& 1,733,973 \& 79,799 \& 1,813,772 <br>
\hline 3498 \& Mapleten School District \& ${ }^{2,6611,035}$ \& ${ }_{8}^{88,820}$ \& ${ }^{607,061}$ \& \& 695,881 \& ${ }_{52}^{115,945}$ \& 486,854 \& 602,799 \& 507,091 \& ${ }^{(160,408)}$ \& 346,683 <br>
\hline 3502
3506 \& ${ }^{\text {Creswell School District } 40}$ \& ${ }^{11,859,854}$ \& ${ }_{\text {40, }}^{40,437}$ \& ${ }_{\text {2,7,757,393 }}$ \& \&  \& 520,645 \& 701,438 \& 1,228,083 \& ${ }^{2,303,312}$ \& (225,805) \& ${ }^{2} \mathbf{2 , 0 7 7 , 5 0 7}$ <br>
\hline 3506
3510 \& South Lane School District
Bethe School District \& 19,446,172
$60,305,38$ \& - $\begin{array}{r}\text { 661,501 } \\ \text { 2,051,408 }\end{array}$ \& $4,521,198$
$14,020,881$ \& 1,801,294 \& $6,983,93$
$16,072,289$ \& 867,520
2,67, 89 \& 2,298,428 \& - ${ }_{\text {8,93,520 }}^{4,976,327}$ \& $3,776,656$
$11,711,951$ \& $\underset{(761,934)}{612,72}$ \& $4,389,428$
$10,950,017$ <br>
\hline 3517 \& Crow-Applegat-Lorane District 66 \& 3,796,686 \& 129,152 \& 882,722 \& \& 1,011,874 \& 168,594 \& 261,677 \& 430,271 \& 737,357 \& (92,693) \& 644,664 <br>
\hline
\end{tabular}

Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30 , 2018

| EmployerNumber | Emploger Name | Net Pension Liability | s of Reso |  |  |  | Deferred Inflows of Resources |  |  | ension Expense / (Cree |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Differences between Expected and Actua Experience | Changes in Assumptions | Changes in Employer Proportion | Total Deferred Outflows <br> of Resources Excluding <br> Employer Specific Amounts ${ }^{(1)}$ | Net Difference between Projected and Actual nvestment Earning | $\underset{\substack{\text { Changes in Employer } \\ \text { Proportion }}}{\text {. }}$ | Total Deferred Inflows of Resources Excluding Employer Specific Amounts ${ }^{(1)}$ | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total Pension Expense / (Creditit ${ }^{\text {() }}$ |
|  | McKenzie School District |  | 114,523 | 782,740 |  | 897,263 | ${ }^{149,498}$ | 337,874 | 487,372 | ${ }^{653,840}$ | ${ }^{(118,314)}$ | 535,526 |
| 3520 | Junction City School District 69 | 16,223,073 | 551,860 | 3,771,834 | 13,119 | 4,336,813 | 720,396 | 1,882,768 | 2,603,164 | 3,150,696 | (619,351) | 2,531,345 |
| 3522 | Lowell School District | 3,785,056 | 128,756 | 880,018 | 33,182 | 1,041,956 | 168,078 | 142,864 | 310,942 | 735,099 | $(38,75)$ | 696,344 |
| 3524 | Oakridge School District | 6,506,620 | ${ }^{221,336}$ | 1,512,777 | 203,269 | 1,937,382 | 288,931 | 374,882 | 66,8,813 | 1,263,656 | (85,342) | ,178,314 |
| 3527 | Marcola School District 79 | 3,063,339 | 104,212 | 712,267 | 71,925 | 888,404 | 136,038 | 80,714 | 216,752 | 594,972 | (20,412) | 574,60 |
| 3533 | Triangle Lake Schools | 3,121,907 | 106,198 | 725,838 | 19,129 | 851,165 | 138,630 | 412,456 | 551,086 | 606,308 | (113,357) | 492,951 |
| 3537 | Siuslaw School District 97J | 11,093,846 | 377,379 | 2,579,298 | 626,926 | 3,583,603 | 492,629 | 15,365 | 507,94 | 2,154,544 | 175,348 | 2,329,892 |
| 3579 | Lincoln County School District | 7,137,649 | 242,801 | 1,659,490 | 3,752,550 | 5,654,841 | 316,952 |  | 316,952 | 1,386,208 | 909,028 | 2,295,236 |
| 3582 | Linn County School District 5 |  |  |  |  |  |  |  |  |  |  |  |
| 3610 | Harrisburg Elementary School District 42J |  |  |  |  |  |  |  |  |  |  |  |
| 3613 3015 |  |  |  |  |  |  |  |  |  |  |  |  |
| 3615 3618 | $\xrightarrow{\text { Central Lin School District } 552 \mathrm{C}}$ Sweet Home Schoo District 55 | $7,701,050$ $10,904,804$ | 261,967 370,49 | $1,790,479$ $2,535,346$ | 8,508 $1,882,356$ | $2,060,954$ $4,788,651$ | 341,970 484,235 | 671,266 | $1,013,236$ 484,235 | ${ }_{\text {l }}^{1,495,627} \mathbf{2 , 1 1 7 8 0}$ |  | (1,283,816 ${ }_{2}$ |
| 3626 | Wyat School District 63 CJ |  |  |  |  |  |  |  |  |  |  |  |
| 3647 | Scio School District 9 SC | 7,302,212 | 248,399 | 1,697,750 | 21,212 | 1,967,361 | 324,259 | 763,941 | 1,088,200 | 1,418,168 | (253,142) | 1,165,026 |
| 366 | Santiam Canyon School District | 3,712,021 | 126,272 | 86,038 | 895,102 | 1,884,412 | 164,835 | 73,271 | 238,106 | 720,915 | 210,969 | 93, 1,84 |
| 3676 | Harisburg High School |  |  |  |  |  |  |  |  |  |  |  |
| 3684 | Ontario School District 8C | 20,021,658 | 681,077 | 4,654,998 | ${ }^{6,561}$ | 5,342,636 | 889,075 | 1,241, 182 | 2,130,257 | 3,888,422 | ${ }^{(365,209)}$ | 3,523,213 |
| 3687 | Juntura Grade School | 172,092 | 5,854 | 40,011 | 20,714 | 6,5,59 | 7,642 | 14,005 | 21,647 | 33,422 | 1,157 | 34,579 |
| 3689 | Vale School District 15 |  |  |  |  |  |  |  |  |  |  |  |
| 3694 3696 | Nyssa School District 26 Amnex Elementary School | $\begin{array}{r}\text { 12,463,189 } \\ 617,588 \\ \hline 12189\end{array}$ | 423,960 21,08 | $2,897,668$ 143,588 | ${ }_{66,227}$ | $3,321,628$ 230,823 | 553,436 27,424 | $1,525,292$ 85,109 | $2,078,728$ 112,538 | $2,420,486$ 119,942 | $\underset{\substack{(528,288) \\(17,157)}}{(1)}$ | $1,891,658$ 102,785 |
| 3707 | Adrian School District 61 | 3,196,884 | 108,748 | 743,269 | 72,247 | 924,264 | 141,960 | 232,416 | 374,376 | 620,869 | $(63,779)$ | 557,090 |
| 379 | Haprer School District 66 | 1,712,269 | 58,246 | 398,099 | 68,304 | 524,649 | 76,034 | 103,361 | 179,395 | 332,541 | (20,762) | 311,779 |
| 3712 | w W Jones School | 221,801 | 7,545 | 51,568 | ${ }_{6,756}$ | 65,869 | 9,849 | 35,899 | 45,748 | 43,076 | (7,919) | 35,157 |
| 3715 | Vale High School |  |  |  |  |  |  |  |  |  |  |  |
| ${ }^{3720}$ | Silveron RFD |  |  |  |  |  |  |  |  |  |  |  |
| 3727 3729 | Aumssille Elementary Jefferson School District 14CI |  | 231387 |  | 971,649 |  | 302.051 |  | 302.051 | ${ }^{1,321,040}$ | 276.523 | ${ }_{1}$,597563 |
| 3730 | School District 14CJ North Marion School District 15 | ${ }_{13,778,627}$ | 468,708 | 3,203,505 | 544,971 | 4,217,184 | 611,849 | 96,991 | 700, 840 | 2,675,988 | 183,208 | 1,997,53 2,89,166 |
| 3732 | Marion Elementary School |  |  |  |  |  |  |  |  |  |  |  |
| 3735 | Salem-Keizer Public Schools | 370,018,658 | 12,586,928 | 86,028,636 | 18,100,577 | 116,716,141 | 16,430,919 | 1,933,973 | 18,364,892 | 71,861,614 | 3,734,550 | 75,996,164 |
| 3750 3759 | St. Paul School District | 3,260,881 | ${ }^{110,925}$ | 758, 149 |  | 869,074 | 144,802 | 535,803 | 680,605 | 633,298 | (180,034) | 453,264 |
| 3759 | Eldriedge Elementary |  |  |  |  |  |  |  |  |  |  |  |
| 3760 3761 | West Stayton School District Bethany Elementary |  |  |  |  |  |  |  |  |  |  |  |
| 3769 | Scots Mills School |  |  |  |  |  |  |  |  |  |  |  |
| 3771 3772 | Gervais Elementary School |  |  |  |  |  |  |  |  |  |  |  |
| $\begin{aligned} & 3772 \\ & 3780 \end{aligned}$ | Stayton School District 7 J Mt. Angel School District 91 | 8,556,573 | 291,069 | 1,989,387 | 342 | 2,280,798 | 379,960 | 546,157 | 926,117 | 1,661,779 | (156,015) | 1,505,164 |
| 3781 | Silver Crest School District 93 |  |  |  |  |  |  |  |  |  |  |  |
| 3786 374 | Woodburs School District | 61,969,858 | 2,108,029 | ${ }^{14,407,874}$ |  | 16,515,903 | 2,751,812 | 6,924,281 | 9,676,093 | 12,035,215 | (2,144,987) | 9,880,228. |
| 3794 3804 | Detroit School District 123J Monitor School District 423 |  |  |  | $:$ |  |  |  |  |  |  |  |
| 3806 | Cloverdale School District 144 |  |  |  |  |  |  |  |  |  |  |  |
| 3809 | Morrow County Schools | 18,585,422 | 632,220 | 4,321,075 | 434,217 | 5,387,512 | 825,298 | 340,74 | 1,166,072 | 3,609,489 | (44,071) | 3,665,418 |
| 3818 3820 | ${ }^{\text {Portland Pulic Schols }}$ | 346,266,251 | 11,78,942 | ${ }^{80,50,246}$ | 84,089, 156 | 176,374,344 | ${ }^{15,376,178}$ |  | 15,376,178 | 67,248,640 | 28,696,409 | 95,94,049 |
| 3820 | Parkrese School District | 34,357,788 | 1,168,748 | 7,988,114 |  | 9,156,862 | 1,525,679 | 4,692,402 | 6,218,081 | 6,672,647 | (1,593,022) | 5,079,625 |
| 3821 3823 | Gresham Grade School District 4 Orient School |  |  |  |  |  |  |  |  |  |  |  |
| 3824 | Reynolds School District | 91,931,245 | 3,127,226 | 21,373,840 | 6,730,685 | 31,23,751 | 4,082,267 | 2,331,837 | 6,414,104 | 17,854,039 | 1,775,135 | 19,629,174 |
| 3842 | Corbett School District 39 | 12,314,036 | 418,887 | 2,862,990 | 400,493 | 3,682,370 | 546,813 | 377,845 | 924,658 | 2,391,519 | 92,800 | 2,484,319 |
| 3843 | David Douglas School District | 140,74, 107 | 4,787,694 | 32,722,738 | 482,518 | 37,92,950 | 6,249,834 | 5,88,688 | 11,936,522 | 27,34,023 | $(1,632,746)$ | 25,701,277 |
| 3847 3848 3 | Riverdale School Barlow-Gresham Uhs District U2-20IT | 7,276,953. | 247,540. | 1,691,878. | 632,218 | 2,571,636 | 323,138 |  | 322,138 | 1,413,263 | 203,992 | 1,617,255 |
| 3850 | Dallas School District | 32,328,540 | 1,099,720 | 7,516,324 | 15,098 | $8,631,142$ | 1,435,570 | 1,775,133 | 3,210,703 | 6,278,551 | (584,423) | 5,694,128 |
| 3859 | Central School District 13J | 23,950,198 | 814,714 | 5,568,376 | 3,138,638 | 9,521,728 | 1,063,524 |  | 1,063,524 | 4,651,387 | 968,460 | 5,619,847 |
| 3865 3887 | Perrydale School District 21 Falls city School District | 3,125,602 | 106,324 3023 | ${ }_{206,642}^{726,697}$ |  | 83,021 523,555 | 138,794 39467 | 430,400 122262 | 569,194 161729 | 607,026 172,613 | ${ }_{\substack{(140,281) \\ 62363}}$ | 466,745 234949 |
| 3887 3894 | ${ }^{\text {Fals crity School District }}$ Sherman County chool District 9 | 888,790 | 30,234 | 200,642 | 286,679 | 523,55 | 39,467 | 122,262 |  | 172,613 |  |  |
| 3902 | Tillamok Public Schools | 10,363,387 | 352,531 | 2,409,468 | 2,034,277 | 4,79, 276 | 460,193 | - | 460,193 | 2,012,681 | 661,972 | 2,674,653 |
| 3920 | Neal-Kah-Nie School District | ${ }^{11,140,435}$ | 378,964 | 2,590,130 |  | 2,969,094 | 494,698 | 1,665,992 | 2,160,690 | 2,163,993 | ${ }^{(530,857)}$ | 1,632,736 |
| 3927 | Echo School District | $2,401,248$ 20, | 81,683 37700 | 58,286 253,594 | ${ }^{76,322}$ | 716,291 29.5462 | 106,629 484301 | 28,402 | ${ }_{\text {135,031 }}^{1637747}$ | 466,348 | $\xrightarrow{17,500}$ | 483,888 |
| 3928 3929 | Umatilla School District 6 R Fermdale School District 10 | 10,906,299 | 371,000 | 2,535,694 | 8,768 | 2,915,462 | 484,301 | 1,153,446 | 1,637,747 | 2,118,121 | $(345,529)$ | 1,772,992 |
| 3931 | Pendleton School District 16R | 17,970,686 | ${ }^{611,309}$ | 4,178,150 | 3,422,318 | 8,215,777 | 798,000 |  | 798,000 | 3,499,101 | 1,056,323 | 4,546,424 |
| 3935 <br> 3936 | Athen-Weston School District 29RJ | 6,329,111 | 215,297 | 1,471,506. | 10,178. | 1,696,981 | 281,048 | 850,183 | 1,131,231 | 1,229,182 | (228,569) | 1,000,613. |
| 3942 | Stanfield School District | 3,323,635 | 113,060 | 772,739 | 594,270 | 1,480,069 | 147,588 | 202,966 | 350,54 | 645,486 | 97,728 | 743,214 |
| 3944 | Ukiah School | ${ }^{809,736}$ | 27,545 | 188,262 |  | 215,807 | 35,957 | 91,452 | 127,409 | 157,260 | (35,304) | ${ }^{121,956}$ |
| 3957 <br> 3958 | Helix School District Pilot Rock School District 2R |  | ${ }_{\substack{67,41 \\ 84,424}}$ | 463,679 577,019 | 131.645 | 531,520 793,088 | 88,560 110,207 | $13,9,950$ 118,076 | 219,510 228,283 | 387,321 481997 | $\stackrel{(39,005)}{7348}$ | 348,316 489345 |
| 3959 | Mcloughlin Union High School District |  |  |  |  |  |  |  |  |  |  |  |

Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30 , 2018

| EmployerNumber | Emploger Name | Net Pension Liability | Deferred Outlows of Resources |  |  |  | Deferred Inflows of Resources |  |  | dit) |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Differences between expected and Actua Experience | Changes in Assumptions | Changes in Employer Proportion | Total Deferred Outflows of Resources Excluding Employer Specific Amounts ${ }^{(1)}$ | Net Difference between Projected and Actual nvestment Earning | Changes in Employer Proportion | Total Deferred Inflows of Resources Excluding Employer Specific Amounts ${ }^{(1)}$ | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | $\underset{\substack{\text { Total Pension Expense } / \\(\text { Creditit } \\ \text { (4) }}}{\text { ( }}$ |
| 3965 | La Grande Public Schools | 15,046,214 | ${ }^{511,827}$ | 3,498,216 | ${ }^{709,256}$ | 4,719,299 | ${ }^{668,137}$ | ${ }^{127,528}$ | ${ }^{795,665}$ | ${ }^{2,9222,137}$ | ${ }^{129,208}$ | 3,051,345 477968 c, |
| 3966 | Union County School District | 2,265,154 | 77,054 | 526,644 | ${ }^{84,144}$ | ${ }^{687,842}$ | 100,586 | 53,700 | ${ }^{154,286}$ | ${ }^{439,917}$ | (1,949) | ${ }^{437,968}$ |
| 3967 | North Powder School District | 2,921,361 | 99,376 | 679,211 | 312,969 | 1,091,556 | 129,725 | 400,999 | 530,724 | 567,360 | (66,733) | 500,607 |
| 3969 | Imbler School District | 3,583,259 | 121,892 | 833,101 |  | 954,993 | 159,117 | 242,905 | 402,022 | ${ }^{695,908}$ | (88,088) | ${ }^{607,820}$ |
| 3970 | Cove School District | 3,064,494 | 104,245 | 712,489 | 3,168 | 819,902 | 136,081 | 220,637 | ${ }^{356,718}$ | ${ }_{5957,158}$ | (92,071) | 503,087 <br> 583525 <br> 8.505 |
| 3973 | Elgin School District 23 | 3,744,915 | 127,391 | 870,686 | 4,225 | 1,002,302 | 166,295 | 456,281 | ${ }_{622,576}$ | ${ }_{7}^{727,3,385}$ | (143,77) | 583,525 <br> 58545 |
| 3986 | Joseph School District 6 | 3,416,826 | 116,230 | 794,406 |  | 910,636 | 151,726 | 225,811 | 377,537 | 663,585 | $(78,134)$ | 585,451 |
| 3990 | Wallowa School | 2,442,310 | 83,080 | 567,832 | 2,444 | 653,356 | 108,452 | 555,628 | 664,080 | 474,323 | $(174,520)$ | 299,803 |
| 3993 | Enterprise School District 21 | 3,846,664 | ${ }^{130,852}$ | 894,342 |  | 1,025,194 | 170,814 | 451,829 | 622,643 | 747,064 | (165,772) | 581,292 |
| 4003 | Troy School District 54 | 110,566 | 3,761 | 25,706 | 4,964 | 34,431 | 4,910 | 8,481 | 13,391 | 21,473 | ${ }^{731}$ | 22,204 |
| 4008 | Chenowith School District |  |  |  |  |  |  |  |  |  |  |  |
| 4012 | Dufir Schols Maupin Grade School 84 | 3,747,059 | 27,464 | 871,184. | 62,616 | 1,061,264 | 166,391 | 8,39 | 384,78 | 727,7 | ${ }^{(5,528)}$ | 91 |
| $\begin{aligned} & 4022 \\ & 4022 \end{aligned}$ | Maupin Grade School 84 West Union School District 1 |  |  |  |  |  |  |  |  |  |  |  |
| 4030 | Hillsboro Elementary School District 7 |  |  |  |  |  |  |  |  |  |  |  |
| 4034 | Gaston Public Schools | 4,516,107 | ${ }^{153,624}$ | ${ }^{1,049,986}$ | 881,851 | 2,085,461 | 200,541 | 8,917 | 209,458 | 877,077 | 300,490 | 1,177,567 |
| 4035 | Banks School District | 8,119,517 | 276,202 | 1,887,772 | 189,646 | 2,353,620 | 360,52 | 685,384 | 1,045,936 | 1,576,998 | (113,937) | 1,462,961 |
| 4047 | Reedville School District 29 |  |  |  |  |  |  |  |  |  |  |  |
| 4055 | ${ }_{\text {Groner School }}^{\text {Beereran school District }}$ |  |  | $91.583,122$ |  |  |  |  |  |  |  |  |
| 4062 4080 | Beaveron School District North Plains School District 70 | 393,90, 116 | 13,39,610 | 91,883,122 | 29,075,034 | 134,057,766 | 17,491,791 | 3,638,3 | 21,130, | 76,501,3 | 6,035,5 | 82,536, |
| 4105 | Hillsboro Union High School | - |  | - |  | - |  |  | - |  |  |  |
| 4109 | Spray School District 1 | 587,187 | 19,974 | ${ }^{136,520}$ |  | 156,494 | 26,074 | 357,964 | 384,038 | 114,038 | (92,792) | 21,246 |
| 4114 | Fossil School District 21 J | 2,828,939 | 96,232 | 657,723 | 309,432 | 1,063,387 | 125,621 | 44,421 | 170,042 | 549,411 | 62,063 | 611,474 |
| 4128 | Yamhill Grade School |  |  |  |  |  |  |  |  |  |  |  |
| 4135 | Newbery School District 29 T | 38,74,782 | ${ }^{1,319,002}$ | 9,015,063 | 4,563,673 | 14,897,738 | 1,721,819 |  | 1,721,819 | 7,530,481 | 1,377,803 | 8,904,284 |
| 4142 | McMinnville Schools | 60,341,144 | 2,052,625 | 14,029,201 | 1,199,841 | 17,281,667 | 2,679,488 | 1,586,726 | 4,266,214 | 11,718,901 | (244,009) | 11,774,892 |
| 4144 | Sheridan School District 48J | ${ }^{8,412,135}$ | 288,156 | 1,955,805 |  | 2,241,961 | 373,546 | 1,588,820 | ${ }^{1,962,3,366}$ | 1,663,727 | (506,759) | ${ }^{1,1266,968}$ |
| 4166 4185 | Yamhill-Carton School District 1 | 3,482,004 | 118,447 | 809,59 | 534,121 | 1,462,127 | 154,61 | 27,828 | 182,449 | 67,243 | 212,757 | 889,000 |
| 4189 | Wasco County High School |  |  |  |  |  |  |  |  |  |  |  |
| 4203 | Victor Point School |  |  |  |  |  |  |  |  |  |  |  |
| 4218 | Curry County Education Service District |  |  |  |  |  |  |  |  |  |  |  |
| 4219 | Grant County Education Service District | 1,223,053 | ${ }^{41,605}$ | 284,358 | ${ }^{6,745}$ | ${ }^{332,758}$ | 54,310 | ${ }^{266,059}$ | 320,369 | 237,530 | (76,149) | ${ }_{161,381}$ |
| $\begin{aligned} & 4220 \\ & 4222 \end{aligned}$ | Jefferson County Education Service District Marion Education Serrice District | 1,842,354 | 62,671 | 428,344 | 13,485 | 504,500 | 81,811 | 301,671 | 383,482 | 357,805 | (92,743) | 26,062 |
| 4223 | InterMountain Education Service District | 13,668,465 | 471,764 | 3,224,392 | 529,245 | 4,225,401 | 615,838 | 732,672 | 1,348,510 | 2,693,405 | (184,579) | 2,508,826 |
| 4224 | Wallowa County Region 18 | 2,082,389 | 70,837 | 484,152 | 3,764 | 588,753 | 92,470 | 246,198 | 388,668 | 400,422 | (81,688) | 322,734 |
