

**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, 2022

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, 2022

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Independent Auditor's Report

To the Honorable Tina Kotek
Governor of Oregon

To the Public Employees Retirement Board of the
Oregon Public Employees Retirement System
Tigard, Oregon

Report on the Audit of the Schedules

Opinions

We have audited the schedule of employer allocations of Oregon Public Employees Retirement System (the System) Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan), as of and for the fiscal year ended June 30, 2022, 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/(credit) (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, 2022, and the related notes.

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/(credit) for the total of all participating entities of the Oregon Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan, as of and for the fiscal year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Schedules

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess 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, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer.

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

Other Matter

We have audited, in accordance with 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, 2022, and our report thereon dated December 1, 2022, 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.

Macias Gini & O'Connell LLP

Sacramento, California
February 2, 2023

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
1000	State Agencies	\$ 9,806,668,763	29.46182023%
1039	SAIF	157,983,551	0.47462427%
1252	Oregon State University	802,241,494	2.41014510%
2000	Lake County	16,272,211	0.04888601%
2001	Clackamas County	590,621,997	1.77438430%
2002	Curry County	33,414,304	0.10038538%
2003	Douglas County	170,659,375	0.51270579%
2004	Harney County	14,194,080	0.04264276%
2005	Jackson County	154,724,469	0.46483313%
2006	Jefferson County	16,823,136	0.05054114%
2007	Klamath County	13,092,173	0.03933234%
2008	Lane County	111,169,209	0.33398163%
2009	Marion County	297,587,334	0.89403086%
2011	Washington County	554,768,893	1.66667212%
2012	Grant County	9,077,463	0.02727109%
2013	Umatilla County	54,390,244	0.16340264%
2014	Linn County	162,110,381	0.48702235%
2015	Yamhill County	80,171,299	0.24085573%
2016	Sherman County	7,550,506	0.02268371%
2017	Columbia County	40,357,876	0.12124571%
2018	Coos County	64,157,758	0.19274683%
2020	Wasco County	13,426,581	0.04033699%
2021	Baker County	18,102,196	0.05438377%
2022	Gilliam County	3,976,796	0.01194734%
2023	Morrow County Rural School District Board	-	0.00000000%
2027	Deschutes County	243,115,709	0.73038373%
2028	Union County	-	0.00000000%
2035	Hood River County	19,899,248	0.05978259%
2036	Clatsop County	50,403,266	0.15142471%
2037	Polk County	71,550,797	0.21495747%
2038	Multnomah County	1,176,600,200	3.53481742%
2039	Malheur County	22,806,691	0.06851732%
2040	Benton County	100,292,758	0.30130590%
2042	Josephine County	81,200,976	0.24394915%
2043	Lincoln County	17,108,313	0.05139789%
2044	Crook County	9,564,091	0.02873305%
2050	Wallowa County	1,042,372	0.00313156%
2052	Tillamook County	28,715	0.00008627%
2099	State Judiciary	122,616,650	0.36837277%
2100	City of Roseburg	45,358,041	0.13626752%
2101	City of Salem	341,723,700	1.02662815%
2102	City of Medford	134,701,425	0.40467862%
2103	City of Albany	108,992,935	0.32744353%
2104	City of Ashland	63,712,552	0.19140932%
2105	City of Astoria	25,868,848	0.07771684%
2106	City of Beaverton	185,108,091	0.55611354%
2107	City of Bend	148,210,861	0.44526453%
2109	City of Canby	21,691,137	0.06516590%
2110	City of Coquille	6,309,194	0.01895448%
2111	City of Eugene	489,135,610	1.46949242%
2112	City of Forest Grove	3,222,015	0.00967978%
2113	City of Grants Pass	58,127,753	0.17463111%
2114	City of Gresham	224,347,009	0.67399760%
2115	City of Hillsboro	217,017,031	0.65197642%
2117	City of McMinnville	54,301,009	0.16313456%
2118	City of Ontario	20,269,955	0.06089629%
2119	City of Oregon City	50,145,456	0.15065018%
2120	City of Lake Oswego	101,614,907	0.30527799%
2121	City of Portland	1,563,710,303	4.69779830%
2122	City of Redmond	49,461,277	0.14859473%
2123	City of St Helens	20,634,766	0.06199228%
2125	City of Vernonia	2,993,515	0.00899331%
2126	City of West Linn	29,213,175	0.08776408%
2127	City of Cottage Grove	23,898,848	0.07179844%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2128	City of Tillamook	7,276,409	0.02186025%
2129	City of Sweet Home	3,394,486	0.01019793%
2131	City of Drain	1,855,763	0.00557520%
2132	Eugene Water & Electric Board	125,315,246	0.37648006%
2135	McMinnville Water & Light Department	17,457,029	0.05244552%
2138	City of Hood River	17,840,716	0.05359822%
2139	City of Reedsport	4,487,714	0.01348228%
2140	City of Lebanon	21,690,350	0.06516353%
2142	City of Sherwood	31,135,495	0.09353924%
2143	City of Oakland	605,985	0.00182054%
2145	City of Vale	1,292,622	0.00388338%
2146	City of Prineville	13,510,738	0.04058982%
2147	City of Wheeler	232,023	0.00069706%
2148	City of Klamath Falls	30,724,265	0.09230380%
2149	City of Canyonville	821,292	0.00246738%
2150	City of Bandon	8,294,795	0.02491975%
2152	City of Coos Bay	35,594,941	0.10693659%
2154	City of Pendleton	33,217,387	0.09979379%
2155	City of Corvallis	109,673,826	0.32948911%
2157	City of Monmouth	12,021,410	0.03611549%
2158	City of Milton-Freewater	15,697,867	0.04716053%
2159	City of Baker City	13,335,520	0.04006342%
2160	City of Hermiston	23,873,288	0.07172166%
2161	City of Pilot Rock	1,071,090	0.00321784%
2162	City of Clatskanie	2,989,778	0.00898208%
2163	City of Milwaukie	38,044,375	0.11429534%
2165	City of Cornelius	9,791,970	0.02941766%
2166	City of Nyssa	2,353,659	0.00707101%
2167	City of Athena	657,985	0.00197676%
2168	City of Oakridge	4,904,601	0.01473472%
2170	City of Madras	7,023,898	0.02110164%
2172	City of Sandy	17,258,956	0.05185046%
2174	City of Mt Angel	2,695,407	0.00809771%
2175	City of Umatilla	7,886,196	0.02369221%
2176	City of Scappoose	8,996,181	0.02702690%
2177	City of Condon	678,460	0.00203827%
2178	City of Boardman	6,046,906	0.01816650%
2179	City of Estacada	4,404,729	0.01323297%
2180	City of Enterprise	3,049,775	0.00916233%
2181	City of Central Point	19,281,379	0.05792635%
2182	City of Cascade Locks	2,636,654	0.00792120%
2183	City of Myrtle Point	4,592,310	0.01379651%
2184	City of Port Orford	1,834,231	0.00551051%
2185	City of Wood Village	2,030,751	0.00610091%
2186	City of Chiloquin	132,353	0.00039762%
2187	City of Philomath	4,175,911	0.01254554%
2188	City of Talent	4,750,688	0.01427232%
2189	City of Willamina	-	0.00000000%
2191	City of Huntington	397,996	0.00119568%
2192	City of North Plains	2,763,023	0.00830085%
2193	City of Heppner	728,454	0.00218847%
2194	City of Cave Junction	1,765,777	0.00530486%
2195	City of Metolius	-	0.00000000%
2196	City of Hubbard	3,033,640	0.00911385%
2197	City of Myrtle Creek	3,853,855	0.01157800%
2198	City of Carlton	1,934,668	0.00581225%
2199	City of Junction City	9,627,992	0.02892503%
2200	City of Wallowa	451,223	0.00135559%
2201	City of Coburg	2,476,447	0.00743990%
2202	City of Dallas	20,983,511	0.06304000%
2203	City of Rockaway Beach	3,145,369	0.00944952%
2204	City of Burns	1,913,659	0.00574914%
2205	City of Elgin	1,064,116	0.00319689%
2206	City of Weston	391,363	0.00117576%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2207	City of Mill City	1,079,067	0.00324180%
2208	City of Fairview	4,966,497	0.01492067%
2209	City of Monroe	232,823	0.00069946%
2210	City of Helix	85,518	0.00025692%
2211	City of Jefferson	-	0.00000000%
2212	Town of Lakeview	2,193,382	0.00658950%
2213	City of Stanfield	618,104	0.00185695%
2214	City of Yamhill	1,544,258	0.00463936%
2215	City of Powers	-	0.00000000%
2216	City of Brookings	9,961,944	0.02992831%
2217	City of Sutherlin	10,083,901	0.03029470%
2218	City of Prairie City	1,136,117	0.00341320%
2219	City of Sheridan	2,670,164	0.00802188%
2220	City of Garibaldi	1,660,539	0.00498870%
2221	City of Sisters	3,139,025	0.00943046%
2222	City of Jacksonville	4,462,585	0.01340678%
2223	City of Cannon Beach	8,727,642	0.02622014%
2224	City of Falls City	867,854	0.00260726%
2225	City of Echo	717,596	0.00215585%
2226	City of Hines	1,473,969	0.00442819%
2227	Town of Bonanza	-	0.00000000%
2228	City of Turner	1,912,090	0.00574442%
2229	City of John Day	2,088,015	0.00627295%
2231	City of Banks	1,221,262	0.00366899%
2232	City of Joseph	686,084	0.00206118%
2233	City of Lafayette	1,825,243	0.00548351%
2234	City of Aumsville	3,923,549	0.01178738%
2235	City of Amity	830,571	0.00249525%
2236	City of Creswell	3,642,404	0.01094274%
2237	City of Troutdale	11,138,478	0.03346293%
2238	City of Warrenton	10,010,228	0.03007337%
2240	City of Wilsonville	32,658,150	0.09811370%
2241	City of Bay City	1,521,195	0.00457007%
2242	City of Gaston	-	0.00000000%
2243	City of Brownsville	845,855	0.00254117%
2244	City of Lakeside	520,233	0.00156292%
2245	City of Dundee	1,689,541	0.00507583%
2246	City of Merrill	190,933	0.00057361%
2247	City of Malin	164,217	0.00049335%
2248	City of Fossil	266,145	0.00079957%
2249	City of Phoenix	2,959,427	0.00889090%
2250	City of Gold Beach	1,859,139	0.00558534%
2251	City of Rogue River	2,579,126	0.00774837%
2252	City of Dayton	1,688,055	0.00507136%
2253	Town of Butte Falls	385,503	0.00115815%
2254	City of Shady Cove	453,299	0.00136183%
2255	Town of Canyon City	541,526	0.00162689%
2256	City of Jordan Valley	-	0.00000000%
2257	City of Culver	862,251	0.00259043%
2258	City of Adair Village	962,235	0.00289081%
2259	Town of Hammond	-	0.00000000%
2260	City of Riddle	1,023,060	0.00307354%
2261	City of Waldport	1,619,869	0.00486651%
2262	City of Dufur	510,330	0.00153317%
2263	City of La Grande	8,349,186	0.02508316%
2264	City of Gervais	2,018,075	0.00606283%
2265	City of Westfir	126,580	0.00038028%
2266	City of Irrigon	1,769,334	0.00531555%
2267	City of Independence	12,483,128	0.03750261%
2268	City of Harrisburg	2,122,726	0.00637723%
2269	City of Durham	339,775	0.00102077%
2270	City of Lyons	222,764	0.00066924%
2271	City of Columbia City	1,673,381	0.00502728%
2272	City of Aurora	696,437	0.00209228%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2273	City of Silverton	8,423,234	0.02530562%
2274	City of Gold Hill	322,937	0.00097019%
2275	City of Toledo	5,931,767	0.01782059%
2276	City of Newport	8,794,325	0.02642047%
2277	City of Rajneeshpuram	-	0.00000000%
2278	City of Springfield	99,835,500	0.29993218%
2279	City of Keizer	26,673,528	0.08013432%
2280	City of Winston	4,714,639	0.01416402%
2281	City of Manzanita	2,844,173	0.00854465%
2282	City of Eagle Point	3,548,565	0.01066083%
2283	City of Maupin	1,474,769	0.00443060%
2284	City of Halsey	609,668	0.00183160%
2285	City of Veneta	2,950,705	0.00886470%
2286	City of Millersburg	1,314,155	0.00394807%
2287	City of King City	1,918,991	0.00576516%
2288	City of Tualatin	41,075,415	0.12340138%
2289	City of St Paul	-	0.00000000%
2290	City of Molalla	5,677,643	0.01705714%
2291	City of Florence	11,129,347	0.03343549%
2292	City of North Bend	13,709,136	0.04118586%
2293	City of Lowell	754,822	0.00226768%
2294	City of Depoe Bay	2,065,029	0.00620389%
2295	City of Tigard	22,786,238	0.06845587%
2296	City of Happy Valley	14,615,265	0.04390811%
2297	City of Rainier	3,730,619	0.01120776%
2298	City of Lincoln City	22,750,806	0.06834942%
2299	City of Dunes City	139,611	0.00041943%
2300	City of Yachats	1,426,574	0.00428580%
2301	City of Moro	278,247	0.00083593%
2302	City of Mt. Vernon	489,425	0.00147036%
2303	City of Woodburn	28,791,996	0.08649875%
2304	City of Gladstone	13,478,596	0.04049326%
2305	City of Elkton	193,710	0.00058196%
2306	City of Imbler	-	0.00000000%
2307	City of Yoncalla	727,359	0.00218518%
2308	City of North Powder	245,904	0.00073876%
2309	City of Gearhart	1,810,532	0.00543932%
2501	Port of The Dalles	344,089	0.00103373%
2507	Port of Astoria	2,907,695	0.00873548%
2508	Multnomah Drainage	9,978,226	0.02997722%
2510	Horsefly Irrigation District	418,942	0.00125861%
2511	Grants Pass Irrigation District	2,041,653	0.00613366%
2512	Port of Portland	169,275,175	0.50854729%
2513	Port of Coos Bay	4,852,195	0.01457727%
2515	Klamath County Fire District 1	37,586,214	0.11291890%
2518	Clackamas County Housing Authority	7,383,921	0.02218325%
2519	Home Forward	61,412,139	0.18449827%
2521	League of Oregon Cities	6,846,180	0.02056773%
2522	Lane Council of Governments	45,548,001	0.13683821%
2526	Clatskanie People's Utility District	10,545,791	0.03168234%
2527	Deschutes Valley Water District	5,137,585	0.01543466%
2528	Columbia River Fire & Rescue	18,430,791	0.05537096%
2529	East Fork Irrigation District	690,401	0.00207415%
2530	River Road Water District	958,033	0.00287818%
2531	Oregon School Boards Association	12,470,493	0.03746465%
2533	Owyhee Irrigation District	4,909,902	0.01475064%
2535	Athena Cemetery Maintenance District 1	-	0.00000000%
2536	Valley View Cemetery	-	0.00000000%
2538	Clackamas Vector Control	1,024,098	0.00307666%
2540	West Extension Irrigation District	992,255	0.00298100%
2541	Jackson County Vector Control District	641,772	0.00192805%
2542	Rainbow Water District	1,878,624	0.00564388%
2545	Council of Governments	30,777,329	0.09246322%
2547	Metzger Water District	-	0.00000000%

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Oregon Public Employees Retirement System
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Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2549	Rogue River Fire District	3,604,321	0.01082833%
2550	Nyssa Road Assessment District 2	534,301	0.00160518%
2551	Sandy Fire Department	6,245,390	0.01876280%
2552	Winston-Dillard Fire District	3,386,958	0.01017532%
2553	Tangent Rural Fire Protection District	1,093,400	0.00328486%
2555	Monroe Fire Department	712,961	0.00214192%
2556	Jackson County Fire District 5	16,271,071	0.04888259%
2557	Estacada Fire Department	-	0.00000000%
2559	Keizer Fire Department	15,035,971	0.04517202%
2561	Jefferson Rural Fire Protection District	1,519,445	0.00456481%
2562	Wy'East Fire District	174,687	0.00052481%
2563	Central Oregon Irrigation District	6,437,854	0.01934101%
2564	Illinois Valley Fire District	2,750,948	0.00826457%
2567	Charleston Rural Fire Protection District	817,511	0.00245602%
2568	Molalla Rural Fire Protection District 73	5,410,630	0.01625496%
2569	Central Oregon Intergovernmental Council	6,955,938	0.02089747%
2570	Port of St Helens	1,366,993	0.00410681%
2571	Crystal Springs Water District	2,101,170	0.00631247%
2572	Local Government Personnel Institute	-	0.00000000%
2575	Jefferson County Rural Fire Protection District 1	1,249,463	0.00375372%
2576	Depoe Bay Rural Fire Protection District	4,994,984	0.01500625%
2579	La Pine Rural Fire Protection District	9,494,529	0.02852407%
2580	Marion County Fire District 1	18,014,764	0.05412110%
2581	Port of Umatilla	532,025	0.00159834%
2582	Talent Irrigation District	2,652,607	0.00796913%
2585	Rogue River Valley Irrigation District	1,159,441	0.00348327%
2587	Tualatin Valley Irrigation District	1,296,011	0.00389356%
2588	Clatskanie Rural Fire Protection District	4,815,878	0.01446817%
2589	West Slope Water District	1,584,446	0.00476009%
2590	Redmond Fire & Rescue	17,522,121	0.05264107%
2592	Medford Irrigation District	1,475,613	0.00443313%
2594	Metro	177,716,999	0.53390875%
2595	Canby Fire District	8,836,251	0.02654643%
2596	Bend Parks & Recreation	18,391,304	0.05525233%
2597	Mapleton Water District	59,871	0.00017987%
2598	Marion County Housing Authority	1,219,602	0.00366401%
2599	South Suburban Sanitary District	2,841,852	0.00853767%
2600	Winston-Dillard Water District	1,534,464	0.00460993%
2601	Baker Valley Irrigation District	-	0.00000000%
2602	Aumsville Rural Fire Protection District	1,212,372	0.00364229%
2603	Corbett Water District	191,408	0.00057504%
2604	Netarts-Oceanside Sanitary District	1,374,953	0.00413072%
2605	Scio Fire District	265,515	0.00079768%
2606	West Valley Housing Authority	2,324,393	0.00698309%
2607	Hoodland Fire District 74	4,850,633	0.01457258%
2608	Gaston Rural Fire Protection District	625,678	0.00187970%
2610	Turner Fire District	2,040,295	0.00612958%
2612	Community Services Consortium	16,213,690	0.04871020%
2613	Polk Soil & Water Conservation District	369,404	0.00110979%
2614	Mountain Valley Mental Health Program	-	0.00000000%
2615	Humanities Council	131,555	0.00039523%
2616	Alcohol Safety Action Program	-	0.00000000%
2617	Clean Water Services	90,096,939	0.27067497%
2618	Estacada Cemetery District	-	0.00000000%
2619	Comprehensive Options For Drug Abusers	-	0.00000000%
2620	Jackson County Fire District 4	2,559,767	0.00769022%
2623	Evans Valley Fire District 6	449,571	0.00135063%
2624	Klamath Vector Control	349,206	0.00104911%
2625	Port of Newport	4,245,383	0.01275425%
2626	Tillamook Peoples Utility District	26,691,338	0.08018782%
2628	McKenzie Fire and Rescue	1,925,946	0.00578605%
2629	Metropolitan Wastewater Management Commission	-	0.00000000%
2630	Sheridan Fire District	4,123,303	0.01238749%
2631	Arch Cape Water-Sanitary District	390,173	0.00117218%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
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Schedule of Employer Allocations
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Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2632	Umpqua Regional Council of Governments	264,366	0.00079423%
2633	Port of Cascade Locks	1,688,483	0.00507265%
2637	Northeast Oregon Housing Authority	3,618,116	0.01086978%
2638	North Douglas County Fire and EMS	1,959,630	0.00588725%
2641	Suburban East Salem Water District	1,191,441	0.00357940%
2642	Dexter Rural Fire Protection District	613,959	0.00184449%
2643	Sweet Home Cemetery	227,230	0.00068266%
2644	Lakeside Water District	261,580	0.00078586%
2645	Chiloquin Agency Lake Rural Fire Protection District	809,149	0.00243090%
2646	Keno Rural Fire Protection District	1,558,266	0.00468144%
2647	Crooked River Ranch Rural Fire Protection District	1,703,241	0.00511699%
2648	Black Butte Ranch Rural Fire Protection District	2,964,615	0.00890649%
2649	Colton Fire Department	272,440	0.00081848%
2651	Imbler Rural Fire Protection District	36,109	0.00010848%
2652	The Oregon Consortium	-	0.00000000%
2653	Umatilla Fire Department	934,120	0.00280634%
2654	Spring Valley Rural Fire Protection District	-	0.00000000%
2655	North Bay Rural Fire Protection District	201,288	0.00060472%
2657	Mid-Willamette Valley Senior Service Agency	47,735,449	0.14340988%
2658	Salem Metropolitan Communication Agency	801,939	0.00240924%
2659	Silverton Fire District	1,801,514	0.00541222%
2660	Tualatin Valley Fire & Rescue	223,597,852	0.67174694%
2661	Lincoln County 911	-	0.00000000%
2662	East Central Oregon Association of Counties	159,054	0.00047784%
2663	Metropolitan Area Communications Commission	2,593,582	0.00779180%
2664	Applegate Valley Rural Fire Protection District 9	3,108,679	0.00933929%
2665	N NE Community Mental Health Center	444,239	0.00133461%
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	3,304,075	0.00992631%
2670	Mt Hood Community Mental Health Ctr	729,008	0.00219013%
2671	Columbia 911 Communications District	4,967,342	0.01492321%
2672	Rockwood Water People's Utility District	5,491,786	0.01649877%
2673	Port Orford Library	187,249	0.00056255%
2674	Nestucca Rural Fire District	2,790,079	0.00838213%
2676	Woodburn Fire District	7,491,948	0.02250779%
2677	Portland Private Industry Council Inc	-	0.00000000%
2678	Central Oregon Regional Housing Authority	2,420,018	0.00727037%
2679	Columbia River Public Utility District	15,344,742	0.04609965%
2681	Cloverdale Rural Fire Protection District	597,920	0.00179631%
2684	Parkdale Fire District	556,343	0.00167140%
2685	Oregon Community College Association	1,244,976	0.00374024%
2686	Weston Cemetery	-	0.00000000%
2687	Columbia Drainage Vector Control District	718,579	0.00215880%
2688	Polk County Fire District 1	5,060,327	0.01520256%
2689	Redmond Area Park & Recreation District	1,071,770	0.00321988%
2692	Siuslaw Public Library	1,188,556	0.00357074%
2693	City-County Insurance Services	13,969,257	0.04196733%
2694	Philomath Fire Department	2,106,514	0.00632852%
2695	Washington County Consolidated Communications Agency	24,013,794	0.07214377%
2696	Stayton Fire District	1,931,634	0.00580314%
2697	Oregon Museum Park	-	0.00000000%
2698	Halsey Shedd Rural Fire Protection District	742,923	0.00223194%
2699	Chetco Library Board	1,393,716	0.00418709%
2700	Lowell Rural Fire Protection District	691,351	0.00207700%
2701	Sisters-Camp Sherman Rural Fire Protection District	2,497,775	0.00750398%
2702	Banks Fire District 13	1,208,743	0.00363138%
2703	Westport Sewer District	-	0.00000000%
2704	Clatsop County 4-H District	-	0.00000000%
2705	Lebanon Fire District	16,333,601	0.04907045%
2707	Clatskanie Library	214,116	0.00064326%
2708	Milton-Freewater Cemetery District 3	4,286	0.00001288%
2709	Scappoose Public Library	349,855	0.00105106%

