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, 2023



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, 2023

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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, 2023, 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, 2023, and the related notes.

In our opinion, the accompanying 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, 2023, 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

The System's management is responsible for the preparation and fair presentation of the 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 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 the 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, 2023, and our report thereon dated December 1, 2023, 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.

Sacramento, California

Macias Gini É O'Connell LAP

February 1, 2024

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
1000	State Agencies	\$ 7,585,792,772	29.83880746%
1039	SAIF	98,664,977	0.38809988%
1179	Professional Liability Fund	9,448,598	0.03716617%
1252	Oregon State University	609,581,704	2.39779699%
1254	University of Oregon	463,787,780	1.82431483%
2000	Lake County	11,894,064	0.04678544%
2001	Clackamas County	515,441,653	2.02749597%
2002	Curry County	26,793,048	0.10539078%
2003	Douglas County	133,951,389	0.52689941%
2004	Harney County	12,685,211	0.04989743%
2005	Jackson County	110,326,737	0.43397155%
2006	Jefferson County	10,381,353	0.04083518%
2007	Klamath County	11,088,121	0.04361526%
2008	Lane County	32,545,292	0.12801730%
2009	Marion County	232,815,267	0.91578166%
2011	Washington County	451,340,184	1.77535206%
2012	Grant County	6,576,987	0.02587066%
2013	Umatilla County	43,067,298	0.16940574%
2014	Linn County	141,446,050	0.55637975%
2015	Yamhill County	72,781,475	0.28628681%
2016	Sherman County	5,437,407	0.02138811%
2017	Columbia County	33,044,851	0.12998232%
2018	Coos County	52,621,192	0.20698609%
2020	Wasco County	7,914,462	0.03113163%
2021 2022	Baker County	14,250,127	0.05605305%
2023	Gilliam County Morrow County Rural School District Board	1,716,005	0.00674993% 0.00000000%
2027	Deschutes County	193,878,274	0.76262253%
2028	Union County	195,076,274	0.00000000%
2035	Hood River County	16,648,573	0.06548736%
2036	Clatsop County	39,356,342	0.15480865%
2037	Polk County	60,118,225	0.23647576%
2038	Multnomah County	904,302,280	3.55708394%
2039	Malheur County	18,858,507	0.07418016%
2040	Benton County	77,504,799	0.30486606%
2042	Josephine County	65,653,275	0.25824795%
2043	Lincoln County	15,068,668	0.05927279%
2044	Crook County	8,900,389	0.03500979%
2050	Wallowa County	1,204,995	0.00473986%
2052	Tillamook County	29,884	0.00011755%
2053	Community Counseling Solutions	313,505	0.00123318%
2099	State Judiciary	98,772,876	0.38852430%
2100	City of Roseburg	36,714,805	0.14441813%
2101	City of Salem	285,709,970	1.12384362%
2102	City of Medford	109,179,084	0.42945725%
2103	City of Albany	87,010,880	0.34225835%
2104	City of Ashland	48,994,516	0.19272052%
2105	City of Astoria	20,636,836	0.08117524%
2106	City of Beaverton	167,733,382	0.65978128%
2107	City of Bend	125,699,985	0.49444241%
2109	City of Canby	17,284,930	0.06799048%
2110	City of Coquille	5,404,696	0.02125944%
2111	City of Eugene	375,199,805	1.47585296%
2112	City of Forest Grove	6,021,879	0.02368713%
2113	City of Grants Pass	42,326,486	0.16649174%
2114	City of Hillehore	201,413,121	0.79226094%
2115	City of Hillsboro City of McMinnville	194,536,304 37,586,216	0.76521090%
2117 2118	City of Ontario	13,853,751	0.14784583% 0.05449390%
2119	City of Oregon City	39,287,210	0.05449390%
2120	City of Lake Oswego	84,348,162	0.15453671%
2121	City of Portland	1,256,983,043	4.94435798%
2122	City of Redmond	41,399,274	0.16284454%
2123	City of St Helens	17,201,977	0.06766418%
2120	,	11,201,011	3.337 33 11070

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2125	City of Vernonia	2,199,056	0.00865001%
2126	City of West Linn	24,023,975	0.09449860%
2127	City of Cottage Grove	17,622,463	0.06931817%
2128	City of Tillamook	5,634,348	0.02216278%
2129	City of Sweet Home	3,023,672	0.01189365%
2131	City of Drain	1,073,938	0.00422435%
2132	Eugene Water & Electric Board	91,348,091	0.35931882%
2135	McMinnville Water & Light Department	14,986,345	0.05894897%
2138	City of Hood River	12,949,126	0.05093554%
2139	City of Reedsport	3,787,494	0.01489815%
2140	City of Lebanon	19,675,025	0.07739195%
2142	City of Sherwood	24,700,705	0.09716052%
2143	City of Oakland	498,442	0.00196063%
2145	City of Vale	1,557,692	0.00612720%
2146	City of Prineville	11,423,722	0.04493535%
2147	City of Wheeler	212,145	0.00083447%
2148	City of Klamath Falls	20,978,835	0.08252050%
2149	City of Canyonville	499,244	0.00196378%
2150	City of Bandon	5,805,046	0.02283422%
2152	City of Coos Bay	30,873,286	0.12144044%
2154	City of Pendleton	27,351,762	0.10758849%
2155	City of Corvallis	90,326,341	0.35529975%
2157	City of Monmouth	10,319,400	0.04059148%
2158	City of Milton-Freewater	12,503,698	0.04918345%
2159	City of Baker City	11,532,508	0.04536326%
2160	City of Hermiston	19,172,199	0.07541408%
2161	City of Pilot Rock	901,807	0.00354727%
2162	City of Clatskanie	1,954,924	0.00768972%
2163	City of Milwaukie	27,835,572	0.10949156%
2165	City of Cornelius	7,543,820	0.02967371%
2166	City of Nyssa	1,784,770	0.00702041%
2167	City of Athena	493,319	0.00194048%
2168	City of Oakridge	3,764,004	0.01480576%
2170	City of Madras	5,749,572	0.02261601%
2172	City of Sandy	14,193,994	0.05583225%
2174	City of Mt Angel	1,855,737	0.00729956%
2175	City of Umatilla	8,384,163	0.03297921%
2176	City of Scappoose	6,417,163	0.02524199%
2177	City of Condon	502,520	0.00197667%
2178	City of Boardman	3,664,403	0.01441397%
2179	City of Estacada	3,294,350	0.01295837%
2180	City of Enterprise	2,289,073	0.00900410%
2181	City of Central Point	15,914,377	0.06259939%
2182	City of Cascade Locks	2,427,836	0.00954992%
2183	City of Myrtle Point	4,104,158	0.01614376%
2184	City of Port Orford	1,331,328	0.00523679%
2185	City of Wood Village	1,980,858	0.00779173%
2186	City of Chiloquin	125,580	0.00049397%
2187	City of Philomath	3,564,383	0.01402054%
2188	City of Talent	3,586,956	0.01410933%
2189	City of Willamina	-	0.0000000%
2191	City of Huntington	333,950	0.00131360%
2192	City of North Plains	1,796,973	0.00706841%
2193	City of Heppner	423,487	0.00166579%
2194	City of Cave Junction	1,596,498	0.00627984%
2195	City of Metolius	-	0.00000000%
2196	City of Hubbard	2,301,843	0.00905433%
2197	City of Myrtle Creek	3,150,944	0.01239428%
2198	City of Carlton	2,041,312	0.00802953%
2199	City of Junction City	6,960,782	0.02738032%
2200	City of Wallowa	440,252	0.00173174%
2201	City of Coburg	2,354,175	0.00926018%
2202	City of Dallas	17,156,034	0.06748347%
2203	City of Rockaway Beach	1,739,791	0.00684349%

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2204	City of Burns	2,362,582	0.00929324%
2205	City of Elgin	726,723	0.0032302476
	, ,		
2206	City of Weston	343,058	0.00134942%
2207	City of Mill City	788,002	0.00309962%
2208	City of Fairview	3,514,405	0.01382395%
2209	City of Monroe	349,457	0.00137459%
2210	City of Helix	32,042	0.00012604%
2211	City of Jefferson	-	0.0000000%
2212	Town of Lakeview	1,795,438	0.00706238%
2213	City of Stanfield	323,118	0.00127099%
2214	City of Yamhill	1,193,394	0.00469423%
2215	City of Powers	1,100,001	0.00000000%
2216	City of Flowers City of Brookings	8,435,699	0.03318192%
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2217	City of Sutherlin	8,777,831	0.03452770%
2218	City of Prairie City	853,249	0.00335627%
2219	City of Sheridan	2,064,714	0.00812158%
2220	City of Garibaldi	1,440,192	0.00566501%
2221	City of Sisters	2,514,925	0.00989249%
2222	City of Jacksonville	4,208,611	0.01655462%
2223	City of Cannon Beach	7,261,657	0.02856382%
2224	City of Falls City	476,492	0.00187429%
2225	City of Echo	478,072	0.00188050%
2226	City of Hines	1,270,394	0.00499711%
2227	Town of Bonanza	1,270,001	0.00000000%
2228		1 495 045	
	City of Turner	1,485,945	0.00584498%
2229	City of John Day	1,364,156	0.00536592%
2231	City of Banks	776,206	0.00305322%
2232	City of Joseph	419,720	0.00165097%
2233	City of Lafayette	1,385,655	0.00545049%
2234	City of Aumsville	2,980,081	0.01172218%
2235	City of Amity	685,134	0.00269498%
2236	City of Creswell	3,093,336	0.01216767%
2237	City of Troutdale	8,844,985	0.03479186%
2238	City of Warrenton	7,760,363	0.03052548%
2240	City of Wilsonville	23,284,558	0.09159009%
2241	City of Bay City	1,683,719	0.00662293%
2242	City of Gaston	1,000,710	0.0000223376
2243	City of Brownsville	1,012,509	0.00398272%
	•		
2244	City of Lakeside	290,564	0.00114294%
2245	City of Dundee	1,260,503	0.00495820%
2246	City of Merrill	83,482	0.00032838%
2247	City of Malin	263,709	0.00103730%
2248	City of Fossil	198,517	0.00078087%
2249	City of Phoenix	2,627,917	0.01033694%
2250	City of Gold Beach	1,497,218	0.00588933%
2251	City of Rogue River	2,182,476	0.00858480%
2252	City of Dayton	1,432,033	0.00563292%
2253	Town of Butte Falls	422,542	0.00166207%
2254	City of Shady Cove	364,129	0.00143231%
2255	Town of Canyon City	266,658	0.00104890%
2256	City of Jordan Valley	200,000	0.00000000%
2257	City of Culver	741,911	
	•		0.00291832%
2258	City of Adair Village	783,696	0.00308268%
2259	Town of Hammond	•	0.0000000%
2260	City of Riddle	925,217	0.00363935%
2261	City of Waldport	1,385,425	0.00544959%
2262	City of Dufur	368,185	0.00144826%
2263	City of La Grande	6,420,229	0.02525405%
2264	City of Gervais	1,752,898	0.00689505%
2265	City of Westfir	118,547	0.00046631%
2266	City of Irrigon	1,161,671	0.00456945%
2267	City of Independence	9,162,280	0.03603994%
2268	City of Harrisburg	1,881,866	0.00740234%
2269	City of Platrisburg City of Durham	193,187	0.00740234%
2203	on, or burnam	193,107	3.0001333076

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2270	City of Lyons	181,589	0.00071428%
2271	City of Columbia City	1,251,062	0.00492107%
2272	City of Aurora	630,829	0.00248137%
2273	City of Adiora City of Silverton	7,426,401	0.02921184%
2274	City of Gold Hill	138,851	0.0054617%
2275	City of Toledo	4,913,072	0.01932563%
2276	City of Newport	6,885,186	0.02708296%
2277	City of Rajneeshpuram	-	0.0000000%
2278	City of Springfield	82,322,052	0.32381479%
2279	City of Keizer	28,130,432	0.11065139%
2280	City of Winston	4,280,360	0.01683685%
2281	City of Manzanita	2,310,814	0.00908961%
2282	City of Eagle Point	3,213,278	0.01263947%
2283	City of Maupin	1,503,858	0.00591544%
2284	City of Halsey	627,998	0.00247024%
2285	City of Veneta	2,534,765	0.00997053%
2286	City of Millersburg	796,752	0.00313403%
2287	City of King City	1,290,389	0.00507576%
2288	City of Tualatin	33,704,885	0.13257857%
2289	City of St Paul	-	0.0000000%
2290	City of Molalla	4,226,779	0.01662609%
2291	City of Florence	9,088,059	0.03574799%
2292	City of North Bend	10,684,644	0.04202818%
2293	City of Lowell	843,335	0.00331727%
2294	City of Depoe Bay	1,810,435	0.00712137%
2295	City of Tigard	19,514,503	0.07676053%
2296	City of Happy Valley	12,865,685	0.05060733%
2297	City of Rainier	2,613,842	0.01028158%
	City of Lincoln City		
2298	,	17,364,967	0.06830531%
2299	City of Dunes City	83,883	0.00032995%
2300	City of Yachats	978,565	0.00384920%
2301	City of Moro	247,842	0.00097489%
2302	City of Mt. Vernon	389,320	0.00153139%
2303	City of Woodburn	20,668,724	0.08130068%
2304	City of Gladstone	11,361,860	0.04469201%
2305	City of Elkton	182,089	0.00071625%
2306	City of Imbler	45,132	0.00017753%
2307	City of Yoncalla	471,737	0.00185558%
2308	City of North Powder	280,515	0.00110341%
2309	City of Gearhart	2,325,569	0.00914765%
2400	Gilliam County Fire Services	-	0.00000000%
2403	Central Coos Fire and Rescue	447,259	0.00175930%
2501	Port of The Dalles	262,176	0.00103127%
2507	Port of Astoria	1,920,986	0.00755622%
2508	Multnomah Drainage	8,341,064	0.03280968%
2510	Horsefly Irrigation District	338,902	0.00133308%
2511	Grants Pass Irrigation District	1,563,064	0.00614833%
2512	Port of Portland	117,874,306	0.46366001%
2513	Port of Coos Bay	4,122,424	0.01621560%
2515	Klamath County Fire District 1	35,893,200	0.14118634%
2518	Clackamas County Housing Authority	5,045,497	0.01984652%
2519	Home Forward	47,898,489	0.18840928%
2521	League of Oregon Cities	5,533,756	0.02176710%
2522	Lane Council of Governments	38,098,567	0.14986117%
2526	Clatskanie PUD	9,040,098	0.03555933%
2527	Deschutes Valley Water District	3,485,171 15,810,601	0.01370896%
2528	Columbia River Fire & Rescue	15,810,601	0.06219119%
2529	East Fork Irrigation District	1,056,373	0.00415526%
2530	River Road Water District	1,039,768	0.00408994%
2531	Oregon School Boards Association	9,412,611	0.03702462%
2533	Owyhee Irrigation District	3,298,860	0.01297611%
2535	Athena Cemetary Maintenance District 1	-	0.0000000%
2536	Valley View Cemetery	-	0.0000000%
2538	Clackamas Vector Control	665,956	0.00261955%