| ${ }^{4225}$ | Washington County Eduataon Service District |  |  |  |  |  |  |  |  |  |  |  |
| ${ }_{4227}^{422}$ | North Central Education Service District Cascade School District Uh5 | 1,223,212 | 41,610 | 284,395 |  | 326,005 | 54,318 | 0,645 | ,963 | ,561 | (91,538) | 14,023 |
| 4230 | Mari-Linn School District |  |  |  |  |  |  |  |  |  |  |  |
| 4232 | South Coast Eduation Serice District Region 7 | 9,226,667 | 313,864 | 2,145,183 |  | 2,459,047 | 409,716 | 1,176,163 | 1,585,879 | 1,791,918 | $(419,060)$ | 1,372,858 |
| 4237 | Douglas Education Service District | 18,528,495 | 630,284 | 4,307, 840 | 512,818 | 5,450,942 | 822,770 | ${ }^{627,756}$ | ${ }^{1,450,526}$ | 3,598,434 | (103,245) | 3,495,189 |
| ${ }_{4251}^{4238}$ | Multnomah Education Serviec District | 25,77,904 | 876,751 | 5,992,384 | 2,911,898 | 9,788,033 | 1,144,507 | 1,082,483 | 2,226,990 | 5,005,570. | ${ }^{(35,824)}$ | 4,969,746. |
| ${ }_{4252}$ | Clatsop County Education Service District | 19,241.512 | 654,539 | 4,473,615 | 1.065,429 | 6,193,583 | 854,432 | 451.574 | 1,306,006 | 3,736,909 | S58 | 816,767 |
| 4254 | Willamette Education Service District | 18,058,387 | 614,292 | 4,198,541 | 2,105,078 | 6,917,911 | 801,894 | 189,084 | 990,978 | 3,507,134 | 489,742 | 3,996,876 |
| 4258 | Hermiston School District 8R | 38,819,784 | 1,320,533 | 9,025,526 | 1,680,045 | 12,02, ,104 | 1,723,818 | 711,901 | 2,435,719 | 7,539,221 | 160,364 | 7,699,585 |
| 4259 | Clackamas Education Service District | 21,911,465 | 745,363 | 5,094,374 | 419,304 | 6,259,041 | 972,993 | 1,228,253 | 2,201,246 | 4,255,443 | (347,617) | 3,907,826 |
| 4260 | Greater Albany School District 8J Lake Owwego Schoo District |  | 2,881,710 1,789621 1,0635 | $18,38,843$ 12,231631 | ${ }^{1,140,056}$ | ${ }_{\text {22, }}^{2,150,699}$ | 3,500,692 | $\begin{array}{r}502,585 \\ 3094 \\ \hline\end{array}$ | 4,03,277 | $15,310,486$ 10,217351 1-3, |  | 15,429,283 11,145227 arem |
| ${ }_{4270}^{4268}$ | $\xrightarrow{\text { Lake Oswego School District }}$ Silve Falls School District | $52,009,596$ $30,67,573$ | $1,789,621$ $1,043,355$ | $\underset{\substack{12,231,631 \\ 7,13,082}}{1,10,}$ | $3,472,850$ <br> 663,215 | - $\begin{array}{r}17,494,102 \\ 8,837,652 \\ 1\end{array}$ | ${ }_{\text {2, }}^{\text {2,336,1,93 }}$ | 30,942 9,259 | ${ }_{\substack{2,377,105 \\ 1,371,20}}$ | $\underset{\substack{\text { 10,217,351 } \\ 5,966,750}}{\text { a }}$ | 927,876 182,733 | $\underset{\substack{11,145,227 \\ 6,13,483}}{1,1}$ |
| 4271 | Malleur Education Serrice District Region 14 | 4,304,807 | 146,437 | 1,000,860 | 95,116 | 1,242,413 | 191,158 | 212,903 | 404,061 | 836,040 | (65,619) | 770,421 |
| 4272 | Liin-Benton-Lincoln Education Service District | 24,557,958 | 838,790 | 5,732,228 | 121,117 | 6,692,835 | 1,094,953 | 1,665,778 | 2,760,731 | 4,788,841 | (569,459) | 4,219,382 |
| ${ }_{4275}^{4273}$ | Doule O Ochool District ${ }_{\text {dill }}^{\text {Timok County Education Service District }}$ | 103,223 | 3,532 | 24,139 | 7,222 | 34,893 | 4,610 | 7,119 | 11,729 | 20,164 | 34 | 20,198 |
| 4276 | Lane Count Education Service District | 12,659,739 | 430,646 | 2,943,365 | 138,825 | 3,512,836 | 562,164 | 700,719 | 1,262,883 | 2,458,658 | (349,261) | 2,109,397 |
| 4277 | Mitchell School | 1,219,340 | 41,478 | 283,494 |  | 324,972 | 54,146 | 136,922 | 191,068 | 236,809 | (46,334) | 190,475 |
| 4279 | St. Helens School District 502 | 15,807,758 | 537,733 | 3,675,274 | 2,761,144 | 6,974,151 | 701,954 |  | 701,954 | 3,070,037 | 913,130 | 3,983,167 |
| 4280 | Northwest Regional Education Service District | 54, 177,814 | 1,868,140 | 12,768,287 |  | ${ }^{14,636,427}$ | 2,438,661 | 5,274,085 | 7,712,746 | ${ }^{10,665,632}$ | ${ }^{(2,009,754)}$ | ${ }^{8,655,878}$ |
| 4286 4288 | Southern Oregon Education Service District Medford School District 49 C | $24,572,073$ $112,472,996$ | 835,868 $3,859,964$ | $5,712,60$ $26,149,549$ | 911,708 24,834 | $7,460,536$ $30,22,347$ | $1,091,139$ $4,994,397$ | ${ }_{\substack{2,996,542 \\ 3,47,764}}^{2,10,}$ | $4,087,681$ $8,467,161$ | $4,772,161$ $21,843,294$ | ${ }_{(1,059,504)}^{(912,58)}$ | $3,859,576$ $20,78,790$ |
| 4291 | Dayton Public Schools | 5,965,086 | 202,914 | 1,386,871 | 462,478 | 2,052,263 | 264,884 | 58,822 | 323,706 | 1,158,484 | 95,949 | 1,254,433 |
| 4293 | Lake County Education Service District | 1,029,665 | 35,023 | 239,372 | 12,233 | 286,628 | 45,719 | 131,180 | 176,899 | 199,953 | ${ }^{(30,043)}$ | 169,910 |
| 4294 | Harney Education Service District Region XVII | 2,318,756 | ${ }^{78,877}$ | 539,106 |  | ${ }^{617,983}$ | 102,966 | 26, 5,62 | 366,528 | 450,327 | (83,586) | 366,741 |
| ${ }_{4297} 429$ | Wasco County Education Service District | 3,336,558 | 113,500 | 775,743 | 166,108 | 1,055,351 | 148,162 | 27,991 | 175,953 | 647,96 | 33,825 | 681,821 |
| $4 \begin{aligned} & 4297 \\ & 4306\end{aligned}$ | Yamilil Education Service District | 3,988,966 | 135,693 | 927,427 | 720,372 | 1,783,492 | 177,133 |  | 177,133 | 774,700 | 246,821 | 1,021,521 |
| 4307 | Columbia School District 5 J |  |  |  |  |  |  |  |  |  |  |  |
| 4309 | Scappose School District | 21,205,73 | 721,356 | 4,930,297 |  | 5,651,653 | 941,655 | 1,619,152 | 2,560,807 | 4,118,386 | (569,006) | 3,549,380 |
| ${ }_{4312}$ | Redmond School District 2J Reedsport School District | $57,331,152$ $4,626,43$ | $1,950,234$ 157,377 | $13,329,384$ $1.075,636$ | 454,116 $1,028,119$ | $15,73,734$ $2,261,132$ | ${ }_{\text {2,545, } 827}^{20,440}$ | ${ }_{26,6,699}$ | $2,642,526$ 452,304 | $111,143,328$ 888.503 | 153,876 188,322 | $\xrightarrow{11,288,204} 1.081,825$ |
|  |  |  |  |  |  |  |  |  |  |  |  |  |