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Oregon Public Employees Retirement System
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Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2710	Klamath County Emergency Communications District	2,887,033	0.00867341%
2712	Jefferson County EMS	2,770,018	0.00832186%
2713	Port of Tillamook Bay	2,819,673	0.00847104%
2714	Winchester Bay Sanitary District	277,803	0.00083459%
2715	Jackson County Fire District 3	24,185,236	0.07265883%
2716	Neskowin Water District	792,793	0.00238176%
2717	Ice Fountain Water District	1,041,381	0.00312858%
2718	Curry Library	626,075	0.00188089%
2719	Human Solutions, Inc	-	0.00000000%
2720	Tri-Met	-	0.00000000%
2721	Klamath Housing Authority	2,594,900	0.00779576%
2722	Tillamook 9-1-1	1,487,579	0.00446908%
2723	Oregon Coastal Zone Management Association	-	0.00000000%
2724	Nehalem Bay Wastewater Agency	1,509,922	0.00453620%
2725	West Valley Fire District	1,952,106	0.00586464%
2726	Yamhill Communications Agency	3,011,048	0.00904598%
2728	Baker County Library District	1,575,688	0.00473378%
2729	Douglas County Fire District 2	41,220,804	0.12383817%
2731	Canby Utility Board	7,025,820	0.02110742%
2732	Umatilla County Special Library District	456,450	0.00137130%
2733	Wiard Memorial Park District	553,281	0.00166220%
2734	Seal Rock Water District	1,540,824	0.00462904%
2736	Wasco 9-1-1	-	0.00000000%
2737	Portland Energy Conservation Inc	161,885	0.00048635%
2739	Scappoose Rural Fire Protection District	8,371,343	0.02514972%
2740	Neskowin Regional Sanitary Authority	-	0.00000000%
2741	Port of Garibaldi	1,465,127	0.00440163%
2742	Amity Fire District	-	0.00000000%
2743	Douglas Soil & Water Conservation District	-	0.00000000%
2745	Clackamas County Fire District	138,556,412	0.41626002%
2746	Marion-Salem Data Center	-	0.00000000%
2747	Salem Housing Authority	9,349,156	0.02808733%
2749	Black Butte Ranch Police	827,346	0.00248557%
2750	Eastern Oregon Human Services Consortium	-	0.00000000%
2752	Mist-Birkenfeld Rural Fire Protection District	942,993	0.00283300%
2753	Linn-Benton Housing Authority	4,142,018	0.01244371%
2754	Western Lane Ambulance District	5,135,465	0.01542829%
2756	Sandy Area Sch Trans Agency	-	0.00000000%
2757	City of Stayton	2,639,666	0.00793025%
2758	Mohawk Valley Rural Fire District	1,378,497	0.00414137%
2760	Knappa Svensen Burnside Rural Fire Protection District	942,037	0.00283013%
2761	Clackamas River Water	10,465,958	0.03144250%
2763	Junction City Fire Department	1,501,723	0.00451157%
2765	Green Sanitary	816,266	0.00245228%
2766	Southwest Lincoln County Water District	771,531	0.00231788%
2767	Springfield Utility Board	-	0.00000000%
2768	Lake County Library District	400,463	0.00120310%
2771	Harbor Water Public Utility District	883,123	0.00265313%
2772	Umatilla County Soil & Water District	282,690	0.00084928%
2773	Housing Authority of Jackson County	10,946,657	0.03288665%
2774	Oregon Trail Library District	721,067	0.00216628%
2776	Rainier Cemetery District	128,558	0.00038622%
2777	City of Newberg	19,991,610	0.06006007%
2778	Mulino Water District 23	214,029	0.00064300%
2779	Brownsville Rural Fire Protection District	401,846	0.00120725%
2780	Nehalem Bay Health District	126,739	0.00038076%
2781	North Bend Coos-Curry Housing Authority	2,236,315	0.00671848%
2782	Millington Rural Fire Protection District	440,552	0.00132353%
2783	Tillamook Fire District	992,454	0.00298159%
2784	Eisenschmidt Pool	586,640	0.00176242%
2785	Fern Ridge Community Library	448,396	0.00134710%
2786	Seal Rock Rural Fire Protection District	653,507	0.00196331%
2788	Port of Hood River	3,418,534	0.01027018%
2789	Farmers Irrigation District	1,407,215	0.00422765%

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Oregon Public Employees Retirement System
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Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2790	Silver Falls Library District	1,495,393	0.00449256%
2792	North Wasco County Parks and Recreation District	999,350	0.00300231%
2793	North Lincoln Fire & Rescue District 1	5,530,340	0.01661460%
2794	Siuslaw Rural Fire Protection District 1	2,288,688	0.00687582%
2796	West Side Rural Fire Protection District	145,747	0.00043786%
2797	Vernonia Fire	366,841	0.00110209%
2798	Fairview Water District	323,689	0.00097245%
2799	Sublimity Fire District	435,804	0.00130927%
2801	Coburg Rural Fire Protection District	1,059,885	0.00318417%
2802	Rural Road Assessment District 3	617,585	0.00185539%
2803	Southwestern Polk County Rural Fire Protection District	-	0.00000000%
2804	Aurora Rural Fire Protection District	2,075,868	0.00623646%
2806	Multnomah County Rural Fire Protection District 14	79,940	0.00024016%
2808	Lifeways	-	0.00000000%
2809	Juntura Road District 4	115,284	0.00034634%
2810	Sutherlin Water Control District	262,345	0.00078815%
2811	Mid-Columbia Center For Living	15,467,768	0.04646926%
2812	Workforce Development Board	-	0.00000000%
2814	The Job Council	-	0.00000000%
2816	Odell Sanitary District	939,769	0.00282331%
2817	Wickiup Water District	545,294	0.00163821%
2818	Netarts Water District	521,522	0.00156679%
2819	Harrisburg Fire and Rescue	1,164,163	0.00349745%
2820	Central Oregon Coast Fire & Rescue District	1,413,415	0.00424627%
2821	Tillamook County Soil and Water Conservation District	289,075	0.00086846%
2822	Deschutes County Rural Fire Protection District 2	-	0.00000000%
2823	Lyons Fire District	455,908	0.00136967%
2824	Glide Fire Department	409,587	0.00123051%
2825	Northern Oregon Corrections	11,592,676	0.03482746%
2826	Wasco County Soil-Water Conservation District	1,361,771	0.00409112%
2828	Deschutes Public Library District	10,925,407	0.03282281%
2829	Hubbard Rural Fire Protection District	805,469	0.00241984%
2830	Netarts-Oceanside Rural Fire Protection District	687,495	0.00206542%
2831	Oregon Advanced Technology Consortium, Inc	-	0.00000000%
2832	CareOregon	421,476	0.00126623%
2833	Boardman Rural Fire Protection District	2,153,421	0.00646944%
2834	Crescent Rural Fire Protection District	810,094	0.00243374%
2835	North Clackamas County Water Commission	1,207,547	0.00362779%
2836	Regional Organized Crime Narcotics Task Force	-	0.00000000%
2837	NORCOM	4,807,657	0.01444347%
2838	High Desert Parks & Recreation District	106,361	0.00031954%
2839	North Morrow Vector Control District	494,301	0.00148501%
2840	Cannon Beach Rural Fire Protection District	973,840	0.00292567%
2841	Jefferson County Soil & Water Conservation District	374,286	0.00112445%
2842	Tualatin Valley Water District	27,205,675	0.08173303%
2843	Yachats Rural Fire Protection District	1,672,919	0.00502589%
2844	Crook County Rural Fire Protection District 1	10,998,480	0.03304234%
2845	Sunrise Water Authority	2,689,517	0.00808002%
2846	Jefferson County Library District	833,729	0.00250474%
2847	Sweet Home Fire and Ambulance District	5,275,516	0.01584904%
2848	Lane Transit District	5,994	0.00001801%
2849	Lebanon Aquatic District	961,890	0.00288977%
2850	Lake County 4-H & Extension Service	-	0.00000000%
2851	East Umatilla County Rural Fire Protection District	-	0.00000000%
2852	Ochoco Irrigation District	1,514,269	0.00454926%
2853	Mill City Rural Fire Protection District	182,723	0.00054895%
2854	Sunset Empire Transportation District	-	0.00000000%
2855	Harney Hospital	33,010,942	0.09917358%
2856	Mid-Columbia Council of Governments	62,136	0.00018667%
2857	Sunriver Service District	7,049,907	0.02117978%
2858	Nesika Beach-Ophir Water District	127,024	0.00038161%
2859	South Lane County Fire and Rescue	9,572,717	0.02875897%
2860	Coos County Airport District	2,261,563	0.00679433%
2861	Mt Angel Fire District	194,464	0.00058422%

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Oregon Public Employees Retirement System
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Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2864	Tri-City Water and Sanitary Authority	1,278,375	0.00384058%
2865	Tri-County Cooperative Weed Management Area	181,006	0.00054379%
2866	Jefferson Behavioral Health	11,822	0.00003552%
2867	West Multnomah Soil and Water Conservation District	2,823,194	0.00848162%
2869	Nehalem Bay Fire & Rescue	1,850,978	0.00556083%
2870	Clackamas River Water Providers	278,958	0.00083806%
2872	Emergency Communications of Southern Oregon	10,951	0.00003290%
2873	Mosier Fire District	150,270	0.00045145%
2874	Umatilla-Morrow Radio and Data District	283,609	0.00085204%
2876	Oregon Municipal Electric Utilities Association	177,574	0.00053348%
2877	Mid-Columbia Fire and Rescue V1-801	4,802,567	0.01442818%
2878	Yamhill Fire Protection District	178,780	0.00053710%
2879	LaGrande Rural Fire Protection District	-	0.00000000%
2880	Oregon Health & Science University	861,666,560	2.58867368%
2881	Lake Chinook Fire and Rescue District	96,731	0.00029061%
2883	Lane Fire Authority	14,628,860	0.04394895%
2884	North Central Public Health District	4,879,686	0.01465986%
2885	Siletz Rural Fire Protection District	86,022	0.00025843%
2886	Idanha-Detroit Rural Fire Protection District	105,756	0.00031772%
2887	Umatilla County Fire District #1	13,232,423	0.03975369%
2888	Oak Lodge Water Services District	7,681,012	0.02307579%
2889	Mid-Valley Behavioral Care Network	204,235	0.00061358%
2890	Central Cascades Fire and EMS	91,499	0.00027489%
2891	Grant County Emergency Communications Agency	373,397	0.00112178%
2892	Lake Health District	-	0.00000000%
2893	Pleasant Hill Goshen Fire and Rescue	1,386,312	0.00416485%
2894	Greater Toledo Pool Recreation District	16,974	0.00005099%
2895	Western Lane Fire and EMS Authority	1,773,043	0.00532669%
2897	Morrow County	-	0.00000000%
2900	Clatsop Community College	18,896,398	0.05676976%
2901	Blue Mountain Community College	28,314,520	0.08506429%
2902	Treasure Valley Community College	16,280,763	0.04891171%
2903	Umpqua Community College	11,791,633	0.03542518%
2904	Lane Community College	38,430,692	0.11545594%
2905	Mt Hood Community College	52,027,546	0.15630447%
2906	Klamath Community College	27,655,326	0.08308390%
2908	Clackamas Community College	41,240,745	0.12389808%
2910	Linn-Benton Community College	79,676,410	0.23936896%
2918	Portland Community College	193,943,002	0.58265595%
2919	Chemeketa Community College	62,686,176	0.18832581%
2922	Rogue Community College	24,895,631	0.07479304%
2995	Oregon Coast Community College	8,198,375	0.02463008%
2996	Columbia Gorge Community College	13,793,495	0.04143930%
2997	Tillamook Bay Community College	8,324,943	0.02501033%
2998	Southwestern Community College	27,680,996	0.08316101%
2999	Central Oregon Community College	71,783,828	0.21565756%
3003	Baker School District 5J	13,022,890	0.03912420%
3008	Huntington School District 16J	2,004,478	0.00602198%
3016	Burnt River High School	1,504,550	0.00452007%
3027	Pine-Eagle School District 61	6,008,483	0.01805107%
3037	Alsea School	8,606,080	0.02585493%
3039	Corvallis School District 509J	119,224,756	0.35818262%
3043	Philomath School District 17J	26,778,676	0.08045021%
3049	Monroe Elementary School	-	0.00000000%
3075	West Linn School District	83,812,566	0.25179506%
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	11,178,096	0.03358195%
3122	Oregon City School District 62	69,005,039	0.20730934%
3138	Canby Elementary School District 86	-	0.00000000%
3160	Gladstone School District 115	22,899,657	0.06879661%

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Employer		Employer Total Present	Employer Proportionate
Number	Employer Name	Value of Contribution	Share Percentage
		Effort	
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	22,304,712	0.06700924%
3186	Jewell School District 8	7,461,550	0.02241646%
3187	Seaside Schools	28,468,814	0.08552783%
3195	Warrenton-Hammond School District	17,046,540	0.05121230%
3230	Vernonia School District	13,104,824	0.03937035%
3241	Coquille School District 8	23,636,545	0.07101042%
3242	Coos Bay School District 9	50,089,827	0.15048306%
3245	North Bend Public Schools	37,156,437	0.11162774%
3252	Powers School District	3,700,694	0.01111786%
3257	Myrtle Point School District 41	12,029,271	0.03613910%
3264	Bandon School District	13,301,205	0.03996033%
3274	Crook County School District	41,227,901	0.12385949%
3275	Port Orford-Langlois School District 2Cj	5,825,877	0.01750247%
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	19,968,866	0.05999174%
3288	Central Curry School District 1	8,752,446	0.02629466%
3291	Bend-La Pine Public Schools	309,466,657	0.92971948%
3296	Sisters School District	15,526,912	0.04664694%
3307	Oakland School District	10,634,440	0.03194866%
3310	Roseburg Public Schools	37,819,720	0.11362042%
3316	Glide School District 12	13,428,101	0.04034156%
3318	Days Creek School District 15	4,792,821	0.01439890%
3319	South Umpqua School District	9,131,731	0.02743413%
3320	Camas Valley School District 21	4,488,608	0.01348496%
3321	North Douglas School District 22	7,225,192	0.02170638%
3324	Yoncalla School District 32	6,791,459	0.02040333%
3325	Elkton School District 34	5,606,129	0.01684229%
3331	Umpqua School District	-	0.00000000%
3335	Riddle School District	7,555,780	0.02269956%
3338	Glendale 77	5,958,357	0.01790048%
3349	Winston-Dillard Schools	9,481,138	0.02848384%
3353	Sutherlin School District 130	15,861,056	0.04765080%
3361	Arlington Public Schools	3,281,791	0.00985937%
3364	Condon Admin School District 25J	2,605,922	0.00782888%
3370	Prairie City School District 4	2,759,777	0.00829110%
3372	Monument School District 8	551,610	0.00165718%
3375	Dayville School District 16J	1,671,955	0.00502299%
3376	Long Creek Schools	1,756,283	0.00527634%
3392	Burns-Slater School District	-	0.00000000%
3394	Crane Elementary School	2,606,239	0.00782983%
3395	Pine Creek School	194,591	0.00058460%
3396	Diamond School District 7	195,672	0.00058785%
3397	Suntex School District	241,678	0.00072606%
3398	Drewsey School	247,336	0.00074306%
3399	Frenchglen School District	281,481	0.00084564%
3405	Fields-Trout Creek 33	616,949	0.00185348%
3407	Crane Union High School	2,800,873	0.00841456%
3408	Burns Union High School	-	0.00000000%
3409	Hood River County School District	81,209,983	0.24397621%
3414	Phoenix-Talent School District	34,523,859	0.10371878%
3415	Ashland Public Schools	62,494,479	0.18774990%
3416	Central Point School District 6	95,387,750	0.28656997%
3417	Eagle Point School District 9	73,942,173	0.22214180%
3424	Rogue River School District	18,749,663	0.05632893%
3432	Prospect School District	4,831,990	0.01451657%
3439	Butte Falls School District	5,531,905	0.01661930%
3440	Pinehurst School	573,894	0.00172413%
3445	Culver School District 4	15,440,292	0.04638671%
3446	Ashwood School	218,644	0.00065686%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
3447	Madras School District	26,695,015	0.08019887%
3451	Black Butte School District	901,183	0.00270739%
3453	Josephine County School District Cu	-	0.00000000%
3454	Grants Pass School District	132,357,021	0.39763541%
3455	Klamath Falls School District 1	-	0.00000000%
3456	Klamath County School District	141,499,830	0.42510282%
3457	Klamath Falls City Schools	60,745,826	0.18249649%
3460	Union School District 5	-	0.00000000%
3461	Lake County School District 7	7,450,893	0.02238445%
3462	Paisley School District	3,378,532	0.01015000%
3463	North Lake School District 14	5,801,472	0.01742915%
3464	Plush School District	399,376	0.00119983%
3465	Adel School District 21	250,491	0.00075254%
3470	Pleasant Hill School District	17,293,073	0.05195295%
3473	Eugene School District 4J	322,160,530	0.96785523%
3487	Springfield School District 19	73,900,354	0.22201616%
3494	Fern Ridge School District	17,886,736	0.05373647%
3498	Mapleton School District	5,175,090	0.01554734%
3502	Creswell School District 40	22,007,685	0.06611689%
3506	South Lane School District	13,768,871	0.04136532%
3510	Bethel School District	39,490,178	0.11863891%
3517	Crow-Applegate-Lorane District 66	6,916,020	0.02077755%
3519	McKenzie School District	6,883,862	0.02068094%
3520	Junction City School District 69	17,776,144	0.05340423%
3522	Lowell School District	9,522,165	0.02860710%
3524	Oakridge School District	4,575,113	0.01374485%
3527	Marcola School District 79	8,418,871	0.02529251%
3533	Triangle Lake Schools	5,792,335	0.01740170%
3537	Siuslaw School District 97J	23,621,582	0.07096546%
3579	Lincoln County School District	22,603,706	0.06790750%
3582	Linn County School District 5	-	0.00000000%
3603	Hamilton Creek School District	-	0.00000000%
3610	Harrisburg Elementary School District 42J	-	0.00000000%
3613	Harris School	-	0.00000000%
3615	Central Linn School District 552C	13,615,953	0.04090592%
3618	Sweet Home School District 55	26,095,741	0.07839849%
3626	Wyatt School District 63Cj	-	0.00000000%
3647	Scio School District 95C	11,467,533	0.03445149%
3665	Santiam Canyon School District	9,996,595	0.03003241%
3676	Harrisburg High School	-	0.00000000%
3684	Ontario School District 8C	46,955,225	0.14106588%
3687	Juntura Grade School	259,155	0.00077857%
3689	Vale School District 15	-	0.00000000%
3694	Nyssa School District 26	27,510,033	0.08264740%
3696	Annex Elementary School	2,367,402	0.00711230%
3707	Adrian School District 61	6,213,437	0.01866680%
3709	Harper School District 66	3,233,090	0.00971306%
3712	W W Jones School	447,609	0.00134474%
3715	Vale High School	-	0.00000000%
3720	Silverton RFD	-	0.00000000%
3727	Aumsville Elementary	-	0.00000000%
3729	Jefferson School District 14Cj	10,972,331	0.03296378%
3730	North Marion School District 15	14,150,088	0.04251060%
3732	Marion Elementary School	-	0.00000000%
3735	Salem-Keizer Public Schools	733,816,910	2.20457960%
3750	St Paul School District	5,973,965	0.01794737%
3759	Eldridge Elementary	-	0.00000000%
3760	West Stayton School District	-	0.00000000%
3761	Bethany Elementary	-	0.00000000%
3763	Butte Creek School	-	0.00000000%
3769	Scotts Mills School	-	0.00000000%
3771	Gervais Elementary School	-	0.00000000%
3772	Stayton School District 77J	-	0.00000000%
3780	Mt Angel School District 91	15,568,184	0.04677093%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
3781	Silver Crest School District 93	-	0.00000000%
3786	Woodburn School District	127,945,020	0.38438060%
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	23,498,348	0.07059524%
3818	Portland Public Schools	438,930,973	1.31866444%
3820	Parkrose School District	18,524,506	0.05565250%
3821	Gresham Grade School District 4	-	0.00000000%
3823	Orient School	-	0.00000000%
3824	Reynolds School District	153,022,536	0.45972007%
3842	Corbett School District 39	22,273,140	0.06691439%
3843	David Douglas School District	256,038,606	0.76920752%
3847	Riverdale School	13,497,166	0.04054905%
3848	Barlow-Gresham Uhs District U2-20Jt	-	0.00000000%
3850	Dallas School District	21,078,827	0.06332636%
3859	Central School District 13J	52,969,303	0.15913376%
3865	Perrydale School District 21	7,113,623	0.02137120%
3887	Falls City School District	4,215,800	0.01266538%
3894	Sherman County School District 9	-	0.00000000%
3902	Tillamook Public Schools	17,281,721	0.05191885%
3920	Neah-Kah-Nie School District	22,685,036	0.06815183%
3927	Echo School District	2,963,734	0.00890384%
3928	Umatilla School District 6R	12,368,445	0.03715807%
3929	Ferndale School District 10	-	0.00000000%
3931	Pendleton School District 16R	34,054,499	0.10230870%
3935	Athena-Weston School District 29Rj	12,685,018	0.03810914%
3936	Milton-Freewater Elementary School District 31	-	0.00000000%
3942	Stanfield School District	7,193,666	0.02161167%
3944	Ukiah School	1,392,363	0.00418303%
3957	Helix School District	3,893,167	0.01169610%
3958	Pilot Rock School District 2R	5,474,547	0.01644698%
3959	McCloughlin Union High School District	-	0.00000000%
3965	La Grande Public Schools	16,703,975	0.05018315%
3966	Union County School District	5,692,913	0.01710301%
3967	North Powder School District	6,615,885	0.01987586%
3969	Imbler School District	6,624,870	0.01990286%
3970	Cove School District	4,933,194	0.01482062%
3973	Elgin School District 23	8,403,045	0.02524496%
3986	Joseph School District 6	6,281,364	0.01887087%
3990	Wallowa School	4,902,355	0.01472797%
3993	Enterprise School District 21	8,562,812	0.02572495%
4003	Troy School District 54	210,218	0.00063155%
4008	Chenoweth School District	-	0.00000000%
4012	Dufur Schools	8,172,443	0.02455217%
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	6,779,409	0.02036713%
4035	Banks School District	16,320,940	0.04903241%
4047	Reedville School District 29	-	0.00000000%
4055	Groner School	-	0.00000000%
4062	Beaverton School District	758,378,181	2.27836814%
4080	North Plains School District 70	-	0.00000000%
4105	Hillsboro Union High School	-	0.00000000%
4109	Spray School District 1	1,692,576	0.00508494%
4114	Fossil School District 21J	2,684,652	0.00806540%
4128	Yamhill Grade School	-	0.00000000%
4135	Newberg School District 29Jt	71,202,074	0.21390982%
4142	McMinnville Schools	114,013,761	0.34252742%
4144	Sheridan School District 48J	13,648,779	0.04100453%
4166	Yamhill-Carlton School District 1	6,127,669	0.01840913%
4185	Lebanon School District Uh-1	-	0.00000000%
4189	Wasco County High School	-	0.00000000%