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2540	West Extension Irrigation District	614,356	0.00241658%
2541	Jackson County Vector Control District	710,939	0.00279649%
2542	Rainbow Water District	1,578,701	0.00620984%
2545	Council of Governments	25,784,955	0.10142543%
2547	Metzger Water District	20,701,000	0.00000000%
2549	Rogue River Fire District	3,492,835	0.01373911%
2550	Nyssa Road Assessment District 2	369,106	0.00145188%
2551	Sandy Fire Department	5,298,762	0.02084274%
2552	Winston-Dillard Fire District	3,148,430	0.01238439%
2553	Tangent Rural Fire Protection District	701,990	0.00276129%
2555	Monroe Fire Department	456,120	0.00270129%
2556	Jackson County Fire District 5	13,466,730	0.05297155%
2557	Estacada Fire Department	614,110	0.00241561%
2559	Keizer Fire Department	13,192,044	0.05189106%
2561	Jefferson Rural Fire Protection District	590,115	0.00232122%
2562	Wy'East Fire District	147,853	0.00252122%
	•		
2563 2564	Central Oregon Irrigation District	4,311,834	0.01696065%
	Illinois Valley Fire District Charleston Rural Fire Protection District	2,244,803	0.00882996%
2567	Molalla Rural Fire Protection District 73	557,748	0.00219391%
2568		5,130,472	0.02018077%
2569	Central Oregon Intergovernmental Council	5,578,430	0.02194282%
2570	Port of St Helens	808,745	0.00318121%
2571	Crystal Springs Water District	1,573,531	0.00618950%
2572	Local Government Personnel Institute		0.0000000%
2575	Jefferson County Rural Fire Protection District 1	3,500,594	0.01376963%
2576	Depoe Bay Rural Fire Protection District	4,827,616	0.01898949%
2579	La Pine Rural Fire Protection District	6,240,991	0.02454901%
2580	Marion County Fire District 1	14,411,179	0.05668655%
2581	Port of Umatilla	223,578	0.00087945%
2582	Talent Irrigation District	1,163,028	0.00457478%
2585	Rogue River Valley Irrigation District	1,034,268	0.00406831%
2587	Tualatin Valley Irrigation District	1,070,662	0.00421146%
2588	Clatskanie Rural Fire Protection District	4,628,656	0.01820687%
2589	West Slope Water District	1,143,101	0.00449640%
2590	Redmond Fire & Rescue	17,089,867	0.06722320%
2592	Medford Irrigation District	951,423	0.00374243%
2594	Metro	152,456,497	0.59968947%
2595	Canby Fire District	8,668,926	0.03409933%
2596	Bend Parks & Recreation	16,610,803	0.06533879%
2597	Mapleton Water District	240,153	0.00094464%
2598	Marion County Housing Authority	790,427	0.00310915%
2599	South Suburban Sanitary District	1,595,085	0.00627429%
2600	Winston-Dillard Water District	1,172,529	0.00461216%
2601	Baker Valley Irrigation District	-	0.0000000%
2602	Aumsville Rural Fire Protection District	1,268,898	0.00499123%
2603	Corbett Water District	408,020	0.00160495%
2604	Netarts-Oceanside Sanitary District	939,968	0.00369738%
2605	Scio Fire District	387,608	0.00152466%
2606	West Valley Housing Authority	1,939,486	0.00762899%
2607	Hoodland Fire District 74	4,768,037	0.01875513%
2608	Gaston Rural Fire Protection District	736,623	0.00289752%
2610	Turner Fire District	2,056,671	0.00808994%
2611	Burnt River Irrigation District	-	0.0000000%
2612	Community Services Consortium	16,003,323	0.06294926%
2613	Polk Soil & Water Conservation District	308,089	0.00121187%
2614	Mountain Valley Mental Health Program	-	0.0000000%
2615	Humanities Council	105,151	0.00041361%
2616	Alcohol Safety Action Program	-	0.0000000%
2617	Clean Water Services	67,935,728	0.26722601%
2618	Estacada Cemetery District	-	0.0000000%
2619	Comprehensive Options For Drug Abusers	-	0.0000000%
2620	Jackson County Fire District 4	1,842,447	0.00724729%
2623	Evans Valley Fire District 6	406,368	0.00159845%
2624	Klamath Vector Control	285,473	0.00112291%

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2625	Port of Newport	3,206,464	0.01261266%
2626	Tillamook Peoples Utility District	24,002,566	0.09441438%
2628	McKenzie Fire and Rescue	1,710,937	0.00672999%
2629	Metropolitan Wastewater Management Commission	-	0.00000000%
2630	Sheridan Fire District	4,103,367	0.01614064%
2631	Arch Cape Water-Sanitary District	309,868	0.00121887%
2632	Umpqua Regional Council of Governments	263,427	0.00103619%
2633	Port of Cascade Locks	1,059,270	0.00416665%
2637	Northeast Oregon Housing Authority	3,363,019	0.01322848%
2638	North Douglas County Fire and EMS	1,288,832	0.00506964%
2641	Suburban East Salem Water District	943,444	0.00371105%
2642	Dexter Rural Fire Protection District	437,118	0.00171941%
2643	Sweet Home Cemetery	145,049	0.00057055%
2644	Lakeside Water District	198,603	0.00078121%
2645	Chiloquin Agency Lake Rural Fire Protection District	760,196	0.00299024%
2646	Keno Rural Fire Protection District	1,659,291	0.002930247
2647	Crooked River Ranch Rural Fire Protection District	1,607,901	0.00632470%
2648	Black Butte Ranch Rural Fire Protection District	2,850,434	
2649	Colton Fire Department		0.01121222%
	•	22,610	0.00008894%
2651	Imbler Rural Fire Protection District	29,352	0.00011546%
2652	The Oregon Consortium	- 4 404 455	0.0000000%
2653	Umatilla Fire Department	1,181,455	0.00464727%
2654	Spring Valley Rural Fire Protection District	-	0.0000000%
2655	North Bay Rural Fire Protection District	241,829	0.00095124%
2657	Mid-Willamette Valley Senior Service Agency	37,044,175	0.14571371%
2658	Salem Metropolitan Communication Agency	459,279	0.00180658%
2659	Silverton Fire District	1,457,841	0.00573444%
2660	Tualatin Valley Fire & Rescue	185,298,167	0.72887258%
2661	Lincoln County 911	-	0.0000000%
2662	East Central Oregon Association of Counties	157,187	0.00061830%
2663	Metropolitan Area Communications Commission	2,198,120	0.00864633%
2664	Applegate Valley Rural Fire Protection District 9	2,704,820	0.01063944%
2665	N NE Community Mental Health Center	429,922	0.00169110%
2666	Central City Concern	-	0.0000000%
2667	Mental Health Services West Inc	-	0.0000000%
2668	Southeast Mental Health Network Inc	-	0.0000000%
2669	Roseburg Urban Sanitary Authority	2,594,125	0.01020402%
2670	Mt Hood Community Mental Health Ctr	774,554	0.00304672%
2671	Columbia 911 Communications District	3,515,362	0.01382772%
2672	Rockwood Water PUD	4,570,260	0.01797717%
2673	Port Orford Library	191,624	0.00075376%
2674	Nestucca Rural Fire District	2,460,782	0.00967952%
2676	Woodburn Fire District	6,620,100	0.02604024%
2677	Portland Private Industry Council Inc	-	0.00000000%
2678	Central Oregon Regional Housing Authority	1,693,004	0.00665945%
2679	Columbia River Public Utility District	13,372,418	0.05260057%
2681	Cloverdale Rural Fire Protection District	649,791	0.00255596%
2684	Parkdale Fire District	475,527	0.00187049%
2685	Oregon Community College Association	787,245	0.00309664%
2686	Weston Cemetery	· -	0.0000000%
2687	Columbia Drainage Vector Control District	509,553	0.00200433%
2688	Polk County Fire District 1	4,384,517	0.01724655%
2689	Redmond Area Park & Recreation District	811,608	0.00319247%
2692	Siuslaw Public Library	918,364	0.00361240%
2693	City-County Insurance Services	10,593,823	0.04167093%
2694	Philomath Fire Department	1,923,116	0.00756460%
2695	Washington County Consolidated Communications Agency	20,275,461	0.07975377%
2696	Stayton Fire District	1,814,557	0.00713758%
2697	Oregon Museum Park	1,014,007	0.00000000%
2698	Halsey Shedd Rural Fire Protection District	710,315	0.00279403%
2699		925,835	
2700	Chetco Library Board Lowell Rural Fire Protection District	925,635	0.00364178%
2700	Sisters-Camp Sherman Rural Fire Protection District	1,830,084	0.00366403% 0.00719866%
2701	Banks Fire District 13	808,169	0.00719866%
2102	Danie File District 15	606,169	0.00317094%

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

As of and for the Fiscal Year Ended June 30, 2023

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2703	Westport Sewer District	-	0.0000000%
2704	Clatsop County 4-H District	-	0.00000000%
2705	Lebanon Fire District	13,494,971	0.05308263%
2707	Clatskanie Library	306,482	0.00120555%
2708	Milton-Freewater Cemetery District 3	· -	0.0000000%
2709	Scappoose Public Library	343,802	0.00135235%
2710	Klamath County Emergency Communications District	2,241,339	0.00881633%
2713	Port of Tillamook Bay	2,202,529	0.00866367%
2714	Winchester Bay Sanitary District	210,822	0.00082927%
2715	Jackson County Fire District 3	20,754,362	0.08163753%
2716	Neskowin Water District	620,240	0.00243972%
2717	Ice Fountain Water District	1,877,356	0.00738460%
2718	Curry Library	341,990	0.00134522%
2719	Human Solutions, Inc	· -	0.00000000%
2720	Tri-Met	-	0.00000000%
2721	Klamath Housing Authority	1,914,217	0.00752960%
2722	Tillamook 9-1-1	1,421,752	0.00559248%
2723	Oregon Coastal Zone Management Association	-	0.0000000%
2724	Nehalem Bay Wastewater Agency	1,341,165	0.00527549%
2725	West Valley Fire District	1,914,916	0.00753235%
2726	Yamhill Communications Agency	2,444,312	0.00961473%
2728	Baker County Library District	1,331,756	0.00523848%
2729	Douglas County Fire District 2	43,643,442	0.17167201%
2731	Canby Utility Board	4,789,000	0.01883759%
2732	Umatilla County Special Library District	374,087	0.00147148%
2732	Wiard Memorial Park District	635,944	
2733	Seal Rock Water District		0.00250149%
	Wasco 9-1-1	1,259,833	0.00495557%
2736		452.022	0.00000000%
2737	Portland Energy Conservation Inc	152,933	0.00060156%
2739	Scappoose Rural Fire Protection District	7,133,478	0.02805962%
2740	Neskowin Regional Sanitary Authority	- 4 400 040	0.00000000%
2741	Port of Garibaldi	1,123,048	0.00441752%
2742	Amity Fire District	-	0.0000000%
2743	Douglas Soil & Water Conservation District	445 400 470	0.0000000%
2745	Clackamas County Fire District	115,132,473	0.45287497%
2746	Marion-Salem Data Center		0.0000000%
2747	Salem Housing Authority	7,363,347	0.02896381%
2749	Black Butte Ranch Police	540,176	0.00212479%
2750	Eastern Oregon Human Services Consortium	-	0.0000000%
2751	Lane Regional Air Protection Agency	-	0.0000000%
2752	Mist-Birkenfeld Rural Fire Protection District	806,129	0.00317092%
2753	Linn-Benton Housing Authority	3,255,324	0.01280486%
2756	Sandy Area Sch Trans Agency	-	0.0000000%
2757	City of Stayton	1,298,290	0.00510684%
2758	Mohawk Valley Rural Fire District	887,388	0.00349055%
2760	Knappa Svensen Burnside Rural Fire Protection District	969,909	0.00381515%
2761	Clackamas River Water	8,116,510	0.03192639%
2763	Junction City Fire Department	1,307,539	0.00514322%
2765	Green Sanitary	-	0.0000000%
2766	Southwest Lincoln County Water District	958,712	0.00377111%
2767	Springfield Utility Board	-	0.0000000%
2768	Lake County Library District	298,764	0.00117519%
2771	Harbor Water PUD	752,693	0.00296073%
2772	Umatilla County Soil & Water District	197,353	0.00077629%
2773	Housing Authority of Jackson County	7,492,864	0.02947327%
2774	Oregon Trail Library District	671,678	0.00264205%
2776	Rainier Cemetery District	-	0.00000000%
2777	City of Newberg	15,763,250	0.06200493%
2778	Mulino Water District 23	170,089	0.00066905%
2779	Brownsville Rural Fire Protection District	279,645	0.001099999
2780	Nehalem Bay Health District	116,348	0.00045766%
	· · · · · · · · · · · · · · · · · · ·	1,895,780	0.00745707%
2781	North Bend Coos-Curry Housing Authority	1,000,700	0.001-0101/
2781 2783	Tillamook Fire District	788,795	0.00310273%

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2785	Fern Ridge Community Library	429,743	0.00169040%
2786	Seal Rock Rural Fire Protection District	616,893	0.00242656%
2788	Port of Hood River	2,197,312	0.00864315%
2789	Farmers Irrigation District	938,758	0.00369262%
2790	Silver Falls Library District	1,257,380	0.00494592%
2792	North Wasco County Parks and Recreation District	663,857	0.00261129%
2793	North Lincoln Fire & Rescue District 1	5,992,877	0.02357305%
2796	West Side Rural Fire Protection District	413,198	0.00162532%
2797	Vernonia Fire	198,863	0.00078223%
2798	Fairview Water District	364,085	0.00143213%
2799	Sublimity Fire District	389,522	0.00153219%
2801	Coburg Rural Fire Protection District	770,445	0.00303055%
2802	Rural Road Assessment District 3	553,007	0.00217526%
2803	Southwestern Polk County Rural Fire Protection District	531,150	0.00208928%
2804	Aurora Rural Fire Protection District	2,517,175	0.0020032070
2806	Multnomah County Rural Fire Protection District 14	72,451	0.00038194%
2808	Lifeways	72,401	0.00000000%
2809	Juntura Road District 4	101,930	0.00040094%
2810	Sutherlin Water Control District	213,805	0.0004003470
2811	Mid-Columbia Center For Living	10,816,997	0.04254879%
2812	Workforce Development Board	10,010,397	0.00000000%
2814	The Job Council	- -	0.0000000%
2816	Odell Sanitary District	781,486	0.00307398%
2817	Wickiup Water District	479,102	0.00188455%
2818	Netarts Water District	258,192	0.00101560%
2819	Harrisburg Fire and Rescue	1,033,418	0.00406496%
2820	Central Oregon Coast Fire & Rescue District	1,152,490	0.00453333%
2821	Tillamook County Soil And Water Conservation District	154,397	0.00060732%
2822	Deschutes County Rural Fire Protection District 2	-	0.0000070270
2823	Lyons Fire District	671,842	0.00264270%
2824	Glide Fire Department	450,078	0.00177039%
2825	Northern Oregon Corrections	8,016,469	0.03153288%
2826	Wasco County Soil-Water Conservation District	1,118,652	0.00440023%
2828	Deschutes Public Library District	8,158,742	0.03209251%
2829	Hubbard Rural Fire Protection District	800,430	0.00314850%
2830	Netarts-Oceanside Rural Fire Protection District	429,596	0.00168982%
2831	Oregon Advanced Technology Consortium, Inc		0.00000000%
2832	Careoregon	_	0.0000000%
2833	Boardman Rural Fire Protection District	1,955,139	0.00769056%
2834	Crescent Rural Fire Protection District	737,624	0.00290145%
2835	North Clackamas County Water Commission	905,044	0.00356000%
2836	Regional Organized Crime Narcotics Task Force	-	0.00000000%
2837	NORCOM	4,120,872	0.01620950%
2838	High Desert Parks & Recreation District	53,178	0.00020918%
2839	North Morrow Vector Control District	378,502	0.00148884%
2840	Cannon Beach Rural Fire Protection District	1,338,427	0.00526472%
2841	Jefferson County Soil & Water Conservation District	281,118	0.00110578%
2842	Tualatin Valley Water District	16,981,220	0.06679583%
2843	Yachats Rural Fire Protection District	1,194,853	0.00469997%
2844	Crook County Rural Fire Protection District 1	8,177,109	0.03216476%
2845	Sunrise Water Authority	1,517,295	0.00596830%
2846	Jefferson County Library District	732,801	0.00288248%
2847	Sweet Home Fire and Ambulance District	4,459,702	0.01754229%
2848	Lane Transit District	4,584	0.00001803%
2849	Lebanon Aquatic District	800,250	0.00314779%
2850	Lake County 4-H & Extension Service	-	0.00000000%
2851	East Umatilla County Rural Fire Protection District		0.0000000%
2852	Ochoco Irrigation District	1,122,132	0.00441392%
2853	Mill City Rural Fire Protection District	145,706	0.00057314%
2854	Sunset Empire Transportation District	143,706	0.00007314%
2855	Harney Hospital	25,695,140	0.10107214%
2856	Mid-Columbia Council of Governments	25,695,140	
2857	Sunriver Service District	6,745,321	0.00027201% 0.02653280%
2858	Nesika Beach-Ophir Water District	238,346	0.02033260%
2000	recond beach-ophil water bistrict	230,340	0.00093734%