|  |  |  | Deferred Outtows of Resoun |  |  |  | of R |  |  | Pension Expense /(Credit) |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Employer Number | Emploger Name | Net Pension Liability | Differences between Expected and Actua Experience | Changes in Assumptions | Changes in Emploger Proportion | Total Deferred Outflows of Resources Excluding Employer Specific Amounts ${ }^{\text {(i) }}$ | Net Difference between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows <br> of Resources Excluding <br> Employer Specific Amounts ${ }^{(1)}$ | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total Pension Expense $/$ (Creditit ${ }^{(1)}$ ) |
| 4313 | Forest Grove School District | 57,913,808 | 1,970,055 | 13,464,851 | 1,952,479 | 17,387,385 | 2,571,700 | 92,989 | 2,664,689 | ${ }^{111,247,486}$ | 519,717 | ${ }^{11,767,203}$ |
| 4314 | Willamina School District 30J | 7,807,717 | 265,595 | 1,815,279 | 99,160 | 2,180,034 | 346,707 | 437,020 | 783,727 | 1,516,343 | (102,969) | 1,413,374 |
| 4315 | John Day School District | 4,549,272 | 154,753 | 1,057,697 | 144,819 | 1,357,269 | 202,013 | 436,219 | 638,232 | 883,518 | (76,605) | 806,913 |
| 4316 | Tigard-Tualatin School District 23J | 123,73, 4,93 | 4,209,093 | 28,768,144 | 1,86,432 | 34,842,669 | 5,494,532 | 5,463,265 | 10,957,997 | 24,030,664 | (1,690,816) | 22,339,848 |
| 4317 | Sherwood School District 88. | 47,74,684 | 1,624,165 | 11,100,781 |  | 12,72,946 | 2,120,178 | 1,546,897 | 3,667,075 | 9,272,727 | (614,854) | 8,657,873 |
| 4320 | Rainier School District 13 | 6,451,295 | 219,454 | 1,499,914 | 344,194 | 2,063,562 | 286,474 | 174,194 | 460,668 | 1,252,911 | 44,165 | 1,297,076 |
| 4321 | North Clackamas School District 12 | 127,53,440 | 4,338,306 | 29,651,283 | 7,783,979 | 51,773,568 | 5,663,205 | 45,733 | 5,708,938 | 24,768,369 | 4,958,027 | 29,726,396 |
| 4323 | Estacada School District 108 | 14,62,919 | 498,789 | 3,409,101 | 943,923 | 4,851,813 | 651,116 | 381,644 | 1,032,760 | 2,847,697 | 15,023 | 2,862,720 |
| 4324 | Centennial School District 28 | 7,080,650 | 2,588,036 | 17,688,007 | 31,157 | 20,307,800 | 3,378,411 | 7,168,463 | 10,546,874 | 14,775,683 | (2,378,223) | 12,397,460 |
| 4326 | Harney County School District 3 |  |  |  |  |  |  |  |  |  |  |  |
| ${ }_{4329}^{4327}$ | Jordan Valley School District 3 Gervais shool District 1 | $1,036,530$ $5,285,716$ | 35,260 179,804 | 240,991 $1,228,919$ | 148,541 257,69 | (124,792 | 46,028 234,76 | 230,96 134,073 | 277,024 368,78 | + $\begin{array}{r}\text { 201,305 } \\ 1,026,43\end{array}$ | ${ }_{655,336}^{(53,52)}$ | 1477,733 1,091,879 |
| 4330 | Vale School District 84 | 11,103,306 | 377,701 | 2,581,498 |  | 2,959,199 | 493,050 | 886,363 | 1,379,413 | 2,156,382 | (297,410) | 1,858,972 |
| 4331 | Molalla River School District | 10,904,884 | 370,952 | 2,535,365 | 3,894,856 | $6,801,173$ | 484,238 |  | 484,238 | 2,117,846 | 1,145,822 | 3,263,668 |
| 4332 | Gresham-Barlow School District 10 | 84,719,683 | 2,881,910 | 19,697,165 | 2,872,609 | 25,451,684 | 3,762,033 | 610,623 | 4,372,656 | 16,453,476 | 479,705 | 16,933,181 |
| 4333 | Canby School District | 29,09, 328 | 989,70 | 6,764,841 | 5,079,328 | 12,83,939 | 1,292,041 | 34,883 | 1,638,924 | 5,650,821 | 1,154,638 | 6,805,459 |
| 4334 | Cascade School District 5 | 13,285,063 | 451,918 | 3,088,752 | 1,533,827 | 5,074,497 | 589,932 |  | 588,932 | 2,580,103 | 490,267 | 3,070,370 |
| 4335 | Milton-Freewater Unified School District 7 | 8,507,411 | 289,397 | 1,977,957 | 890,008 | 3,157,362 | 377,77 | 250,404 | 628,181 | 1,652,231 | 176,742 | 1,828,973 |
| 4336 | Nestuca Valley School District 101 | 4,25,005 | 167,53 | 1,145,054 | 33,796 | 1,346,384 | 218,698 | 494,362 | ${ }^{713,060}$ | 956,489 | ${ }^{(140,888)}$ | 815,591 |
| ${ }_{4338}^{4337}$ | Sherman County Schoo District | $2,786,262$ $37,688,531$ | 94,780 $1,280,690$ | - $\begin{array}{r}\text { 677,801 } \\ 8,753,212\end{array}$ | 459,262 | 742,581 $10,493,164$ | - $\begin{array}{r}123,726 \\ 1,671,808\end{array}$ | ${ }_{151,777}^{403,312}$ | 527,038 $1,823,585$ | 541,122 $7,311,751$ | $(132,076)$ 16,379 | 409,046 $7,328,130$ |
| 4339 | Lebanon Community School District | 41,38,208 | 1,405,862 | 9,608,730 | 734,023 | 11,74,615 | 1,835,206 | 2,390,593 | 4,225,799 | $8,026,384$ | (83, 316 ) | 7,192,568 |
| 4340 | Monroe School District 1 IJ | 4,123,326 | 140,263 | 958,665 | 106,685 | 1,205,613 | 183,099 | 190,848 | 377,947 | 800,794 | (46,700) | 754,094 |
| 4341 | Hillsboro School District IJ | 188,60, 265 | 6,418,679 | 43,870,128 | 10,851,982 | ${ }^{61,140,789}$ | 8,378,914 | 1,843,952 | 10,22,866 | 36,645,684 | 1,833,238 | 38,47,922 |
| 4342 | North Santiam School District 29 J | 13,948,634 | 474,491 | 3,243,031 | 1,287,729 | 5,005,251 | 619,398 | 111,358 | ${ }^{730,756}$ | 2,708,975 | 315,856 | 3,024,831 |
| 4343 | Harisburg Sschool District 7 | 9,262,530 | 315,084 | 2,153,521 | 966 | 2,469,571 | 411,309 | 1,016,124 | 1,427,433 | 1,799,883 | (320,426) | 1,478,457 |
| 4344 | South Wasco County School District 1 | 3,213,220 | 109,328 | 747,230 | 3,505 | 860,063 | 142,716 | 281,936 | 424,652 | 624,178 | (91,860) | 532,318 |
| 4345 | Oregon Trail School District 46 | 40,581,276 | 1,380,454 | 9,435,070 |  | 10,815,524 | 1,802,038 | 4,311,129 | 6,113,167 | 7,881,322 | (1,427,395) | 6,45,927 |
| 4346 | Knappa School District 4 | 5,498,757 | 187,051 | 1,278,451 |  | 1,465,502 | 244,176 | 457,735 | 701,911 | 1,067,918 | (153,715) | 914,203 |
| 4347 | Claskanie School District 6 J | 8,329,017 | 283,328 | 1,936,481 |  | 2,219,809 | 369,855 | 902,050 | 1,271,905 | 1,617,585 | (318,463) | ,299, 122 |
| 4348 | Lourdes Charter School | 353,741 | 12,033 | 82,244 | 1,295 | 95,572 | 15.708 | 32,878 | 48,586 | 68,700 | (9,599) | 59,141 |
| 4350 | Ridgeline Montessori | 1,709,656 | 58,157 | 397,492 | 29,479 | 485,128 | 75,918 | 89,485 <br> 51263 | 165,403 8,481 8,481 | 332,034 14093 | (22,448) | 309,586 151242 1 |
| ${ }_{4352}$ | The Village School Armadill Technical Institute | 725,540 459,96 | $\underset{\text { 24,681 }}{24,687}$ | ${ }_{\substack{168,687 \\ 106,941}}$ | 176,778 60,94 | 37,146 183,531 | 32,218 20,425 | 51,233 342,838 | 83,481 363,263 | 140,908 8,330 | (6,334 $(6,594)$ | 151,242 22,76 |