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Oregon Public Employees Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
4203	Victor Point School	-	0.00000000%
4218	Curry County Education Service District	-	0.00000000%
4219	Grant County Education Service District	1,760,093	0.00528778%
4220	Jefferson County Education Service District	1,960,023	0.00588843%
4221	Marion Education Service District	-	0.00000000%
4223	InterMountain Education Service District	18,918,704	0.05683678%
4224	Wallowa County Region 18	4,151,723	0.01247287%
4225	Washington County Education Service District	-	0.00000000%
4226	North Central Education Service District	2,109,306	0.00633691%
4227	Cascade School District Uh5	-	0.00000000%
4230	Mari-Linn School District	-	0.00000000%
4232	South Coast Education Service District Region 7	20,233,267	0.06078607%
4237	Douglas Education Service District	42,330,654	0.12717245%
4238	Multnomah Education Service District	25,811,349	0.07754410%
4251	Clatsop County Education Service District	-	0.00000000%
4252	High Desert Education Service District	36,219,406	0.10881265%
4254	Willamette Education Service District	44,876,892	0.13482202%
4258	Hermiston School District 8R	26,518,176	0.07966760%
4259	Clackamas Education Service District	48,737,705	0.14642092%
4260	Greater Albany School District 8J	162,430,216	0.48798322%
4268	Lake Oswego School District	129,292,840	0.38842980%
4270	Silver Falls School District	29,996,150	0.09011635%
4271	Malheur Education Service District Region 14	8,806,181	0.02645609%
4272	Linn-Benton-Lincoln Education Service District	47,439,607	0.14252110%
4273	Double O School District	245,967	0.00073895%
4275	Tillamook County Education Service District	-	0.00000000%
4276	Lane County Education Service District	29,388,626	0.08829119%
4277	Mitchell School	2,297,263	0.00690158%
4279	St Helens School District 502	34,310,980	0.10307924%
4280	Northwest Regional Education Service District	114,003,090	0.34249536%
4286	Southern Oregon Education Service District	36,633,206	0.11005582%
4288	Medford School District 549C	230,876,471	0.69361383%
4291	Dayton Public Schools	9,419,179	0.02829770%
4293	Lake County Education Service District	1,867,794	0.00561135%
4294	Harney Education Service District Region XVII	3,705,919	0.01113356%
4295	Wasco County Education Service District	8,036,070	0.02414247%
4297	Yamhill Education Service District	-	0.00000000%
4306	Amity School District	8,850,843	0.02659027%
4307	Columbia School District 5J	-	0.00000000%
4309	Scappoose School District	36,653,704	0.11011740%
4311	Redmond School District 2J	52,953,771	0.15908710%
4312	Reedsport School District	10,581,638	0.03179003%
4313	Forest Grove School District	110,639,655	0.33239071%
4314	Willamina School District 30J	16,078,642	0.04830448%
4315	John Day School District	8,593,975	0.02581857%
4316	Tigard-Tualatin School District 23J	256,210,955	0.76972530%
4317	Sherwood School District 88J	95,620,611	0.28726954%
4320	Rainier School District 13	13,349,242	0.04010464%
4321	North Clackamas School District 12	289,007,877	0.86825591%
4323	Estacada School District 108	33,853,075	0.10170357%
4324	Centennial School District 28	130,175,774	0.39108237%
4326	Harney County School District 3	-	0.00000000%
4327	Jordan Valley School District 3	2,107,436	0.00633129%
4329	Gervais School District 1	8,355,089	0.02510089%
4330	Vale School District 84	20,779,121	0.06242596%
4331	Molalla River School District	25,614,226	0.07695189%
4332	Gresham-Barlow School District 10	162,768,880	0.48900066%
4333	Canby School District	66,439,783	0.19960264%
4334	Cascade School District 5	32,983,753	0.09909190%
4335	Milton-Freewater Unified School District 7	14,811,491	0.04449763%
4336	Nestucca Valley School District 101	10,132,176	0.03043973%
4337	Sherman County School District	3,878,617	0.01165239%
4338	Three Rivers U J School District	75,214,725	0.22596488%
4339	Lebanon Community School District	78,122,659	0.23470108%

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Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
4340	Monroe School District 1J	6,222,757	0.01869480%
4341	Hillsboro School District 1J	358,022,953	1.07559541%
4342	North Santiam School District 29J	14,688,904	0.04412934%
4343	Harrisburg Sschool District 7	15,270,719	0.04587727%
4344	South Wasco County School District 1	6,346,881	0.01906771%
4345	Oregon Trail School District 46	78,569,865	0.23604460%
4346	Knappa School District 4	11,136,623	0.03345735%
4347	Clatskanie School District 6J	17,851,818	0.05363157%
4348	Lourdes Charter School	604,606	0.00181640%
4350	Ridgeline Montessori	3,630,151	0.01090593%
4351	The Village School	826,274	0.00248235%
4352	Armadillo Technical Institute	1,372,119	0.00412221%
4354	Opal Charter School	870,966	0.00261661%
4355	Three Rivers Charter School	2,331,683	0.00700499%
4358	Detroit Lake Charter School	-	0.00000000%
4360	Luckiamute Valley Charter School	3,532,127	0.01061144%
4361	Rimrock Expeditionary Alternative Learning	-	0.00000000%
4362	Kings Valley Charter School	280,528	0.00084278%
4363	Multisensory Learning Academy	9,193,087	0.02761846%
4365	Mitch Charter School	3,190,680	0.00958564%
4366	Sand Ridge Charter School	4,014,437	0.01206043%
4367	Arthur Academy Charter School	13,159,472	0.03953453%
4369	Trillium Charter School	-	0.00000000%
4370	Howard Street Charter School, Inc.	1,991,680	0.00598353%
4371	The Lighthouse School	2,984,892	0.00896740%
4373	Sheridan Japanese School Foundation	1,205,087	0.00362040%
4374	Ione School District	5,213,226	0.01566191%
4375	Eddyville Charter School	3,978,531	0.01195256%
4376	Four Rivers Community School	5,791,468	0.01739910%
4378	Mosier Community School	2,793,504	0.00839242%
4379	Siletz Valley School	4,304,366	0.01293145%
4380	The Emerson School	1,856,723	0.00557809%
4381	North Wasco County School District 21	44,277,802	0.13302220%
4382	Self Enhancement Inc	-	0.00000000%
4383	City View Charter School	3,729,842	0.01120543%
4386	Nixyaawii Community School	1,773,584	0.00532831%
4388	West Lane Tech	1,805,948	0.00542554%
4390	Oregon Connections Academy	43,421,198	0.13044873%
4392	Eagleridge High School	2,852,264	0.00856895%
4393	Cascade Heights Public Charter School	3,120,500	0.00937481%
4396	Sweet Home Charter School	1,681,035	0.00505027%
4397	Springwater Environmental Sciences School	2,563,808	0.00770236%
4398	LEP High	-	0.00000000%
4400	Phoenix School	1,904,375	0.00572124%
4401	Ballston Community School	559,287	0.00168025%
4402	Sage Community School	-	0.00000000%
4403	Portland Village School	4,893,269	0.01470067%
4404	Alliance Charter Academy	5,939,151	0.01784278%
4405	Forest Grove Community School	2,920,190	0.00877302%
4407	Madrone Trail Public Charter School	3,184,640	0.00956750%
4408	Muddy Creek Charter School	1,205,462	0.00362153%
4409	Southwest Charter School	2,480,678	0.00745261%
4410	Ace Academy	-	0.00000000%
4411	Sherwood Charter School	2,538,531	0.00762642%
4412	Estacada Web Academy	10,800,111	0.03244638%
4413	Marcola Early College Academy	-	0.00000000%
4414	Marcola Web Academy	-	0.00000000%
4418	Lewis and Clark Montessori Charter School	4,617,049	0.01387083%
4419	Silvies River Web Academy	5,941,470	0.01784974%
4420	Oregon Virtual Academy	20,475,574	0.06151403%
4421	Home Scholars Academy of Oakridge and Westfir	-	0.00000000%
4422	Redmond Proficiency Academy	11,880,003	0.03569066%
4423	Molalla River Academy	2,524,502	0.00758427%
4424	The Ivy School	2,998,848	0.00900933%

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Oregon Public Employees Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
4429	Clackamas Web Academy	43,582	0.00013093%
4430	Clackamas Charter Alliance 2	309,177	0.00092885%
4431	Corbett Charter School	-	0.00000000%
4432	Renaissance Public Academy	1,385,513	0.00416245%
4433	Powell Butte Community Charter School	3,454,243	0.01037746%
4434	Logos Public Charter School	11,387,415	0.03421080%
4435	Sunny Wolf Charter School	2,640,512	0.00793279%
4436	Academy of Arts & Academics	-	0.00000000%
4437	Center for Advance Learning	3,224,225	0.00968642%
4439	Homesource Family Charter	-	0.00000000%
4440	Sheridan Allprep Academy	2,309,684	0.00693890%
4441	Baker Web Academy	32,703,507	0.09824996%
4443	Knova Learning Oreogn	3,803,243	0.01142595%
4444	Bennett Pearson Academy, Inc.	2,064,004	0.00620081%
4446	Coburg Community Charter School	3,491,243	0.01048862%
4447	Arco Iris Spanish Immersion Charter School	4,779,274	0.01435820%
4448	Gresham Barlow Web Academy	8,712,830	0.02617564%
4449	Mosier Middle School	-	0.00000000%
4450	Sauvie Island Academy	3,096,782	0.00930355%
4451	River's Edge Academy Charter School	2,274,029	0.00683178%
4452	South Columbia Family School	747,734	0.00224639%
4453	Woodland Educational Initiative	2,005,341	0.00602457%
4454	Le Monde Immersion Charter School	4,455,431	0.01338529%
4455	Hope Chinese Charter School	5,033,591	0.01512224%
4456	Insight School of Oregon Charter	7,173,542	0.02155121%
4457	Oregon Virtual Education East	-	0.00000000%
4458	Oregon Virtual Education West	-	0.00000000%
4459	Crater Lake Charter Academy	3,663,787	0.01100698%
4460	Kairos Pdx	4,944,357	0.01485415%
4461	Mountain View Academy	-	0.00000000%
4462	Bend International School	3,119,748	0.00937255%
4463	Dallas Community School-Community Innovation Partners	1,856,625	0.00557779%
4464	The Valley School of Southern Oregon	1,517,033	0.00455757%
4465	Bridge Educational Foundation	450,983	0.00135487%
4467	Cannon Beach Academy	665,235	0.00199854%
4468	Frontier Charter Academy	7,815,013	0.02347836%
4469	Desert Sky Montessori	2,083,443	0.00625921%
4470	Oregon Family School	4,219,500	0.01267649%
4471	Wahtonka Community School	1,644,928	0.00494180%
4472	Valley Inquiry Charter School	80,487	0.00024180%
4473	Willamette Connections Academy	5,192,339	0.01559916%
4474	Oregon for Quality Virtual Education Inc	-	0.00000000%
4479	Harmony Academy	925,801	0.00278135%
	Total	\$ 33,286,024,718	100%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Pension Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense / (Credit)			
			Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Expected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Net Pension Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
1000	State Agencies	\$ 4,511,195,791	\$ 218,982,159	\$ 707,830,996	\$ 482,201,074	\$ 1,409,014,229	\$ 28,132,647	\$ 6,466,758	\$ 806,514,543	\$ 1,272,819	\$ 842,386,767	\$ 680,664,824	\$ 139,889,320	\$ 820,554,144
1039	SAIF	72,674,498	3,527,761	11,403,022	15,227,989	30,158,772	453,212	104,178	12,992,795	22,552,771	36,102,956	10,965,380	(5,793,870)	5,171,510
1252	Oregon State University	369,041,571	17,913,991	57,904,617	45,750,889	121,569,497	2,301,411	529,018	65,977,494	100,267	68,908,190	55,682,269	13,949,373	69,631,642
2000	Lake County	7,485,429	363,357	1,174,504	1,007,082	2,544,943	46,681	10,730	1,338,250	141,903	1,537,564	1,129,427	117,430	1,246,857
2001	Clackamas County	271,693,837	13,188,544	42,630,231	17,767,024	73,585,799	1,694,333	389,471	48,573,002	2,840,588	53,497,994	40,994,106	2,975,540	43,969,646
2002	Curry County	15,371,016	746,139	2,411,795	1,074,427	4,232,361	95,856	22,034	2,748,040	60,687	2,926,617	2,319,232	271,917	2,591,149
2003	Douglas County	78,505,543	3,810,811	12,317,944	636,726	16,765,481	489,575	112,537	14,035,273	2,505,605	17,142,990	11,845,188	(1,263,651)	10,581,537
2004	Haney County	6,529,462	316,953	1,024,508	225,978	1,567,439	40,719	9,360	1,167,342	63,044	1,850,465	985,188	(117,376)	867,812
2005	Jackson County	71,175,278	3,454,986	11,167,786	5,148,365	19,771,137	443,862	102,029	12,724,763	7,114,592	20,385,246	10,739,172	(2,543,200)	8,195,972
2006	Jefferson County	7,738,863	375,659	1,214,269	890,461	2,480,389	48,261	11,094	1,383,559	484,555	1,167,666	1,167,666	(181,703)	985,963
2007	Klamath County	6,022,570	292,347	944,974	211,091	1,211,091	37,558	8,633	1,076,719	10,389	1,133,299	908,706	207,229	1,115,935
2008	Lane County	51,139,288	2,482,400	8,024,031	1,350,302	11,856,733	318,914	73,308	9,142,716	110,579,144	120,114,082	7,716,073	(23,576,854)	(15,860,781)
2009	Marion County	136,894,062	6,645,102	21,479,418	15,479,985	43,604,205	853,697	196,236	24,474,010	2,935,732	28,119,675	20,655,050	2,977,897	23,632,947
2011	Washington County	255,200,941	12,387,947	40,042,407	20,031,418	72,457,772	1,591,480	365,828	45,624,922	4,821,807	52,404,107	38,505,601	2,946,599	41,452,200
2012	Grant County	4,175,751	202,699	655,198	705,513	1,563,410	26,041	5,986	746,544	-	778,571	630,052	243,674	873,726
2013	Umatilla County	25,020,223	1,214,530	3,925,808	2,031,086	7,171,424	156,031	35,866	4,473,132	149,419	4,814,448	3,775,138	586,845	4,361,983
2014	Linn County	74,572,893	3,619,912	11,700,890	5,573,959	20,894,761	465,050	106,900	13,232,191	1,229,818	15,133,599	11,251,816	856,448	12,108,264
2015	Yamhill County	36,879,845	1,790,219	5,786,647	7,074,626	14,651,492	229,989	52,867	6,593,403	275,606	5,564,559	1,647,652	(139,877)	7,212,211
2016	Sherman County	3,473,331	168,602	544,984	340,138	1,053,724	21,660	4,979	620,964	628,564	1,276,167	524,068	(139,877)	384,191
2017	Columbia County	18,565,151	901,188	2,912,972	1,240,158	6,215,678	115,776	26,613	3,319,090	-	3,461,479	1,035,268	3,836,442	3,836,442
2018	Coos County	29,513,407	1,432,638	4,630,813	1,549,955	7,613,406	184,051	42,307	5,276,426	580,906	6,083,690	4,453,085	134,573	4,587,658
2020	Wasco County	6,176,402	299,815	969,111	132,084	1,401,072	38,517	8,854	1,104,221	2,752,061	3,903,653	3,913,917	(758,393)	3,155,524
2021	Baker County	8,327,246	404,221	1,306,590	411,041	2,131,852	11,937	51,920	1,488,751	408,904	1,961,522	1,256,444	(79,958)	1,176,486
2022	Gilliam County	1,829,377	88,802	287,039	962,996	1,338,837	11,408	2,622	327,057	1,553,910	1,894,997	276,023	(372,563)	(96,540)
2023	Morrow County Rural School District Board	-	-	-	-	-	-	-	-	-	-	-	-	-
2027	Deschutes County	111,836,403	5,428,755	17,547,736	12,352,250	35,328,751	697,432	160,316	19,994,186	1,385,305	22,237,239	16,874,263	3,042,535	19,916,798
2028	Union County	-	-	-	-	-	-	-	-	-	-	-	-	-
2035	Hood River County	9,153,914	444,349	1,436,299	683,541	2,564,189	57,085	13,122	1,636,543	471,641	2,178,391	1,381,174	132,781	1,515,955
2036	Clatsop County	23,186,161	1,125,501	3,638,034	2,598,361	7,361,896	144,593	33,237	4,145,237	4,323,067	3,498,408	928,119	4,426,527	4,426,527
2037	Polk County	32,914,302	1,597,724	5,164,432	9,843,460	17,608,676	205,260	47,182	5,884,440	6,319,900	4,966,224	976,983	5,943,207	5,943,207
2038	Multnomah County	541,251,469	26,273,292	84,925,280	30,333,295	141,531,967	3,375,244	775,879	96,765,293	4,395,378	105,311,894	81,665,894	2,706,110	84,372,004
2039	Malheur County	10,491,376	509,272	1,646,154	804,443	2,959,869	65,426	15,039	1,875,655	256,870	2,212,990	1,582,975	67,173	1,650,148
2040	Benton County	46,135,979	2,239,530	7,238,984	4,760,758	14,239,272	287,712	66,136	8,248,221	632,479	9,234,548	6,961,156	1,296,656	8,257,812
2042	Josephine County	37,353,509	1,813,212	5,860,967	7,209,799	14,883,978	232,943	53,546	6,678,085	9,875	6,974,449	5,636,027	2,101,330	7,737,357
2043	Lincoln County	7,870,048	382,027	1,234,853	468,200	2,085,080	49,079	11,282	1,407,012	189,464	1,656,837	1,187,460	155,991	1,343,451
2044	Crook County	4,399,606	213,565	690,322	1,336,548	2,240,435	27,437	6,307	786,565	257,229	1,077,538	663,828	395,065	1,058,939
2050	Wallowa County	479,505	23,276	75,237	233,562	332,075	2,990	687	85,726	6,832	96,235	72,349	(12,965)	79,374
2052	Tillamook County	15,210	641	2,073	1,319	4,033	82	19	2,362	1,794	4,257	1,993	(211)	1,782
2099	State Judiciary	56,405,262	2,738,020	8,850,290	7,943,891	19,532,201	19,532,201	89,856	10,084,170	531,226	11,048,106	8,510,621	2,404,808	10,915,429
2100	City of Roseburg	20,865,291	1,021,842	3,373,877	1,337,285	5,624,004	130,120	29,910	3,730,310	657,225	4,547,565	3,148,227	5,378	3,153,605
2101	City of Salem	157,197,368	7,630,664	24,665,116	10,759,601	43,055,381	980,312	225,341	28,103,849	91,574	29,401,076	23,718,483	2,368,888	26,087,371
2102	City of Medford	61,964,416	3,007,872	9,722,552	3,304,900	16,035,324	386,421	88,825	11,078,039	1,664,740	9,349,405	307,282	9,656,687	9,656,687
2103	City of Albany	50,138,174	2,433,804	7,866,950	789,698	11,090,452	312,671	71,873	8,963,736	2,493,565	11,841,845	7,565,021	(410,559)	7,154,462
2104	City of Ashland	29,308,607	1,422,696	4,598,679	326,423	6,347,798	182,774	42,014	5,239,812	2,779,280	8,243,880	4,422,184	(763,554)	3,685,534
2105	City of Astoria	11,900,007	577,649	1,867,175	715,359	3,160,183	74,211	17,059	2,127,491	146,175	2,364,936	1,795,514	(3,274)	1,792,240
2106	City of Beaverton	85,152,141	4,133,449	13,360,831	10,192,673	27,686,953	531,024	122,065	15,223,556	976,708	16,853,353	12,848,050	2,417,209	15,265,259
2107	City of Bend	68,178,923	3,309,537	10,697,643	9,324,727	23,331,907	425,176	97,734	12,189,074	2,714,925	15,426,909	10,287,073	1,478,671	11,765,744
2109	City of Canby	9,978,207	484,361	1,565,635	722,547	2,322,543	62,226	14,304	1,783,910	155,044	1,905,546	1,505,546	(18,498)	1,487,048
2110	City of Coquille	2,902,311	140,884	455,388	439,720	1,035,992	18,099	4,160	518,877	325,427	437,911	(24,987)	(412,924)	412,924
2111	City of Eugene	225,008,773	10,922,361	33,305,092	20,087,942	66,315,395	1,403,196	322,548	40,227,216	1,909,781	43,862,741	33,950,102	3,838,542	37,788,644
2112	City of Forest Grove	1,482,169	71,947	232,560	636,976	941,483	9,243	2,125	264,983	-	276,351	223,635	248,294	471,929
2113	City of Grants Pass	26,739,527	1,297,988	4,195,576	935,891	6,429,455	166,753	38,331	4,780,510	509,285	5,494,879	4,034,552	76,716	4,111,268
2114	City of Gresham	103,202,555	5,009,651	16,193,039	11,132,219	32,334,909	643,590	147,940	18,450,621	19,242,151	15,571,559	4,067,844	19,639,403	19,639,403
2115	City of Hillsboro	99,830,671	4,845,974	15,663,972	10,877,489	31,387,435	622,562	143,106	17,467,793	1,274,839	19,888,300	15,062,797	2,788,663	17,851,460
2117	City of McMinnville	24,979,174	1,212,537	3,919,367	1,150,102	6,282,066	155,775	35,807	4,845,724	887,349	5,544,724	3,768,944	(1,078,209)	2,690,735
2118	City of Ontario	9,324,444	452,627	1,463,056	314,439	2,230,122	58,149	13,367	1,667,030	1,406,904	3,345,748	2,027,309	(427,309)	979,950
2119	City of Oregon City	23,067,565	1,119,744	3,619,426	1,095,928	5,835,098	143,854	33,067	4,124,034	471,145	4,772,100	3,480,514	318,655	3,799,169
2120	City of Lake Oswego	46,744,185												