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2859	South Lane County Fire and Rescue	9,070,685	0.03567965%
2860	Coos County Airport District	1,903,825	0.00748872%
2861	Mt Angel Fire District	233,320	0.00091777%
2864	Tri-City Water and Sanitary Authority	1,083,805	0.00426316%
2865	Tri-County Cooperative Weed Management Area	83,538	0.00032860%
2866	Jefferson Behavioral Health	-	0.00000000%
2867	West Multnomah Soil and Water Conservation District	2,285,895	0.00899160%
2869	Nehalem Bay Fire & Rescue	1,678,553	0.00660261%
2870	Clackamas River Water Providers	256,266	0.00100803%
2872	Emergency Communications of Southern Oregon	11,439	0.00004500%
2873	Mosier Fire District	115,120	0.00045283%
2874	Umatilla-Morrow Radio and Data District	226,539	0.00089109%
2876	Oregon Municipal Electric Utilities Association	160,550	0.00063153%
2877	Mid-Columbia Fire and Rescue V1-801	4,716,068	0.01855071%
2878	Yamhill Fire Protection District	363,058	0.00142809%
2879	LaGrande Rural Fire Protection District	· <u>-</u>	0.00000000%
2880	Oregon Health & Science University	695,750,814	2.73674423%
2881	Lake Chinook Fire and Rescue District	104,506	0.00041108%
2883	Lane Fire Authority	11,796,671	0.04640235%
2884	North Central Public Health District	4,757,023	0.01871181%
2885	Siletz Rural Fire Protection District	2,201	0.0000866%
2886	Idanha-Detroit Rural Fire Protection District	95,320	0.00037494%
2887	Umatilla County Fire District #1	12,557,049	0.04939330%
2888	Oak Lodge Water Services District	5,259,125	0.02068683%
2889	Mid-Valley Behavioral Care Network	46,453	0.00018272%
2890	Central Cascades Fire and EMS	81,889	0.00032211%
2891	Grant County Emergency Communications Agency	311,603	0.00122569%
2892	Lake Health District	-	0.00000000%
2893	Pleasant Hill Goshen Fire & Rescue	1,148,546	0.00451782%
2894	Greater Toledo Pool Recreation District	18,015	0.00007086%
2895	Western Lane Fire and EMS Authority	8,095,369	0.03184323%
2897	Morrow County	489,168	0.00192415%
2899	New Carlton Fire District	-	0.00000000%
2900	Clatsop Community College	14,488,210	0.05698955%
2901	Blue Mountain Community College	18,044,684	0.07097898%
2902	Treasure Valley Community College	9,852,747	0.03875590%
2903	Umpqua Community College	4,485,679	0.01764447%
2904	Lane Community College	2,301,301	0.00905220%
2905	Mt Hood Community College	14,032,915	0.05519864%
2906	Klamath Community College	23,266,237	0.09151802%
2908	Clackamas Community College	17,078,381	0.06717802%
2910	Linn-Benton Community College	61,022,396	0.24003233%
2918	Portland Community College	73,671,956	0.28978953%
2919	Chemeketa Community College	32,771,696	0.12890786%
2922	Rogue Community College	5,625,642	0.02212853%
2995	Oregon Coast Community College	6,845,296	0.02692605%
2996	Columbia Gorge Community College	10,682,246	0.04201874%
2997	Tillamook Bay Community College	6,468,713	0.02544476%
2998	Southwestern Community College	17,469,066	0.06871478%
2999	Central Oregon Community College	51,138,874	0.20115538%
3003	Baker School District 5J	3,456,040	0.01359438%
3008	Huntington School District 16J	1,565,174	0.00615663%
3016	Burnt River High School	1,060,233	0.00417044%
3027	Pine-Eagle School District 61	5,031,651	0.01979206%
3037	Alsea School	12,363,488	0.04863193%
3039	Corvallis School District 509J	82,001,539	0.32255404%
3043	Philomath School District 17J	19,709,308	0.07752680%
3049	Monroe Elementary School	· · · · · · · · · · · · · · · · · · ·	0.00000000%
3075	West Linn School District	22,545,626	0.08868349%
3083	Welches Elementary School	· · · · · · · · · · · · · · · · · · ·	0.0000000%
3094	Damascus-Union School District 26	-	0.0000000%
3102	Molalla Elementary School 35	-	0.00000000%
3109	Boring School District	-	0.00000000%
3111	Sandy Elementary School District 46	-	0.0000000%
	•		

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
3116	Colton School District 53	7,708,292	0.03032066%
3122	Oregon City School District 62	22,481,272	0.08843035%
3138	Canby Elementary School District 86	-	0.000000000%
3160	Gladstone School District 115	14,014,214	0.05512508%
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	12,949,905	0.05093861%
3186	Jewell School District 8	6,384,454	0.02511333%
3187	Seaside Schools	20,998,581	0.08259817%
3195	Warrenton-Hammond School District	14,474,406	0.05693525%
3230	Vernonia School District	10,031,138	0.03945760%
3241	Coquille School District 8	18,708,497	0.07359010%
3242	Coos Bay School District 9	35,676,540	0.14033410%
3245	North Bend Public Schools	30,869,731	0.12142646%
3252	Powers School District	2,958,717	0.01163815%
3257	Myrtle Point School District 41	9,632,954	0.03789134%
3264	Bandon School District	10,901,450	0.04288099%
3274	Crook County School District	27,919,431	0.10982142%
3275	Port Orford-Langlois School District 2Cj	4,149,139	0.01632069%
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	12,157,568	0.04782194%
3288	Central Curry School District 1	6,763,014	0.02660240%
3291	Bend-La Pine Public Schools	237,888,648	0.93573787%
3296	Sisters School District	11,817,146	0.04648289%
3307	Oakland School District	7,441,874	0.02927270%
3310	Roseburg Public Schools	8,289,107	0.03260530%
3316	Glide School District 12	9,060,142	0.03563818%
3318	Days Creek School District 15	3,647,167	0.01434618%
3319	South Umpqua School District	2,832,653	0.01114227%
3320	Camas Valley School District 21	3,499,116	0.01376382%
3321	North Douglas School District 22	5,063,113	0.01991582%
3324	Yoncalla School District 32	5,106,196	0.02008528%
3325	Elkton School District 34	4,464,001	0.01755920%
3331	Umpqua School District	-	0.00000000%
3335	Riddle School District	6,051,763	0.02380468%
3338	Glendale 77	4,863,444	0.01913042%
3349	Winston-Dillard Schools	1,351,599	0.00531653%
3353	Sutherlin School District 130	9,449,215	0.03716860%
3361	Arlington Public Schools	2,567,216	0.01009818%
3364	Condon Admin School District 25J	2,353,212	0.00925639%
3370	Prairie City School District 4	2,500,271	0.00983485%
3372	Monument School District 8	-	0.00000000%
3375	Dayville School District 16J	1,632,809	0.00642267%
3376	Long Creek Schools	1,288,685	0.00506906%
3392	Burns-Slater School District	-	0.00000000%
3394	Crane Elementary School	2,281,232	0.00897325%
3395	Pine Creek School	148,191	0.00058291%
3396	Diamond School District 7	139,141	0.00054731%
3397	Suntex School District	134,621	0.00052953%
3398	Drewsey School	192,873	0.00075867%
3399	Frenchglen School District	191,205	0.00075211%
3405	Fields-Trout Creek 33	423,254	0.00166487%
3407	Crane Union High School	2,282,733	0.00897916%
3408	Burns Union High School	-	0.00000000%
3409	Hood River County School District	56,875,833	0.22372178%
3414	Phoenix-Talent School District	24,057,447	0.09463026%
3415	Ashland Public Schools	50,619,886	0.19911393%
3416	Central Point School District 6	71,028,665	0.27939211%
	Eagle Point School District 9	56,447,547	0.22203711%
3417	•		
3417 3424 3432	Rogue River School District Prospect School District	14,812,136 3,511,663	0.05826372% 0.01381317%

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
3439	Butte Falls School District	4,083,121	0.01606101%
3440	Pinehurst School	497,255	0.00195596%
3445	Culver School District 4	12,444,624	0.04895108%
3446	Ashwood School	166,088	0.00065331%
3447	Madras School District	9,220,638	0.03626949%
3451	Black Butte School District	686,617	0.00270082%
		000,017	
3453 3454	Josephine County School District Cu	- 99,984,814	0.0000000%
	Grants Pass School District	99,964,614	0.39329147%
3455	Klamath Falls School District 1	105 125 016	0.0000000%
3456	Klamath County School District	105,135,816	0.41355300%
3457	Klamath Falls City Schools	45,910,898	0.18059107%
3460	Union School District 5	4.050.400	0.0000000%
3461	Lake County School District 7	1,950,139	0.00767090%
3462	Paisley School District	2,363,655	0.00929747%
3463	North Lake School District 14	4,405,526	0.01732919%
3464	Plush School District	344,146	0.00135370%
3465	Adel School District 21	185,962	0.00073148%
3470	Pleasant Hill School District	13,214,416	0.05197906%
3473	Eugene School District 4J	233,295,042	0.91766886%
3487	Springfield School District 19	12,634,203	0.04969679%
3494	Fern Ridge School District	12,771,021	0.05023497%
3498	Mapleton School District	4,076,775	0.01603604%
3502	Creswell School District 40	15,645,082	0.06154012%
3506	South Lane School District	368,077	0.00144784%
3510	Bethel School District	15,995,811	0.06291972%
3517	Crow-Applegate-Lorane District 66	5,765,379	0.02267819%
3519	McKenzie School District	5,765,186	0.02267743%
3520	Junction City School District 69	10,414,726	0.04096645%
3522	Lowell School District	7,304,741	0.02873329%
3524	Oakridge School District	2,191,255	0.00861933%
3527	Marcola School District 79	6,507,905	0.02559892%
3533	Triangle Lake Schools	4,914,966	0.01933308%
3537	Siuslaw School District 97J	16,224,133	0.06381782%
3579	Lincoln County School District	-	0.0000000%
3582	Linn County School District 5	-	0.0000000%
3603	Hamilton Creek School District	-	0.0000000%
3610	Harrisburg Elementary School District 42J	-	0.0000000%
3613	Harris School	-	0.0000000%
3615	Central Linn School District 552C	10,821,810	0.04256772%
3618	Sweet Home School District 55	14,935,755	0.05874997%
3626	Wyatt School District 63Cj	-	0.0000000%
3647	Scio School District 95C	7,979,376	0.03138697%
3665	Santiam Canyon School District	7,389,517	0.02906675%
3676	Harrisburg High School	-	0.0000000%
3684	Ontario School District 8C	31,494,600	0.12388439%
3687	Juntura Grade School	170,038	0.00066885%
3689	Vale School District 15	-	0.0000000%
3694	Nyssa School District 26	21,177,122	0.08330047%
3696	Annex Elementary School	1,942,615	0.00764130%
3707	Adrian School District 61	5,030,855	0.01978893%
3709	Harper School District 66	2,810,338	0.01105450%
3712	W W Jones School	359,309	0.00141335%
3715	Vale High School	· -	0.0000000%
3720	Silverton RFD	-	0.0000000%
3727	Aumsville Elementary	-	0.0000000%
3729	Jefferson School District 14Cj	6,987,227	0.02748434%
3730	North Marion School District 15	2,068,024	0.00813460%
3732	Marion Elementary School	_,5:5,62:	0.00000000%
3735	Salem-Keizer Public Schools	504,812,073	1.98568438%
3750	St Paul School District	4,969,293	0.01954677%
3759	Eldriedge Elementary	-	0.00000000%
3760	West Stayton School District	-	0.0000000%
3761	Bethany Elementary	-	0.0000000%
3763	Butte Creek School	-	0.0000000%

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
3769	Scotts Mills School	-	0.00000000%
3771	Gervais Elementary School		0.0000000%
3772	Stayton School District 77J	_	0.0000000%
3780	Mt Angel School District 91	10,903,853	0.04289044%
3781	Silver Crest School District 93	10,903,833	0.00000000%
3786	Woodburn School District	95,030,881	0.37380512%
	Detroit School District 123J	95,030,661	
3794 3804		- -	0.0000000%
	Monitor School District 142J	-	0.0000000%
3806	Cloverdale School District 144	12 514 071	0.0000000%
3809	Morrow County Schools	13,514,071	0.05315776%
3818	Portland Public Schools	129,562,595	0.50963603%
3820	Parkrose School District	452,131	0.00177846%
3821	Gresham Grade School District 4	-	0.0000000%
3823	Orient School	-	0.0000000%
3824	Reynolds School District	104,701,056	0.41184287%
3842	Corbett School District 39	16,825,459	0.06618315%
3843	David Douglas School District	188,551,390	0.74166917%
3847	Riverdale School	8,446,210	0.03322327%
3848	Barlow-Gresham Uhs District U2-20Jt	- 0.400.504	0.0000000%
3850	Dallas School District	6,106,501	0.02402000%
3859	Central School District 13J	38,337,411	0.15080067%
3865	Perrydale School District 21	5,023,121	0.01975851%
3887	Falls City School District	3,095,154	0.01217483%
3894	Sherman County School District 9		0.0000000%
3902	Tillamook Public Schools	4,064,001	0.01598580%
3920	Neah-Kah-Nie School District	15,353,703	0.06039398%
3927	Echo School District	1,114,729	0.00438480%
3928	Umatilla School District 6R	6,908,074	0.02717299%
3929	Ferndale School District 10	·- · · ·	0.0000000%
3931	Pendleton School District 16R	20,164,807	0.07931851%
3935	Athena-Weston School District 29Rj	9,874,949	0.03884323%
3936	Milton-Freewater Elementary School District 31	-	0.0000000%
3942	Stanfield School District	5,030,951	0.01978931%
3944	Ukiah School	1,027,902	0.00404326%
3957	Helix School District	3,076,943	0.01210319%
3958	Pilot Rock School District 2R	3,970,802	0.01561920%
3959	Mcloughlin Union High School District	-	0.0000000%
3965	La Grande Public Schools	7,264,062	0.02857328%
3966	Union County School District	4,469,755	0.01758184%
3967	North Powder School District	4,977,970	0.01958091%
3969	Imbler School District	4,296,308	0.01689958%
3970	Cove School District	4,616,086	0.01815743%
3973	Elgin School District 23	5,826,875	0.02292008%
3986	Joseph School District 6	4,804,384	0.01889810%
3990	Wallowa School	3,776,576	0.01485521%
3993	Enterprise School District 21	6,434,496	0.02531017%
4003	Troy School District 54	197,022	0.00077499%
4008	Chenowith School District	-	0.0000000%
4012	Dufur Schools	7,155,636	0.02814678%
4022	Maupin Grade School 84	-	0.0000000%
4025	West Union School District 1	-	0.0000000%
4030	Hillsboro Elementary School District 7	-	0.0000000%
4034	Gaston Public Schools	4,931,221	0.01939702%
4035	Banks School District	12,016,000	0.04726508%
4047	Reedville School District 29	-	0.00000000%
4055	Groner School	-	0.00000000%
4062	Beaverton School District	533,785,271	2.09965081%
4080	North Plains School District 70	-	0.0000000%
4105	Hillsboro Union High School	-	0.0000000%
4109	Spray School District 1	1,270,914	0.00499916%
4114	Fossil School District 21J	2,136,725	0.00840483%
4128	Yamhill Grade School	-	0.0000000%
4135	Newberg School District 29Jt	47,091,930	0.18523668%
4142	McMinnville Schools	84,562,832	0.33262892%