| 4354 | Opal Charter School | 508,394 | 17,294 | 118,201 | 139,644 | 275,139 | 22,576 | 186,019 | 208,595 | 98,736 | (6,031) | 92,705 |
| 4355 | Three Rivers Charter School | 1,309,276 | 44,538 | 304,404 | 2,321 | 351,263 | 58,139 | 51,404 | 109,543 | 254,276 | (20,431) | 23,845 |
| 4358 | Detroit Lake Charer School |  |  |  |  |  |  |  |  |  |  |  |
| 4360 | Luckiamute Valley Charter School | 1,542,021 | 52,455 | 358,517 | ${ }^{19,165}$ | 430, 137 | 68,474 | 160,522 545,523 | ${ }_{545523}^{229,026}$ | 299,477. | ${ }^{(34,120)}$ | 265,357 $(166,499)$ |
| 4361 4362 | Riinrock Expeditionary Alterative Learning Kings Valley Charer School | 102,813 | 3,497 | 23,904 | 306 33,029 | 506 60,43 | 4,565 | $54,5,23$ 47,116 | 545,523 51,681 | 19,967 | $\underset{\substack{(166,499) \\(1,792)}}{ }$ | $(166,499)$ 18,175 |
| 4363 | Multisensory Leaming Academy | 3,079,511 | 104,756 | 715,980 | 342,750 | 1,163,486 | 136,748 |  | 136,748 | 598,074 | 96,523 | 694,597 |
| 4365 | Mitch Charter School | 1,974,444 | 67,165 | 459,055 | 223,419 | 749,639 | 87,676 | 37,447 | 125,123 | 383,458 | 40,883 | 424,341 |
| 4366 | Sand Ridge Charter School | 1,895,693 | 64,486 | 440,74 | 2,637 | 507,868 | ${ }^{84,179}$ | 74,360 | 158,539 | 368,164 | (26,721) | 341,443 |
| 4367 | Arthur Academy Charter School | 6,199,268 | 210,881 | 1,441,318 | 2,007,653 | 3,659,852 | 275,283 | 1,106,812 | 1,382,095 | 1,203,965 | 91,044 | 1,295,009 |
| 4369 | Trilium Chater School ${ }_{\text {dow }}$ | 2, 17559,944 <br> 78648 | 72, 2 , 999 | 498,928 | 274,166 139690 |  | ${ }_{\substack{\text { c }}}^{95,292}$ | 337,682 | 432,974 55881 | 416,766 147338 | (8,462) |  |
| ${ }_{4371}$ | Howard Street Charter Schoo, Inc. The Lighthous School | 758,648 1,46,617 | 25,807 49,856 | 176,384 340,75 | 139,690 | 341,881 390,609 | 33,688 65,082 | 22,193 135,415 | 55,881 200,497 | 147,338 284,639 | (47, 2283 $(28)$ | 179,721 236,911 |
| 4373 | Sheridan Japanese School Foundation | 584,989 | 19,900 | 136,099 | 36,777 | 192,686 | 25,977 | 80,976 | 106,953 | 113,611 | (21,507) | 92,104 |
| 4374 | Ione School District | 2,925,039 | 99,501 | 680,066 | ${ }^{8,015}$ | 787,582 | 129,888 | 310,404 | 440,292 | 568,074 | (76,351) | 491,723 |
| 4375 | Eddyville Charter School | 1,344,682 | 45,742 | 312,636 <br> 50879 <br> 0 | $\underset{\substack{10,416 \\ 50751}}{ }$ | 368,794 | 59711 | 208,962 |  | ${ }_{4}^{262,152}$ |  |  |
| 4376 4378 | Four Rivers Community School Mosier Community School | 2,188,317 | 74,40 5540 | 508,799 <br> 78714 | 50,751 | 633,970 647813 | 97,174 72,332 | 133,166 150,68 | 230,340 223,016 | 424,995 316,348 | $\underset{(34,488)}{(240)}$ | 390,497 316,108 |
| 4378 4379 | Mosier Community ychool | $1,688,892$ $1,532,39$ | 35,410 52,129 | 378,74 356,29 | $\underset{\substack{213,699 \\ 3,94}}{ }$ | ${ }_{4}^{647,8,372}$ | 72,332 68,049 | 150,684 290,879 | 223,016 358,928 | 316,38 $\begin{aligned} & 3978 \\ & 297616\end{aligned}$ | ${ }_{(75,330)}^{(240)}$ | 316,108 222,286 |
| 4380 | The Emerson School | 1,167,059 | 39,700 | 271,339 | 208,417 | 519,456 | ${ }_{51,824}$ | 118,119 | 169,943 | 226,655 | 10,731 | 237,386 |
| 4381 | North Wasco County School District 21 | 21,789,611 | 741,217 | 5,066,043 | 500,974 | ${ }^{6,308,234}$ | 967,82 | 153,937 | 1,121,519 | 4,231,777 | 53,514 | 4,285,291 |
| 4382 | Self Enhancement, Inc. | 637,490 | 21,686 | 148,215 | 10,818 | 180,719 | 28,308 | 208,056 | 236,364 | 123,807 | (58,789) | ${ }^{65,018}$ |
| 4383 4386 | City View Charter School Nixyawii Community School | 1,137930 680.427 | 38,709 23,146 | 264,566 158,198 | 9,856 | 303,275 191,200 | 50,51 30,215 | 201,504 173,398 | ${ }_{203,013}^{252,035}$ | 22,9,988 132,146 | ${ }_{(50,013)}^{(49,820)}$ | 171,178 82,138 |
| 4388 | West Lane Tech | 558,703 | 19,005 | 129,897 | 79,776 | ${ }_{222,678}^{192}$ | 30,810 | ${ }_{124,357}$ | 209, 1497 | 132,146 108,506 | ${ }_{(10,038)}^{(50,013)}$ | ¢8, 8,468 <br> 8,468 |
| 4390 | Oregon Connections Academy | 16,058,707 | 546,269 | 3,733,619 | 619,395 | 4,899,283 | 713,097 | 259,276 | 972,373 | 3,118,774 | 101,555 | 3,220,329 |
| 4392 | Eageridge High School | 1,079,030 | 36,705 | 250,872 | 65.991 | 355,568 | 47,915 | 406,418 | 454,333 | 209,59 | (102,970) | 106,589 |
| ${ }_{4395}^{4393}$ | Cascade Height P Public Charer School Silezz Valley Early College Acadeny Swett | $1,353,418$ 478,002 | 46,039 16,260 | 314,667 111,134 | 29,966 | 390,672 127,394 |  | 143,671 110,420 | 203,770 131,646 | 262,848 92,833 | ${ }_{(35,484)}^{(41,789)}$ | 221,059 57,39 |
| 4396 | Home Charter School | 1,078,765 | 36,696 | 250,811 | 253,647 | 541,154 | 47,903 | 214,482 | 262,385 | 209,508 | (10,586) | 198,922 |
| 4397 | Springwater Environmental Sciences School | 1,375,050 | 46,775 | 319,697 | ${ }_{\substack{21,436 \\ 8,535}}$ | 387,908 | ${ }^{61,060}$ | 179,224 | 240,284 | 267,050 | (45,358) | 221,692 |
| 4398 4400 | LEP High Phonix School | .060 |  |  | 8,535 | \%,535 |  | 1,417,462 | $\begin{array}{r}1,417,462 \\ \hline 27889\end{array}$ | 121976 |  | ${ }_{\substack{\text { (22, 5077) } \\ 183,880}}$ |
| 4401 | Ballston Conmunity School | 572,376 | ${ }_{19,471}^{21,965}$ | ${ }_{13}^{14,076}$ | ${ }_{2}^{25,557}$ |  | ${ }_{25,417}^{27,889}$ | 33,270 | 27,8897 | ${ }_{111,162}^{121,976}$ | ${ }_{(4,498)}^{16,904}$ |  |
| 4402 | Sage Community School | 360,787 | 12,273 | 83,882 | 43,848 | 140,003 | 16,021 | 108,842 | ${ }^{124,863}$ | 70,069 | $(12,217)$ | 57,852 |
| 4403 | Portland Village School | $2,646,722$ 3,168938 1 | 90,034 107798 | ${ }_{\substack{615,358 \\ 736727}}$ | 121,283 15,608 1 | 882,675 860178 | 117,529 140719 | 105,568 191920 | 223,097 | 514,022 615,42 | 707 $(39980$ | 514,729 575456 |
| ${ }_{4405}^{4404}$ | Alliance Charter Academy Forest Grove Community | $3,168,938$ $1,497,394$ | comen 50,937 | 348,141 | ${ }^{13,003}$ | 436,081 | 66,93 | ${ }_{59,333}$ | ${ }_{125,826}$ | 29,810 | 457 | 575,456 291267 |
| 4407 | Madrone Trail Public Charter School | 1,310,331 | 44,574 | 304,649 | 39,182 | 388,405 | 58,186 | 224,035 | 288,221 | 254,480 | (37,469) | 217,011 |