Oregon Public Employees Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Pension Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense / (Credit)						
			Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Expected 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 / (Credit) ⁽¹⁾	
2157	City of Mornmouth	5,530,006	268,437	867,688	425,012	1,561,137	34,486	7,927	988,658	244,230	1,275,301	834,386	(17,659)	816,727	
2158	City of Milton-Freewater	7,221,223	350,532	1,133,049	824,505	2,308,066	45,033	10,352	1,291,015	825,234	2,171,634	1,089,563	(108,411)	981,152	
2159	City of Baker City	6,134,513	297,781	962,538	317,255	1,577,574	38,256	8,794	1,096,732	634,832	1,778,614	925,597	(164,650)	760,947	
2160	City of Hermiston	10,982,025	533,089	1,723,139	240,098	2,496,326	68,486	15,743	1,963,374	196,253	2,243,856	1,657,006	17,687	1,674,693	
2161	City of Pilot Rock	492,716	23,440	37,440	138,667	3,073	706	88,088	91,926	183,793	74,343	91,926	(20,126)	54,217	
2162	City of Clatskanie	1,375,337	66,761	215,798	75,727	358,286	8,577	1,972	245,884	587,551	843,984	207,516	(189,885)	17,631	
2163	City of Milwaukie	17,500,910	849,528	2,745,987	1,201,451	4,896,966	109,139	25,087	3,128,824	3,263,050	2,640,598	373,102	3,013,700	3,013,700	
2165	City of Cornelius	4,504,434	218,654	706,770	1,489,470	28,090	6,457	805,306	60,628	900,841	679,645	186,669	(67,645)	119,024	
2166	City of Nyssa	1,082,714	52,557	169,884	59,322	281,763	6,752	1,552	193,568	107,178	309,950	163,364	(61,139)	102,225	
2167	City of Athena	302,682	14,693	47,492	47,262	109,447	1,888	434	54,114	40,550	96,986	45,670	(2,281)	43,389	
2168	City of Oakridge	2,256,181	109,519	354,007	205,288	668,814	14,070	3,234	403,362	266,125	686,791	340,420	(22,901)	317,519	
2170	City of Madras	3,231,084	156,843	506,975	183,688	847,506	20,150	4,632	543,226	345,663	889,349	487,517	(2,471)	484,988	
2172	City of Sandy	7,939,346	385,391	1,245,726	726,985	2,538,102	49,511	11,381	1,419,401	711,859	2,192,152	1,197,916	96,159	1,294,075	
2174	City of Mt Angel	1,239,922	60,188	194,550	451,123	795,961	11,777	2,216,744	222,095	453,278	187,084	19,797	206,881	206,881	
2175	City of Umatilla	3,627,753	176,098	569,214	685,752	1,431,064	22,623	5,200	648,572	116,717	793,112	547,368	(184,965)	372,333	
2176	City of Scappoose	4,138,361	200,884	649,331	207,988	1,058,203	25,808	5,932	739,859	81,735	853,334	624,410	53,149	677,559	
2177	City of Condon	312,100	15,150	48,970	32,263	96,383	1,946	447	40,226	98,416	47,091	(10,424)	36,667	36,667	
2178	City of Boardman	2,781,656	135,027	436,457	523,937	1,095,421	17,347	3,987	497,306	14,532	533,172	419,706	90,255	509,961	
2179	City of Estacada	2,026,233	98,357	317,927	75,171	491,455	12,636	2,905	362,251	44,983	422,775	305,725	53,868	359,593	
2180	City of Enterprise	1,402,937	68,101	220,128	150,722	438,951	8,749	2,011	288,118	144,218	405,796	211,680	3,612	215,292	
2181	City of Central Point	8,869,686	430,552	1,391,702	345,922	2,168,176	55,313	12,715	1,585,728	30,948	1,684,704	1,338,289	86,430	1,424,719	
2182	City of Cascade Locks	1,212,895	58,876	190,310	55,751	304,937	7,564	1,739	216,842	301,396	183,806	183,006	(16,946)	166,060	
2183	City of Myrtle Point	2,112,522	102,546	331,466	485,217	919,229	13,174	3,028	377,678	222,067	599,745	318,745	39,348	358,093	
2184	City of Port Orford	843,770	40,958	132,392	72,346	245,696	5,262	1,210	150,850	164,954	304,276	127,311	(12,794)	114,517	
2185	City of Wood Village	934,172	45,347	146,577	187,213	379,137	5,826	1,339	167,012	257,121	431,298	140,951	(71,515)	69,436	
2186	City of Chiloquin	60,884	2,955	9,553	28,667	41,175	380	87	10,885	34,533	9,186	(5,837)	3,349	3,349	
2187	City of Philomath	1,920,974	93,248	301,411	379,638	774,297	11,980	2,754	343,433	760,090	1,118,257	289,843	(163,502)	126,341	
2188	City of Talent	2,185,379	106,802	342,898	333,875	782,855	13,628	3,133	390,703	217,187	624,651	329,737	22,932	352,669	
2189	City of Willamina	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2191	City of Humington	183,083	8,887	28,727	15,824	53,438	1,142	262	32,732	4,330	38,466	27,624	(1,235)	26,389	
2192	City of North Plains	1,271,027	61,698	199,431	340,399	601,528	7,926	1,822	227,235	318,787	555,770	191,777	6,032	197,809	
2193	City of Heppner	335,099	16,266	52,579	109,490	178,335	2,090	480	59,909	14,245	76,724	50,561	37,560	88,121	
2194	City of Cave Junction	812,281	39,430	127,451	105,436	272,317	5,066	1,164	145,220	43,549	194,999	122,560	1,521	124,081	
2195	City of Metolius	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2196	City of Hubbard	1,395,513	67,741	218,964	269,255	555,960	8,703	2,000	249,491	49,183	309,377	210,560	19,606	230,166	
2197	City of Myrtle Creek	1,772,824	86,056	278,166	331,175	695,397	11,056	2,541	316,947	81,781	412,235	267,490	33,210	300,700	
2198	City of Carlton	889,972	43,201	139,641	81,913	264,755	5,550	1,276	159,110	182,786	134,282	45,749	(180,031)	180,031	
2199	City of Junction City	4,429,002	214,992	694,934	505,214	1,415,140	27,620	6,349	991,820	165,521	1,679,663	1,367,619	13,679	1,381,298	
2200	City of Walla Walla	207,568	10,076	32,669	73,149	115,794	1,294	298	37,109	99,938	61,237	1,225	32,544	32,544	
2201	City of Coburg	1,139,198	55,299	178,746	228,692	462,737	7,104	1,633	203,667	34,722	247,126	171,886	58,785	230,671	
2202	City of Dallas	9,652,689	468,560	1,514,559	1,038,525	3,021,644	60,196	13,837	1,725,714	188,105	1,987,852	1,456,431	249,025	1,705,456	
2203	City of Rockaway Beach	1,446,911	70,236	227,028	128,760	426,024	9,023	2,074	258,680	501,913	232,136	218,315	(14,267)	204,048	
2204	City of Burns	880,309	42,732	138,125	12,115	192,972	5,490	1,262	157,382	310,124	474,258	132,824	(51,594)	81,230	
2205	City of Elgin	489,508	23,762	76,806	285,328	385,896	3,053	702	87,515	18,900	110,170	73,859	87,195	161,054	
2206	City of Weston	180,032	8,739	28,248	20,130	57,117	1,123	238	38,744	29,868	63,435	27,164	(266)	26,898	
2207	City of Mill City	496,385	24,095	77,885	87,857	189,837	3,096	712	122,186	4,372	96,924	74,896	18,076	92,972	
2208	City of Fairview	2,284,654	110,902	358,475	228,549	697,926	14,248	3,275	408,452	904,815	1,330,790	344,716	(429,921)	(85,205)	
2209	City of Monroe	107,101	5,199	16,805	80,608	102,612	668	154	19,148	129,443	16,160	6,161	22,321	22,321	
2210	City of Helix	39,340	1,910	6,173	12,514	20,597	245	56	7,033	2,997	10,331	5,936	2,565	8,501	
2211	City of Jefferson	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2212	Town of Lakeview	1,008,985	48,978	158,315	244,346	451,639	6,292	1,446	180,387	345,861	533,986	152,239	(67,056)	85,183	
2213	City of Stanfield	284,336	13,802	44,614	210,152	268,568	1,773	408	50,834	13,354	66,369	42,902	52,445	95,347	
2214	City of Yamhill	710,379	34,483	111,462	62,737	208,682	4,430	1,018	127,002	173,680	107,184	7,447	114,631	114,631	
2215	City of Powers	-	-	-	324	324	-	-	-	2,252	2,252	-	(247)	(247)	
2216	City of Brookings	4,582,625	222,449	719,039	897,549	1,839,037	28,578	6,569	819,285	572,174	1,426,606	691,442	575,725	1,117,177	
2217	City of Sutherlin	4,638,726	225,173	727,941	742,459	1,695,473	28,928	6,650	829,315	650,893	1,480,208	699,907	308,792	1,008,699	
2218	City of Prine City	522,629	25,369	82,003	76,218	183,590	3,259	749	93,436	33,995	131,439	78,556	33,828	112,684	
2219	City of Sheridan	1,228,311	59,625	192,729	65,785	318,139	7,660	1,761	219,598	46,350	275,369	185,332	22,514	207,846	
2220	City of Garibaldi	763,870	37,080	119,855	308,643	465,578	4,764	1,095	136,565	263,802	406,226	115,255	(9,192)	106,063	
2221	City of Sisters	1,443,993	70,094	226,570	186,805	483,469	9,005	2,070	328,158	59,430	388,663	217,875	34,256	252,131	
2222	City of Jacksonville	2,052,847	99,649	322,103	478,485	900,237	12,802	2,943	367,009	32,792	415,546	309,741	107,478	417,219	
2223	City of Cannon Beach	4,014,830	194,888	629,948	351,722	1,176,558	25,037	5,755	717,774	71,603	820,169	605,771	109,868	715,639	
2224	City of Falls City	399,224	19,379	62,640	107,712	189,731	2,490	572	71,373	74,435	60,236	27,742	87,978	87,978	
2225	City of Echo	330,104	16,024	51,795	171,913	230,619	2,059	473	59,016	152,251	213,299	49,807	(11,738)	38,069	
2226	City of Hines	678,045	32,914	106,389	35,538	174,661	4,228	972	121,221	32,566	158,987	102,306	5,028	107,334	
2227	Town of Bonanza	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2228	City of Turner	879,586	42,697	138,012	73,605	254,314	5,485	1,261	157,253	160,028	132,715	32,800	(1,280)	31,525	
2229	City of John Day	960,515	46,625	150,710	237,129	434,464	5,990	1,377	171,721	126,474	305,562	144,926	15,976	149,332	
2231	City of Banks	561,796	27,271	88,149	123,075	238,495	3,503	805	100,438	21,055	125,801	84,766	34,566	119,332	
2232	City of Joseph	315,608	15,320	49,521	107,738	172,579	1,968	452	56,425	45,526	104,371	47,620	7,146	54,766	
2233	City of Lafayette	839,635	40,758	131,743	196,765	369,266	5,236	1,204	150,111	116,571	273,122	126,687	12,579	139,266	
2234	City of Aumsville														

Oregon Public Employees Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Pension Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense / (Credit)			
			Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Differences between Expected and Actual Experience	Changes in Assumptions	Net Deferred between Expected 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 / (Credit) ⁽¹⁾
2247	City of Malin	75,542	3,667	11,853	13,549	29,069	471	108	13,505	61,543	75,627	11,398	(17,130)	(5,732)
2248	City of Fossil	122,430	5,943	19,210	30,342	55,495	763	176	21,888	44,890	67,717	18,473	(1,939)	16,534
2249	City of Phoenix	1,361,375	66,084	213,607	100,699	380,390	8,490	1,952	243,388	216,053	469,883	205,409	(44,214)	161,195
2250	City of Gold Beach	855,228	41,514	134,190	237,979	413,683	5,333	1,226	152,898	100,224	259,681	129,040	23,828	152,868
2251	City of Rogue River	1,186,431	186,157	57,592	186,157	299,078	7,399	1,701	212,111	75,576	296,787	179,013	(9,429)	169,584
2252	City of Dayton	776,527	37,694	121,841	121,841	192,173	351,708	4,843	1,113	138,828	20,967	165,751	117,165	50,458
2253	Town of Butte Falls	177,336	8,608	27,825	72,058	108,491	1,106	254	31,704	20,967	26,757	26,757	25,464	52,221
2254	City of Shady Cove	208,523	10,122	32,718	40,703	83,543	1,300	299	37,280	49,992	81,871	31,463	32,509	39,592
2255	Town of Canyon City	249,110	12,092	39,087	10,978	62,157	1,553	357	44,536	6,485	52,931	37,587	712	38,299
2256	City of Jordan Valley	-	-	-	-	-	-	-	-	-	-	-	-	-
2257	City of Culver	396,647	19,254	62,236	33,872	115,362	2,474	569	70,913	36,644	110,600	59,847	6,667	66,514
2258	City of Adair Village	442,641	21,487	69,453	64,774	155,714	2,760	635	79,136	82,531	66,787	66,787	19,454	86,241
2259	Town of Hammond	-	-	-	-	-	-	-	-	-	-	-	-	-
2260	City of Riddle	470,621	22,845	73,843	47,149	143,837	2,935	675	84,138	55,581	143,329	71,009	(5,784)	65,225
2261	City of Waldport	745,160	36,172	116,920	139,051	4,647	1,068	133,220	12,451	151,386	112,432	50,309	162,741	162,741
2262	City of Dufur	234,759	11,396	36,835	13,602	61,833	1,464	337	41,970	5,912	49,683	35,421	7,085	42,506
2263	City of La Grande	3,840,735	186,437	602,632	341,270	1,130,339	23,952	5,506	686,649	411,898	1,128,005	579,503	(69,243)	510,260
2264	City of Gervais	928,341	45,063	145,662	270,196	460,921	5,789	1,331	165,969	14,465	187,554	140,071	60,574	200,645
2265	City of Westfir	58,228	2,827	9,136	60,682	72,645	363	83	10,410	73,674	84,530	8,786	(1,935)	6,851
2266	City of Irigon	813,917	39,509	127,708	61,086	228,305	5,076	1,167	145,513	24,790	176,546	122,807	7,880	130,687
2267	City of Independence	5,742,402	278,747	901,014	522,315	1,702,076	35,811	8,232	1,026,630	686,433	1,070,673	866,433	181,159	1,047,592
2268	City of Harrisburg	976,482	47,400	153,215	27,798	228,413	6,090	1,400	174,576	229,970	412,036	147,335	(42,583)	104,752
2269	City of Durham	156,300	7,587	24,524	54,804	86,915	975	224	27,943	77,008	23,883	23,883	2,158	25,741
2270	City of Lyons	102,474	4,974	16,079	2,523	23,576	639	147	18,320	36,986	15,462	17,880	(3,679)	11,783
2271	City of Columbia City	769,777	37,366	120,782	26,523	184,671	4,800	1,103	137,621	119,408	262,932	116,147	(21,350)	94,797
2272	City of Aurora	320,370	15,551	50,268	116,699	182,518	1,998	459	57,276	60,056	119,789	48,339	30,454	78,793
2273	City of Silverton	3,874,798	188,090	607,977	292,599	1,088,666	24,164	5,554	692,739	1,016,331	1,738,788	584,643	(239,094)	345,549
2274	City of Gold Hill	148,556	7,211	23,309	103,301	133,821	926	213	26,559	16,098	43,796	22,415	1,140	23,555
2275	City of Toledo	2,728,690	132,456	428,146	371,211	931,813	17,017	3,912	487,837	85,921	594,687	411,714	18,459	430,173
2276	City of Newport	4,045,504	196,377	634,761	133,190	964,328	25,229	5,799	723,258	481,379	1,235,665	610,400	(24,668)	585,732
2277	City of Rajesheppanam	-	-	-	-	-	-	-	-	-	-	-	-	-
2278	City of Springfield	45,925,635	2,229,319	7,205,980	358,434	9,793,733	286,401	65,834	8,210,615	1,306,099	9,868,949	6,929,419	(120,149)	6,809,270
2279	City of Keizer	12,270,172	595,618	1,925,256	4,484,014	7,6519	17,589	2,193,669	143,877	2,431,654	1,851,366	582,019	2,433,385	2,433,385
2280	City of Winston	2,168,796	105,278	340,296	471,086	916,660	13,525	3,109	387,739	6,090	410,463	327,235	107,075	434,310
2281	City of Manzanita	1,308,357	63,510	205,288	217,046	485,844	8,159	1,876	233,909	7,044	250,988	197,409	30,192	227,601
2282	City of Eagle Point	1,632,387	79,239	256,130	168,803	504,172	10,180	2,340	291,839	7,317	311,676	246,300	33,578	279,878
2283	City of Maupin	678,414	32,932	106,447	217,566	356,945	4,231	972	121,287	38	126,528	102,361	57,303	159,664
2284	City of Halsey	280,455	13,614	44,005	41,359	98,978	1,749	402	50,140	75,202	127,493	42,316	(4,845)	37,471
2285	City of Veneta	1,337,363	65,889	212,978	45,185	324,052	8,465	1,946	242,670	207,554	460,645	204,804	(25,496)	179,308
2286	City of Millersburg	604,529	29,345	111,986	236,185	3,770	867	108,078	3,958	116,673	91,213	116,673	37,437	128,650
2287	City of King City	882,762	42,851	138,510	171,527	352,888	5,505	1,265	157,821	39,759	204,350	133,194	34,822	168,016
2288	City of Tualatin	18,895,227	917,211	2,964,763	1,276,398	5,158,372	117,834	27,086	3,378,101	1,486,742	5,009,763	2,850,977	(131,548)	2,719,429
2289	City of St Paul	-	-	-	-	-	-	-	-	-	-	-	-	-
2290	City of Molalla	2,611,790	126,781	409,804	254,147	790,732	16,288	3,744	466,938	213,630	700,600	394,076	41,634	435,710
2291	City of Florence	5,119,644	248,517	803,300	759,001	1,810,818	31,927	7,339	915,293	29,702	984,261	772,470	197,240	969,710
2292	City of North Bend	6,306,382	306,124	989,505	156,087	1,451,716	39,328	9,040	1,127,459	746,064	1,921,891	951,529	(103,840)	847,689
2293	City of Lowell	347,227	16,855	54,882	116,529	187,866	1,165	498	62,078	142,997	207,738	52,391	12,410	64,801
2294	City of Depue Bay	949,940	46,112	149,051	63,984	259,147	5,924	1,362	169,831	100,009	277,126	143,330	(32,896)	110,434
2295	City of Tigard	10,481,967	508,815	1,644,677	128,140	2,281,632	65,367	15,026	1,873,973	471,696	2,426,062	1,581,555	(139,347)	1,442,208
2296	City of Happy Valley	6,723,213	326,558	1,054,908	636,964	2,018,230	41,927	9,638	1,201,980	511,894	1,765,439	1,014,422	100,895	1,115,317
2297	City of Rainier	1,716,133	83,304	269,271	196,543	549,118	10,702	2,460	306,811	7,053	327,206	258,936	56,888	315,824
2298	City of Lincoln City	10,465,668	508,024	1,642,120	272,304	2,422,448	65,266	15,002	1,871,059	717,550	2,668,877	1,579,096	(120,071)	1,459,025
2299	City of Dunes City	64,223	3,118	10,077	17,783	30,978	401	92	11,482	14,147	9,690	9,690	7,768	14,858
2300	City of Yachats	656,242	31,855	102,968	84,923	219,746	4,092	941	117,323	105,958	228,314	99,016	(22,305)	76,711
2301	City of Moro	127,998	6,213	20,084	25,652	51,949	183	33	22,884	4,363	28,228	19,313	1,240	20,553
2302	City of Mt. Vernon	225,142	10,929	35,236	29,620	75,875	1,404	323	40,251	13,400	55,378	33,970	2,259	36,229
2303	City of Woodburn	13,244,694	642,923	2,078,164	1,286,959	4,008,046	82,596	18,986	2,367,895	898,933	3,368,410	1,998,405	(285,142)	1,713,263
2304	City of Gladstone	6,200,331	300,976	972,865	728,075	2,001,916	38,666	8,888	1,108,499	322,012	1,478,065	935,527	209,346	1,144,873
2305	City of Elkton	89,110	4,326	13,982	23,063	41,371	556	128	15,931	2,840	19,455	13,445	5,703	19,148
2306	City of Imbler	-	-	-	-	-	-	-	-	-	-	-	-	-
2307	City of Yoncalla	334,595	16,242	52,500	93,234	161,976	2,087	480	59,819	49,182	111,568	50,485	9,730	60,215
2308	City of North Powder	113,119	5,491	17,749	75,463	98,703	705	162	20,223	54,849	75,939	17,068	740	17,808
2309	City of Gearhart	832,869	40,429	130,682	136,338	307,449	5,194	1,194	148,901	98,447	253,736	125,666	11,232	136,898
2310	City of Dalles	158,285	7,683	24,836	89,291	121,134	2,132	489	607,264	235,799	869,114	512,506	(105,691)	406,815
2311	City of Astoria	1,337,577	64,929	209,873	276,009	550,811	8,241	1,917	239,133	217,308	520,699	220,818	(35,602)	166,216
2312	Multnomah Drainage	4,590,114	222,813	720,214	1,353,250	2,296,277	28,625	6,580	820,624	72,695	928,524	692,572	385,966	1,078,538
2313	Horseshoe Irrigation District	192,718	9,355	30,239	113,758	153,352	1,202	276	34,454	66,726	102,658	29,078	18,431	47,509
2314	Grants Pass Irrigation District	939,186	45,590	147,363	249,977	442,930	5,857	1,346	167,908	107,272	282,335	141,708	18,050	159,758
2315	Port of Portland	77,868,793	3,779,902	12,218,034	62,731	16,060,667	485,604	111,624	13,921,434	11,240,093	25,758,755	11,749,113	(4,129,281)	7,619,832
2316	Port of Coos Bay	2,232,073	108,349	350,224	139,219	597,792	13,920	3,200	399,051	1,259,047	842,876	690,590	(69,590)	267,193
2317	Klamath County Fire District 1	17,290,149	839,297	2,712,918	1,995,051	5,547,266	107,825	24,785	3,091,144	180,484	2,608,798	3,404,238	509,952	3,118,790
2318	Clackamas County Housing Authority	3,396,701	164,882	532,961	89,291	787,134	21,182	4,869						