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
4144	Sheridan School District 48J	12,887,165	0.05069182%
4166	Yamhill-Carlton School District 1	1,022,419	0.00402170%
4185		1,022,413	
	Lebanon School District Uh-1	-	0.0000000%
4189	Wasco County High School	-	0.0000000%
4203	Victor Point School	-	0.00000000%
4218	Curry County Education Service District	-	0.00000000%
4219	Grant County Education Service District	1,404,202	0.00552345%
4220	Jefferson County Education Service District	1,269,167	0.00499228%
4221	Marion Education Service District	-	0.0000000%
4223	InterMountain Education Service District	11,495,871	0.04521915%
4224	Wallowa County Region 18	2,930,554	0.01152737%
4225	Washington County Education Service District	2,300,004	0.00000000%
	North Central Education Service District	2 004 226	
4226		2,004,236	0.00788369%
4227	Cascade School District Uh5	-	0.0000000%
4230	Mari-Linn School District	-	0.00000000%
4232	South Coast Education Service District Region 7	14,878,901	0.05852634%
4237	Douglas Education Service District	35,150,976	0.13826679%
4238	Multnomah Education Service District	-	0.0000000%
4251	Clatsop County Education Service District	-	0.0000000%
4252	High Desert Education Service District	29,344,200	0.11542577%
4254	Willamette Education Service District	38,504,932	0.15145961%
4258	Hermiston School District 8R		0.02250611%
		5,721,633	
4259	Clackamas Education Service District	37,192,545	0.14629732%
4260	Greater Albany School District 8J	121,711,525	0.47875375%
4268	Lake Oswego School District	87,585,244	0.34451761%
4270	Silver Falls School District	9,525,473	0.03746856%
4271	Malheur Education Service District Region 14	8,389,284	0.03299935%
4272	Linn-Benton-Lincoln Education Service District	37,549,077	0.14769975%
4273	Double O School District	130,747	0.00051429%
4275	Tillamook County Education Service District	-	0.0000000%
4276	Lane County Education Service District	25,472,589	0.10019674%
	Mitchell School		
4277		1,447,930	0.00569545%
4279	St Helens School District 502	21,642,902	0.08513262%
4280	Northwest Regional Education Service District	90,950,375	0.35775440%
4286	Southern Oregon Education Service District	28,291,642	0.11128552%
4288	Medford School District 549C	173,438,696	0.68222320%
4291	Dayton Public Schools	5,932,837	0.02333689%
4293	Lake County Education Service District	1,680,824	0.00661154%
4294	Harney Education Service District Region XVII	2,991,076	0.01176543%
4295	Wasco County Education Service District	7,033,609	0.02766679%
4297	Yamhill Education Service District	7,000,000	
		4 007 000	0.0000000%
4306	Amity School District	4,697,222	0.01847658%
4307	Columbia School District 5J	-	0.0000000%
4309	Scappoose School District	29,194,528	0.11483703%
4311	Redmond School District 2J	20,103,906	0.07907896%
4312	Reedsport School District	6,788,163	0.02670132%
4313	Forest Grove School District	79,902,510	0.31429749%
4314	Willamina School District 30J	13,006,788	0.05116236%
4315	John Day School District	4,967,789	0.01954086%
4316	Tigard-Tualatin School District 23J	188,111,304	0.73993809%
4317	Sherwood School District 88J	67,537,696	0.26566034%
4320	Rainier School District 13	9,175,201	0.03609076%
4321	North Clackamas School District 12	200,298,191	0.78787535%
4323	Estacada School District 108	24,299,679	0.09558308%
4324	Centennial School District 28	92,596,341	0.36422883%
4326	Harney County School District 3	-	0.0000000%
4327	Jordan Valley School District 3	1,634,982	0.00643122%
4329	Gervais School District 1	4,390,766	0.01727113%
4330	Vale School District 84	15,722,458	0.06184448%
4331	Molalla River School District	12,955,382	0.05096015%
	Gresham-Barlow School District 10	· · ·	
4332		106,362,456	0.41837800%
4333	Canby School District	40,019,057	0.15741544%
4334	Cascade School District 5	20,823,462	0.08190934%
4335	Milton-Freewater Unified School District 7	5,507,474	0.02166372%

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
4336	Nestucca Valley School District 101	8,558,247	0.03366397%
4337	Sherman County School District	2,123,895	0.00835437%
4338	Three Rivers U J School District	51,111,798	0.20104887%
4339	Lebanon Community School District	63,880,099	0.25127314%
4340	Monroe School District 1J	4,062,466	0.01597976%
4341	Hillsboro School District 1J	239,905,757	0.94367219%
4342	North Santiam School District 29J	4,196,539	0.01650714%
4343			
	Harrisburg Sschool District 7	12,686,694	0.04990326%
4344	South Wasco County School District 1 Oregon Trail School District 46	5,253,359	0.02066415%
4345	S .	61,143,912	0.24051032%
4346	Knappa School District 4	9,171,417	0.03607588%
4347	Clatskanie School District 6J	13,824,629	0.05437935%
4348	Lourdes Charter School	427,964	0.00168340%
4350	Ridgeline Montessori	2,623,928	0.01032125%
4351	The Village School	741,345	0.00291609%
4352	Armadillo Technical Institute	995,387	0.00391537%
4354	Opal Charter School	-	0.0000000%
4355	Three Rivers Charter School	1,359,889	0.00534914%
4358	Detroit Lake Charter School	-	0.0000000%
4360	Luckiamute Valley Charter School	3,370,935	0.01325961%
4361	Rimrock Expeditionary Alternative Learning	-	0.0000000%
4362	Kings Valley Charter School	89,299	0.00035126%
4363	Multisensory Learning Academy	6,184,222	0.02432571%
4365	Mitch Charter School	2,559,608	0.01006825%
4366	Sand Ridge Charter School	3,253,605	0.01279809%
4367	Arthur Academy Charter School	11,288,667	0.04440411%
4369	Trillium Charter School	-	0.00000000%
4370	Howard Street Charter School, Inc.	1,366,193	0.00537394%
4371	The Lighthouse School	1,599,927	0.00629333%
4373	Sheridan Japanese School Foundation	669,251	0.00263251%
4374	Ione School District	3,396,177	0.01335890%
4375	Eddyville Charter School	4,059,267	0.01596718%
4376	Four Rivers Community School	4,616,901	0.01816064%
4378	Mosier Community School	1,796,341	0.00706593%
4379	Siletz Valley School	3,327,925	0.01309043%
4380	The Emerson School	1,464,626	0.00576112%
4381	North Wasco County School District 21	27,348,833	0.10757696%
4382	Self Enhancement Inc	-	0.0000000%
4383	City View Charter School	2,403,999	0.00945616%
4386	Nixyaawii Community School	1,215,275	0.00478030%
4388	West Lane Tech	1,048,484	0.00412422%
4390	Oregon Connections Academy	31,650,426	0.12449733%
4392	Eagleridge High School	2,200,804	0.00865689%
4393	Cascade Heights Public Charter School	2,342,141	0.00921284%
4396	Sweet Home Charter School	1,172,316	0.00461132%
4397	Springwater Environmental Sciences School	2,044,258	0.00804111%
4398	LEP High	-	0.0000000%
4400	Phoenix School	1,592,859	0.00626553%
4401	Ballston Community School	377,091	0.00148329%
4402	Sage Community School	-	0.0000000%
4403	Portland Village School	3,471,636	0.01365572%
4404	Alliance Charter Academy	4,550,089	0.01789783%
4405	Forest Grove Community School	2,092,614	0.00823132%
4407	Madrone Trail Public Charter School	1,819,609	0.00715745%
4408	Muddy Creek Charter School	1,198,309	0.00471356%
4409	Southwest Charter School	1,517,857	0.00597051%
4410	Ace Academy	-	0.0000000%
4411	Sherwood Charter School	2,058,573	0.00809742%
4412	Estacada Web Academy	8,995,395	0.03538349%
4413	Marcola Early College Academy	-	0.0000000%
4414	Marcola Web Academy	-	0.0000000%
4418	Lewis and Clark Montessori Charter School	3,353,514	0.01319109%
4419	Silvies River Web Academy	6,095,175	0.02397544%
4420	Oregon Virtual Academy	18,733,477	0.07368836%
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Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
4421	Home Scholars Academy of Oakridge and Westfir	-	0.00000000%
4422	Redmond Proficiency Academy	9,483,449	0.03730326%
4423	Molalla River Academy	2,758,595	0.01085097%
4424	The Ivy School	2,602,792	0.01023811%
4429	Clackamas Web Academy	28,336	0.000111469
4430	Clackamas Charter Alliance 2	230,614	0.000907129
4431	Corbett Charter School	-	0.0000001127
4432	Renaissance Public Academy	771,690	0.00303545%
4433	Powell Butte Community Charter School	2,373,583	0.009336529
4434	Logos Public Charter School	9,115,679	0.03585663%
4435	Sunny Wolf Charter School	2,128,621	0.00837296%
4436	Academy of Arts & Academics	2,120,021	0.000072907
4437	Center for Advance Learning	2,253,596	0.00886455%
4439	Homesource Family Charter	2,233,390	0.000004337
4440	Sheridan Allprep Academy	1,763,514	0.00693680%
4441	Baker Web Academy	26,301,235	0.10345623%
4443	Knova Learning Oreogn		0.011046599
4443 4444		2,808,327	
4444	Bennett Pearson Academy, Inc.	1,591,778	0.006261289
	Coburg Community Charter School	2,561,080	0.010074049
4447	Arco Iris Spanish Immersion Charter School	2,694,127	0.010597389
4448	Gresham Barlow Web Academy	7,808,168	0.030713529
4449	Mosier Middle School	-	0.000000009
4450	Sauvie Island Academy	2,487,077	0.009782959
4451	River's Edge Academy Charter School	1,889,057	0.007430639
4452	South Columbia Family School	418,380	0.00164570%
4453	Woodland Educational Initiative	1,763,992	0.006938689
4454	Le Monde Immersion Charter School	4,138,511	0.016278889
4455	Hope Chinese Charter School	4,002,803	0.015745079
4456	Insight School of Oregon Charter	7,783,618	0.030616969
4457	Oregon Virtual Education East	-	0.000000009
4458	Oregon Virtual Education West	-	0.000000009
4459	Crater Lake Charter Academy	3,387,150	0.013323409
4460	Kairos Pdx	3,646,790	0.014344699
4461	Mountain View Academy	-	0.000000009
4462	Bend International School	2,624,782	0.010324619
4463	Dallas Community School-Community Innovation Partners	1,744,675	0.006862709
4464	The Valley School of Southern Oregon	1,352,711	0.005320919
4465	Bridge Educational Foundation	-	0.00000000
4467	Cannon Beach Academy	468,621	0.001843339
4468	Frontier Charter Academy	6,276,027	0.024686839
4469	Desert Sky Montessori	1,525,473	0.006000479
4470	Oregon Family School	4,957,077	0.019498729
4471	Wahtonka Community School	471,280	0.001853799
4472	Valley Inquiry Charter School	585,074	0.002301409
4473	Willamette Connections Academy	5,410,243	0.021281269
4474	Oregon for Quality Virtual Education Inc	1,951,842	0.007677599
4475	Teach-NW	2,301,492	0.009052959
4479	Harmony Academy	978,945	0.003850699
4480	Holla School	-	0.000000009
	Total	\$ 25,422,573,543	1009

Deferred Inflows of Resources

Pension Expense / (Credit)