| EmployerNumber | Emploger Name | Net Pension Liability | Deferred Outlows of Resources |  |  |  | Deferred Inflows of Resources |  |  | Pension Expense /(Credit) |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Differences between Expected and Actua Experience | Changes in Assumptions | Changes in Employer Proportion | Total Deferred Outflows <br> of Resources Excluding Employer Specifi Amounts ${ }^{(1)}$ | Net Difference between Projected and Actual Investment Earning | Changes in Emploger Proportion | Total Deferred Inflows of Resources Excluding Employer Specific Amounts ${ }^{(1)}$ | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total Pension Expense $/$ <br> (Crediti $)^{(1)}$ |
| 4408 | Muddy Creek Charter School | ${ }^{706,386}$ | 24,029 | ${ }^{164,233}$ | 76,491 8853 | ${ }^{264,753}$ | ${ }_{\substack{31,368 \\ 59215}}$ | ${ }^{31,452}$ | ${ }^{62,820}$ | ${ }_{\text {l }}^{1377188}$ | $\stackrel{21,336}{ }$ | $\underset{\substack{158,524 \\ 255150}}{1}$ |
| 4409 | Southwest Charer School | 1,333,510 | 45,362 | 310,038 | 83,538 | 438,938 | 59,215 | 105,965 | ${ }^{165,180}$ | 258,982 | $(7,392)$ | ${ }^{251,590}$ |
| 4410 | Ace Academy |  |  |  | 13,485 | 13,485 |  | 504,208 | 504,208 |  | $(123,699)$ | (123,699) |
| 4411 | Sherwood Charter School | 1,688,179 | 56,406 | 385,524 | 242,676 | 684,606 | 73,633 | ${ }_{1}^{15,688}$ | 89,321 29574 | 32,036 603634 | ${ }_{(62,662}^{62,618)}$ | 384,688 562016 |
| 4412 | Estacada Web Academy | 3,108,139 | 105,730 | 722,636 | 41,414 | 869,780 | 138,019 | ${ }^{157,726}$ | 295,74 | ${ }^{603,634}$ | ${ }^{(41,618)}$ | 562,016 |
| 4418 | Lewis \& Clark Montessori Charter School | 2,690, 192 | 91,512 | 625,465 | 467,746 | 1,184,723 | 119,460 | 124,506 | 24,966 | 522,464 | 80,909 | ${ }^{603,373}$ |
| 4419 | Silives River Web Academy | 751,314 | 25,557 | 174,679 | 146,193 | 344,429 | 33,363 | 15,600 | 48,963 | 145,913 | 32,336 | 178,249 |
| 4420 | Orego Virtual Academy | 6,778,305 | 230,578 | 1,575,943 | 378,972 | 2,185,493 | 300,995 |  | 300,995 | 1,316,420 | ${ }^{145,368}$ | ${ }^{1,461,788}$ |
| 4421 | Home Scholars Academy of Oakrige and Westir |  |  |  | 11,394 | 11,394 |  | 20.571 | 20.571 |  | ${ }_{(1,278)}$ | (1,278) |
| 4422 | Redmond Proficiency Academy | ${ }^{4,71,536}$ | ${ }^{160,272}$ | 1,095,423 | 26,307 | 1,282,002 | 209,219 | 267,412 | 476,631 | 915,031 | ${ }^{(62,132)}$ | 822,899 |
| 4423 | Molalla River Academy | 1,158,888 | 39,422 | 269,439 | 10,251 | 319,112 | ${ }^{51,461}$ | 64,914 | 116,375 | 225,069 | (14,883) | ${ }^{210,186}$ |
| 4424 | The ryy School | 2,027,697 | 68,776 | 471,436 | 757,847 | 1,298,259 | 90,041 | 67,911 | ${ }^{157,952}$ | 393,801 | 159,031 | 552,832 |
| ${ }_{4430}^{4429}$ | Clackamas Web Academy Clackamas Chater Aliance 2 | 20,302 165,481 | 5,629 | 4,720 38,474 | 852 | ${ }_{4}^{5,4955}$ | - $\begin{array}{r}902 \\ \hline, 38\end{array}$ | ${ }_{2}^{14,4,487}$ | 15,847 28,835 | 3,943 32,138 | ${ }_{(7,174)}^{(4,706)}$ | ${ }_{\text {24,964 }}^{(763)}$ |
| 4431 | Corbett Charter School |  |  |  | 2,053 | 2,053 |  | 912,571 | 912,571 |  | (310,595) | (310,595) |
| 4432 | Renaissance Public Academy | 647,249 | 22,017 | 150,484 | 144,188 | 316,689 | 28,741 | 146,040 | 174,781 | 125,703 | $(18,999)$ | 106,704 |
| 4433 | Powell Butte Community Charer School | 1,885,583 | 50,535 | 345,395 | 360,392 | 756,322 | 65.968 | 201,645 | ${ }^{267,613}$ | 288,516 | ${ }^{31,169}$ | 319,685 |
| 4434 | ${ }^{\text {Logos Public Charerer School }}$ | 5,719,273 | 194,553 | 1,329,720 | 187,092 |  | 253,968 | ${ }^{322,354}$ | 577,322 | 1,110,745 | (29,318) | 1,081,427 |
| 4435 | Sunny Woif Charter School | 1,046,524 | 35,600 | 24,3,315 | 229,738 | 508,653 | 46,472 | 27,667 | 74,039 | 203,246 | 49,499 | 252,75 |
| 4436 | Academy of ARts \& Academics | 1,186,749 | ${ }_{54}^{40,370}$ | ${ }_{2}^{275,917}$ |  | 378,135 477513 | 52,698 70,811 | 46,888 53590 | 99,586 124,401 | 230,480 309,696 | 4,795 $(8,577)$ | 235,275 301119 |
| ${ }_{4439}^{4437}$ | Center for Advance Learning Homesource Family Charter | 1,594,640 | 54,245 | 370,751 | 52,517 | 477,513 | 70,811 | $\underset{59,525}{59,590}$ | $\underset{\substack{124,401 \\ 59,225}}{ }$ | 309,696 | ${ }_{(3,9731)}^{(8,57)}$ | $\underset{\substack{301,19 \\(3,431)}}{ }$ |
| 4440 | Sheridan Allprep Academy | 917,209 | 31,201 | 213,249 | 194,515 | 438,965 | 40,729 | 27,740 | ${ }^{68,469}$ | 178,132 | 42,624 | 220,756 |
| 4441 | Baker Web Academy | 6,138,154 | 208,802 | 1,427,109 | 1,193,805 | 2,829,716 | 272,569 |  | 272,569 | 1,192,096 | 347,682 | 1,539,778 |
| 4443 | Knova Learning Oreogn | 1,915,896 | ${ }^{65,173}$ | 445,427 | 12,691 | 523,306 | ${ }^{85,077}$ | 222,639 | 307716 | 372,088 | (82,636) | 289,452 |
| 4444 | Bennett Pearson A Aademy, Inc. Coburg Community Chater School | 77,884 1,746976 | $\underset{\substack{26,325 \\ 59,427}}{ }$ | 179,927 406,169 | 43,038 173,681 | 24,290 639,277 | 34,365 77,576 | 83,188 22,656 | 117,53 <br> 100,232 | 150,297 | ${ }_{46,822}^{(8,43)}$ | 141,863 386,104 |
| 4447 | Arco Iris Spanish Immersion Charter School | 1,877,126 | 63,684 | 435,266 | 296,116 | 795,066 | ${ }_{8} 83,133$ | 34,574 | 117,707 | 363,587 | ${ }^{62,292}$ | 425,879 |
| 4448 | Gresham Barow Web Academy | 2,529,554 | 86,048 | 588,117 | 87,068 | 761,233 | 112,327 | 78,499 | 190,826 | 491,267 | 26,265 | 517,532 |
| 4449 | Mosier Midde School |  |  |  | 7,801 | 7,801 |  | ${ }^{366,701}$ | 366,701 |  | (85,012) | (85,012) |
| 4450 | Sauvie sland Academy | 1,802,974 | ${ }^{61,332}$ | 419,188 | 106,668 | 587,188 | 80,062 <br> 5 <br> 158 | 187,335 | 267,397 5 5,158 | 350,157 | (19,866) | 330,291 |
| 4451 | River's Edge Academy Charter School | 1,219,622 | ${ }^{41,488}$ | 283,500 | 98,543 | ${ }^{423,591}$ | 54,158 <br> 17130 |  | 54,158 | 236,864 | 34,334 | $\begin{array}{r}271,198 \\ \hline 8875\end{array}$ |
| ${ }_{4453}^{4452}$ | South Columbia Family School Woodland Educational nitaitive | 385,752 <br> 692484 | $\underset{\substack{13,122 \\ 23,556}}{ }$ | 89,687 16, 1001 | ${ }^{64,705}$ | lib7,514 300988 | 17,1,130 30,750 | 4,731 130904 | ${ }_{\substack{21,861 \\ 161,644}}$ | 74,917 134488 | 13,798 18743 | 88,715 155,231 |
| 4454 | Le Monde Immersion Charter School | ${ }^{\text {1,544,781 }}$ | ${ }_{52,549}^{2,5126}$ | 359,159 | 223,285 | 634,933 |  | ${ }_{3}^{13,553}$ |  | - ${ }_{\text {l }}^{13+4,013}$ | ${ }_{\substack{18,73 \\ 62,58}}$ | ${ }_{362,602}^{153,21}$ |
| 4455 | Hope Chinese Charter School | 1,573,077 | 53,511 | ${ }^{365,737}$ | 336,621 | 755,869 | 69,854 | 14,578 | ${ }^{84,432}$ | 305,509 | 102,210 | 407,719 |
| 4456 | Insight School of Oregon Charter | 1,547,397 | 52,388 | 359,767 | $\begin{array}{r}279,271 \\ \hline 17932 \\ \hline 1225\end{array}$ | $\stackrel{691,676}{5}$ | 68,713 5850 58 | ${ }^{251,349}$ | 320,062 <br> 15936 <br> 1856 | 300,521 | 35,819 | 336,300 |
| 4457 | Oregon Virtual Education East | 124,98 | 4,252 | 29,058 | 17,932 | 51,242 | 5,550 | 10,386 | 15,936 | 24,273 | 3,928 | 28,201 |
| 4458 | Oregon Virtual Education West | 124,980 | 4,251 | 29,058 | 17,215 | 50,524 53,501 | 5,550 | ${ }^{9,616}$ | 15,166 55404 | 24,272 | 288 | 24,560 |
| 4459 4460 | Crate Lake Charter Academy | 1,041,889 | 35,422 | 242,237 | ${ }_{2}^{256,882}$ | 534,501 | 46,266 50,49 | 9,228 | 55,494 50,49 | ${ }_{202}^{202,364}$ | 93,052 130283 | 295,398 350,925 |
| 4460 | ${ }_{\text {Mountain View Academy }}$ | ${ }_{532,135}$ | 38,647 18,102 | 264,140 123,20 | ${ }_{186,781}^{486,03}$ | 7888850 328,603 |  | 68,647 | 50,499 92,277 | 220,642 10,346 | 130,283 40,635 | 350,925 149,981 |
| 4462 | Bend International School | 1,266,934 | 43,997 | 294,560 | 574,597 | 912,254 | 56,259 |  | 56,259 | 246,052 | 149,640 | 395,692 |
| ${ }^{4463}$ | Dallas Community School-Community Innovation Partrers | 740,119 | 25,177 | ${ }^{172,076}$ | 327,140 | 524,393 | ${ }^{32,865}$ | - | ${ }^{32,865}$ | ${ }^{143,739}$ | ${ }_{8}^{86,325}$ | ${ }^{230,064}$ |
| 4464 | The Valley School of Souther Oregon | 440,059 | 14,699 | 102,313 | 198,111 | 315,393 | 19,541 |  | 19,541 | 85,464 | 51,788 | $\underset{\substack{137,252 \\ 5,2022}}{ }$ |
| ${ }_{4467}^{4465}$ | Bridge Educational Foundation Cannon Beach Academy | 163,594 | 5,665 | 38,035 | 89,249 | 132,849 | 7,264 |  | 7,264 | ${ }^{31,772}$ | 21,250 | 53,022 |
| 4468 | Frontier Charter Academy | - | - | - | - | - | - | - | - | - | - |  |
| 4469 | Desert Sky Montessori | - | - | - | - | - | - |  | - | - | - |  |