Oregon Public Employees Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Pension Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense / (Credit)					
			Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Differences between Expected and Actual Experience	Changes in Assumptions	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 / (Credit) ⁽¹⁾
2536	Valley View Cemetery	-	-	-	-	-	-	-	-	-	-	-	-	-
2538	Clackamas Vector Control	471,098	22,868	73,918	26,417	123,203	2,938	675	84,223	53,348	141,184	71,081	4,880	75,961
2540	West Extension Irrigation District	456,451	22,157	71,620	26,110	119,887	2,847	654	81,605	28,292	113,398	68,871	11,768	80,639
2541	Jackson County Vector Control District	295,223	14,331	46,322	69,114	129,767	1,841	423	52,780	98,054	153,098	44,544	5,187	49,731
2542	Rainbow Water District	864,191	41,950	135,596	37,486	215,032	5,389	1,239	154,501	147,058	308,187	117,145	(13,247)	117,145
2545	Council of Governments	14,157,974	687,255	2,221,463	2,289,982	5,198,700	88,292	20,295	2,531,172	105,456	2,745,215	2,136,204	411,360	2,547,564
2547	Metzger Water District	-	-	-	-	-	-	-	-	-	-	-	-	-
2549	Rogue River Fire District	1,658,035	80,484	260,155	86,180	426,419	10,340	2,377	296,425	173,923	483,065	250,170	(12,293)	237,877
2550	Nyssa Road Assessment District 2	245,785	11,931	38,565	99,572	150,068	1,533	352	43,942	197,834	243,661	37,085	(35,448)	1,637
2551	Sandy Fire Department	2,872,961	139,459	450,783	533,815	1,124,057	17,916	4,118	513,630	40,716	576,380	433,482	189,516	622,998
2552	Winston-Dillard Fire District	1,558,046	75,631	244,466	87,806	407,903	9,716	2,233	278,548	124,883	415,380	235,083	(50,989)	184,094
2553	Tangent Rural Fire Protection District	502,978	24,416	78,920	132,057	235,393	3,137	721	89,923	7,044	100,825	75,891	30,826	106,717
2555	Monroe Fire Department	327,971	15,920	51,460	150,841	218,221	2,045	470	58,635	5,315	66,465	49,485	42,001	91,486
2556	Jackson County Fire District 5	7,484,905	363,332	1,174,422	523,625	2,061,299	46,677	10,730	1,338,156	201,401	1,597,164	1,129,348	155,072	1,284,420
2557	Estacada Fire Department	-	-	-	254,892	-	-	-	-	-	1,858,721	-	(284,714)	(284,714)
2559	Keizer Fire Department	6,916,743	335,752	1,085,274	1,606,618	3,027,644	43,134	9,915	1,236,580	224,102	1,513,731	1,043,622	393,451	1,437,073
2561	Jefferson Rural Fire Protection District	698,964	33,929	109,671	233,255	376,855	4,359	1,002	124,961	116,625	246,947	105,462	33,404	138,866
2562	WyEast Fire District	80,359	3,901	12,609	4,271	20,781	501	115	14,367	2,868	17,851	12,125	(89)	12,036
2563	Central Oregon Irrigation District	2,961,497	143,577	464,675	225,392	833,824	18,468	4,245	529,458	168,326	720,497	446,841	(4,904)	441,937
2564	Illinois Valley Fire District	1,265,471	61,428	198,559	608,922	868,909	7,892	1,814	226,242	404,205	190,939	116,051	306,990	306,990
2567	Charleston Rural Fire Protection District	376,066	18,255	59,007	206,212	283,474	2,345	539	67,233	59,718	129,835	56,742	22,578	79,320
2568	Molalla Rural Fire Protection District 73	2,488,901	120,819	390,531	119,975	631,325	15,522	3,568	441,978	179,324	643,392	375,543	18,946	394,489
2569	Central Oregon Intergovernmental Council	3,199,822	155,326	502,669	355,325	1,012,720	19,955	4,587	572,066	634,956	1,231,564	482,800	(251,509)	231,291
2570	Port of St Heleas	628,835	30,525	98,668	136,996	266,189	3,922	901	112,424	33,080	150,327	94,881	24,312	119,193
2571	Crystal Springs Water District	966,566	46,919	151,659	169,852	368,430	6,028	1,386	172,803	-	180,217	145,839	71,764	217,603
2572	Local Government Personnel Institute	-	-	7,028	-	7,028	-	-	-	-	232,417	-	(86,275)	(86,275)
2575	Jefferson County Rural Fire Protection District 1	574,770	27,900	90,184	39,846	157,930	3,584	824	102,758	62,558	169,724	86,723	(12,097)	74,626
2576	Depece Bay Rural Fire Protection District	2,297,758	111,538	360,531	594,181	1,066,250	14,329	3,294	410,795	120,112	548,530	346,694	203,534	550,228
2579	La Pine Rural Fire Protection District	4,367,607	212,012	685,301	325,445	1,222,758	27,237	6,261	780,844	97,702	912,044	659,000	126,262	785,262
2580	Marion County Fire District 1	8,287,026	402,268	1,300,279	608,845	2,311,392	51,679	11,879	1,481,560	984,892	2,530,110	1,250,375	(71,197)	1,179,178
2581	Port of Umatilla	244,738	11,880	38,401	9,411	59,692	1,526	351	43,754	119,899	165,530	36,927	(38,527)	(1,600)
2582	Talent Irrigation District	1,220,234	59,233	191,461	162,162	412,856	7,610	1,749	218,154	56,067	283,580	184,113	27,536	211,649
2585	Rogue River Valley Irrigation District	533,359	25,890	83,687	96,493	206,070	3,326	765	93,354	132,949	232,394	80,475	(2,933)	77,542
2587	Tualatin Valley Irrigation District	596,182	28,940	93,544	164,089	286,573	3,718	855	106,586	26,518	137,677	89,954	50,981	140,935
2588	Clatskanie Rural Fire Protection District	2,215,367	107,538	347,603	336,607	791,748	13,815	3,176	396,065	244,479	657,535	334,262	88,839	423,101
2589	West Slope Water District	728,865	35,381	114,363	22,842	172,586	4,545	1,045	130,307	176,898	312,795	109,974	(27,400)	82,574
2590	Redmond Fire & Rescue	8,060,404	391,268	1,264,721	297,532	1,953,521	50,266	11,555	1,401,044	1,812,873	3,126,182	1,216,182	(48,983)	1,167,199
2592	Medford Irrigation District	678,801	32,950	106,308	99,653	239,111	4,233	973	121,357	136,385	102,420	4,018	106,438	106,438
2594	Metro	81,752,142	3,958,407	12,827,353	2,794,152	19,589,912	509,821	117,191	13,493,702	16,250,291	31,493,005	12,335,046	(1,892,999)	10,442,047
2595	Canby Fire District	4,064,791	197,313	651,788	716,257	1,551,258	25,349	5,827	726,700	507,208	1,265,900	613,310	59,384	672,694
2596	Bend Parks & Recreation	8,460,240	410,676	1,327,457	476,250	2,214,383	52,760	12,128	1,512,527	346,503	1,923,918	1,276,510	93,987	1,370,497
2597	Mapleton Water District	27,542	1,337	4,321	3,174	8,332	172	39	4,924	15,512	20,647	4,156	(5,363)	(1,207)
2598	Marion County Housing Authority	561,033	27,234	88,029	340,889	456,152	3,499	804	100,302	57,801	162,406	84,651	89,433	174,084
2599	South Suburban Sanitary District	1,307,289	63,458	205,121	64,927	333,506	8,152	1,874	233,718	70,564	314,308	197,248	(5,961)	191,287
2600	Winston-Dillard Water District	705,873	34,264	110,755	104,234	249,273	4,402	1,012	126,196	74,096	205,706	106,505	(422)	106,083
2601	Baker Valley Irrigation District	-	-	103	-	103	-	-	-	-	4,254	-	(1,494)	(1,494)
2602	Aumsville Rural Fire Protection District	557,708	27,072	87,507	264,522	379,101	3,478	799	97,707	176,575	272,591	84,149	34,620	118,769
2603	Corbett Water District	88,050	4,274	13,816	27,135	45,225	549	126	15,742	278,530	294,947	13,285	(59,990)	(46,705)
2604	Netarts-OceanSide Sanitary District	632,496	30,703	99,242	125,806	255,751	3,944	907	113,078	1,936	119,865	95,433	13,745	133,745
2605	Scio Fire District	122,141	5,929	19,165	83,251	108,345	762	175	21,836	67,791	90,564	18,429	(1,145)	17,284
2606	West Valley Housing Authority	1,069,251	51,904	167,771	26,958	246,633	6,668	1,533	191,161	192,335	391,697	161,332	(53,281)	108,051
2607	Hoodland Fire District 74	2,231,354	108,314	350,112	444,802	903,228	13,915	3,199	398,923	410,483	826,520	336,674	65,618	402,292
2608	Gaston Rural Fire Protection District	287,820	13,971	45,160	103,827	162,958	1,795	413	51,457	13,798	67,463	43,427	20,517	63,944
2610	Turner Fire Services	938,562	45,560	147,265	235,163	427,988	5,853	1,345	167,797	96,887	271,882	141,613	51,786	193,399
2612	Community Services Consortium	7,458,509	362,050	1,170,280	928,773	2,461,103	46,513	10,692	1,333,437	3,136	1,393,778	1,125,366	240,070	1,365,436
2613	Bulk Soil & Water Conservation District	169,931	8,249	26,663	8,668	43,580	1,060	244	30,380	19,767	51,451	25,640	(3,489)	22,151
2615	Humanities Council	60,516	2,938	9,495	-	12,433	-	87	10,819	9,361	20,644	9,131	(11,885)	(2,754)
2616	Alcohol Safety Action Program	-	-	-	-	-	-	-	-	-	-	-	-	-
2617	Clean Water Services	41,445,769	2,011,858	6,503,065	5,701,155	14,216,078	258,463	59,412	7,409,702	1,485,931	9,213,508	6,253,481	366,365	6,619,846
2618	Estacada Cemetery District	-	-	-	-	-	-	-	-	-	-	-	-	-
2619	Comprehensive Options For Drug Abusers	-	-	-	-	-	-	-	-	-	-	-	-	-
2620	Jackson County Fire District 4	1,177,527	57,159	184,760	325,127	567,046	7,343	1,688	210,519	203,717	423,267	177,669	64,412	242,081
2623	Evans Valley Fire District 6	206,809	10,039	32,449	106,013	148,501	1,290	296	36,973	1,051	39,610	37,719	(68,922)	(68,922)
2624	Clanath Vector Control	160,640	7,998	25,205	16,196	49,199	1,002	230	28,719	2,382	32,333	24,238	7,441	31,679
2625	Port of Newport	1,952,932	94,799	306,426	902,493	1,303,718	12,179	2,800	349,146	46,869	410,994	294,665	230,064	524,729
2626	Tillamook Peoples Utility District	12,278,364	596,016	1,926,542	240,274	2,762,832	76,570	17,601	2,195,134	1,852,602	3,285,556	1,852,602	(277,056)	1,575,546
2628	McKenzie Fire and Rescue	885,960	43,006	139,012	162,020	344,038	5,525	1,270	158,393	140,826	306,014	133,677	32,043	165,720
2629	Metropolitan Wastewater Management Commission	-	-	-	-	-	-	-	-	-	-	-	-	-
2630	Sheridan Fire District	1,896,773	92,073	297,614	1,133,318	1,523,005	11,829	2,719	339,106	73,185	426,839	286,192	261,495	547,687
2631	Arch Cape Water-Sanitary District	179,484	8,713	28,162	6,572	43,447	1,119	257	32,088	4,622	38,086	27,081	1,522	28,603
2632	Umpqua Regional Council of Governments	121,613	5,903	19,082	19,432	43,417	758	174	21,742	11,926	34,600	18,349	7,290	25,639
2633	Port of Cascade Locks	776,724	37,704	121,872	105,802	263,379	4,844	1,113	138,863	111,492	256,312	117,195	5,273	122,468
2637	Northeast Oregon Housing Authority	1,664,381	80,792	261,150	373,634	715,576	10,379	2,386	297,55					

Oregon Public Employees Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Pension Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense / (Credit)			
			Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Expected 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 / (Credit) ⁽¹⁾
2649	Colton Fire Department	125,326	6,084	19,664	58,172	83,920	782	180	22,406	7,030	30,398	18,910	7	18,917
2651	Imbler Rural Fire Protection District	16,610	806	2,606	1,221	4,633	104	24	2,970	23,282	26,380	2,506	(6,714)	(4,208)
2652	The Oregon Consortium	-	-	-	-	-	-	-	-	9,495	-	-	(54,282)	-
2653	Umanilla Fire Department	429,707	20,859	67,423	163,159	251,441	2,680	616	76,823	29,445	109,564	64,836	35,293	100,129
2654	Spring Valley Rural Fire Protection District	-	-	-	-	-	-	-	-	-	-	-	-	-
2655	North Bay Rural Fire Protection District	92,595	4,495	14,529	16,501	35,525	577	133	16,554	15,004	32,268	13,971	582	14,553
2657	Mid-Willamette Valley Senior Service Agency	21,958,930	1,065,929	3,445,475	1,779,684	6,291,088	136,940	31,478	3,925,832	174,834	4,269,084	3,313,239	747,322	4,060,561
2658	Salem Metropolitan Communication Agency	368,901	17,907	57,883	19,745	95,535	2,301	529	65,952	37,552	106,334	55,661	4,244	59,905
2659	Silverton Fire District	828,719	40,228	130,031	224,649	394,908	5,168	1,188	148,159	94,313	248,828	125,040	24,403	149,443
2660	Tualatin Valley Fire & Rescue	102,857,934	4,992,923	16,138,966	4,484,439	25,616,328	641,441	147,446	18,389,009	8,233,742	27,411,638	15,519,561	362,059	15,881,620
2661	Lincoln County 911	-	-	-	-	-	-	-	-	-	-	-	-	-
2662	East Central Oregon Association of Counties	73,167	3,552	11,480	11,241	26,273	456	105	13,081	16,300	29,942	11,040	3,539	14,579
2663	Metropolitan Area Communications Commission	1,193,081	57,914	187,201	229,798	474,913	7,440	1,710	213,300	238,947	461,397	180,016	(51,205)	128,811
2664	Applegate Valley Rural Fire Protection District 9	1,430,033	69,417	224,380	222,909	493,096	8,938	2,050	255,662	266,630	532,292	215,768	100,684	316,452
2665	N NE Community Mental Health Center	204,356	9,920	32,064	30,765	72,749	1,274	293	36,535	66,278	104,380	30,834	(408)	30,426
2666	Central City Concern	-	-	-	-	-	-	-	-	-	-	-	-	-
2667	Mental Health Services West Inc	-	-	-	-	-	-	-	-	-	-	-	-	-
2668	Seaside Mental Health Network Inc	-	-	-	-	-	-	-	-	-	-	-	-	-
2669	Roseburg Urban Sanitary Authority	1,519,917	73,780	238,483	196,688	508,951	9,478	2,179	271,732	61,994	345,383	229,330	7,792	237,122
2670	Mt Hood Community Mental Health Ctr	335,353	16,279	52,619	37,015	105,913	2,091	481	59,955	106,104	50,599	3,043	47,556	47,556
2671	Columbia 911 Communications District	2,285,043	110,920	358,536	228,760	698,216	14,250	3,276	408,521	16,174	442,221	344,775	30,738	375,513
2672	Rockwood Water People's Utility District	2,526,293	122,631	396,369	277,340	796,360	15,754	3,621	451,652	320,702	791,729	381,176	24,791	405,967
2673	Port Orford Library	86,138	4,181	13,515	21,539	39,235	537	123	15,400	20,998	37,058	12,997	9,504	22,501
2674	Nestucca Rural Fire District	1,283,472	62,302	201,384	659,771	8,004	1,840	229,460	1,840	239,304	193,655	166,496	360,151	360,151
2676	Woodburn Fire District	3,446,394	167,295	540,758	649,996	1,358,049	21,492	4,940	616,149	161,093	803,674	520,004	82,467	602,471
2677	Portland Private Industry Council Inc	-	-	-	-	-	-	-	-	-	-	-	-	-
2678	Central Oregon Regional Housing Authority	1,113,240	54,039	174,673	165,341	394,053	6,942	1,596	199,026	31,072	238,636	167,969	60,796	228,765
2679	Columbia River Public Utility District	7,058,781	342,647	1,107,561	1,399,382	2,849,590	44,020	10,119	1,261,974	673,215	1,969,328	1,065,053	1,261,216	1,261,216
2681	Cloverdale Rural Fire Protection District	275,051	13,352	43,157	33,025	89,534	1,715	394	49,174	49,226	100,509	41,501	(4,938)	36,563
2684	Parkdale Fire District	255,925	12,423	40,156	9,517	62,096	1,596	367	45,754	11,786	59,503	38,615	(1,662)	38,453
2685	Oregon Community College Association	572,706	27,800	89,861	205,361	323,022	3,571	821	102,389	10,948	117,729	86,412	57,101	143,513
2686	Weston Cemetery	-	-	-	-	-	-	-	-	-	-	-	-	-
2687	Columbia Drainage Vector Control District	330,556	16,046	51,866	41,724	109,636	2,061	474	59,097	15,113	49,875	19,743	69,618	69,618
2688	Polk County Fire District 1	2,327,817	112,997	365,247	328,456	806,700	14,517	3,337	416,169	6,023	440,046	351,229	72,343	423,572
2689	Redmond Area Park & Recreation District	493,028	23,933	77,359	45,471	146,763	3,075	707	88,144	95,365	187,291	74,390	(1,192)	73,198
2692	Siuslaw Public Library	546,752	26,540	85,788	48,381	160,709	3,410	784	97,749	72,348	174,291	82,496	(11,265)	71,231
2693	City-County Insurance Services	6,426,040	311,932	1,008,280	1,552,194	2,872,406	40,074	9,212	1,148,852	339,125	1,537,263	969,581	1,865,344	1,865,344
2694	Philomath Fire Department	969,023	47,038	152,045	82,885	281,968	6,043	1,389	173,243	26,769	146,210	75,165	221,375	221,375
2695	Washington County Consolidated Communications Agency	11,046,659	536,226	1,733,280	21,664	2,291,170	68,889	15,835	1,974,929	369,202	2,428,855	1,666,758	(186,428)	1,480,330
2696	Stacy Fire District	888,577	43,133	139,423	283,045	465,601	5,541	1,274	158,860	227,780	393,455	134,072	(13,198)	120,874
2697	Oregon Museum Park	-	-	-	-	-	-	-	-	-	-	-	-	-
2698	Halsey Shedd Rural Fire Protection District	341,755	16,589	53,623	63,204	133,416	2,131	490	61,099	1,603	65,233	51,565	37,118	88,683
2699	Chetco Library Board	641,127	31,122	100,596	225,646	357,364	3,988	919	114,621	24,205	143,743	96,736	51,112	147,848
2700	Lowell Rural Fire Protection District	318,030	15,438	49,901	188,948	254,287	1,983	456	56,858	38,861	98,158	47,986	52,453	100,439
2701	Sisters-Camp Sherman Rural Fire Protection District	1,149,010	55,775	180,286	77,273	313,334	7,165	1,647	205,421	1,267,996	1,482,219	173,367	(369,107)	(195,740)
2702	Banks Fire District 13	556,037	26,991	87,245	106,426	220,662	3,468	797	99,409	116,223	12,549	83,897	29,490	113,387
2703	Westport Sewer District	-	-	-	-	-	-	-	-	-	-	-	-	-
2704	Clatsop County 4-H District	-	-	-	-	-	-	-	-	-	-	-	-	-
2705	Lebanon Fire District	7,513,670	364,728	1,178,935	1,008,367	2,552,030	46,857	10,771	1,343,299	102,211	1,503,138	1,133,689	251,866	1,385,555
2707	Clatskanie Library	98,496	4,781	15,455	14,632	34,868	614	141	17,609	59,083	77,447	14,861	(10,487)	4,374
2708	Milton-Freewater Cemetery District 3	1,972	96	309	935	1,340	1	3	353	10,487	10,855	298	(3,953)	(3,655)
2709	Scappoose Public Library	160,938	7,812	25,252	67,342	100,406	1,004	231	28,773	70,629	100,637	24,283	39	24,322
2710	Klamath County Emergency Communications District	1,328,073	64,467	208,382	159,265	432,114	8,282	1,904	237,434	3,094	250,714	200,384	35,823	236,207
2712	Jefferson County EMS	1,274,244	61,854	199,936	251,095	512,885	7,946	1,827	227,810	6,126	243,709	192,262	87,884	280,146
2713	Port of Tillamook Bay	1,297,086	62,963	205,520	61,670	328,153	8,089	1,859	231,894	21,361	263,203	195,709	223	195,932
2714	Winchester Bay Sanitary District	127,792	6,203	20,051	20,209	46,463	797	183	22,847	43,557	67,384	19,282	(5,522)	13,760
2715	Jackson County Fire District 3	11,125,525	540,054	1,745,655	850,499	3,136,208	69,281	15,948	1,989,029	827,135	2,901,493	1,678,658	(98,851)	1,579,807
2716	Neskowin Water District	364,695	17,703	57,223	113,187	113,187	2,274	523	65,200	5,026	70,506	55,026	16,872	71,898
2717	Ice Fountain Water District	479,048	23,254	75,165	136,069	234,488	2,987	687	85,645	4,383	93,702	72,280	35,814	108,094
2718	Curry Library	288,002	13,980	45,189	147,938	207,107	1,796	413	51,489	18,791	72,489	43,455	39,092	82,547
2719	Human Solutions, Inc	-	-	-	-	-	-	-	-	-	-	-	-	-
2720	Tri-Met	-	-	-	-	-	-	-	-	-	-	-	-	-
2721	Klamath Housing Authority	1,193,687	57,944	187,296	307,157	552,397	7,444	1,711	213,408	-	222,563	180,108	99,748	279,856
2722	Tillamook 9-1-1	684,306	33,218	107,371	142,333	282,922	4,267	981	129,844	2,255	132,341	103,250	69,585	172,835
2723	Oregon Coastal Zone Management Association	-	-	-	-	-	-	-	-	-	-	-	-	-
2724	Nehalem Bay Wastewater Agency	694,583	33,716	108,984	323,941	466,091	4,332	996	124,178	44,692	174,198	104,801	63,940	168,741
2725	West Valley Fire District	897,994	43,590	140,900	229,045	423,535	5,600	1,287	160,544	94,108	216,539	135,492	3,215	138,707
2726	Yamhill Communications Agency	1,385,121	67,236	217,333	109,217	393,786	8,638	1,986	247,633	203,990	462,247	208,992	(22,284)	186,708
2728	Baker County Library District	724,837	35,185	113,731	18,001	166,917	4,520	1,039	129,587	141,134	276,280	109,366	(38,853)	70,513
2729	Douglas County Fire District 2	18,962,108	920,457	2,975,257	2,712,627	6,608,341	118,251	27,182	3,390,058	816,474	4,351,965	2,861,069	355,505	3,216,574
2731	Canby Utility Board	3,231,969	156,886	507,113	567,452	1,231,451	20,155	4,633	577,814	439,003	1,041,605	487,651	45,969	533,620
2732	Umanilla County Special Library District	209,974	10,193	32,946	69,127	112,266	1,309	301	37,539	30,726	69,875	31,682	2,552	34,234
2733	Ward Memorial Park District	254,516	12,355	39,935	48,116	100,406	1,587	365	45,503	34,588	82,043	38,402	2,359	40,761
2734	Seal Rock Water District	708,799	34,406	111,214	0,052	151,672	4,420	1,016	126,720	66,247	198,403	106,946	(9,594)	97,352
2736	Wasco 9-1-1	-	-	-	-	-	-	-	-	-	-	-	-	-
2737	Portland Energy Conservation Inc	74,470	3,615	11,685	4,691	19,991	464	107	13,314	21,631	35,516	11,236	(5,003)	6,233
2739	Scappoose Rural Fire Protection District	3,850,927	186,931	604,231	207,121	998,283	24,015	5,520	688,471	89,634				

Oregon Public Employees Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Pension Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense / (Credit)			
			Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Expected 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 / (Credit) ⁽¹⁾
2747	Salem Housing Authority	4,300,734	208,766	674,808	305,780	1,189,354	26,820	6,165	768,888	176,186	978,509	648,910	61,178	710,088
2749	Black Butte Ranch Police	380,591	18,475	59,717	24,185	102,377	2,373	546	68,042	246,629	317,590	57,425	(54,042)	3,383
2750	Eastern Oregon Human Services Consortium	-	-	-	-	-	-	-	-	-	-	-	-	-
2752	Miss-Birkenfeld Rural Fire Protection District	433,789	21,057	68,064	111,105	200,226	2,705	622	77,553	24,386	105,266	65,452	48,846	114,298
2753	Lim-Benton Housing Authority	1,905,382	92,491	298,965	449,054	800,510	11,882	2,731	340,645	51,179	406,437	287,491	73,328	360,819
2754	Western Lane Ambulance District	2,362,381	114,675	370,670	116,129	601,474	14,732	3,386	422,348	242,962	683,428	356,444	13,493	369,937
2756	Sandy Area Sch Trans Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
2757	City of Stayton	1,214,280	58,944	190,527	188,950	438,421	7,572	1,741	217,090	527,666	754,609	183,215	(143,913)	39,302
2758	Mohawk Valley Rural Fire District	634,127	30,782	99,498	340,336	470,616	3,955	909	113,370	46,680	164,914	95,679	87,964	183,643
2760	Knappa Svensen Burnside Rural Fire Protection District	433,350	21,036	67,995	286,966	375,997	2,702	621	77,475	97,697	178,495	65,385	47,322	112,707
2761	Clackamas River Water	4,814,478	233,704	755,418	70,236	1,059,358	30,024	6,902	860,735	199,516	1,097,177	726,425	(14,856)	711,569
2763	Junction City Fire Department	690,812	33,533	108,392	293,415	435,340	4,308	990	123,504	141,946	270,748	104,232	45,544	149,776
2765	Green Sanitary	375,493	18,227	58,917	77,144	177,444	2,342	538	67,131	89,750	159,761	56,656	(27,413)	29,243
2766	Southwest Lincoln County Water District	354,914	17,228	55,688	-	98,261	-	509	63,452	170,691	104,517	53,551	(27,090)	26,461
2767	Springfield Utility Board	-	-	-	25,345	-	-	-	-	28,797	-	-	(15,768)	(15,768)
2768	Lake County Library District	184,219	8,942	28,905	2,890	40,737	1,149	264	32,935	31,072	65,420	27,796	(7,620)	20,176
2771	Harbor Water Public Utility District	406,247	19,720	63,742	147,670	231,132	2,533	582	72,629	17,379	93,123	61,296	41,106	102,402
2772	Umatilla County Soil & Water District	130,042	6,312	20,404	94,857	121,573	811	186	23,249	129,368	153,614	19,621	804	20,425
2773	Housing Authority of Jackson County	5,035,606	244,438	790,114	177,458	1,212,010	31,403	7,218	900,269	8,763	947,653	759,790	56,456	816,246
2774	Oregon Trail Library District	331,701	16,101	52,046	35,349	103,496	2,069	475	59,302	17,233	50,048	21,217	71,265	11,265
2776	Rainier Cemetery District	59,138	2,871	9,279	19,398	31,548	369	85	10,573	184	11,211	8,923	6,384	15,307
2777	City of Newberg	9,196,402	446,411	1,442,965	895,139	2,784,515	57,250	13,183	1,644,139	219,714	1,934,386	1,387,585	(305,762)	1,081,823
2778	Malino Water District 23	98,456	4,779	15,448	1,302	21,529	614	141	17,602	7,709	26,066	14,855	(2,449)	12,406
2779	Brownsville Rural Fire Protection District	184,854	8,973	29,005	37,466	75,444	1,153	265	33,048	42,095	76,561	27,891	(1,188)	26,703
2780	Nehalem Bay Health District	58,302	2,830	9,148	52,153	64,131	364	84	10,423	4,218	15,089	8,797	901	9,698
2781	North Bend Coos-Curry Housing Authority	1,028,734	49,937	161,414	207,922	419,143	6,415	1,475	183,918	25,981	155,219	57,611	212,830	57,611
2782	Millington Rural Fire Protection District	202,659	9,837	31,798	80,333	121,968	1,264	291	36,232	10,664	48,451	30,578	33,225	63,803
2783	Tillamook Fire District	456,541	22,161	71,634	126,536	220,331	2,847	654	81,621	8,524	93,646	68,885	27,278	96,163
2784	Eisenhardt Pool	269,862	13,100	42,343	19,481	74,924	1,683	387	48,246	80,369	130,685	40,718	(10,722)	29,996
2785	Fern Ridge Community Library	206,268	10,013	32,365	206,268	76,080	1,286	296	36,877	38,459	31,122	32,183	63,305	63,305
2786	Seal Rock Rural Fire Protection District	300,622	14,593	47,169	175,598	237,360	1,875	431	53,745	171,308	45,359	46,871	92,230	92,230
2788	Port of Hood River	1,572,571	76,336	246,745	183,329	506,410	9,807	2,254	281,145	115,257	293,206	237,275	70,532	307,807
2789	Farmers Irrigation District	647,338	31,423	101,571	87,703	220,697	4,037	928	115,732	62,345	183,042	97,673	26,997	124,670
2790	Silver Falls Library District	687,901	33,392	107,935	38,875	180,202	4,290	986	122,983	52,061	180,320	103,793	(6,931)	96,862
2792	North Wasco County Parks and Recreation District	459,714	22,315	72,132	69,239	163,686	2,867	659	82,188	45,654	131,368	69,363	(18,293)	51,070
2793	North Lincoln Fire & Rescue District 1	2,544,029	123,492	399,172	668,949	1,191,613	15,865	3,647	454,223	87,791	562,126	383,852	238,920	622,772
2794	Siuslaw Rural Fire Protection District	1,052,826	51,106	165,194	162,301	378,601	6,566	1,509	188,225	595,034	791,334	158,854	(84,968)	73,886
2796	West Side Rural Fire Protection District	67,045	3,255	10,520	36,390	50,165	418	96	11,986	14,947	27,447	10,116	3,530	13,646
2797	Vernonia Fire	168,752	8,192	26,478	114,904	149,574	1,052	242	30,170	40,936	72,400	25,462	16,264	41,726
2798	Fairview Water District	148,902	7,228	23,363	28,492	59,083	929	213	26,021	44	27,807	22,467	9,151	31,618
2799	Sublimity Fire District	200,476	9,731	31,456	32,769	73,956	1,250	287	35,841	28,612	65,990	30,248	4,871	35,119
2801	Coburg Rural Fire Protection District	487,560	23,667	76,501	152,390	252,558	3,041	699	87,166	298	91,204	73,565	48,330	121,895
2802	Rural Road Assessment District 3	284,097	13,791	44,576	53,236	111,603	1,772	407	50,791	78,082	131,052	42,866	(9,951)	32,915
2803	Southwestern Polk County Rural Fire Protection District	-	-	-	17	-	17	-	-	3,355	-	-	(2,722)	-
2804	Aurora Rural Fire Protection District	954,927	46,354	149,833	434,930	631,117	5,955	1,369	170,723	40,417	218,464	144,083	96,231	240,314
2806	Multnomah County Rural Fire Protection District 14	36,773	-	5,770	16,199	23,754	229	53	6,574	15,396	22,252	5,548	(6,991)	(1,443)
2808	Lifeways	-	-	-	-	-	-	-	-	-	-	-	-	-
2809	Juniper Road District 4	53,032	2,574	8,221	29,303	40,198	331	76	9,481	14,440	24,328	8,002	5,186	13,188
2810	Sutherlin Water Control District	120,682	5,858	18,936	12,446	37,240	753	173	21,576	15,444	37,946	18,209	3,530	21,739
2811	Mid-Columbia Center For Living	7,115,376	345,394	1,116,441	28,873	1,490,708	44,373	10,200	1,272,092	2,746,694	4,073,359	1,073,593	(580,013)	493,580
2812	Workforce Development Board	-	-	-	-	-	-	-	-	-	-	-	-	-
2814	The Job Council	-	-	-	-	-	-	-	-	-	-	-	-	-
2816	Odell Sanitary District	432,305	20,985	67,831	13,904	102,720	2,696	620	77,288	10,975	91,579	65,228	4,507	69,735
2817	Wickiup Water District	250,843	12,176	39,359	59,145	110,680	1,564	360	44,846	175	46,945	37,848	16,954	54,802
2818	Netarts Water District	239,907	11,646	37,643	72,517	110,680	1,496	344	42,891	17,370	62,101	36,198	7,207	43,405
2819	Harrisburg Fire and Rescue	535,530	25,996	84,028	253,229	363,253	3,340	768	95,742	37,614	137,464	80,803	51,862	132,665
2820	Central Oregon Coast Fire & Rescue District	650,189	31,561	102,018	370,855	504,434	4,055	932	116,241	36,617	157,845	98,103	26,267	124,370
2821	Tillamook County Soil and Water Conservation District	132,979	6,455	20,865	9,093	36,413	191	47	23,774	69,913	94,707	20,064	(16,111)	3,953
2822	Deschutes County Rural Fire Protection District 2	-	-	-	-	-	-	-	-	36,029	36,029	-	(31,052)	(31,052)
2823	Lyons Fire District	209,724	10,180	32,907	101,255	144,342	1,308	301	37,495	1,524	40,628	31,644	36,118	67,762
2824	Guide Fire Department	188,416	9,146	29,563	8,262	62,025	1,175	270	33,685	848	35,978	28,429	12,654	41,083
2825	Northern Oregon Corrections	5,332,783	258,864	836,742	891,847	1,987,453	33,256	7,644	953,398	230,439	1,224,737	804,629	109,412	914,041
2826	Wasco County Soil-Water Conservation District	626,433	30,408	98,291	124,580	253,279	3,907	898	111,994	42,053	158,852	94,518	28,191	122,709
2828	Deschutes Public Library District	5,025,831	243,964	788,580	496,942	1,520,486	31,342	7,204	898,521	17,405	954,472	588,315	145,690	904,005
2829	Hubbard Rural Fire Protection District	370,526	17,986	58,138	283,078	359,202	2,211	531	66,243	15,588	84,673	71,291	127,197	127,197
2830	Netarts-Oceanside Rural Fire Protection District	316,257	15,352	49,622	235,936	300,910	1,972	453	56,541	202,031	260,997	47,718	19,296	67,014
2831	Oregon Advanced Technology Consortium, Inc	-	-	-	-	-	-	-	-	-	-	-	-	-
2832	CareOregon	193,885	9,412	30,422	173,769	213,603	1,209	278	34,663	917	37,067	29,254	38,314	67,568
2833	Boardman Rural Fire Protection District	990,601	48,086	155,431	426,812	630,329	6,178	1,420	177,100	45,638	230,336	91,992	149,465	241,457
2834	Crescent Rural Fire Protection District	372,654	18,089	58,471	102,846	179,406	2,324	534	66,223	118,063	187,544	56,227	17,238	73,465
2835	North Clackamas County Water Commission	555,487	26,964	87,159	181,878	296,001	3,464	796	99,310	2,391	105,961	83,814	41,480	125,294
2836	Regional Organized Crime Narcotics Task Force	-	-	-	-	-	-	-	-	-	-	-	-	-
2837	NORCOM	2,211,585	107,355	347,010	170,448	634,813	13,792	3,170	395,389	42,732	455,083	333,692	48,450	382,142
2838	High Desert Parks & Recreation District	48,928	2,375	7,677	10,844	20,896	305	70	8,747	7,229	16,351	7,382	1,723	9,105
2839	North Morrow Vector Control District	227,385	11,038	35,678	16,697	63,413	1,418	326	40,652	4,695	47,091	34,309	3,150	37,459
2840	Cannon Beach Rural Fire Protection District	447,979	21,746	70,290	260,298	352,334	2,794							