Deferred Outflows of Resources

Total Deferred Total Deferred Outflows of Inflows of Net Difference Differences Net Amortization of Changes in Resources Changes in Resources Differences between Employe **Net Pensior** Expected and Changes in and Actual Investmen Employer and Actual Changes in Employer Proportionate Share o from Changes in Liability cific Amounts ecific Amounts (/ (Credit) (1) 1,176,945,859 976,511,190 State Agencies 5,589,013,369 496,494,891 100,457,460 612,544,446 1,482,816,612 22,160,932 25,862,826 200,434,669 1179 125,126,00 Professional Liability Fund 6.961.479 340,438 618,417 875,128 1.959.109 27.603 4.611 32.214 1.216.308 272.887 1.489.195 Oregon State University 449 123 828 21.963.526 39.897.505 8.072.595.00 31 480 773 101 414 399 1.780.816 297.478 1.511.339 3.589.633 78.470.817 13.826.363 92.297.180 23,236,789 24,440,485 University of Oregon 2000 Lake County 8.763.234 428.549 778 474 157.511.00 731.12 2.095.655 34.747 5.804 321.149 361.700 1.531.110 139.678 1.670.788 2001 379,763,906 18,571,614 33,735,979 6.825.913.00 42,756,934 101,890,440 4,491,773 1,505,797 251,537 13,075 1,420,068 3.177.402 66,352,266 11,609,788 77.962.054 19,740,416 1,753,622 1,417,968 3,449,041 3,822,834 2002 Curry County 965,367 354,816.00 78,272 26,153 1,537,871 117,500 373,793 2003 Douglas Count 98 691 875 4 826 334 8 767 202 1 773 897 00 2 031 335 17 398 768 391 322 65 360 1 994 562 17 243 423 (230 301 17 013 122 2004 9,346,131 457,054 830,255 167,988.00 2,454,076 37,058 6,190 450,703 493,951 1,632,954 134,592 1,767,546 Harney County 998,779 2005 Jackson Count 81 285 849 3.975.126 7.220.954 1.461.040.00 3.915.407 16 572 527 322,306 53,840 5,066 7.163.466 7.539.612 14.202.246 (3.353.924) 10.848.322 137,479.00 1,883,571 1,448,835 1,336,381 1,005,203 5,411 2007 Klamath County 8,169,437 399,510 725,725 146,838.00 1,109,544 2,381,617 32,393 37,804 1,427,362 397,179 1,824,541 2008 23,978,519 1.172.623 2,130,110 15,237,905 430 992 00 235,373 13,606,732 3.969.098 95,077 15,882 113,615 110.954.032 111.064.991 4.189.522 (29,448,341 (25,258,819) Marion County 171,532,188 8,388,448 3,083,136.00 40,316,221 680,140 2,205,534 29,970,066 3,956,515 33,926,581 2009 2011 332,535,622 16,262,007 29.540.498 5.977.027.00 27.085.638 78.865.170 1.318.533 220,256 2.647.398 4.186.187 58.100.551 7.096,320 65,196,871 4,845,752 1,244,274 3,210 1,023,470 2013 Umatilla County 31.730.857 1.551.736 2.818.782 570.333.00 2.186.146 7.126.997 125.816 21.017 67.381 214.214 5.544.008 664.635 6.208.643 3,259,390 21,467,593 04,213,745 5,096,370 1,873,148.00 12,151,848 413,217 18,208,203 Yamhill County 53,623,484 2,622,352 4,763,593 963,834.00 10,739,90 19,089,686 212,622 35,518 141,083 389,223 9,369,083 4 006 140 195 912 355 882 72 007 00 236 509 860 310 15 885 2 653 568 937 587 475 699 952 (150 611) 549 341 Columbia County 16,126 4,253,829 2017 24,346,580 1,190,622 2,162,806 437,608.00 96,536 112,662 5,349,080 305,305 2018 Coos County 38.769.915 1.895.967 3,444,090 696.854.00 2.694.698 8.731.609 153,726 25,679 484,710 6.773,871 718.553 7,492,424 285,162 513,439 518,006 932,680 23,121 41,630 3,862 6,954 2,948,095 249,824 2,975,078 298,408 1,018,820 (54,860) 1,878,735 2020 2021 Wasco County 104,810.00 (1,073,680) 188,712.00 458,375 Baker County 10,499,121 2.093.206 Gilliam Count 1,264,308 61,829 112,314 22,725.00 451,523 648,391 5,013 837 1,718,149 1,723,999 220,900 (480,838) (259,938) 2023 Morrow County Rural School District Board Deschutes County 28.734,793 12 689 455 35.058.012 3 777 045 2027 142 844 432 6 985 529 2 567 499 00 12 815 529 566 391 94.613 782 999 1 444 003 24 957 748 Union County 8,125 12.266.232 1.089.659 220.474.00 1.165.196 3.075.185 48.637 332.923 389.685 2.143.153 2.379.701 2035 Hood River County 599.856 236,548 Clatsop County Polk County 28,996,722 44,293,532 521,190.00 796,136.00 6,734,146 11,587,464 114,975 175,628 19,206 29,338 134,181 339,499 5,066,301 7,738,956 887,636 1,519,824 5,953,937 9,258,780 2036 2037 1.418.028 2.575.897 2.219.031 2,166,089 3,934,775 4,690,464 134,533 2038 Multnomah County 666,266,228 32 582 452 59 187 151 11.975.533.00 26 159 153 129.904.289 2 641 804 441.303 2 492 230 5.575.337 116 409 889 5 615 675 122 025 564 13,894,453 2,688,240 2040 Benton County 57,103,505 2.792.536 5.072.738 1.026.384.00 4.076,750 12.968.408 226,420 37.823 384,701 648,944 9.977.112 971.006 10.948.118 2042 2043 4,297,048 986,254 869,436.00 199,552.00 14,283,159 32,039 7,354 8,451,478 11,048,088 133,749 542.931 1.264.587 2.993.324 44.02 185.124 1.939.774 330.797 Lincoln County 11.102.200 26,001 3,520 4,343 588 175,735 8,923 2044 Crook County 6.557.574 320,685 582.536 117.866.00 1.663.678 2 684 765 1.145.738 503.869 1.649.607 2052 Tillamook County 22.018 1.077 1.956 396.00 4.579 8.008 1.183 1.285 3.847 4.675 230,983 72,773,267 11,296 3,558,835 4.152.00 153 48,202 1,069 424,735 40,357 12,714,929 34,303 2,883,078 74,660 15,598,007 2053 20.519 150,934 186,901 6,464,747 1,308,034.00 18,976,071 288,552 87,981 2099 State Judiciary 7,644,455 486.208.00 City of Roseburg City of Salem 1,322,852 6,124,804 52,484,042 107,258 834,665 17,917 139,428 487,590 974,093 4,726,259 36,779,146 27.050.507 2.403.007 1.912.73 362,415 354.051 5.080.310 210,503,621 18,699,897 3,783,612.00 5,564,620 42,343,766 19,706,263 City of Medford 80,440,290 3.933.776 7.145.840 1.445.841.00 5 255 940 17 781 397 318.953 53.280 1.130.473 1.502.706 14.054.510 1.236.721 15.291.231 3,135,044 2,051,614 11,200,820 11,532,401 2104 City of Ashland 36,097,876 1,765,296 3,206,722 648,827.00 280,345 5,901,190 143,131 23,910 2,062,826 2,229,867 6,307,013 (473,419) 5,833,594 City of Astoria 15 204 679 743,555 1.350.694 273,290.00 930,263 19,735,960 3,297,802 60.288 10.071 59.997 130 356 2 656 558 218,408 2.874.966 City of Beavertor 123,581,561 6,043,516 10,978,255 2,221,267.00 38,978,998 81,854 21,592,143 5,571,313 27,163,456 490,012 519,248 1,091,114 2107 City of Bend 92.612.456 4.529.032 8.227.143 1.664.625.00 12.592.106 27.012.906 367.217 61.342 1.510.345 1.938.904 16.181.228 2.915.111 19.096.339 City of Canby 12,735,083 1,131,309 2,435,572 8,435 2,225,071 2,290,977 228,902.00 2110 City of Coquille 3.982.039 194.734 353.741 71.574.00 583,900 1.203.949 15.789 2.638 219.468 237.895 695.741 96.092 791.833 276,437,386 13,518,632 24,557,062 4,968,712.00 15,598,76 58,643,167 1,096,099 183,099 48,299,079 52,831,304 City of Forest Grow 4,436,762 216,971 394,136 79,747.00 2,138,876 2,829,730 17,592 2,939 20,531 775,190 602,161 1,377,351 2 770 295 City of Grants Pass 31 185 045 1 525 044 560 523 00 530 600 5 386 462 123 651 20.655 1,276,702 1 421 008 5 448 644 (49 917) 5 398 727 98,290 48,395,910 13,182,615 2,667,282.00 21,908,505 588,403 94.934 711.815 2115 City of Hillsboro 143,329,252 7.009.238 12.732.523 2.576.214.00 21.183.365 43.501.340 568.313 1.375.062 25.042.455 6.140.192 31.182.647 City of McMinnville City of Ontario 27 692,538 2,460,041 586,972 151,286 109,803 40,472 18,342 6,761 2,222,208 2,350,353 1,886,116 4,838,434 1,783,379 4,439,885 1,216,502 10,207,081 1,740,643 499,157 906.737 (566.877) 1,018,129 4,181,467 19,172 41,162 2119 City of Oregon City 28,945,786 1 415 537 2.571.372 520,274.00 5 525 312 114,773 396 008 5.057.401 452,518 5.509.919 62,145,515 5,520,640 1,117,009.00 13,858,221 1,224,037 1,511,611 10,858,051 11,416,279 2120 City of Lake Oswego 3,039,105 246,412 558,228 3.672.117 613,412 2121 City of Portland 926.112.174 45,289,712 82,270,328 16.646.029.00 76,728,405 220.934.474 4.285.529 161.810.116 34.194.333 196.004.449 20,203 8,395 2123 City of St Helens 12,673,965 619,796 1.125.880 227.803.00 1.633.072 3.606.551 50.253 193,275 251,923 2.214.392 480.096 2,694,488 City of Vernonia City of West Linr 79,233 865,596 143,930 1,572,384 29,122.00 262,782 1,066,317 6,424 70,183 1,073 11,724 127,773 529,874 135,270 611,781 283,082 3,092,581 323,652 2,978,898 1,620,20 515.067 40.570 3,822,443 (113,683) 17,700,236 2127 City of Cottage Grove 12 983 769 634.946 1.153.401 233,372,00 718.200 2 739 919 51.482 8,600 303.571 363,653 2.268.521 282.839 2.551.360 City of Tillamook 311,294 16,460 732,633 2129 City of Sweet Home 2.227.762 108,944 197,901 40.042.00 306.279 653,166 8.833 1.476 56.295 66.604 389,234 130,348 519.582 2131 2132 City of Drain 38,695 3,291,316 70,290 5,978,790 14,222.00 17,048 4,544,966 140,255 15,024,780 3,137 266,862 524 44,578 229,397 7,208,710 233,058 7,520,150 138,247 11,759,144 (48,354) (5,757,450) 89,893 6,001,694 Eugene Water & Electric Board 67.302.880 980,866 847,528 43,781 37,829 7,313 6,319 30,382 627,000 397,572 21,696 McMinnville Water & Light Department 11.041.547 539 965 198 462 00 1.081.715 2.801.008 81.476 1.929.177 2.326.749 2139 City of Reedspor 2.790.526 136 465 247.894 50.157.00 586 704 1.021.220 11.065 1.848 263,942 276.855 487.560 92.454 580.014 City of Lebanon City of Sherwood 14,496,043 18,198,832 1,287,743 1,616,677 2,168,665 1,772,234 57,478 72,160 9,601 12,054 201,389 172,122 708,901 260,553,00 4.425.862 268,468 2,532,745 437,161 2.969.906 2142 327,108.00 3,179,696 889,978 4,605,997 256,336 510,909 3,690,605 2143 2145 City of Oakland 367,239 1,147,667 17,959 56,124 32,623 101,952 6,601.00 40,203 295,085 97,386 473,789 1,456 4,551 7,159 85,478 8,858 90,789 64,164 200,520 66,004 229,737 20,628.00 29,217 City of Vale City of Prineville 8.416.699 411.602 747.690 151.283.00 1.342.165 2 652 740 33,373 5,575 104 10,238 46,656 1.470.564 411.632 1.882.196 620 61,287 137,422 1,373,078 2,700,584 2,531,463 2148 City of Klamath Fall 15,456,656 755,878 277,819.00 953,655 3,360,430 1,548,345 1,619,870 (169,121) City of Canyonville 367.820 17 988 32.676 6.611.00 21 379 78 654 1.458 244 2,833 114 501 64,267 747,278 (29,184 35.083 City of Bandon 4,277,006 209,159 16,959 730,022 1,091,111 2152 City of Coos Bay 22.746.628 1.112.380 2.020.676 408.850.00 2.682.223 6.224.129 90.192 15.066 105.258 3.974.286 766,140 4.740.426 1,445,572 79,905 985,497 1,790,190 13,348 244,900 3,520,964 2155 City of Corvallis 66.550.081 3.254.502 5.911.916 1.196.178.00 7.921.546 18 284 142 263.877 44.080 29.009 336.966 11 627 616 2.194.432 13.822.048 7,603,063 371,813 675,411 136,658,00 877,846 2,061,728 30,147 5,036 144,871 180,054 1,328,405 120,151 7,882 1,448,556 City of Milton-Freewate 9,212,398 818,375 6,102 583,735 1,609,588 1,617,470 450,514 165,585.00 836,360 2,270,834 36,528 City of Baker City 8 496 850 415 522 152 723 00

Deferred Inflows of Resources

Pension Expense / (Credit)

Employer	-	Net Pension Liability	Differences between Expected and	Changes in	Net Difference between Projected and Actual Investment	Changes in Employer	Total Deferred Outflows of Resources Excluding Employer	Differences between Expected and Actual	Changes in	Changes in Employer	Total Deferred Inflows of Resources Excluding Employer	Proportionate Share of	Net Amortization of Deferred Amounts from Changes in	Total Pension Expense / (Credit) (t)
Number 2160	City of Hermiston	nployer Name Liability 14.125.575	Actual Experience 690.784	Assumptions 1,254,833	Earnings 253.894.00	Proportion 581.481	Specific Amounts (1) 2,780,992	Experience 56,009	Assumptions 9,356	Proportion 143.474	Specific Amounts (1) 208.839	Plan Pension Expense 2,468,017	Proportion 160.481	2.628.498
2161	City of Pilot Rock	664,428	32,493	59,024	11,942.00	58,034	161,493	2,635	440	68,148	71,223	116,089	5,112	121,201
2162 2163	City of Clatskanie City of Milwaukie	1,440,337 20,508,520	70,437 1,002,929	127,951 1,821,856	25,889.00 368.622.00	58,899 963,271	283,176 4.156,678	5,711 81.318	954 13.584	562,971 587,955	569,636 682,857	251,655 3.583.244	(201,879) 204,554	49,776 3,787,798
2165	City of Cornelius	5,558,089	271,808	493,748	99,902.00	395,463	1,260,921	22,038	3,681	42,796	68,515	971,108	189,212	1,160,320
2166 2167	City of Nyssa City of Athena	1,314,971 363,465	64,306 17,775	116,814 32,288	23,635.00 6,533.00	36,742 26,714	241,497 83,310	5,214 1,441	871 241	50,007 24,744	56,092 26,426	229,751 63.505	(42,192) (708)	187,559 62,797
2168	City of Oakridge	2,773,220	135,619	246,357	49,846.00	161,344	593,166	10,996	1,837	173,439	186,272	484,536	(38,071)	446,465
2170	City of Madras	4,236,134	207,160	376,313	76,141.00	266,580	926,194	16,797	2,806	164,581	184,184	740,136	65,938	806,074
2172 2174	City of Sandy City of Mt Angel	10,457,764 1,367,258	511,417 66,863	929,006 121,459	187,969.00 24,575.00	949,993 345,546	2,578,385 558,443	41,466 5.421	6,927 906	521,426 230,268	569,819 236,595	1,827,178 238,887	184,668 (6.142)	2,011,846 232,745
2175	City of Umatilla	6,177,232	302,086	548,749	111,030.00	1,591,212	2,553,077	24,493	4,092	65,970	94,555	1,079,285	438,805	1,518,090
2176 2177	City of Scappoose City of Condon	4,727,998 370,244	231,214 18.106	420,007 32,890	84,981.00 6,655.00	148,301 24,474	884,503 82,125	18,747 1.468	3,132 245	264,660 27,201	286,539 28,914	826,075 64,689	(25,502) (14,489)	800,573 50,200
2178	City of Boardman	2,699,835	132,030	239,837	48,527.00	367,586	787,980	10,705	1,788	459,289	471,782	471,715	37,435	509,150
2179 2180	City of Estacada City of Enterprise	2,427,192 1,686,530	118,697 82,476	215,617 149.821	43,627.00 30,314.00	23,703 81.833	401,644 344,444	9,624 6,687	1,608 1,117	65,363 108.339	76,595 116,143	424,078 294,670	30,599 9,243	454,677 303,913
2181	City of Central Point	11,725,295	573,403	1,041,606	210,752.00	801,232	2,626,993	46,492	7,766	20,185	74,443	2,048,641	235,870	2,284,511
2182	City of Cascade Locks	1,788,766	87,476	158,903	32,151.00	208,637	487,167	7,093	1,185	48,425	56,703	312,533	64,941	377,474
2183 2184	City of Myrtle Point City of Port Orford	3,023,837 980.887	147,875 47,968	268,620 87,136	54,351.00 17,631.00	626,274 36,770	1,097,120 189,505	11,990 3.889	2,003 650	138,810 143,159	152,803 147,698	528,324 171,380	128,269 (9,335)	656,593 162,045
2185	City of Wood Village	1,459,444	71,371	129,648	26,232.00	339,004	566,255	5,787	967	119,707	126,461	254,994	(35,225)	219,769
2186 2187	City of Chiloquin City of Philomath	92,524 2,626,143	4,525 128 426	8,219 233,291	1,663.00 47,203.00	34,090 455,114	48,497 864,034	367 10.413	61 1.739	23,376 477,212	23,804 489,364	16,166 458,839	(2,107)	14,059 322,046
2188	City of Talent	2,642,774	129,240	234,768	47,501.00	231,087	642,596	10,479	1,750	128,450	140,679	461,745	(10,432)	451,313
2189 2191	City of Willamina City of Huntington	- 246,046	12,032	21,857	4,422.00	23,937	62,248	976	163	1,790	2,929	- 42,989	7,060	50,049
2191	City of North Plains	1.323.962	12,032 64,746	117.613	23,797.00	23,937	426.849	5.250	877	373.996	380.123	42,989 231.322	(10,211)	221.111
2193	City of Heppner	312,014	15,258	27,717	5,608.00	71,964	120,547	1,237	207	66,349	67,793	54,515	11,118	65,633
2194 2195	City of Cave Junction City of Metolius	1,176,257	57,523	104,492	21,142.00	190,825	373,982	4,664	779	28,252	33,695	205,515	45,767	251,282
2196	City of Hubbard	1,695,938	82,937	150,657	30,483.00	192,989	457,066	6,725	1,123	15,139	22,987	296,314	33,281	329,595
2197 2198	City of Myrtle Creek City of Carlton	2,321,534 1,503,986	113,530 73,550	206,231 133,605	41,727.00 27,033.00	322,049 321,203	683,537 555,391	9,205 5,963	1,538 996	41,290 13,105	52,033 20,064	405,618 262,776	91,249 90,026	496,867 352,802
2199	City of Junction City	5,128,522	250,800	455,588	92,181.00	371,249	1,169,818	20,335	3,397	278,605	302,337	896,054	15,017	911,071
2200	City of Wallowa	324,367	15,863	28,815	5,830.00	93,913	144,421	1,286	215	38,048	39,549	56,673	12,549	69,222
2201 2202	City of Coburg City of Dallas	1,734,495 12,640,117	84,822 618.140	154,082 1.122.873	31,176.00 227,195.00	370,386 1,220,100	640,466 3,188,308	6,877 50.119	1,149 8,372	16,851 104,295	24,877 162,786	303,051 2.208.478	113,861 402.074	416,912 2,610,552
2203	City of Rockaway Beach	1,281,833	62,686	113,870	23,040.00	94,289	293,885	5,083	849	474,105	480,037	223,962	(115,014)	108,948
2204 2205	City of Burns City of Elgin	1,740,688 535,430	85,125 26,184	154,632 47.564	31,287.00 9,624.00	434,911 198.052	705,955 281,424	6,902 2,123	1,153 355	226,402 44,908	234,457 47,386	304,133 93,550	25,846 62,464	329,979 156,014
2206	City of Weston	252,756	12,361	22,453	4,543.00	34,502	73,859	1,002	167	19,552	20,721	44,161	1,398	45,559
2207	City of Mill City	580,580 2.589,321	28,392 126,626	51,575	10,435.00	61,744 177,760	152,146 580,947	2,302 10.267	385 1.715	18,035 586,687	20,722 598.669	101,439 452,406	18,419	119,858 20,327
2208 2209	City of Fairview City of Monroe	2,589,321 257,470	12,591	230,020 22,872	46,541.00 4,628.00	132,940	173,031	1,021	1,715	82.717	83,909	452,406	(432,079) 22,364	67,349
2210	City of Helix	23,608	1,155	2,097	424.00	5,721	9,397	94	16	17,641	17,751	4,125	1,777	5,902
2211 2212	City of Jefferson Town of Lakeview	1,322,832	64,691	117,513	23,777.00	246,780	452,761	5.245	876	221,430	227,551	231,125	(55,834)	175,291
2213	City of Stanfield	238,065	11,642	21,148	4,279.00	155,614	192,683	944	158	81,145	82,247	41,595	34,311	75,906
2214 2215	City of Yamhill City of Powers	879,261	42,999	78,108	15,804.00	51,883	188,794	3,486	582	26,611 374	30,679 374	153,624	4,477 (1.554)	158,101 (1.554)
2216	City of Brookings	6,215,201	303,942	552,122	111,713.00	1,062,234	2,030,011	24,644	4,117	308,381	337,142	1,085,919	60,251	1,146,170
2217	City of Sutherlin	6,467,275	316,269	574,514	116,243.00	1,001,129	2,008,155	25,643	4,284		29,927	1,129,961	377,174	1,507,135
2218 2219	City of Prairie City City of Sheridan	628,652 1.521,228	30,743 74,393	55,846 135,137	11,299.00 27,343.00	27,362 51,781	125,250 288,654	2,493 6,032	416 1,008	27,014 24,285	29,923 31,325	109,838 265,789	33,324 6,915	143,162 272,704
2220	City of Garibaldi	1,061,095	51,891	94,261	19,072.00	312,206	477,430	4,207	703	184,554	189,464	185,394	18,779	204,173
2221 2222	City of Sisters City of Jacksonville	1,852,931 3,100,794	90,614 151.638	164,603 275,456	33,305.00 55,734.00	162,530 723,118	451,052 1,205,946	7,347 12,295	1,227 2.054	31,011 5.192	39,585 19,541	323,744 541,770	65,258 200.608	389,002 742,378
2223	City of Cannon Beach	5,350,199	261,641	475,280	96,165.00	530,817	1,363,903	21,214	3,544	22,811	47,569	934,786	124,159	1,058,945
2224 2225	City of Falls City	351,067 352,231	17,168 17,225	31,187 31,290	6,310.00 6,331.00	76,807 130,604	131,472 185,450	1,392 1,397	233 233	89,711 135,318	91,336 136,948	61,338 61,542	10,516 (16,983)	71,854 44,559
2225	City of Echo City of Hines	935,993	45,773	83,148	16,824.00	81,952	227,697	3,711	620	19,819	24,150	163,536	26,117	44,559 189,653
2227	Town of Bonanza								ž					
2228 2229	City of Turner City of John Day	1,094,805 1,005,074	53,539 49.151	97,256 89,285	19,678.00 18,065.00	50,425 156,006	220,898 312,507	4,341 3.985	725 666	9,059 184,110	14,125 188,761	191,284 175,606	31,316 2.513	222,600 178,119
2231	City of Banks	571,889	27,967	50,803	10,279.00	72,913	161,962	2,268	379	90,512	93,159	99,920	27,123	127,043
2232 2233	City of Joseph City of Lafavette	309,238 1,020,914	15,123 49,926	27,471 90.692	5,558.00 18,350.00	76,050 134,170	124,202 293.138	1,226 4,048	205 676	77,819 71,735	79,250 76,459	54,030 178,374	2,363 12,799	56,393 191,173
2234	City of Aumsville	2,195,645	107,374	195,048	39,465.00	168,664	510,551	8,706	1,454	31,864	42,024	383,623	60,130	443,753
2235 2236	City of Amity City of Creswell	504,788 2,279,088	24,686 111,454	44,842 202.461	9,073.00 40,965.00	171,156 279,767	249,757 634,647	2,002 9,037	334 1.510	54,220 29,551	56,556 40,098	88,196 398,202	14,194 88,988	102,390 487,190
2236	City of Creswell City of Troutdale	2,279,088 6.516.754	318,689	578.910	117.133.00	1,219,767	2,234,046	25.840	4.316	29,551 50.534	40,098 80,690	1.138.606	446.747	1,585,353
2238	City of Warrenton	5,717,632	279,610	507,921	102,769.00	231,641	1,121,941	22,671	3,787	232,533	258,991	998,983	(4,404)	994,579
2240 2241	City of Wilsonville City of Bay City	17,155,452 1,240,520	838,954 60,665	1,523,989 110,200	308,354.00 22,297.00	894,875 391,291	3,566,172 584,453	68,023 4,919	11,363 822	1,248,694 77,288	1,328,080 83,029	2,997,397 216,743	(74,755) 81,536	2,922,642 298,279
2242	City of Gaston		-		-							-		-
2243	City of Brownsville	745,991	36,481	66,269	13,409.00	215,096	331,255	2,958 849	494	41,007	44,459	130,339	47,620	177,959
2244 2245	City of Lakeside City of Dundee	214,081 928,705	10,469 45,417	19,018 82,501	3,848.00 16,693.00	56,561 1,454	89,896 146,065	849 3,682	142 615	79,704 144,445	80,695 148,742	37,404 162,263	(26,138) (55,332)	11,266 106,931
2246	City of Merrill	61,508	3,008	5,464	1,106.00	13,525	23,103	244	41	35,545	35,830	10,747	(5,654)	5,093
2247 2248	City of Malin City of Fossil	194,293 146,262	9,502 7.153	17,260 12,993	3,492.00 2,629.00	75,032 20,151	105,286 42,926	770 580	129 97	40,511 34,734	41,410 35,411	33,947 25,555	(808)	33,139 22,781
2249	City of Phoenix	1,936,180	94,685	171,999	34,801.00	205,678	507,163	7,677	1,282	152,562	161,521	338,289	48,741	387,030
2250	City of Gold Beach	1,103,112	53,946	97,994	19,827.00	211,849	383,616	4,374	731	66,255	71,360	192,735	37,824	230,559
2251 2252	City of Rogue River City of Dayton	1,607,992 1,055,085	78,636 51,597	142,844 93,727	28,902.00 18,964.00	135,383 203,711	385,765 367,999	6,376 4.184	1,065 699	45,503 3,494	52,944 8.377	280,948 184,344	15,513 55,341	296,461 239,685
2253	Town of Butte Falls	311,317	15,224	27,656	5,596.00	109,630	158,106	1,234	206		1,440	54,393	38,123	92,516
2254 2255	City of Shady Cove Town of Canyon City	268,281 196,466	13,120 9.608	23,833 17,453	4,822.00 3,531.00	28,177 6.636	69,952 37,228	1,064 779	178 130	29,777 74,330	31,019 75,239	46,874 34,327	9,898 (14.634)	56,772 19.693
2205	rown or Carryon City	196,466	9,608	17,453	3,331.00	6,636	31,228	779	130	74,330	15,239	34,327	(14,634)	19,093