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# Oregon Public Employees Retirement System 

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2018

## Note 1 - Description of Plan

## A. Organization

Oregon Public Employees Retirement System (PERS or the System) administers a cost-sharing, multipleemployer defined benefit pension plan (Plan) for units of state government, political subdivisions, community colleges, and school districts, containing multiple actuarial pools. Plan assets may be used to pay the benefits of the employees of any employer that provides pensions through the Plan. Participation by state government units, school districts, and community colleges is mandatory. Participation by most political subdivisions is optional, but irrevocable after election. As of June 30, 2018, there were 924 participating employers and State Agencies.

PERS is administered in accordance with Oregon Revised Statutes (ORS) Chapter 238, Chapter 238A, and Internal Revenue Code Section 401(a). The Oregon Legislature has delegated authority to the Public Employees Retirement Board (Board) to administer and manage the System. All members of the Board are appointed by the governor and confirmed by the State Senate. The governor designates the chairperson. One member must be a public employer manager or a local elected official, one member must be a unionrepresented public employee or retiree, and three members must have experience in business management, pension management, or investing.

## B. Plan Membership

The 1995 Legislature enacted Chapter 654, Section 3, Oregon Laws 1995, which has been codified into ORS 238.435. This legislation created a second tier of benefits for those who established membership on or after January 1, 1996. The second tier does not have the Tier One assumed earnings rate guarantee and has a higher normal retirement age of 60, compared to 58 for Tier One. As of June 30, 2018, there were 21,392 active plan members, 127,501 retired plan members or their beneficiaries currently receiving benefits, 12,413 inactive plan members entitled to but not yet receiving benefits, for a total of 161,306 Tier One members. For Tier Two members, as of June 30, 2018, there were 35,136 active plan members, 13,908 retired plan members or their beneficiaries currently receiving benefits, 15,261 inactive plan members entitled to but not yet receiving benefits, for a total of 64,305 Tier Two members.

The 2003 Legislature enacted HB 2020, codified as ORS 238A, which created the Oregon Public Service Retirement Plan (OPSRP). OPSRP consists of the Pension Program (defined benefit) and the Individual Account Program. Membership includes public employees hired on or after August 29, 2003. As of June 30, 2018, there were 119,469 active plan members, 4,454 retired plan members or their beneficiaries currently receiving benefits, 5,013 inactive plan members entitled to but not yet receiving benefits, and 13,306 inactive plan members not eligible for refund or retirement, for a total of 142,242 OPSRP Pension Program members.

Beginning January 1, 2004, PERS active Tier One and Tier Two members became members of the Individual Account Program (IAP) of OPSRP. PERS members retain their existing Plan accounts, but member contributions are now deposited into the member's IAP account, not into the member's Defined Benefit Plan account. Accounts are credited with earnings and losses net of administrative expenses. OPSRP is part of PERS and is administered by the Board. The PERS Board is directed to adopt any rules necessary to administer OPSRP, and such rules are to be considered part of the Plan for IRS purposes.

# Oregon Public Employees Retirement System 

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2018

## Note 2 - Summary of Significant Accounting Policies

## Governmental Accounting Standards Board (GASB) Statement No. 68

Employers participating in the Plan are required to report pension information in their financial statements for fiscal periods beginning on or after June 15, 2014, in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions (GASB 68).