Oregon Public Employees Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Pension Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense / (Credit)		
			Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Expected 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
2848	Lane Transit District	2,758	134	433	84	651	17	4	493	126	416	341	757
2849	Lebanon Aquatic District	442,482	21,479	69,428	78,083	168,990	2,759	634	79,107	26,476	66,763	20,472	87,235
2850	Lake County 4-H & Extension Service	-	-	-	-	-	-	-	-	-	-	-	(2,732)
2851	East Umatilla County Rural Fire Protection District	-	-	-	5,316	5,316	-	-	-	35,674	35,674	(18,701)	(18,701)
2852	Ochoco Irrigation District	696,583	33,813	109,298	30,855	173,966	4,344	999	124,536	29,858	105,103	159,737	108,626
2853	Mill City Rural Fire Protection District	84,055	4,980	13,189	10,263	27,532	524	120	15,027	2,618	12,683	1,398	14,081
2854	Sunset Empire Transportation District	-	-	-	-	-	-	-	-	-	-	-	-
2855	Harney Hospital	15,185,465	737,132	2,382,681	224,630	3,344,443	94,699	21,768	2,714,867	562,304	3,393,638	2,291,235	57,536
2856	Mid-Columbia Council of Governments	28,583	1,387	4,485	6,592	12,464	178	41	5,110	3,658	4,313	851	5,164
2857	Surviver Service District	3,243,049	157,424	508,852	338,913	1,005,189	20,224	4,649	579,794	153,264	757,931	489,322	33,335
2858	Nesika Beach-Ophir Water District	58,432	2,836	9,168	12,658	24,662	364	84	10,447	79,123	8,816	(18,649)	(9,833)
2859	South Lane County Fire and Rescue	4,403,575	213,758	690,945	347,370	1,252,073	27,462	6,312	787,274	60,398	881,446	664,427	727,837
2860	Coos County Airport District	1,040,348	50,501	163,236	164,159	377,896	6,488	1,491	185,994	88,559	156,971	5,147	162,118
2861	Mt Angel Fire District	89,456	4,342	14,036	33,244	51,232	558	128	15,993	2,942	19,621	7,499	20,996
2864	Tri-City Water and Sanitary Authority	588,070	28,546	92,271	45,462	166,279	3,667	843	105,136	58,761	168,407	88,730	(7,159)
2865	Tri-County Cooperative Weed Management Area	83,265	4,042	13,065	15,870	32,977	519	119	14,886	5,650	21,174	12,563	5,866
2866	Jefferson Behavioral Health	5,439	54	853	54	1,171	34	8	972	1,076	821	(298)	523
2867	West Multnomah Soil and Water Conservation District	1,298,706	63,042	203,774	126,113	392,929	8,099	1,862	232,184	37,421	279,566	195,953	257,539
2869	Nehalem Bay Fire & Rescue	851,475	41,332	133,601	285,669	460,602	5,310	1,221	152,227	38,964	128,473	67,932	196,405
2870	Clackamas River Water Providers	128,324	6,229	20,135	14,572	40,936	800	184	22,942	864	24,790	19,362	5,481
2872	Emergency Communications of Southern Oregon	5,038	245	790	511	1,546	31	7	901	583	1,522	760	(35)
2873	Mosier Fire District	69,126	3,356	10,846	12,942	27,144	431	99	12,358	22,379	35,267	1,605	12,035
2874	Umatilla-Morrow Radio and Data District	130,464	6,333	20,471	12,761	39,565	814	187	23,325	3,456	27,782	19,685	2,607
2876	Oregon Municipal Electric Utilities Association	81,686	3,965	12,817	38,146	54,928	509	117	14,604	9,673	24,903	12,325	18,583
2877	Mid-Columbia Fire and Rescue V1-801	2,209,244	107,241	346,642	377,030	830,913	13,777	3,167	394,970	228,655	640,569	333,338	(18,631)
2878	Yamhill Fire Protection District	82,241	3,992	12,904	42,904	59,800	513	118	14,703	46,029	12,409	(3,598)	8,811
2879	LaGrande Rural Fire Protection District	-	-	-	7,221	7,221	-	-	-	51,926	-	(18,645)	-
2880	Oregon Health & Science University	396,377,879	19,240,948	62,193,831	4,370,303	85,805,082	2,471,885	568,204	70,864,697	33,274,661	107,179,447	59,806,865	(16,086,999)
2881	Lake Chinook Fire and Rescue District	44,498	2,160	6,982	4,514	13,656	277	64	7,955	2,157	10,453	6,714	259
2883	Lane Fire Authority	6,729,466	326,661	1,055,890	607,107	1,989,658	41,966	9,647	1,203,998	511,536	1,766,247	1,015,365	151,278
2884	North Central Public Health District	2,244,719	108,963	352,808	398,599	859,770	13,998	3,218	401,312	313,665	338,691	57,781	396,472
2885	Siletz Rural Fire Protection District	39,571	1,921	6,209	25,846	33,976	247	57	7,074	59,365	6,741	(14,601)	(8,630)
2886	Idanha-Detroit Rural Fire Protection District	48,649	2,362	7,633	9,014	10,109	303	8	6,698	450,122	459,193	5,970	(28,437)
2887	Umatilla County Fire District #1	6,087,088	295,479	955,097	585,283	1,835,859	37,960	8,726	1,088,254	123,729	1,258,669	918,441	265,891
2888	Oak Lodge Water Services District	3,533,366	171,516	554,404	-	725,920	22,035	5,065	631,698	480,694	533,127	(216,485)	316,642
2889	Mid-Valley Behavioral Care Network	93,951	4,561	14,741	272,658	291,960	586	135	16,797	420,857	438,735	14,176	15,223
2890	Central Cascades Fire and EMS	42,091	2,043	6,604	34,974	43,621	586	60	7,525	6,669	14,516	6,351	15,156
2891	Grant County Emergency Communications Agency	171,767	8,338	26,951	132,184	167,473	1,071	246	30,709	32,026	25,917	35,149	61,066
2892	Lake Health District	-	-	6,499	6,499	6,499	-	-	-	11,174	-	(460)	-
2893	Pleasant Hill Goshen Fire and Rescue	637,722	30,956	100,062	168,700	299,718	3,977	914	114,012	10,981	129,884	96,222	44,953
2894	Greater Toledo Pool Recreation District	7,808	379	1,225	5,677	7,281	49	11	1,396	209	1,665	1,178	2,801
2895	Western Lane Fire and EMS Authority	815,623	39,992	127,976	729,605	897,173	5,086	1,169	145,818	-	152,073	123,064	162,134
2897	Morrow County	-	-	-	-	-	-	-	-	-	-	-	-
2900	Clatsop Community College	8,692,589	421,955	1,363,914	1,223,769	3,009,638	54,209	12,461	1,554,067	3,604	1,624,341	1,311,568	442,796
2901	Blue Mountain Community College	13,025,050	632,261	2,043,701	370,077	3,046,039	81,227	18,671	2,328,627	770,823	1,965,265	(26,329)	1,938,936
2902	Treasure Valley Community College	7,489,364	363,548	1,175,122	1,151,643	2,120,313	46,705	10,736	1,338,953	1,096,389	3,092,783	1,130,021	(594,893)
2903	Umpqua Community College	5,424,306	265,306	851,103	346,462	1,460,871	33,827	7,576	969,761	8,261,136	9,272,500	818,438	(2,016,058)
2904	Lane Community College	17,678,621	858,154	2,773,871	583,600	4,215,625	110,247	25,442	3,160,595	26,503,518	2,667,411	(6,815,731)	(4,148,320)
2905	Mid-Hood Community College	23,933,350	1,161,771	3,755,272	3,647,466	8,564,590	49,253	34,308	4,278,820	21,176,265	3,611,147	(2,282,902)	1,328,245
2906	Klamath Community College	12,721,812	617,541	1,996,121	1,251,558	3,865,220	79,336	18,237	2,274,414	902,941	3,274,928	1,919,511	512,361
2908	Clackamas Community College	18,971,282	920,903	2,976,697	1,435,489	5,333,089	118,308	27,195	3,391,698	18,957,449	2,862,453	(3,357,518)	(4,095,065)
2910	Linn-Benton Community College	36,652,190	1,779,168	5,750,927	2,670,044	10,200,139	228,570	52,541	6,552,703	844,490	5,530,209	810,243	6,340,452
2918	Portland Community College	89,216,316	4,330,732	13,998,522	34,804,424	53,133,678	556,369	127,891	15,950,152	34,383,863	51,018,275	13,461,266	(10,782,973)
2919	Chemeketa Community College	28,836,460	1,399,777	4,524,596	894,342	6,818,715	179,829	41,337	5,155,401	24,994,622	30,371,189	4,350,945	(5,161,359)
2922	Rogue Community College	11,452,315	1,796,930	5,555,917	1,660,201	2,369,448	71,419	16,417	2,047,452	14,889,279	1,727,965	(2,958,131)	(810,144)
2995	Oregon Coast Community College	3,771,359	183,609	591,747	456,649	1,231,465	23,519	5,406	674,246	703,171	569,036	231,010	800,046
2996	Columbia Gorge Community College	6,345,188	308,008	995,594	305,602	1,609,204	39,570	9,096	1,134,397	229,893	1,412,956	957,384	(78,317)
2997	Tillamook Bay Community College	3,829,583	185,895	600,882	985,753	1,772,530	23,882	5,490	684,655	953,508	807,535	577,821	277,886
2998	Southwestern Community College	12,733,619	618,114	1,997,974	481,357	3,097,445	79,409	18,254	2,276,525	712,841	3,087,029	1,921,293	75,780
2999	Central Oregon Community College	33,021,499	1,602,927	5,181,252	1,005,040	7,789,219	47,336	5,093,605	2,326,719	4,982,398	8,483,588	4,982,398	(577,394)
3003	Baker School District 5J	5,990,700	290,800	939,973	993,610	2,224,383	37,359	8,588	1,071,021	8,241,309	9,358,277	903,898	(1,575,587)
3008	Huntington School District 16J	922,086	44,760	144,680	4,648	194,088	5,750	1,322	164,851	193,202	365,125	139,128	(43,225)
3016	Burns River High School	692,113	33,597	108,396	56,398	198,591	4,316	992	123,736	121,214	250,258	104,428	(51,099)
3027	Bine-Eagle School District 61	2,763,981	134,169	433,684	172,543	740,396	17,237	3,962	494,146	123,531	638,876	417,039	6,218
3037	Alsea School	3,958,909	192,173	624,174	1,444,175	2,257,522	24,688	5,675	707,776	153,693	597,334	310,446	907,780
3039	Corvallis School District 509J	54,844,946	2,662,280	8,605,468	6,023,332	17,291,080	342,023	78,620	9,805,215	826,224	11,052,082	8,275,195	1,471,545
3043	Philomath School District 17J	12,318,541	597,966	1,932,846	1,072,333	3,603,145	76,821	17,659	2,292,317	198,395	2,495,192	1,858,664	430,022
3049	Monroe Elementary School	-	-	-	-	-	-	-	-	-	-	-	-
3075	West Linn School District	38,554,876	1,871,528	6,049,468	2,908,336	10,829,332	240,435	55,268	6,892,866	45,365,866	52,554,435	5,817,293	(8,314,020)
3083	Welches Elementary School	-	-	-	-	-	-	-	-	-	-	-	-
3094	Damascus-Union School District 26	-	-	-	-	-	-	-	-	-	-	-	-
3102	Molalla Elementary School 35	-	-	-	-	-	-	-	-	-	-	-	-
3109	Boring School District	-	-	-	-	-	-	-	-	-	-	-	-
3111	Sandy Elementary School District 46	-	-	-	-	-	-	-	-	-	-	-	-
3116	Colton School District 53	514,202	249,606	806,819	37,712	1,094,137	32,067	7,371	919,303	678,599	1,637,340	775,853	(262,907)
3122	Oregon City School District 62	31,743,219	1,540,877	4,980,683	23,869	6,545,429	197,957	45,504	5,675,074	27,107,709	33,026,244	4,789,527	(6,878,836)
3138	Canby Elementary School District 86	-	-	-	-	-	-	-	-	-	-	-	-
3160	Gladstone School District 115	10,534,141	511,348	1,652,864	4,217,995	6,382,207	65,693	15,101	1,883,301	2,477,087	4,441,182	1,589,428	565,150
3174	Canby Union High School	-	-	-	-	-							

Oregon Public Employees Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Pension Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense / (Credit)				
			Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Expected 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 / (Credit) ⁽¹⁾	
3187	Seaside Schools	13,096,027	635,706	2,054,837	712,669	3,403,212	81,669	18,773	2,341,316	1,024,201	3,465,959	1,975,974	(176,966)	1,799,008	
3195	Warrenton-Hammond School District	7,841,631	380,648	1,230,394	129,402	1,740,444	48,902	11,241	1,401,932	955,830	2,417,905	1,183,172	(135,136)	1,048,036	
3230	Vernonia School District	6,028,391	292,630	945,887	615,983	1,854,500	37,594	8,642	1,077,760	491,718	1,615,714	909,584	(148,087)	761,497	
3241	Coquille School District 8	10,873,120	527,802	1,706,051	619,160	2,853,013	67,807	15,587	1,943,904	23,905	2,051,203	1,640,574	201,337	1,841,911	
3242	Coos Bay School District 9	23,041,976	1,118,502	3,615,411	1,690,971	6,424,884	143,694	33,030	4,119,460	1,448,906	5,745,990	3,476,653	(158,830)	3,317,823	
3245	North Bend Public Schools	17,092,447	829,700	2,681,897	560,450	4,072,047	106,592	24,502	3,055,799	381,209	3,568,102	2,578,967	(73,573)	2,505,394	
3252	Powers School District	1,702,367	82,636	267,111	76,520	426,267	10,616	2,440	304,350	141,645	459,051	256,859	3,076	259,935	
3257	Myrtle Point School District 41	5,533,621	268,613	868,255	119,384	1,256,252	34,509	7,932	989,304	806,631	1,842,346	834,932	(528,581)	306,351	
3264	Bandon School District	6,118,728	297,015	960,062	87,575	1,344,652	38,158	8,771	1,093,910	898,841	2,039,680	923,215	(220,346)	702,869	
3274	Crook County School District	18,965,373	920,616	2,975,770	5,429,637	9,326,023	118,272	27,187	3,390,642	1,917,050	5,453,151	2,861,561	941,131	3,802,692	
3275	Port Orford-Langlois School District 2CJ	2,679,979	130,091	420,503	7,737	558,331	16,713	3,842	479,128	162,107	661,790	404,365	(156,969)	247,396	
3277	Curry County School District 3C	-	-	-	-	-	-	-	-	-	-	-	-	-	
3281	Ophir School	-	-	-	-	-	-	-	-	-	-	-	-	-	
3282	Pistol River School District 16	-	-	-	-	-	-	-	-	-	-	-	-	-	
3283	Brookings-Harbor School District 17C	9,185,939	445,903	1,441,223	809,020	2,696,246	57,285	13,168	1,642,268	1,031,207	2,743,928	1,386,006	(34,741)	1,351,265	
3288	Central Curry School District 1	4,026,240	195,441	631,739	237,295	1,064,475	25,108	5,772	719,814	395,960	1,146,654	607,493	(138,612)	468,881	
3291	Bend-La Pine Public Schools	142,358,706	6,910,367	22,336,850	5,859,987	35,107,204	887,775	204,070	452,450,983	5,753,444	32,296,272	21,479,574	(452,613)	21,026,961	
3296	Sisters School District	7,142,582	346,715	1,120,710	1,385,735	2,853,160	44,542	10,239	1,276,956	525,110	1,856,847	1,077,698	145,253	1,222,951	
3307	Oakland School District	4,891,981	237,466	767,578	453,671	1,458,715	30,507	7,013	874,592	906,692	1,818,804	738,119	(220,201)	517,918	
3310	Roseburg Public Schools	17,397,566	844,511	2,729,772	91,629	3,665,912	108,494	24,939	3,110,348	13,938,518	2,625,005	(3,597,547)	(972,542)	1,624,465	
3316	Glide School District 12	6,177,102	299,848	969,221	794,010	2,063,079	38,522	8,855	1,104,346	466,808	1,618,531	932,023	(133,832)	1,065,855	
3318	Days Creek School District 15	2,204,760	107,023	345,939	238,860	591,822	13,749	3,161	394,169	197,021	608,100	332,662	(25,690)	306,972	
3319	South Umpqua School District	4,200,716	205,911	659,115	2,247,381	3,110,007	26,196	6,022	1,517,007	1,900,362	3,633,819	1,900,362	306,388	940,307	
3320	Camas Valley School District 21	2,064,818	100,230	323,981	287,419	711,630	32,987	2,960	369,150	428,972	823,599	311,547	(69,327)	242,220	
3321	North Douglas School District 22	3,323,682	161,338	521,504	156,427	839,269	20,727	4,764	594,210	231,004	850,705	501,489	(82,153)	419,336	
3324	Yoncalla School District 32	3,124,159	151,653	490,197	484,937	1,126,787	19,483	4,478	558,539	96,200	678,700	471,384	(3,411)	467,973	
3325	Elkton School District 34	2,578,893	125,184	404,642	42,665	572,491	16,082	3,697	461,056	111,938	592,773	389,112	(22,279)	366,833	
3331	Umpqua School District	-	-	-	-	-	-	-	-	-	-	-	-	-	
3335	Riddle School District	3,475,758	168,720	545,365	8,648	722,733	21,675	4,982	601,398	357,407	1,005,462	524,434	(167,879)	356,555	
3338	Glendale 77	2,740,923	133,050	34,141	597,257	727,557	17,093	3,929	490,024	1,024,930	513,884	413,560	(148,204)	265,356	
3349	Wilson-Dillard Schools	4,361,447	211,713	684,335	3,032,054	3,928,102	27,199	6,252	779,742	405,562	1,218,755	658,070	627,401	285,471	
3353	Sutherlin School District 130	7,296,294	354,176	1,144,828	443,533	1,942,537	45,501	10,459	1,304,436	406,941	1,767,337	1,100,890	62,671	1,163,561	
3361	Atterington Public Schools	1,509,667	1,509,667	236,875	2,927	313,084	9,415	2,164	269,899	385,958	667,436	227,784	(135,793)	91,991	
3364	Condon Admin School District 25J	1,198,759	58,190	188,092	16,034	262,316	7,476	1,718	214,315	198,519	422,028	180,873	(66,456)	114,417	
3370	Prairie City School District 4	1,269,534	61,626	199,197	38,271	299,094	7,917	1,820	226,968	189,294	425,999	191,552	(138,993)	52,559	
3372	Monument School District 8	253,748	12,317	39,814	196,657	248,788	1,582	364	349,177	396,488	38,286	(142,319)	(104,033)	-	
3375	Dayville School District 16J	769,121	37,335	120,679	20,831	178,845	4,796	1,103	137,504	220,545	363,948	116,048	(89,418)	26,630	
3376	Long Creek Schools	807,914	39,218	126,766	88,321	254,305	5,038	1,158	144,439	58,897	209,532	121,901	874	122,775	
3392	Burns-Slater School District	1,198,904	58,197	188,115	291,485	537,797	7,477	1,719	214,341	1,351	224,888	180,895	-	110,317	
3394	Crane Elementary School	89,514	4,345	14,045	14,061	32,451	558	128	16,003	4,020	20,709	13,506	2,727	16,233	
3396	Diamond School District 7	9,012	4,369	14,123	57,075	75,567	561	129	16,092	64,487	47,705	64,487	(22,892)	(9,311)	
3397	Sunxew School District	1,111,174	5,397	17,444	10,377	33,218	693	159	19,876	61,862	82,590	16,774	(24,553)	(7,779)	
3398	Drewsey School	113,777	5,523	17,852	13,376	36,751	710	163	20,341	14,227	35,441	17,167	14,764	31,931	
3399	Frenchglen School District	129,484	6,285	20,317	-	26,602	807	186	23,149	35,505	59,647	19,537	(19,341)	196	
3405	Fields-Trout Creek 33	283,805	13,776	44,531	23,660	81,967	1,770	407	50,739	10,869	63,785	42,821	1,541	44,362	
3407	Crane Union High School	1,288,438	62,543	202,163	270,605	535,311	8,035	1,847	230,348	63,877	304,107	194,404	(2,309)	192,095	
3409	Hood River County School District	37,357,653	1,813,413	5,861,618	2,849,141	10,524,172	232,969	53,552	6,678,826	1,609,620	8,574,967	5,636,652	5,134	5,641,786	
3414	Phoenix-Talent School District	15,881,426	770,915	2,491,882	1,255,420	4,518,217	99,039	22,766	2,839,292	997,858	3,958,955	2,396,245	(109,959)	2,286,286	
3415	Ashland Public Schools	28,748,277	1,395,497	4,510,760	719,838	6,626,095	179,280	41,210	5,139,636	4,337,639	1,651,085	7,011,211	4,337,639	(759,185)	3,578,454
3416	Central Point School District 6	43,879,612	2,130,001	6,884,948	597,761	9,612,710	273,641	62,901	7,844,826	3,351,652	11,533,020	6,620,708	(700,785)	5,919,923	
3417	Eagle Point School District 9	34,014,367	1,651,123	5,337,038	6,988,161	212,120	48,759	6,881,111	1,745,363	8,087,353	5,132,205	1,019,139	(4,113,066)	1,026,073	
3424	Rogue River School District	8,625,089	418,679	1,353,223	768,911	2,540,913	53,788	12,364	1,541,999	178,332	1,786,483	1,301,383	131,923	1,433,306	
3432	Prospect School District	2,222,778	107,898	348,766	150,734	607,398	13,862	3,186	397,390	690,526	335,380	68,303	267,077	380,525	
3439	Butte Falls School District	2,544,748	123,527	399,285	115,806	638,618	15,870	3,648	454,952	136,169	610,639	383,960	(3,455)	380,505	
3440	Pinhurst School District	263,999	12,815	41,423	62,127	116,365	1,646	378	47,198	24,157	73,379	39,833	(1,332)	38,501	
3445	Culver School District 4	7,102,736	344,781	1,114,458	453,149	1,912,388	44,294	10,182	1,269,832	430,397	1,754,705	1,071,685	(177,580)	894,105	
3446	Ashwood School	100,578	4,882	15,781	75,057	95,720	627	144	17,981	30,446	49,198	15,176	6,405	21,581	
3447	Madras School District	12,280,056	596,098	1,926,807	25,922	2,548,827	76,581	17,603	2,195,436	13,887,722	15,977,342	1,852,857	(3,464,438)	(1,611,581)	
3451	Black Butte School District	414,556	20,123	65,046	180,882	266,051	2,585	594	74,115	118,503	195,797	62,550	2,376	64,926	
3453	Josephine County School District Cu	-	-	-	-	-	-	-	-	-	-	-	-	-	
3454	Grants Pass School District	60,885,959	2,955,522	9,553,336	148,606	12,657,464	379,696	87,279	10,885,232	6,524,405	17,876,612	9,186,684	(2,399,821)	6,786,863	
3455	Klamath Falls School District 1	65,091,771	3,159,680	10,213,251	934,088	14,307,019	493,308	11,637,149	3,707,230	9,821,272	15,843,611	15,843,611	(1,937,332)	7,883,940	
3456	Klamath County School District	27,943,874	1,356,450	4,384,545	312,017	6,053,012	174,263	40,057	4,995,824	3,250,000	8,460,144	4,216,268	(1,465,433)	2,750,835	
3460	Union School District 5	-	-	-	-	-	-	-	-	-	-	-	-	-	
3461	Lake County School District 7	3,427,508	166,378	537,795	257,490	961,663	21,375	4,913	612,772	4,310,445	4,949,505	517,154	(1,055,026)	(537,872)	
3462	Paisley School District	1,554,169	75,442	243,857	51,534	370,833	9,692	2,228	277,855	313,842	603,617	234,448	(38,108)	196,390	
3463	North Lake School District 14	2,668,753	129,546	418,742	387,320	935,608	16,643	3,826	477,121	304,149	801,739	402,671	(19,043)	383,628	
3464	Plush School District	183,718	8,918	28,826	10,530	48,274	1,146	263	32,845	20,170	54,424	27,720	(6,153)	21,567	
3465	Adel School District 21	114,229	5,593	18,800	5,593	29,255	719								