Deferred Inflows of Resources

Pension Expense / (Credit)

Deferred Outflows of Resources

Total Deferred Total Deferred Outflows of Inflows of Net Difference Differences Net Amortization of between Projected Changes in Resources etween Expecte Changes in Resources Deferred Amounts Excluding Employe Employer Net Pension Expected and Changes in and Actual Investment Employer and Actual Changes in Employer Proportionate Share o from Changes in Liability / (Credit) (1) 2256 City of Jordan Valley 2257 2258 City of Adair Village 577,407 67.233 157,141 100.884 127,246 28.237 51.293 10.378.00 2.289 2.671 26.362 Town of Hammond 681,675 126,488 2261 City of Waldport 1.020.746 49.918 90.677 18.347.00 164 673 323,615 4.047 676 178.344 51.587 229.931 2262 2263 City of Dufur 271,269 13,266 231,324 24,098 4.876.00 3,311 45,551 1,076 18,756 14.639 15.895 53,660 3,133 4,730,257 420,208 275,845 1,012,399 826,469 (48,811 777,658 City of La Grande 85,022.00 271,992 293,881 2264 City of Gervais 1 291 490 63 158 114,728 23 213 00 297 703 498 802 5.121 7 597 13 573 225 649 90.634 316 283 City of Westfir 87,343 4,271 7,759 1,570.00 47,930 61,530 51,428 51,832 15,261 3,429 18,690 2266 City of Irrigon City of Independe 855.889 41.856 76.032 15.384.00 38.016 171.288 3.394 567 4,471 105.559 109.520 149.541 (8.234 141.307 2267 6,750,528 121,335.00 26,766 141,935 1,321,386 2268 City of Harrisburg 1,386,509 67,805 123,169 24,921.00 130,101 345,996 5,498 163,530 169,946 242,251 (14,760)227,491 City of Durham 142 334 12.644 2 558 00 38.857 61.020 64.686 24,869 (6,419) (1,695) 18,450 133,790 12,829 City of Lyons 5,933 2271 City of Columbia City 921.750 45.076 81.883 16.568.00 5.938 149,465 3.655 611 93.583 97.849 161.048 (21.194)139.854 110,882 2273 City of Silvertor 5.471.578 267.577 486,063 98.347.00 652.172 1.504.159 21,695 3,624 68 691.002 716.321 955 993 (98,143) 857.850 5,003 177,020 9,088 1,839.00 19,852 City of Toledo 14,353 2,398 3,619,823 321,564 65,063.00 452,231 1,015,878 13,608 632,455 72,741 705,196 5.072.824 248 077 450 640 91.179.00 101,440 891 336 20,114 3,360 325.584 349.058 886 323 (24.531 861.792 2277 City of Rajneeshpuram 60.652.732 2.966.104 5.388.030 1.090.178.00 2.982.837 12.427.149 240,493 40.173 880.866 1.161.532 10.597.232 537.800 11.135.032 2278 City of Springfield 20,725,765 1,013,553 154,223 8,280,352 1,145,067 82,179 12,505 13,728 177,228 14,594 3,621,201 551,006 1,431,474 5,052,675 763,483 1,841,154 81,321 56,684.00 City of Winston 280.152 2281 City of Manzanita 1.702.546 83.260 151.244 30,602,00 213,697 478.803 6,751 1,128 7.879 297.469 78,164 375 633 115,776 210,311 1,568 City of Eagle Point 42,553.00 1,083 2282 2,367,459 360,239 728,879 9,387 12,038 413,642 99,544 513,186 1.108.002 54 185 98 428 19 915 00 348 184 520 712 4 393 5 127 193 590 92 384 285 974 306 1,237 City of Halsey 2285 City of Veneta 1.867.549 91.329 165,902 33.567.00 163,281 454.079 7,405 161,439 170,081 326,298 1.888 328,186 City of Millersburg City of King City 52,148 84,457 2,328 2286 2287 28,707 10.551.00 145,453 102.351 102.565 31.337 133,902 46,493 17,088.00 105,463 2288 City of Tualatin 24,832,876 1,214,403 2,206,006 446,348.00 1,887,578 5,754,335 98,465 16,448 904,277 1,019,190 4,338,795 184,872 4,523,667 2290 City of Molalla 3.114.181 152.293 276,645 55.975.00 144,232 629.145 12.348 2.063 177,407 191.818 544,109 8.944 553.053 2291 2292 6,695,844 327,447 384,973 594,819 699,317 120,352.00 141,495.00 835,837 128,610 1,878,455 1,354,395 26,550 31,214 4,435 5,214 47,104 557,368 1,169,896 1,375,423 256,944 (71,121) 1,426,840 520.940 City of North Bend 7.872.166 City of Lowell City of Depoe Bay 198,577 148,459 99,222 45,648 621.347 11.168.00 295,328 102.098 31.837 140.399 2295 City of Tigard 14.377.774 703.117 1.277.236 258.427.00 1.080.924 3.319.704 57.009 9.523 271.304 337.836 2.512.082 94.277 2,606,359 37,585 7,636 289,331 114,516 2296 2297 9,479,100 163 557 842,067 170.378.00 1,237,50 2 713 503 6,279 1,276 333 195 1.656.186 183,198 1.839.384 94,178 City of Rainier 1,925,810 171,078 34,615.00 140,51 440,388 123,428 336,477 24,366 360,843 City of Lincoln City City of Dunes City 12,794,053 61,802 625,668 3,022 1,136,548 5,490 229,962.00 1,111.00 153,857 8,238 2,146,035 17,861 50,730 245 8,474 41 515,943 12,641 575,147 12,927 2,235,374 10,798 (89,785) 6,573 2,145,589 17,371 2300 City of Yachats 720.982 35.258 64.048 12,959,00 48,000 160.265 2,859 478 122,802 126,139 125,970 (11.815) 114.155 2,731 1,137 2302 City of Mt. Vernor 286,840 14,027 25,481 5,156.00 25,827 5,686 50,117 3,919 54,036 15 228 175 744 704 1.352.781 273 713 00 892,224 3,263,422 2,210,106 60,381 33,192 10,086 5,545 1,113,611 182,007 1.184.078 2.660,663 (171,396) 312,140 2.489.267 City of Gladstone 8,371,120 409,373 743,641 906,629 220,744 1,462,600 1,774,740 2304 150,463.00 2305 City of Elkton 134,159 6.561 11.918 2.411.00 32.523 53,413 532 1.550 2.171 23,440 9,421 32.861 33,253 24,947 8,397 City of Imbler 2307 City of Yoncalla 347.563 16.997 30.875 6.247.00 65.588 119.707 1.378 230 137 1,135 65.035 66.643 60.726 (6.010) 54.716 206,67 2309 City of Gearhart 1,713,418 83,791 152,210 30,797.00 531,355 798,153 6,794 55,089 63,018 299,368 118,658 418,026 Gilliam County Fire Services Central Coos Fire and Rescue 1,307 128 2501 Port of The Dalles 193,164 9.446 17,160 3,472,00 15.320 45,398 43,298 44.192 33,750 (17.802)15.948 2507 2508 1,415,332 6,145,478 69,214 300,533 125,730 545,928 25,439.00 110,459.00 206,247 1,315,945 5,612 24,367 937 4,070 332,315 41,088 338,864 69,525 247,286 1,073,737 (46,369) 431,165 200,917 1,504,902 2.272.865 Multnomah Drainage 2510 Horsefly Irrigation District 249 695 12.211 22,181 4,488.00 82 327 121,207 990 165 46.093 47,248 43,627 21.984 65.611 2511 1,151,624 192,332 11,847 213,059 Grants Pass Irrigation Distric 56,318 102,303 20,699.00 371,652 4,566 763 57.523 59,270 64,599 201,212 Port of Portland 86.846.701 4.247.069 7.714.947 1.560.991.00 13.523.007 344.355 12,497,509 12,899,387 (5.422.427) 9.751.410 2,012 17,516 2515 Klamath County Fire District 1 26,445,170 1.293.250 2.349.233 475.328.00 4.780.749 8.898.560 104.857 93,365 215,738 4.620.494 1.373,270 5.993.764 Clackamas County Housing Authority Home Forward 181,792 1,725,806 330,231 3,134,986 629,309 9,985,445 2,462 23,375 649,501 6,165,922 (127,110) 1,355,217 522,391 7,521,139 3.717.38 66.817.00 14.740 420,870 35,290,351 634,312.00 4,490,341 139,929 2521 League of Oregon Cities 4.077.127 199.384 362.188 73.283.00 216.742 851.597 16.166 2.700 318 259 337.125 712.355 60.883 773.238 Lane Council of Governments 1,372,710 2,493,575 504,533.00 4,483,131 111,300 18,592 1,216,646 1,346,538 802,302 5,706,691 Clatskanie PUD 6.660.506 325,719 591.680 119,717,00 989.375 2.026.491 26,409 4.412 536.377 567,198 1.163.722 (48,505) 1.115,217 2527 2528 2,567,782 125,572 228,107 1,034,814 46,154.00 209,377.00 557,854 3,660,300 10,181 1,701 7,716 285,100 201,430 296,982 255,335 448,642 2,035,282 (154,717) 293,925 2,521,254 Columbia River Fire & Rescue 1.846,445 46,189 485.972 569,664 38,062 37,463 69,140 68,053 310,199 177,627 3,086 East Fork Irrigation District 778.309 13.989.00 431.390 516 507 135,986 211.774 2531 Oregon School Boards Association 6.934.965 339 141 616.061 124,650.00 223 246 1.303.098 27.498 4.593 217.316 249.407 1.211.676 79.205 1.290.881 2,430,514 118,860 43,686.00 507.398 9,637 1,610 424,659 Athena Cemetary Maintenance District 1 2535 490,660 23,995 43,587 8,819.00 15,152 91,553 85,413 87,684 85,728 (25,333) 60,395 Clackamas Vector Contro West Extension Irrigation District 452,642 22.136 8.136.00 15.762 86.244 1.795 87.636 79.086 (15.090) 63.996 2541 46,531 146,549 91,519 121,470 2542 Rainbow Water District 1,163,146 56,881 103,327 20,906.00 86,637 267,751 4,612 114,378 119,760 203,225 3,183 206,408 18,997,679 929.044 1.687.641 341,466.00 2.759.228 5.717.379 75.327 12.583 12.636 100.546 3.319.270 784,159 4.103.429 Metzger Water District 2.573.430 1.705 141.547 529.425 Roque River Fire District 125.849 228,608 46.255.00 399.331 800.043 10.204 129.638 449,629 79.796 271,947 24,158 4,888.00 68,807 111,152 1,078 161,953 47,515 (28,143) 19,372 2,586 1,536 343 223 2551 Sandy Fire Department 3.903.988 190.917 346.807 70.171.00 593 226 1.201.121 15.480 31.440 49.506 682.104 243.744 925.848 2.319.68 113,439 206,067 41,694.00 332,855 29,630 434,924 Tangent Rural Fire Protection District 176,071 18,686 109,053 517,209 25,293 45,946 9,296.00 95,536 2,051 67,855 90,367 Monroe Fire Department 336.057 6 040 00 110 897 163 224