The requirements of this statement incorporate provisions intended to reflect the effects of transactions and events related to pensions in the measurement of employer liabilities for pensions and recognition of pension expense and deferred outflows of resources and deferred inflows of resources related to pensions.

The Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer (Schedules), along with PERS audited financial statements and the schedule of pension amounts under the GASB 68 report prepared by PERS' third-party actuaries provide employers with the required information for financial reporting related to PERS pensions provided through the Plan as of and for the fiscal year ended June 30, 2018 (the measurement period).

The accompanying Schedules were prepared in accordance with U.S. generally accepted accounting principles as applicable to governmental organizations. In doing so, PERS adheres to the reporting requirements established by the GASB.

Employers are presented in order by PERS assigned employer number in the Schedules. Certain employers have a secondary relationship with primary employers and are included in the primary employers' pension amounts and actuarial valuations. The primary employers are responsible for determining the secondary employers' proportionate share of pension amounts. Certain employers no longer have payroll subject to pension contributions and are considered "non-reporting". Based on the definition adopted in the Oregon Administrative Rules (OAR), the first use of the Contingency Reserve for the insolvent employers was approved by the Board in September 2017. The remaining employers on the non-report list have other actions available (pursue collection, leave as-is, etc.). PERS staff has completed a process map and procedures to address the remaining non-report employers. These non-report employers are included in the Schedules.

## Basis of Accounting

Contributions for employers are recognized on the accrual basis of accounting. Employer contributions to PERS are calculated based on creditable compensation for active members reported by employers. Employer contributions are accrued when due pursuant to legal requirements. These are amounts normally included in the employer statements cut off as of the fifth of the following month. The Schedule of Pension Amounts by Employer does not reflect deferred outflows of resources or deferred inflows of resources related to differences between actual employer contributions and the employer's proportionate share of contributions or contributions made by employers after the measurement date. Employer-paid member contributions and contributions from members other than judges are reported in the IAP and are not part of the Plan. Appropriate treatment of such amounts is the responsibility of the employer.

# Oregon Public Employees Retirement System 

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2018

The Schedule of Employer Allocations reflects employer allocation percentages calculated by PERS for the fiscal year ended June 30, 2018 (the measurement date). Consistent with GASB 68, paragraph 50, employer proportions are actuarially determined as of December 31, 2016, the date of the actuarial valuation used to measure the collective net pension liability.

## Proportionate Share Allocation Methodology

The basis for the employer's proportion is actuarially determined by comparing the employer's projected long-term contribution effort to the Plan with the total projected long-term contribution effort of all employers. The projected long-term contribution effort is equal to the sum of the present value of future normal costs (PVFNC) and the unfunded actuarial liability (UAL). The contribution rate for every employer has at least two major components; Normal Cost Rate and UAL Rate.

The PVFNC represents the portion of the projected long-term contribution effort related to future service.

An employer's PVFNC depends on both the Normal Cost Rates charged on the employer's payrolls, and on the underlying demographics of the respective payrolls. For PERS funding, employers have three different payrolls, each with a different Normal Cost Rate:

- Tier One/Tier Two payroll
- OPSRP General Service payroll
- OPSRP Police \& Fire payroll

A UAL exists when Plan assets are less than the actuarial liability as measured by the Plan's actuarial funding valuations. UAL can arise in a biennium when an event such as experience differing from the assumptions used in the actuarial valuation occurs. An amortization schedule is established to eliminate the UAL that arises in a given biennium over a fixed period of time if future experience follows assumption. The UAL Rate is the upcoming year's component of the cumulative amortization schedules, stated as a percent of payroll. The UAL represents the portion of the projected long-term contribution effort related to past service. In determining the employer's projected long-term contribution effort to the Plan, the UAL component was adjusted for supplemental lump-sum payments made during the measurement period, if applicable.

After the employer's projected long-term contribution effort is calculated, that amount is reduced by the value of the employer's supplemental lump-sum payments, known as side accounts, transition surpluses and pre-SLGRP (State and Local Government Rate Pool) surpluses as of the valuation date. Side accounts decrease the employer's projected long-term contribution effort because side accounts are effectively prepaid contributions.

The employer's projected long-term contribution effort does not include payments toward the current value of transition liabilities and pre-SLGRP liabilities, which PERS has determined meet the definition of separately financed employer liabilities.

If the calculation of the employer's projected long-term contribution effort yields a negative number, the employer's portion of the projected long-term contribution effort will be set to zero and the employer will be allocated no proportionate share of pension amounts.

# Oregon Public Employees Retirement System 

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Fiscal Year Ended June 30, 2018

## Use of Estimates in the Preparation of the Schedules

The preparation of the Schedules in conformity with accounting principles generally accepted in the U.S. requires management to make estimates and assumptions that affect certain amounts and disclosures. Actual results could differ from those estimates.

## Note 3 - Net Pension Liability and Actuarial Assumptions and Methods

The components of the employers' net pension liability are as follows (in millions):

| Total Pension Liability | $\$$ | $84,476.1$ |
| :--- | :--- | :--- |
| Plan Fiduciary Net Position |  | $69,327.5$ |
| Employers' Net Pension Liability | $\$$ | $15,148.6$ |

The actuarial measurement of the total pension liability and other pension amounts does not include the IAP.

# Oregon Public Employees Retirement System 

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Fiscal Year Ended June 30, 2018

Actuarial Methods and Assumptions

| Actuarial M ethodsand Assumptions |  |
| :---: | :---: |
|  | Pension |
| Valuation date | December 31, 2016 |
| Measurement date | June 30, 2018 |
| Experience Study | 2016, published July 26, 2017 |
| Actuarial assumptions: |  |
| Actuarial cost method | Entry Age Normal |
| Inflation rate | 2.50 percent |
| Long-term expected rate of return | 7.20 percent |
| Discount rate | 7.20 percent |
| Projected salary increases | 3.50 percent |
| Cost of living adjustments (COLA) | Blend of $2.00 \%$ COLA and graded COLA (1.25\% 0.15\%) in accordance with Moro decision; blend based on service |
| M ortality | H ealthy retirees and beneficiaries: |
|  | RP-2014 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Active members: |
|  | RP-2014 Employees, sex-distinct, generational with |
|  | Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Disabled retirees: |
|  | RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale. |

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2016 Experience Study, which reviewed experience for the fouryear period ended on December 31, 2016.

## Discount Rate

The discount rate used to measure the total pension liability of the Plan was 7.20 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

# Oregon Public Employees Retirement System 

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Pension Amounts by Employer
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## Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2015 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of turn for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at:
https://www.oregon.gov/pers/Documents/Financials/CAFR/2018-CAFR.pdf

## Depletion Date Projection

GASB 68 generally requires that a blended discount rate be used to measure the total pension liability (the actuarial accrued liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's fiduciary net position is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the fiduciary net position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 68 will often require that the actuary perform complex projections of future benefit payments and pension plan investments. GASB 68 (paragraph 67) does allow for alternative evaluations of projected solvency, if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation of sufficiency for the Plan:

- PERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a $100 \%$ funded position by the end of the amortization period if future experience follows assumption.
- GASB 68 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate of return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan's funded position.

Based on these circumstances, it is PERS' independent actuary's opinion that the detailed depletion date projections outlined in GASB 68 would clearly indicate that the fiduciary net position is always projected to be sufficient to cover benefit payments and administrative expenses.

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## Deferred Inflows of Resources and Deferred Outflows of Resources

Deferred inflows of resources and deferred outflows of resources are calculated at the Plan level and are allocated to employers based on their proportionate share. For the measurement period ended June 30, 2018, employers will report the following deferred inflows of resources and/or deferred outflows of resources:

- A difference between expected and actual experience.
- Changes in assumptions
- Changes in employer proportion since the prior measurement date
- Net difference between projected and actual investment earnings

Differences between expected and actual experience, changes in assumptions, and changes in employer proportion are amortized over the average remaining service lives of all plan participants, including retirees, determined as of the beginning of the respective measurement period. Employers are required to recognize pension expense based on the balance of the closed period "layers" attributable to each measurement period. The average remaining service lives determined as of the beginning of each measurement period are described below:

Fiscal Year ended June 30, 2018 - 5.2 years
Fiscal Year ended June 30, 2017-5.3 years
Fiscal Year ended June 30, 2016-5.3 years
Fiscal Year ended June 30, 2015 - 5.4 years
Fiscal Year ended June 30, 2014-5.6 years

The net difference between projected and actual investment earnings attributable to each measurement period is amortized over a closed five-year period.

In addition, employers may need to recognize a difference between their actual employer contributions and their proportionate share of contributions, which is not reflected in the Schedule of Pension Amounts by Employer. GASB 68 requires employers to amortize that difference over the remaining service lives of all plan participants, including retirees, determined as of the beginning of the respective measurement period. Employer contributions made after the measurement date are also excluded from the Schedule of Pension Amounts by Employer. Appropriate treatment of such amounts is the responsibility of the employer.

If you have questions about this report or need additional financial information, please contact the Financial and Administrative Services Division Administrator at PO Box 23700, Tigard, Oregon 97281-3700.


[^0]:    (1) Excludes employer specific amounts due to contributions subsequent to the measurement date and differerces between actual employer contributions and the employers proportionate share of contributions. Proper treatment of such amount is the responsibility of the emplover.