Oregon Public Employees Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Pension Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense / (Credit)			
			Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Differences between Expected and Actual Experience	Changes in Assumptions	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 / (Credit) ⁽¹⁾
3522	Lowell School District	4,380,321	212,629	687,296	318,187	1,218,112	27,316	6,279	783,117	347,278	1,163,990	660,918	75,713	736,631
3524	Oakridge School District	2,104,612	102,162	330,225	9,681	442,068	13,125	3,017	376,264	3,436,374	3,828,780	317,551	(848,380)	(530,829)
3527	Marcola School District 79	3,872,791	187,993	607,662	523,891	1,319,546	24,151	5,552	692,380	230,075	952,158	584,340	143,069	727,409
3533	Triangle Lake Schools	2,664,549	129,342	418,082	37,118	584,542	16,617	3,820	476,370	439,855	936,662	402,036	(158,610)	243,426
3537	Suslaw School District 97J	10,866,236	527,468	1,704,971	1,563,423	3,795,862	67,764	15,577	1,942,673	387,008	2,413,022	1,639,535	126,826	1,766,361
3579	Lincoln County School District	10,398,001	504,739	1,631,503	9,390,606	11,526,848	64,844	14,905	1,858,961	5,449,327	7,388,037	1,568,886	1,580,807	3,149,693
3582	Linn County School District 5	-	-	-	-	-	-	-	-	-	-	-	-	-
3603	Hamilton Creek School District	-	-	-	-	-	-	-	-	-	-	-	-	-
3610	Harrisburg Elementary School District 42J	-	-	-	-	-	-	-	-	-	-	-	-	-
3613	Harris School	-	-	-	-	-	-	-	-	-	-	-	-	-
3615	Central Linn School District 552C	6,263,517	304,043	982,780	-	1,286,823	39,060	8,979	1,119,796	748,519	1,916,354	945,061	(349,675)	595,386
3618	Sweet Home School District 55	12,004,382	582,716	1,883,552	1,900,787	4,367,055	74,862	17,208	2,146,151	879,411	3,117,632	1,811,263	421,311	2,232,574
3626	Wyan School District 63CJ	-	-	-	-	-	-	-	-	-	-	-	-	-
3647	Seio School District 95C	-	-	-	-	-	-	-	-	-	-	-	-	-
3665	Santiam Canyon School District	5,275,214	256,069	827,710	162,682	1,246,461	32,897	7,562	943,106	960,415	1,943,980	795,943	(418,858)	377,085
3676	Harrisburg High School	4,598,565	223,223	721,540	745,067	1,689,830	28,677	6,592	822,134	136,011	993,414	693,847	313,238	1,007,085
3684	Harrisburg School District 8C	21,600,017	1,048,507	3,389,159	1,685,208	6,122,874	134,702	30,963	3,861,665	155,792	4,183,122	3,259,085	97,997	3,357,082
3687	Juntura Grade School	119,215	5,787	18,705	79,810	104,302	743	171	21,313	58,985	81,212	17,988	(2,479)	15,509
3689	Vale School District 15	-	-	-	-	-	-	-	-	-	-	-	-	-
3694	Nyssa School District 26	12,654,975	614,297	1,985,634	640,956	3,240,887	78,919	18,141	2,262,465	510,661	2,870,186	1,909,426	(134,339)	1,775,087
3696	Annex Elementary School	1,089,036	52,864	170,876	96,828	320,568	6,791	1,561	194,699	164,317	204,597	82,817	-	247,134
3707	Adrian School District 61	2,855,262	138,746	448,477	228,473	815,696	17,825	4,097	511,002	273,944	806,868	431,264	(56,966)	374,298
3709	Harper School District 66	1,487,264	72,195	233,360	2,838	308,393	9,275	2,132	265,894	119,495	396,796	224,404	(31,851)	192,553
3712	W W Jones School	205,907	9,995	32,308	15,857	58,160	1,284	295	36,812	20,813	59,204	31,068	(9,494)	21,574
3715	Vale High School	-	-	-	-	-	-	-	-	-	-	-	-	-
3720	Silverton RFD	-	-	-	-	-	-	-	-	-	-	-	-	-
3727	Aumsville Elementary	-	-	-	-	-	-	-	-	-	-	-	-	-
3729	Jefferson School District 14CJ	5,047,416	245,011	791,967	306,188	1,343,166	31,477	7,235	902,380	834,056	1,775,148	761,572	(132,326)	629,246
3730	North Marion School District 15	6,509,226	315,970	1,021,333	-	1,337,303	40,593	9,331	1,163,724	5,895,012	7,108,660	982,135	(1,443,126)	(460,991)
3732	Marion Elementary School	-	-	-	-	-	-	-	-	-	-	-	-	-
3735	Salem-Keizer Public Schools	337,565,369	16,386,075	52,965,830	7,958,412	77,310,317	2,105,120	483,897	60,350,158	17,916,872	80,856,047	50,933,030	(3,209,204)	47,723,826
3750	St Paul School District	2,748,102	133,398	431,192	133,865	698,455	17,138	3,939	491,308	548,402	1,060,787	414,643	(177,942)	236,701
3759	Eldridge Elementary	-	-	-	-	-	-	-	-	-	-	-	-	-
3760	West Stayton School District	-	-	-	-	-	-	-	-	-	-	-	-	-
3761	Bethany Elementary	-	-	-	-	-	-	-	-	-	-	-	-	-
3763	Butte Creek School	-	-	-	-	-	-	-	-	-	-	-	-	-
3769	Scotts Mills School	-	-	-	-	-	-	-	-	-	-	-	-	-
3771	Gervais Elementary School	-	-	-	-	-	-	-	-	-	-	-	-	-
3772	Stayton School District 77J	-	-	-	-	-	-	-	-	-	-	-	-	-
3780	Mt Angel School District 91	7,161,568	347,636	1,123,689	-	1,471,325	44,661	10,266	1,280,350	930,925	2,266,202	1,080,562	(372,391)	708,171
3781	Silver Crest School District 93	-	-	-	-	-	-	-	-	-	-	-	-	-
3786	Woodburn School District	58,856,382	2,857,002	9,234,884	200,749	12,292,635	367,039	84,370	10,522,383	1,811,957	12,785,749	8,880,454	(1,561,170)	7,319,284
3794	Detroit School District 123J	-	-	-	-	-	-	-	-	-	-	-	-	-
3804	Monitor School District 142J	-	-	-	-	-	-	-	-	-	-	-	-	-
3806	Cloverdale School District 144	-	-	-	-	-	-	-	-	-	-	-	-	-
3809	Morrow County Schools	10,809,548	524,716	1,696,076	558,295	2,779,087	67,410	15,495	1,932,538	7,325,724	9,341,167	1,630,982	(1,466,428)	164,554
3818	Portland Public Schools	201,913,983	9,801,295	31,681,395	39,641,676	81,124,366	1,259,173	289,442	36,098,314	156,262,115	193,909,044	30,465,480	(20,517,723)	9,947,757
3820	Parkrose School District	8,521,514	413,651	1,337,072	-	1,750,723	53,143	12,216	1,523,482	14,293,425	15,882,265	1,285,756	(5,118,212)	(3,832,456)
3821	Gresham Grade School District 4	-	-	-	-	-	-	-	-	-	-	-	-	-
3823	Orient School	-	-	-	-	-	-	-	-	-	-	-	-	-
3824	Reynolds School District	70,392,366	3,416,981	11,044,943	3,814,818	18,276,742	438,980	100,907	12,584,793	10,324,405	23,449,085	10,621,044	(3,890,663)	6,730,381
3842	Corbett School District 39	10,245,936	497,358	1,607,643	159,007	2,264,008	63,896	14,687	1,831,775	1,354,311	3,264,669	1,545,942	(476,381)	1,069,561
3843	David Douglas School District	117,781,104	5,717,322	18,480,492	-	24,197,814	734,505	168,838	21,056,983	14,460,276	36,420,602	17,771,220	(5,064,807)	12,706,413
3847	Riverdale School	6,208,873	301,391	974,206	556,590	1,832,187	38,720	8,900	1,110,266	825,032	1,982,678	936,816	(132,667)	801,149
3848	Barlow-Gresham Uhs District U2-20H	-	-	-	-	-	-	-	-	-	-	-	-	-
3850	Dallas School District	9,696,536	470,689	1,521,439	488,074	2,480,202	60,469	13,900	1,733,553	19,319,854	21,127,776	1,463,047	(4,663,762)	(3,200,715)
3859	Central School District 13J	24,366,571	1,182,800	3,823,247	1,422,791	6,428,838	151,954	34,929	4,356,272	325,536	4,868,691	3,676,513	517,334	4,193,847
3865	Perrydale School District 21	3,272,360	158,847	513,451	165,025	837,323	20,407	4,691	585,035	215,511	825,644	493,745	(47,512)	446,233
3887	Falls City School District	1,939,324	94,139	304,290	667,035	1,065,464	12,094	2,780	346,714	124,800	486,388	292,612	179,502	472,114
3894	Sherman County School District 9	-	-	-	-	-	-	-	-	-	-	-	-	-
3902	Tillamook Public Schools	7,949,818	385,900	1,247,369	1,167,399	2,800,668	49,577	11,396	1,421,274	3,436,551	4,918,798	1,199,496	(256,188)	943,308
3920	Neah-Kah-Nie School District	10,435,413	506,555	1,637,373	1,177,236	2,261,164	65,077	14,959	1,865,650	954,122	2,899,808	1,574,531	(379,729)	1,194,802
3927	Echo School District	1,363,357	66,180	213,918	122,331	402,429	8,502	1,954	243,742	1,346,692	1,600,890	205,708	(239,274)	(33,566)
3928	Umatilla School District 6R	5,689,646	276,186	892,736	400,091	1,569,013	35,482	8,156	1,017,199	5,122,163	6,183,000	858,473	(1,198,909)	(340,436)
3929	Ferndale School District 10	-	-	-	-	-	-	-	-	-	-	-	-	-
3931	Pendleton School District 16R	15,665,515	760,434	2,458,004	3,096,624	6,315,062	97,693	22,456	2,800,691	2,440,448	5,361,288	2,363,667	190,389	2,554,056
3935	Athens-Weston School District 29Rj	5,835,274	283,255	915,586	120,233	1,319,074	36,390	8,365	1,043,234	300,925	1,388,914	880,446	(245,989)	634,457
3936	Milton-Freewater Elementary School District 31	-	-	-	-	-	-	-	-	-	-	-	-	-
3942	Stanfield School District	3,309,180	160,634	519,228	270,899	950,761	20,637	4,744	591,617	157,911	774,909	499,301	94,270	593,571
3944	Ukiah School	640,506	31,091	100,499	1,893	133,483	3,994	918	114,510	122,874	242,296	96,642	(40,167)	56,475
3957	Helix School District	1,790,908	86,934	281,003	107,709	475,646	11,168	2,567	320,180	201,306	575,221	270,218	(68,394)	201,824
3958	Pilot Rock School District 2R	2,518,363	122,246	395,145	516,081	1,033,472	15,705	3,610	450,235	321,725	791,275	379,979	20,306	400,285
3959	McDouglough Union High School District	-	-	-	-	-	-	-	-	-	-	-	-	-
3965	La Grande Public Schools	7,684,047	372,998	1,245,649	81,945	1,660,612	47,919	11,015	1,373,759	6,921,589	8,354,282	1,159,396	(1,370,017)	(210,621)
3966	Union County School District	2,618,814	127,122	410,906	732,931	1,270,959	16,331	3,754	468,193	471,925	960,203	395,136	61,233	456,369
3967	North Powder School District	3,043,393	147,732	477,525	159,596	784,853	18,979	4,363	544,100	101,110	668,552	459,198	62,775	521,973
3969	Imbler School District	3,047,527	147,933	478,173	20,953	647,059	19,005	4,369	544,839	427,016	995,229	459,821	(132,031)	327,790
3970	Cove School District	2,269,334	110,158	356,071	45,429	511,658	14,152	3,253	405,713	706,205	1,129,323	342,405	(167,799)	174,606
3973	Elgin School District 23	3,865,510	187,639	606,519	358,612	1,152,770	24,106	5,541	691,078	293,884	1,014,609	583,242	(72,010)	511,232
3986	Joseph School													

Oregon Public Employees Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Pension Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense / (Credit)				
			Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Expected 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 / (Credit) ⁽¹⁾
4008	Chenoweth School District	-	-	-	-	-	-	-	-	-	-	-	-	
4012	Dufur Schools	3,759,430	182,490	589,875	224,582	996,947	23,444	5,389	672,113	346,669	1,047,615	567,236	(9,832)	557,404
4022	Maupin Grade School 84	-	-	-	-	-	-	-	-	-	-	-	-	-
4025	West Union School District 1	-	-	-	-	-	-	-	-	-	-	-	-	-
4030	Hillsboro Elementary School District 7	-	-	-	-	-	-	-	-	-	-	-	-	-
4034	Gaston Public Schools	3,118,616	151,384	489,328	278,343	919,055	19,448	4,471	557,548	821,223	1,402,690	470,548	(177,729)	292,819
4035	Banks School District	7,507,846	364,445	1,178,022	144,492	1,686,959	46,820	10,762	1,342,258	1,132,405	2,532,245	1,132,810	(313,993)	818,817
4047	Reedville School District 29	-	-	-	-	-	-	-	-	-	-	-	-	-
4055	Groner School	-	-	-	-	-	-	-	-	-	-	-	-	-
4062	Beaverton School District	348,863,875	16,934,526	54,738,627	1,841,671	73,514,824	2,175,579	500,093	62,370,112	39,896,429	104,942,213	52,637,788	(6,040,851)	46,596,937
4080	North Plains School District 70	-	-	-	-	-	-	-	-	-	-	-	-	-
4105	Hillsboro Union High School	-	-	-	-	-	-	-	-	-	-	-	-	-
4109	Spray School District 1	778,606	37,795	122,168	161,324	321,287	4,856	1,116	139,200	28,348	173,520	117,479	(42,367)	75,112
4114	Fossil School District 21J	1,234,975	59,948	193,774	38,727	292,449	7,702	1,770	220,790	445,962	676,224	186,337	(195,433)	(9,096)
4128	Yamhill Grade School	-	-	-	-	-	-	-	-	-	-	-	-	-
4135	Newberg School District 29H	32,753,885	1,589,937	5,139,262	4,851,794	11,580,993	204,259	46,952	5,855,761	4,243,219	10,350,191	4,942,019	(299,614)	4,642,405
4142	McMinnville Schools	52,447,820	2,545,919	8,229,346	629,448	11,404,713	327,074	75,183	9,376,656	5,039,764	17,913,509	7,913,509	(1,449,675)	6,463,834
4144	Sheridan School District 48J	6,278,616	304,776	985,149	330,158	1,620,083	39,155	9,000	1,122,495	1,382,282	2,552,932	947,339	(598,273)	349,066
4166	Yamhill-Carlton School District 1	2,818,807	136,830	442,286	843,448	1,422,564	17,579	4,041	503,948	599,944	1,125,512	425,311	(76,995)	348,316
4185	Lebanon School District Uh-1	-	-	-	-	-	-	-	-	-	-	-	-	-
4189	Wasco County High School	-	-	-	-	-	-	-	-	-	-	-	-	-
4203	Victor Point School	-	-	-	-	-	-	-	-	-	-	-	-	-
4218	Carry County Education Service District	-	-	-	-	-	-	-	-	-	-	-	-	-
4219	Grant County Education Service District	809,665	39,303	127,041	248,715	415,059	5,049	1,161	144,752	331,627	482,589	122,165	(104,752)	17,413
4220	Jefferson County Education Service District	901,637	43,767	141,472	42,584	227,823	5,623	1,292	161,195	939,623	1,107,733	136,042	(243,582)	(107,540)
4221	Marion Education Service District	-	-	-	-	-	-	-	-	-	-	-	-	-
4223	InterMountain Education Service District	8,702,851	422,453	1,365,524	411,089	2,199,066	54,273	12,475	1,555,901	5,690,120	7,312,769	1,313,116	(998,308)	314,808
4224	Wallowa County Region 18	1,909,847	92,708	299,665	58,073	450,446	11,910	2,738	341,444	246,107	602,199	288,164	(57,606)	230,558
4225	Washington County Education Service District	-	-	-	-	-	-	-	-	-	-	-	-	-
4226	North Central Education Service District	970,308	47,101	152,247	32,816	232,164	6,051	1,391	173,472	112,576	293,490	146,403	(70,448)	75,955
4227	Cascade School District Uh5	-	-	-	-	-	-	-	-	-	-	-	-	-
4230	Mar-Linn School District	-	-	-	-	-	-	-	-	-	-	-	-	-
4232	South Coast Education Service District Region 7	9,307,567	451,807	1,460,408	448,470	2,360,685	58,044	13,342	1,664,013	162,009	1,897,408	1,404,358	(90,132)	1,314,226
4237	Douglas Education Service District	19,472,654	945,240	3,055,365	1,237,364	5,237,969	121,435	27,914	3,481,334	242,981	3,873,664	2,938,101	246,051	3,184,152
4238	Multnomah Education Service District	11,873,558	576,365	1,863,025	3,789,472	6,228,862	74,046	17,021	1,122,762	18,125,920	20,339,749	1,791,523	(2,220,089)	(428,566)
4251	Clatsop County Education Service District	-	-	-	-	-	-	-	-	-	-	-	-	-
4252	High Desert Education Service District	16,661,400	808,777	2,614,264	51,587	3,474,628	103,904	23,884	2,978,736	2,219,926	5,326,450	2,513,930	(324,503)	2,189,427
4254	Willamette Education Service District	20,643,956	1,002,968	3,239,148	3,637,546	7,878,792	128,740	29,593	3,690,740	883,641	3,114,832	877,815	3,992,647	(5,218,045)
4258	Hemiston School District 8R	12,198,708	592,149	1,914,043	439,339	2,945,531	76,073	17,487	2,180,893	249,926	26,524,379	1,840,583	(5,056,628)	3,549,954
4259	Clackamas Education Service District	22,419,981	1,088,309	3,517,816	1,054,145	5,660,720	139,815	32,139	4,008,259	329,256	3,382,804	3,382,804	166,390	3,549,194
4260	Greater Albany School District 8J	74,720,022	3,627,054	11,723,975	49,624	15,400,653	465,968	107,110	13,358,495	3,133,756	17,065,329	11,274,015	(763,195)	10,510,820
4268	Lake Oswego School District	59,476,396	2,887,099	9,332,168	3,883,140	16,102,407	370,906	85,259	6,383,229	54,056	8,974,004	1,854,504	10,828,508	10,828,508
4270	Silver Falls School District	13,798,621	669,812	2,165,078	20,452	2,855,342	86,051	19,780	2,466,927	1,513,899	16,086,657	2,081,984	(3,197,297)	(1,115,313)
4271	Malheur Education Service District Region 14	4,050,958	196,641	635,617	233,661	1,065,919	25,263	5,807	724,233	461,348	611,223	1,216,651	(52,974)	558,249
4272	Linn-Benton-Lincoln Education Service District	21,822,840	1,059,323	3,424,122	5,765	4,489,210	136,091	31,283	3,901,502	1,669,390	5,738,266	3,292,706	(642,756)	2,649,950
4273	Double O School District	113,148	5,492	17,754	25,827	49,073	706	162	20,229	25,323	46,420	17,072	1,129	18,201
4275	Tillamook County Education Service District	-	-	-	-	-	-	-	-	-	-	-	-	-
4276	Lane County Education Service District	13,519,153	656,246	2,121,228	906,292	3,683,766	84,308	19,380	2,416,963	248,052	2,768,703	2,039,817	169,863	2,209,680
4277	Mitchell School	1,056,770	51,298	165,813	202,260	419,371	6,590	1,515	188,930	244,419	441,454	159,449	(34,031)	125,418
4279	St Helens School District 502	15,783,500	766,162	2,476,516	1,422,396	4,665,074	98,429	22,626	2,821,784	591,445	3,534,284	2,381,469	346,645	2,728,114
4280	Northwest Regional Education Service District	52,442,911	2,545,680	8,228,576	1,683,319	10,942,575	327,044	75,176	9,375,778	2,162,004	11,940,002	7,912,768	(799,501)	7,113,267
4286	Southern Oregon Education Service District	16,851,754	818,017	2,644,131	43,416	3,505,564	105,091	24,157	3,012,768	4,560,591	7,702,607	2,542,651	(1,413,101)	1,129,550
4288	Meadford School District 549C	106,206,194	5,155,454	16,664,326	8,795,048	30,614,828	662,321	152,246	18,987,613	7,619,438	16,024,758	17,421,618	(1,401,305)	14,623,453
4291	Dayton Public Schools	4,332,946	210,330	679,863	123,250	1,013,443	27,021	6,211	774,647	1,287,844	2,095,723	653,770	(256,852)	396,918
4293	Lake County Education Service District	859,210	41,708	134,815	83,529	260,052	5,358	1,232	153,610	197,356	357,556	129,641	(53,030)	76,611
4294	Harney Education Service District Region XVII	1,704,771	82,753	267,488	169,442	519,683	10,631	2,444	304,780	373,528	691,383	257,222	(146,245)	110,977
4295	Wasco County Education Service District	3,696,697	179,445	580,032	97,640	857,117	23,053	5,299	660,898	64,811	754,061	557,770	75,236	633,006
4297	Yamhill Education Service District	-	-	-	-	-	-	-	-	-	-	-	-	-
4306	Amity School District	4,071,504	197,639	638,841	863,292	1,699,772	25,391	5,836	727,906	546,794	1,305,927	614,323	91,330	705,653
4307	Columbia School District 5J	-	-	-	-	-	-	-	-	-	-	-	-	-
4309	Scappoose School District	16,861,183	818,474	2,645,611	3,464,085	105,149	24,170	3,014,453	2,737,911	5,881,683	2,544,074	(961,322)	1,582,752	
4311	Redmond School District 2J	24,359,427	1,182,454	3,822,126	274,273	5,278,853	151,910	34,919	4,354,994	29,588,572	34,130,395	3,675,435	(6,647,868)	(2,972,433)
4312	Reedsport School District	4,867,691	236,287	763,767	521,997	1,522,051	30,356	6,978	870,249	1,089,702	1,892,119	238,145	972,599	972,599
4313	Fines Grove School District	50,895,687	2,470,575	7,985,808	49,325	10,805,708	317,395	72,959	9,099,164	4,445,347	15,934,865	7,679,317	(1,140,073)	6,539,240
4314	Williamina School District 30J	7,296,385	359,055	1,160,533	183,462	1,703,030	46,125	10,603	1,322,331	842,596	2,221,655	1,115,992	(182,886)	933,106
4315	John Day School District	3,953,341	191,903	620,301	642,327	1,436,531	24,654	5,667	706,781	533,219	1,270,321	596,494	(166,491)	430,003
4316	Tigard-Tualatin School District 23J	117,860,387	5,721,171	18,492,932	1,925,185	26,139,288	734,999	168,952	11,071,157	4,138,885	26,113,999	17,783,183	(1,054,361)	16,728,822
4317	Sherwood School District 88J	43,986,730	2,135,201	6,901,756	228,648	9,265,605	274,309	63,055	7,863,976	2,256,090	10,457,430	6,636,870	(885,293)	5,751,577
4320	Rainier School District 13	6,140,825	298,088	963,529	1,915,197	3,829,805	38,295	8,803	1,097,861	662,059	1,807,018	926,549	(11,376)	915,173
4321	North Clackamas School District 12	132,947,400	6,453,524	20,860,165	12,803,017	40,116,706	829,084	190,579	23,768,423	3,384,776	28,172,862	20,059,564	4,217,920	24,277,484
4323	Estacada School District 108	15,572,857	755,937	2,443,465	5,382,682	97,115	22,324	2,784,126	334,565	3,258,130	2,349,687	452,024	2,801,711	2,801,711
4324	Centennial School District 28	59,882,557	2,906,815	9,395,897	-	12,302,712	373,439	85,841	10,705,843	10,520,969	21,686,092	9,035,287	(3,810,706)	5,224,581
4326	Harney County School District 3	-	-	-	-	-	-	-	-	-	-	-	-	-
4327	Jordan Valley School District 3	969,448	47,059	152,112	28,194	227,365	6,046	1,390	173,318	327,940	146,274	1,780	148,054	148,054
4329	Gervais School District 1	3,843,450	186,568	603,058										