Deferred Inflows of Resources

Pension Expense / (Credit)

				Dete	errea Outriows of Resourc	ces		-	Deletted IIIIIO	ws of Resources		re	nsion Expense / (Cre	uitj
Employer Number 2556	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Differences between Expected and Actual Experience	Changes in Assumptions	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)
	Jackson County Fire District 5	9,921,935						39,341	6,572			1,733,558		
2557	Estacada Fire Department	452,460	22,127	40,194	8,133.00	415,782	486,236	1,794	300	1,406,628	1,408,722	79,054	(250,132)	(171,078)
2559	Keizer Fire Department	9,719,552	475,316	863,427	174,700.00	1,921,126	3,434,569	38,539	6,438	122,195	167,172	1,698,198	592,861	2,291,059
2561 2562	Jefferson Rural Fire Protection District	434,780 108.934	21,262	38,623 9.677	7,815.00 1,958.00	164,296	231,996	1,724 432	288 72	356,554 1,563	358,566	75,965 19.033	(28,125)	47,840
	WyEast Fire District		5,327			9,473	26,435				2,067		2,021	21,054
2563 2564	Central Oregon Irrigation District Illinois Valley Fire District	3,176,846 1,653,912	155,357 80.881	282,212 146,924	57,101.00 29,728.00	160,711 514,672	655,381 772,205	12,596 6,558	2,104 1,095	386,484 114,730	401,184 122,383	555,058 288,971	(74,718) 125,651	480,340 414,622
2564 2567	Charleston Rural Fire Protection District	1,653,912 410.934	80,881 20.096	146,924 36.505	29,728.00 7.386.00	514,672 137,388	772,205 201.375	6,558 1.629	1,095	114,730	122,383 62.261	288,971 71,798	125,651	414,622 101.892
2568	Molalla Rural Fire Protection District 73	3,779,997	20,096 184.853	35,505	67.942.00	137,388 532,541	1.121.129	1,629	2.504	136,340	153.832	71,798 660,440	134.150	794.590
2568 2569	Central Oregon Intergovernmental Council	3,779,997 4.110.041	200.994	365,793	73.874.00	354,933		14,988	2,722	384.425	403,444	718.105	(93.116)	794,590 624,989
2509 2570	Port of St Helens	4,110,041	200,994	52.933	10.710.00	354,933 84.964		2,363	395	127.241	129,999	104.109	7.158	111.267
2571	Crystal Springs Water District	1,159,336	56,695	102,989	20,838.00	105,306		4,597	768	15,051	20.416	202,559	61,125	263,684
2572	Local Government Personnel Institute	1,139,330	36,693	102,909	20,838.00	105,306	200,020	4,397	700	105,661	105,661	202,339	(119,728)	(119,728)
2575	Jefferson County Rural Fire Protection District 1	2,579,146	126,128	229,116	46,358.00	394,557	796,159	10,227	1,708	12,581	24.516	450,628	94,746	545,374
2576	Depoe Bay Rural Fire Protection District	3.556.862	173.941	315.971	63.931.00	888.815		14.103	2.356	67.889	84.348	621.454	251,471	872,925
2579	La Pine Rural Fire Protection District	4,598,198	224,866	408,477	82,648.00	222,572	938,563	18,232	3,046	541,746	563,024	803,396	(50,181)	753,215
2580	Marion County Fire District 1	10,617,780	519,242	943,221	190,845.00	571,690	2,224,998	42,100	7,033	727,628	776,761	1,855,136	165,251	2,020,387
2581	Port of Umatilla	164,727	8,056	14,633	2,961.00	1,567	27,217	653	109	166,220	166,982	28,781	(53,820)	(25,039)
2582	Talent Irrigation District	856,888	41,904	76,121	15,402.00	109,753	243,180	3,398	568	447,140	451,106	149,715	(66,387)	83,328
2585	Rogue River Valley Irrigation District	762,022	37,265	67,694	13,697.00	135,556	254,212	3,021	505	100,042	103,568	133,140	15,909	149,049
2587	Tualatin Valley Irrigation District	788,835	38,576	70,075	14,179.00	152,907	275,737	3,128	522	14,989	18,639	137,825	47,405	185,230
2588	Clatskanie Rural Fire Protection District	3,410,272	166,773	302,948	61,297.00	660,390		13,522	2,259	190,150	205,931	595,842	183,483	779,325
2589	West Slope Water District	842,207	41,186	74,817	15,138.00	3,344	134,485	3,339	558	162,529	166,426	147,150	(34,480)	112,670
2590	Redmond Fire & Rescue	12,591,367	615,756	1,118,543	226,318.00	1,912,329	3,872,946	49,926	8,340	178,307	236,573	2,199,961	443,902	2,643,863
2592	Medford Irrigation District	700,983	34,280	62,271	12,600.00	57,883	167,034	2,779	464	86,022	89,265	122,476	14,219	136,695
2594	Metro	112,325,952	5,493,082	9,978,373	2,018,957.00	9,451,406		445,382	74,399	12,639,115	13,158,896	19,625,566	(387,426)	19,238,140
2595	Canby Fire District	6,387,038	312,346	567,387	114,801.00	1,328,233		25,325	4,230	303,287	332,842	1,115,942	318,634	1,434,576
2596 2597	Bend Parks & Recreation	12,238,404 176,938	598,495 8.653	1,087,187 15.718	219,974.00 3.180.00	1,536,897 96.018	3,442,553 123,569	48,526 702	8,106 117	195,849 9.327	252,481 10,146	2,138,291 30,914	303,798 15.849	2,442,089 46,763
2597 2598	Mapleton Water District Marion County Housing Authority	176,938 582,365	28,479	51.734	10.467.00	232.595		2.309	386	9,327 77.544	10,146 80.239	30,914 101.751	15,849	46,763 146,442
2599	South Suburban Sanitary District	1.175.218	57 472	104.399	21.123.00	39.181	223,275	4,660	778	322,636	328.074	205.334	(62,167)	143,167
2600	Winston-Dillard Water District	863.889	42.247	76,743	15.528.00	71,669		3,425	572	41.880	45.877	150,939	704	151.643
2601	Baker Valley Irrigation District	-	12,24	70,740	10,020.00	71,000	200,107	0,120		1.927	1.927	100,000	(2,224)	(2,224)
2602	Aumsville Rural Fire Protection District	934.892	45.719	83.050	16.804.00	356.079	501,652	3.707	619	38,551	42.877	163.344	77.029	240.373
2603	Corbett Water District	300.618	14.701	26.705	5.403.00	130.579		1,192	199	201.562	202,953	52.524	(25,708)	26.816
2604	Netarts-Oceanside Sanitary District	692,545	33,868	61,522	12,448.00	76,824	184,662	2,746	459	53,039	56,244	121,001	34,992	155,993
2605	Scio Fire District	285,579	13,966	25,369	5,133.00	141,955		1,132	189	33,046	34,367	49,896	15,752	65,648
2606	West Valley Housing Authority	1,428,962	69,881	126,941	25,684.00	94,290		5,666	946	120,281	126,893	249,668	(42,365)	207,303
2607	Hoodland Fire District 74	3,512,965	171,795	312,071	63,142.00	761,100		13,929	2,327	289,472	305,728	613,784	190,957	804,741
2608	Gaston Rural Fire Protection District	542,725	26,541	48,213	9,755.00	199,072		2,152	359	4,828	7,339	94,825	48,673	143,498
2610	Turner Fire District	1,515,301	74,103	134,610	27,236.00	401,323	637,272	6,008	1,004	66,357	73,369	264,753	97,778	362,531
2611 2612	Burnt River Irrigation District Community Services Consortium	11.790.828	576.607	1.047.427	211.929.00	2 414 372	4.250.335	46.752	7.810	1.772	56.334	2.060.091	651.904	2 711 995
2612	Polk Soil & Water Conservation District	226,992	11,101	20,165	4,080.00	2,414,372		46,752 900	150	12,154	13,204	2,060,091	(754)	38,906
2614	Mountain Valley Mental Health Program	226,992	11,101	20,100	4,080.00	17,142	32,400	900	130	12,134	13,204	39,000	(754)	36,900
2615	Humanities Council	77,472	3,789	6,882	1,392.00	2,251	14,314	307	51	5,098	5,456	13,536	(3,752)	9,784
2616	Alcohol Safety Action Program	,									-,		(-,:)	-
2617	Clean Water Services	50,053,265	2,447,757	4,446,436	899,662.00	4,308,221	12,102,076	198,466	33,153	669,786	901,405	8,745,296	58,717	8,804,013
2618	Estacada Cemetery District	-		-		-		-	-	-				-
2619	Comprehensive Options For Drug Abusers		-			-				-		-		
2620	Jackson County Fire District 4	1,357,467	66,384	120,589	24,399.00	229,193		5,382	899	181,190	187,471	237,176	6,875	244,051
2623	Evans Valley Fire District 6	299,401	14,642	26,597	5,381.00	99,506		1,187	198	173	1,558	52,311	42,854	95,165
2624 2625	Klamath Vector Control Port of Newport	210,329 2.362.438	10,286 115,530	18,684 209.865	3,780.00 42,463.00	18,184 640,711	50,934 1,008,569	834 9.367	139 1.565	1,681 25.139	2,654 36,071	36,749 412.765	8,396 218.784	45,145 631,549
2625 2626	Tillamook Peoples Utility District	2,362,438 17,684,461	864.824	1.570.983	42,463.00 317.862.00	1.781.295		70.120	1,565	25,139 680,810	762 643	3,089,825	218,784	3.370.352
2628	McKenzie Fire and Rescue	1,260,573	61,646	111,982	22,658.00	211,792		4,998	835	95,060	100,893	220,247	46,252	266,499
2629	Metropolitan Wastewater Management Commission	1,200,070	01,010	111,002	22,000.00	211,702	400,070	4,000	-	-	100,000	220,247	-10,202	200,400
2630	Sheridan Fire District	3,023,253	147,846	268,568	54,340.00	1,297,418	1,768,172	11,987	2,002	29,935	43,924	528,222	356,416	884,638
2631	Arch Cape Water-Sanitary District	228,303	11,165	20,281	4,104.00	10,303		905	151	1,678	2,734	39,889	338	40,227
2632	Umpqua Regional Council of Governments	194,085	9,491	17,241	3,489.00	36,493	66,714	770	129	7,984	8,883	33,911	14,342	48,253
2633	Port of Cascade Locks	780,442	38,166	69,330	14,028.00	58,672		3,095	517	179,030	182,642	136,359	(23,423)	112,936
2637	Northeast Oregon Housing Authority	2,477,785	121,171	220,112	44,536.00	570,792		9,825	1,641		11,466	432,918	157,095	590,013
2638	North Douglas County Fire and EMS	949,578	46,437	84,355	17,068.00	120,635		3,765	629	111,293	115,687	165,910	53,886	219,796
2641	Suburban East Salem Water District	695,105	33,993	61,749	12,494.00	82,337	190,573 130,681	2,756	460	39,722 15,309	42,938	121,449	2,941	124,390
2642 2643	Dexter Rural Fire Protection District Sweet Home Cemetery	322,057 106,868	15,750 5,226	28,610 9.494	5,789.00 1,921.00	80,532 9.339		1,277 424	213 71	15,309 20,864	16,799 21,359	56,270 18,672	35,697 (3,924)	91,967 14 748
2643 2644	Lakeside Water District	146,326	7.156	12.999	2,630.00	9,339 5.594	28,379	424 580	97	13.985	14,662	25.566	(7,166)	14,748
2645	Chiloquin Agency Lake Rural Fire Protection District	560.092	27.390	49.755	10,067.00	153.982	241.194	2.221	371	1.516	4.108	97.859	54.838	152,697
2646	Keno Rural Fire Protection District	1,222,522	59.785	108.602	21.974.00	343.956	534.317	4.847	810	156.854	162.511	213.599	123.495	337.094
2647	Crooked River Ranch Rural Fire Protection District	1.184.660	57,933	105,002	21,293.00	167.026		4,697	785	28 705	34.187	206.983	37.261	244 244
2648	Black Butte Ranch Rural Fire Protection District	2,100,126	102,703	186,563	37,748.00	354,099	681,113	8,327	1,391	89,902	99,620	366,934	75.075	442,009
2649	Colton Fire Department	16,659	815	1,480	299.00	39,364	41,958	66	11	91,310	91,387	2,911	(6,497)	(3,586)
2651	Imbler Rural Fire Protection District	21,626	1,058	1,921	389.00	1,545	4,913	86	14	16,921	17,021	3,779	(5,637)	(1,858)
2652	The Oregon Consortium								-	-			(9,495)	(9,495)
2653	Umatilla Fire Department	870,466	42,568	77,327	15,646.00	324,306	459,847	3,451	577	17,900	21,928	152,088	103,836	255,924
2654	Spring Valley Rural Fire Protection District						-		-	-				
2655	North Bay Rural Fire Protection District	178,174	8,713	15,828	3,203.00	51,748		706	118	9,821	10,645	31,130	11,621	42,751
2657 2658	Mid-Willamette Valley Senior Service Agency	27,293,178 338.385	1,334,720 16.548	2,424,564 30.060	490,570.00 6.082.00	1,446,827 4.535		108,220 1.342	18,078 224	123,413 101.513	249,711 103.079	4,768,658 59.123	627,498 (11,354)	5,396,156 47.769
2658 2659	Salem Metropolitan Communication Agency Silverton Fire District	338,385 1.074.100	16,548 52.527	30,060 95,417	19.306.00	4,535 190.060	57,225 357,310	1,342 4.259	711	101,513 52.341	103,079 57.311	59,123 187,667	(11,354) 41.018	47,769 228.685
2660	Tualatin Valley Fire & Rescue	136,522,835	6,676,383	12,127,881	2,453,874.00	8,651,925		541,325	90,426	5,345,776	5,977,527	23,853,240	1,525,461	25,378,701
2661	Lincoln County 911	100,022,000		.2,.2,,001	2,100,014.00		20,010,000	5-1,525	-		5,577,527	20,000,240	1,020,401	20,010,101
2662	East Central Oregon Association of Counties	115,812	5,664	10,288	2,082.00	19,064	37,098	459	77	10,987	11,523	20,235	7,962	28,197
2663	Metropolitan Area Communications Commission	1,619,517	79,199	143,868	29,109.00	267,111	519,287	6,422	1,073	131,066	138,561	282,962	(16,834)	266,128
2664	Applegate Valley Rural Fire Protection District 9	1,992,840	97,456	177,032	35,819.00	296,047	606,354	7,902	1,320		9,222	348,189	121,549	469,738
2665	N NE Community Mental Health Center	316,755	15,490	28,139	5,693.00	55,274	104,596	1,256	210	48,525	49,991	55,343	11,287	66,630
2666	Central City Concern Mental Health Services West Inc			-										
2667 2668	Mental Health Services West Inc Southeast Mental Health Network Inc			-		-				-				
2000	COMMISSION WORKER I TOMEN I TOWNER INC	•	•		•							•		-