Oregon Public Employees Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Pension Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense / (Credit)					
			Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Expected 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 / (Credit) ⁽¹⁾	
4338	Three Rivers U J School District	34,599,757	1,679,539	5,428,889	682,518	7,900,946	215,770	49,598	6,185,767	2,164,901	8,616,036	5,220,531	(534,045)	4,686,486
4339	Lebanon Community School District	35,937,444	1,744,473	5,638,779	732,170	8,115,422	224,113	51,516	6,424,920	4,448,347	11,148,896	5,422,366	(921,822)	4,506,544
4340	Monroe School District 1J	2,862,549	138,954	449,149	20,878	608,981	17,851	4,103	511,768	512,599	1,046,321	431,911	(226,280)	205,631
4341	Hillsboro School District 1J	164,695,238	7,994,625	25,841,573	278,797	34,114,995	1,027,070	238,089	29,444,323	12,337,863	43,045,345	24,849,787	(3,006,833)	21,842,954
4342	North Santiam School District 29J	6,757,087	328,002	1,060,224	365,473	1,751,699	42,138	9,686	1,208,037	5,822,272	7,082,133	1,019,533	(1,223,166)	(203,633)
4343	Harrisburg School District 7	7,024,731	340,994	1,102,218	235,887	1,679,099	43,808	10,070	1,255,886	1,554,391	2,864,155	1,059,916	(580,880)	479,036
4344	South Wasco County School District 1	2,919,649	141,725	458,109	124,850	724,684	18,207	4,185	521,977	331,554	875,923	440,527	(90,466)	350,061
4345	Oregon Trail School District 46	36,143,164	1,754,459	5,671,058	127,969	7,553,486	225,595	51,811	6,461,699	2,268,140	9,007,405	5,453,406	(1,282,996)	4,170,410
4346	Knappa School District 4	5,122,992	248,680	803,825	187,160	1,239,665	31,948	7,344	915,892	446,103	1,401,287	772,975	(137,085)	635,890
4347	Clatskanie School District 6J	8,212,069	398,630	1,288,518	492,073	2,179,221	51,212	11,772	1,468,159	529,613	2,060,756	1,239,065	(110,583)	1,128,482
4348	Lourdes Charter School	278,127	13,501	43,640	132,077	189,218	1,734	399	49,724	89,331	141,188	41,965	(13,189)	28,776
4350	RidgeLine Montessori	1,669,917	81,061	262,019	131,585	474,665	10,414	2,394	298,549	81,118	425,545	251,963	(9,866)	242,097
4351	The Village School	380,098	18,451	59,639	8,418	86,508	2,370	545	67,954	116,531	187,400	57,350	(16,412)	40,938
4352	Armadillo Technical Institute	631,193	30,639	99,038	72,855	202,532	9,935	2,647	112,845	112,882	230,268	95,237	(48,729)	46,508
4354	Opal Charter School	400,655	19,449	62,865	56,324	138,638	2,499	574	71,629	117,267	160,452	42,730	(42,730)	17,722
4355	Three Rivers Charter School	1,072,605	52,066	168,297	42,764	263,127	6,689	1,538	191,761	173,964	373,952	161,838	(43,197)	118,641
4358	Detroit Lake Charter School	-	-	-	-	-	-	-	-	-	-	-	-	-
4360	Luckiamute Valley Charter School	1,624,824	78,872	254,944	95,232	429,048	10,133	2,329	290,487	134,863	437,812	245,159	(21,290)	223,869
4361	Rimrock Expeditionary Alternative Learning	-	-	-	-	-	-	-	-	-	-	-	-	(48,522)
4362	Kings Valley Charter School	129,047	6,264	20,248	9,495	36,007	805	185	23,071	2,152	26,213	19,471	(3,662)	15,809
4363	Multisensory Learning Academy	4,228,940	205,281	665,544	960,194	1,829,019	26,372	6,062	756,053	126,692	915,179	638,077	262,023	900,100
4365	Milch Charter School	1,467,754	71,248	230,299	224,637	536,184	9,153	2,104	262,406	259,579	533,242	221,460	(36,666)	184,794
4366	Sand Ridge Charter School	1,846,694	89,642	289,756	39,368	418,766	11,516	2,647	330,153	140,616	484,932	140,616	(24,724)	253,012
4367	Arthur Academy Charter School	6,053,530	293,850	949,832	151,812	1,395,494	37,751	8,678	1,082,254	672,340	1,801,023	193,378	(178,137)	1,091,515
4369	Trillium Charter School	-	-	-	120,828	120,828	-	-	-	1,465,119	1,465,119	(466,717)	(466,717)	(466,717)
4370	Howard Street Charter School, Inc.	916,198	44,474	143,756	386,580	523,536	5,714	1,313	163,799	52,536	138,239	51,505	(23,733)	183,443
4371	The Lighthouse School	1,373,089	66,652	215,445	252,117	534,214	8,563	1,968	245,482	223,378	479,391	207,176	(33,733)	183,443
4373	Sheridan Japanese School Foundation	554,356	26,910	86,981	111,008	224,899	3,457	795	99,108	81,646	185,006	83,643	36	83,679
4374	Ione School District	2,398,153	116,411	376,283	42,851	535,545	14,955	3,438	428,743	328,378	775,514	361,842	(158,805)	203,037
4375	Eddyville Charter School	1,830,177	88,840	287,165	481,851	857,856	11,413	2,624	327,200	235,432	576,699	276,143	75,677	351,820
4376	Four Rivers Community School	2,664,151	129,323	418,020	455,197	1,002,540	16,614	3,819	476,299	161,358	658,090	401,976	(81,470)	483,446
4378	Mosier Community School	1,285,048	62,379	201,631	35,731	299,741	8,014	1,842	129,742	342,444	582,042	193,892	(34,158)	159,734
4379	Siletz Valley School	1,980,064	96,116	310,683	402,334	123,438	12,348	2,838	353,997	299,546	588,729	298,759	(78,313)	220,446
4380	The Emerson School	854,117	41,461	134,016	92,804	268,281	5,326	1,224	152,700	164,261	323,511	128,872	(12,647)	116,225
4381	North Wasco County School District 21	20,368,368	988,720	3,195,907	2,982,362	7,166,989	127,021	29,198	3,641,470	2,506,132	6,303,821	3,073,250	(138,392)	2,934,858
4382	Self Enhancement Inc	-	-	-	-	-	-	-	-	129,947	129,947	-	(128,534)	(128,534)
4383	City View Charter School	1,715,776	83,287	269,215	344,387	696,889	10,700	2,460	306,748	34,723	354,631	258,882	52,831	311,713
4386	Nixyaawii Community School	815,871	39,604	128,015	60,248	227,867	5,088	1,170	145,862	59,551	211,471	192	(192)	123,293
4388	West Lane Tech	830,759	40,327	130,551	113,180	283,858	5,181	1,191	148,524	161,358	310,179	154,896	(57,972)	179,923
4390	Oregon Connections Academy	19,974,318	969,592	3,134,078	2,733,542	6,837,212	124,564	28,633	3,571,022	-	3,724,219	3,013,794	804,858	3,818,652
4392	Eagle Ridge High School	1,312,078	63,691	205,872	115,032	384,595	8,182	1,881	234,574	145,559	390,196	197,971	(35,919)	162,052
4393	Cascade Heights Public Charter School	1,435,472	69,681	225,233	127,861	422,775	8,952	2,058	256,635	127,139	394,784	216,589	(7,764)	208,825
4396	Sweet Home Charter School	773,298	37,537	121,335	25,289	184,161	4,822	1,109	138,251	185,265	329,447	116,678	(17,514)	99,164
4397	Springwater Environmental Sciences School	1,179,386	57,250	185,052	196,849	439,151	7,355	1,691	210,851	402,002	622,899	177,950	(55,890)	122,060
4398	LEP High	-	-	-	-	-	-	-	-	-	-	-	(125,361)	(125,361)
4400	Phoenix School	876,037	42,525	137,455	167,106	347,086	5,463	1,256	156,618	184,766	348,103	132,179	(49,039)	181,218
4401	Ballston Community School	257,280	12,489	40,369	14,768	67,626	1,604	369	45,997	139,653	187,623	38,819	(49,108)	(10,289)
4402	Sage Community School	-	-	-	52,117	52,117	-	-	-	132,663	132,663	-	(57,972)	(57,972)
4403	Portland Village School	2,250,968	109,266	353,189	715,601	1,178,056	14,037	3,227	402,429	512,165	931,858	339,634	(25,266)	314,368
4404	Alliance Charter Academy	2,732,088	132,621	428,679	76,976	638,276	17,038	3,916	488,444	232,205	741,603	412,227	(116,350)	295,877
4405	Forest Grove Community School	1,343,325	65,208	210,775	124,993	400,976	8,377	1,926	240,161	189,076	439,540	202,686	(45,721)	156,965
4407	Madrone Trail Public Charter School	1,464,976	71,113	229,863	256,683	557,659	9,136	2,100	261,909	153,108	426,253	221,041	(23,263)	197,778
4408	Muddy Creek Charter School	554,529	26,918	87,009	107,371	221,298	3,458	795	99,139	281,077	384,469	83,669	(34,543)	49,126
4409	Southwest Charter School	1,141,144	55,393	179,052	487,239	722,274	7,116	1,636	204,014	394,946	607,712	172,180	(7,510)	164,670
4410	Ace Academy	-	-	-	-	-	-	-	-	20,341	20,341	-	(107,715)	(107,715)
4411	Sherwood Charter School	1,167,758	56,685	183,228	27,583	267,496	7,282	1,674	208,717	157,248	374,977	176,195	(41,462)	134,733
4412	Estacada Web Academy	4,968,192	241,166	779,536	1,277,306	2,298,008	30,983	7,122	888,217	157,248	926,322	749,618	350,466	1,100,084
4413	Marcola Early College Academy	-	-	-	-	-	-	-	-	-	-	-	-	-
4414	Marcola Web Academy	-	-	-	-	-	-	-	-	-	-	-	-	-
4418	Lewis and Clark Montessori Charter School	2,123,902	103,098	333,252	66,220	502,570	13,245	3,045	379,713	775,062	1,171,065	320,462	(45,680)	274,782
4419	Silvies River Web Academy	2,733,153	132,673	428,847	1,260,924	1,822,444	17,044	3,918	1,488,635	-	509,597	412,388	401,518	13,806
4420	Oregon Virtual Academy	9,419,032	457,218	1,477,897	1,869,334	3,804,449	58,739	13,502	1,683,941	-	1,756,182	1,421,176	511,387	1,932,566
4421	Home Scholars Academy of Oakridge and Westfir	-	-	-	-	-	-	-	-	-	-	-	(1,872)	(1,872)
4422	Redmond Proficiency Academy	5,464,956	265,280	857,841	876,423	1,999,184	34,080	7,834	977,028	626,390	1,645,332	824,571	72,515	897,086
4423	Mollala River Academy	1,161,304	56,372	182,215	184,624	423,211	7,242	1,665	207,619	361,999	578,525	175,222	(14,703)	160,519
4424														

Oregon Public Employees Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Pension Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense / (Credit)			
			Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Differences between Expected and Actual Experience	Changes in Assumptions	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 / (Credit) ⁽¹⁾
4449	Mosier Middle School	-	-	-	-	-	-	-	15,795	-	15,795	-	(82,148)	(82,148)
4450	Sauvie Island Academy	1,424,560	69,151	223,521	325,124	617,796	8,884	2,042	254,684	604,224	869,834	214,943	(67,813)	147,130
4451	River's Edge Academy Charter School	1,046,083	50,779	164,136	294,714	509,629	6,524	1,500	187,019	266,080	461,123	157,837	(15,825)	142,012
4452	South Columbia Family School	343,967	16,697	53,970	26,810	97,477	2,145	493	61,495	23,482	87,615	51,899	7,438	59,337
4453	Woodland Educational Initiative	922,483	44,779	144,742	358,576	548,097	5,753	1,322	164,922	418,315	590,312	139,187	(12,760)	126,427
4454	Le Monde Immersion Charter School	2,049,556	99,489	321,586	352,132	773,207	12,781	2,938	366,421	47,463	429,603	309,244	127,997	437,241
4455	Hope Chinese Charter School	2,315,518	112,400	363,317	255,023	730,740	14,440	3,319	413,970	7,717	439,446	349,373	176,303	525,676
4456	Insight School of Oregon Charter	3,299,923	160,185	517,776	1,401,385	2,079,346	20,579	4,730	589,962	95	615,366	497,904	359,209	857,113
4457	Oregon Virtual Education East	-	-	-	4,813	4,813	-	-	-	131,917	131,917	-	(25,165)	(25,165)
4458	Oregon Virtual Education West	-	-	-	4,487	4,487	-	-	-	131,361	131,361	-	(23,394)	(23,394)
4459	Crater Lake Charter Academy	1,685,389	81,812	264,447	222,264	568,523	10,510	2,416	301,315	49,969	364,210	254,297	105,941	360,238
4460	Kairos Pdx	2,274,468	110,407	356,876	749,727	1,217,010	14,184	3,260	406,631	-	424,075	343,180	298,493	641,673
4461	Mountain View Academy	-	-	-	-	-	-	-	-	98,798	98,798	-	(83,369)	(83,369)
4462	Bend International School	1,435,125	69,664	225,179	289,515	584,358	8,950	2,057	256,573	117,913	385,493	216,537	137,715	354,252
4463	Dallas Community School-Community Innovation Partners	854,072	41,458	134,008	228,109	403,575	5,326	1,224	152,691	112,407	271,648	128,865	77,372	206,237
4464	The Valley School of Southern Oregon	697,855	33,875	109,497	258,951	402,323	4,352	1,000	124,763	39,200	169,315	105,295	88,399	193,694
4465	Bridge Educational Foundation	207,458	10,070	32,551	48,147	90,768	1,294	297	37,089	118,987	157,667	31,302	19,255	50,557
4467	Cannon Beach Academy	306,017	14,855	48,016	116,459	179,330	1,908	439	54,710	39,519	96,576	46,173	49,577	95,750
4468	Frontier Charter Academy	3,595,008	174,509	564,076	1,982,395	2,720,980	22,419	5,153	642,718	-	670,290	542,427	664,366	1,206,793
4469	Desert Sky Montessori	958,411	46,523	150,380	459,973	656,876	5,977	1,374	171,345	-	178,696	144,608	176,771	321,379
4470	Oregon Family School	1,941,025	94,221	304,557	1,396,777	1,795,555	12,105	2,782	347,018	-	361,905	292,869	393,704	686,573
4471	Wilhoeka Community School	756,689	36,731	118,729	574,047	729,507	4,719	1,085	135,281	-	141,085	114,172	152,404	266,576
4472	Valley Inquiry Charter School	37,024	1,797	5,809	33,119	40,725	231	53	6,619	-	6,903	-	7,360	12,946
4473	Willamette Connections Academy	2,388,544	115,945	374,776	2,038,511	2,529,232	14,895	3,424	427,026	-	445,345	360,392	479,401	839,793
4474	Oregon for Quality Virtual Education Inc	-	-	-	-	-	-	-	-	-	-	-	-	-
4479	Harmony Academy	425,880	20,673	66,823	302,514	390,010	2,656	610	76,139	-	79,405	64,258	88,331	152,589
Total for All Entities		\$ 15,312,006,363	\$ 743,274,372	\$ 2,402,536,547	\$ 1,336,008,140	\$ 4,481,819,059	\$ 95,488,479	\$ 21,949,628	\$ 2,737,490,545	\$ 1,336,008,140	\$ 4,190,936,792	\$ 2,310,328,494	\$ -	\$ 2,310,328,494

(1) Excludes employer specific amounts due to contributions subsequent to the measurement date and differences between actual employer contributions and the employer's proportionate share of contributions. Proper 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, 2022

Note 1 - Description of Plan

A. Organization

Oregon Public Employees Retirement System (PERS or the System) administers a cost-sharing, multiple-employer 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, 2022, there were 939 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 union-represented 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, 2022, there were 11,413 active plan members, 129,376 retired plan members or their beneficiaries currently receiving benefits, 8,372 inactive plan members entitled to but not yet receiving benefits, for a total of 149,161 Tier One members. For Tier Two members, as of June 30, 2022, there were 27,056 active plan members, 20,720 retired plan members or their beneficiaries currently receiving benefits, 13,335 inactive plan members entitled to but not yet receiving benefits, for a total of 61,111 Tier Two members.

The 2003 Legislature enacted HB 2021, 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, 2022, there were 142,471 active plan members, 10,230 retired plan members or their beneficiaries currently receiving benefits, 8,625 inactive plan members entitled to but not yet receiving benefits, and 21,482 inactive plan members not eligible for refund or retirement, for a total of 182,808 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.

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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, 2022 (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.

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The Schedule of Employer Allocations reflects employer allocation percentages calculated by PERS for the fiscal year ended June 30, 2022 (the measurement date). Consistent with GASB 68, paragraph 50, employer proportions are actuarially determined as of December 31, 2020 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 pre-paid 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.

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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):

<u>Net Pension Liability (in Millions)</u>	
<u>As of June 30,</u>	
	<u>2022</u>
Total Pension Liability	\$ 99,081.6
Plan Fiduciary Net Position	<u>83,769.6</u>
Employers' Net Pension Liability	<u>\$ 15,312.0</u>
Plan net position as a percentage of total pension liability	84.5 %

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

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Actuarial Methods and Assumptions

Actuarial Methods and Assumptions	Pension
Valuation date	December 31, 2020
Measurement date	June 30, 2022
Experience Study	2020, published July 20, 2021
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent
Long-term expected rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increases	3.40 percent
Cost-of-living adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	<p><i>Healthy retirees and beneficiaries:</i> Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><i>Active members:</i> Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><i>Disabled retirees:</i> Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

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 2020 Experience Study, which reviewed experience for the four-year period ended on December 31, 2020.

Discount Rate

The discount rate used to measure the total pension liability of the Plan was 6.90 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.

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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 June 2021 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 return 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/2022-Annual-Comprehensive-Financial-Report.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 (fair value of investment assets, all others at cost) 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, 2022, 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, 2022 – 5.5 years
Fiscal Year ended June 30, 2021 – 5.4 years
Fiscal Year ended June 30, 2020 – 5.3 years
Fiscal Year ended June 30, 2019 – 5.2 years
Fiscal Year ended June 30, 2018 – 5.2 years
Fiscal Year ended June 30, 2017 – 5.3 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.