Deferred Inflows of Resources

Pension Expense / (Credit)

			Differences between		Net Difference between Projected	Changes in	Total Deferred Outflows of Resources	Differences between Expected		Changes in	Total Deferred Inflows of Resources		Net Amortization of Deferred Amounts	
Employer Number	Employer Name	Net Pension Liability	Expected and Actual Experience	Changes in Assumptions	and Actual Investment Earnings	Employer Proportion	Excluding Employer Specific Amounts (1)	and Actual Experience	Changes in Assumptions	Employer Proportion	Excluding Employer Specific Amounts (1)	Proportionate Share of Plan Pension Expense	from Changes in Proportion	Total Pension Expense / (Credit) (1)
2669	Roseburg Urban Sanitary Authority	1,911,283	93,468	169,787	34,354.00	172,828	470,437	7,578	1,266	27,480	36,324	333,939	31,061	365,000
2670 2671	Mt Hood Community Mental Health Ctr Columbia 911 Communications District	570,672 2 590 027	27,908	50,695 230,083	10,257.00 46.553.00	125,939 165,664	214,799	2,263 10,270	378 1.716	28,879 136,164	31,520 148 150	99,708 452 529	25,047 18,532	124,755 471,061
2672	Rockwood Water PUD	3,367,247	164,669	299,126	60,523.00	367,154	891,472	13,351	2,230	234,934	250,515	588,325	46,490	634,815
2673	Port Orford Library	141,184	6,904	12,542	2,538.00	34,898	56,882	560	94	14,955	15,609	24,668	9,320	33,988
2674 2676	Nestucca Rural Fire District Woodburn Fire District	1,813,041 4,877,516	88,663 238,525	161,060 433,290	32,588.00 87.669.00	656,507 895,185	938,818 1.654.669	7,189 19,340	1,201 3,231	85.881	8,390 108.452	316,774 852.198	198,147 210,213	514,921 1.062.411
2677	Portland Private Industry Council Inc									-				-
2678	Central Oregon Regional Housing Authority	1,247,361	61,000	110,808	22,420.00	111,934		4,946	826	92,335	98,107	217,939	22,903	240,842
2679 2681	Columbia River Public Utility District Cloverdale Rural Fire Protection District	9,852,448 478,749	481,815 23,412	875,233 42,529	177,089.00 8,605.00	1,713,094 117,138	3,247,231 191,684	39,066 1.898	6,526 317	380,513 27.564	426,105 29,779	1,721,417 83,647	370,097 8.333	2,091,514 91.980
2684	Parkdale Fire District	350,356	17,133	31,124	6,297.00	29,757	84,311	1,389	232	7,235	8,856	61,214	5,115	66,329
2685	Oregon Community College Association	580,022	28,365	51,526	10,425.00	146,066	236,382	2,300	384	80,598	83,282	101,341	32,269	133,610
2686 2687	Weston Cemetery Columbia Drainage Vector Control District	375,425	18,359	33,351	6,748.00	21,540	79,998	1,489	249	9,614 30.325	9,614 32.063	65,594	(4,667) 12.193	(4,667) 77,787
2688	Polk County Fire District 1	3,230,397	157,976	286,969	58,063.00	475,851	978,859	12,809	2,140		14,949	564,414	153,612	718,026
2689 2692	Redmond Area Park & Recreation District	597,972 676,627	29,243 33,089	53,120	10,748.00 12,162.00	23,687	116,798 138,360	2,371 2,683	396 448	75,560 47,337	78,327 50.468	104,477 118,220	(2,139)	102,338 114,846
2692 2693	Siuslaw Public Library City-County Insurance Services	5/6,62/ 7.805.251	33,089 381,701	60,108 693,372	12,162.00 140.292.00	1.041.031	138,360 2,256,396	2,683	5,170	47,337 93,377	50,468 129,496	118,220	(3,374)	114,846 1.584.624
2694	Philomath Fire Department	1,416,901	69,291	125,869	25,468.00	172,501	393,129	5,618	938	18,896	25,452	247,561	88,184	335,745
2695 2696	Washington County Consolidated Communications Agency Stayton Fire District	14,938,428 1,336,918	730,535 65,379	1,327,042 118,764	268,505.00 24,030.00	943,665 375,152	3,269,747 583,325	59,232 5,301	9,894 886	254,466 158,946	323,592 165,133	2,610,039 233,586	106,371 39,507	2,716,410 273,093
2697	Oregon Museum Park	1,336,918	50,379	118,764	24,030.00	3/5,152	583,325	5,301	- 886	158,946	100,133	233,386	39,507	2/3,093
2698	Halsey Shedd Rural Fire Protection District	523,341	25,593	46,491	9,407.00	89,265	170,756	2,075	347	291	2,713	91,438	57,059	148,497
2699 2700	Chetco Library Board Lowell Rural Fire Protection District	682,130 686,298	33,358 33,562	60,596 60,967	12,261.00 12,336.00	161,791 318,018	268,006 424,883	2,705 2,721	452 455	80,102 26.140	83,259 29,316	119,182 119,910	37,840 96,599	157,022 216,509
2700	Sisters-Camp Sherman Rural Fire Protection District	1,348,358	53,562 65,939	119.780	24.236.00	12.881	424,883 222.836	5,721	455 893	26,140 860.926	29,316 867,165	235.585	(388.531)	(152.946)
2702	Banks Fire District 13	595,437	29,119	52,895	10,702.00	58,152		2,361	394	62,241	64,996	104,035	30,004	134,039
2703 2704	Westport Sewer District Clatsop County 4-H District			-					-					
2704	Lebanon Fire District	9,942,741	486,230	883,254	178,712.00	1,165,483	2,713,679	39,424	6,586	64,941	110,951	1,737,193	408,288	2,145,481
2707	Clatskanie Library	225,808	11,043	20,059	4,059.00	77,484	112,645	895	150	42,066	43,111	39,453	4,593	44,046
2708 2709	Milton-Freewater Cemetery District 3 Scappoose Public Library	253,304	12,387	22,502	4,553.00	154 79,188	154 118,630	1,004	168	8,051 44.062	8,051 45,234	44,257	(3,590) 6.845	(3,590) 51,102
2710	Klamath County Emergency Communications District	1 651 359	80.757	146.697	29.682.00	123,622		6.548	1.094	44,062	7.642	288.525	54.017	342.542
2713	Port of Tillamook Bay	1,622,765	79,358	144,157	29,168.00	69,895	322,578	6,434	1,075	3,467	10,976	283,529	2,816	286,345
2714 2715	Winchester Bay Sanitary District Jackson County Fire District 3	155,328 15,291,270	7,596 747,790	13,798 1,358,386	2,792.00 274,847.00	13,424 1,634,110		616 60,631	103 10,128	33,055 518,490	33,774 589,249	27,139 2,671,687	(4,517) 256,445	22,622 2,928,132
2716	Neskowin Water District	456,976	22,348	40,595	8,214.00	31,404	102,561	1,812	303	2,290	4,405	79,843	13,801	93,644
2717	Ice Fountain Water District	1,383,186	67,642	122,874	24,862.00	620,763	836,141	5,484	916	2,478	8,878	241,670	152,703	394,373
2718 2719	Curry Library Human Solutions, Inc	251,969	12,322	22,383	4,529.00	106,715	145,949	999	167	76,185	77,351	44,024	18,153	62,177
2720	Tri-Met			-										
2721	Klamath Housing Authority	1,410,346	68,970	125,287	25,350.00	212,148		5,592	934	32,576	39,102	246,415	87,605	334,020
2722 2723	Tillamook 9-1-1 Oregon Coastal Zone Management Association	1,047,510	51,226	93,055	18,828.00	235,161 2,782	398,270 2.782	4,153	694	374 7,466	5,221 7,466	183,021	74,038 (8,044)	257,059 (8,044)
2724	Nehalem Bay Wastewater Agency	988,135	48,323	87,780	17,761.00	340,295	494,159	3,918	654	30,321	34,893	172,647	79,774	252,421
2725	West Valley Fire District	1,410,861	68,995	125,333	25,359.00	389,776	609,463	5,594	934	58,370	64,898	246,505	64,040	310,545
2726 2728	Yamhill Communications Agency Baker County Library District	1,800,905 981,203	88,070 47,984	159,982 87.164	32,370.00 17.636.00	143,225 64,772	423,647 217,556	7,141 3.891	1,193 650	137,151 98.340	145,485 102,881	314,654 171,436	(15,415) (13,753)	299,239 157,683
2729	Douglas County Fire District 2	32,155,345	1,572,495	2,856,491	577,963.00	7,593,831	12,600,780	127,499	21,298	435,418	584,215	5,618,175	1,922,921	7,541,096
2731	Canby Utility Board	3,528,410	172,550	313,443	63,420.00	387,364	936,777	13,990	2,337	613,676	630,003	616,483	13,807	630,290
2732 2733	Umatilla County Special Library District Wiard Memorial Park District	275,618 468,546	13,479 22,913	24,484 41,623	4,954.00 8.422.00	55,017 125,729	97,934 198.687	1,093 1.858	183 310	5,078 21,502	6,354 23,670	48,156 81,864	3,511 35,372	51,667 117,236
2734	Seal Rock Water District	928,212	45,392	82,457	16,684.00	40,924	185,457	3,680	615	49,099	53,394	162,177	(2,972)	159,205
2736 2737	Wasco 9-1-1 Portland Energy Conservation Inc	112.676	5.510	10.009	2.025.00	16.852	34.396	- 447	- 75	15.808	16.330	19.687	(678)	19.009
2737	Scappose Rural Fire Protection District	5,255,759	257,023	466,891	94,468.00	434,666		20,840	3,481	50.662	74,983	918,285	170,583	1,088,868
2740	Neskowin Regional Sanitary Authority					3,744	3,744		-	35,041	35,041		(11,474)	(11,474)
2741 2742	Port of Garibaldi Amity Fire District	827,432	40,464	73,504	14,872.00	324,805	453,645	3,281	548	181,764 81,905	185,593 81,905	144,569	9,484 (33,757)	154,053 (33,757)
2742	Douglas Soil & Water Conservation District									61,905	61,905		(33,737)	(33,757)
2745	Clackamas County Fire District	84,826,589	4,148,279	7,535,492	1,524,681.00	10,940,890	24,149,342	336,345	56,185	1,105,913	1,498,443	14,820,883	3,085,747	17,906,630
2746 2747	Marion-Salem Data Center Salem Housing Authority	5.425.120	265.305	481.936	97.512.00	263.027	1,107,780	21.511	3.593	98.602	123,706	947,876	96.827	1,044,703
2749	Black Butte Ranch Police	397,988	19,463	35,355	7,153.00	11,204		1,578	264	228,803	230,645	69,536	(59,039)	10,497
2750	Eastern Oregon Human Services Consortium			-		-				-				
2751 2752	Lane Regional Air Protection Agency Mist-Birkenfeld Rural Fire Protection District	- 593 935	29.045	52 762	10.675.00	107.963	200 445	2 355	393	17.213	19.961	103.772	46.728	150.500
2753	Linn-Benton Housing Authority	2,398,438	117,291	213,063	43,110.00	373,178		9,510	1,589	24,072	35,171	419,055	103,018	522,073
2756	Sandy Area Sch Trans Agency													
2757 2758	City of Stayton Mohawk Valley Rural Fire District	956,546 653.804	46,778 31.973	84,974 58.080	17,193.00 11.752.00	129,105 239,301	278,050 341,106	3,793 2.592	634 433	677,268 112.606	681,695 115.631	167,128 114,232	(214,661) 69,201	(47,533) 183,433
2760	Knappa Svensen Burnside Rural Fire Protection District	714,604	34,946	63,481	12,844.00	316,511	427,782	2,833	473	54,808	58,114	124,855	75,527	200,382
2761	Clackamas River Water	5,980,032	292,442	531,231	107,486.00	92,447	1,023,606	23,711	3,961	131,591	159,263	1,044,830	(17,450)	1,027,380
2763 2765	Junction City Fire Department Green Sanitary	963,360	47,111	85,579	17,316.00	272,286	422,292	3,820	638	80,230 365,928	84,688 365,928	168,318	54,293 (92,182)	222,611 (92,182)
2766	Southwest Lincoln County Water District	706,355	34,543	62,748	12,696.00	192,344	302,331	2,801	468	76,935	80,204	123,414	23,711	147,125
2767	Springfield Utility Board				-		-		-	13,906	13,906	-	(14,891)	(14,891)
2768 2771	Lake County Library District Harbor Water PUD	220,121 554.565	10,765 27,120	19,554 49,264	3,956.00 9.968.00	1,634 134,217	35,909 220,569	873 2,199	146 367	25,825 9.263	26,844 11.829	38,460 96,893	(8,184) 51,542	30,276 148,435
2772	Umatilla County Soil & Water District	145,404	7,111	12,917	2,614.00	51,783	74,425	577	96	102,944	103,617	25,405	5,686	31,091
2773 2774	Housing Authority of Jackson County	5,520,546	269,972 24,201	490,413	99,227.00	119,251	978,863 152,156	21,889 1.962	3,657	419,238	444,784 10.913	964,549 86,464	(44,047) 29,253	920,502 115,717
2774 2776	Oregon Trail Library District Rainier Cemetery District	494,874	24,201	43,962	8,895.00	75,098 14,037	152,156 14.037	1,962	328	8,623 47.401	10,913 47,401	86,464	29,253 (5.436)	115,717 (5.436)
2777	City of Newberg	11,613,949	567,958	1,031,715	208,750.00	747,181	2,555,604	46,050	7,693	64,116	117,859	2,029,187	284,499	2,313,686
2778 2779	Mulino Water District 23 Brownsville Rural Fire Protection District	125,318 206.036	6,128 10.076	11,132 18.303	2,252.00 3,703.00	3,405 22,132	22,917 54,214	497 817	83 136	4,965 40,337	5,545 41,290	21,895 35,999	(933) (2.536)	20,962 33,463
2780	Nehalem Bay Health District	85,723	4,192	7,615	1,541.00	49,975		340	57	40,337	801	14,977	9,915	24,892

Deferred Inflows of Resources

Pension Expense / (Credit)

				500	or resource		Total Deferred		Doloriod IIIII	W C NOBOLIOUS	Total Deferred		Andrew Expense / (ore	,
Employer		Net Pension	Differences between Expected and	Changes in	Net Difference between Projected and Actual Investment	Changes in Employer	Outflows of Resources Excluding Employer	Differences between Expected and Actual	Changes in	Changes in Employer	Inflows of Resources Excluding Employer	Proportionate Share of	Net Amortization of Deferred Amounts from Changes in	Total Pension Expense
Number	Employer Name	Liability	Actual Experience	Assumptions	Earnings	Proportion	Specific Amounts (1)	Experience	Assumptions	Proportion	Specific Amounts (1)	Plan Pension Expense	Proportion	/ (Credit) (1)
2781 2783	North Bend Coos-Curry Housing Authority Tillamook Fire District	1,396,760 581,163	68,306 28.421	124,080 51,627	25,106.00 10.446.00	232,673 106.035	450,165 196,529	5,538 2.304	925 385	4,331 3,790	10,794 6.479	244,042 101,541	64,413 33,963	308,455 135,504
2784	Fisenschmidt Pool	329,314	16.104	29.254	5,919.00	7.022	58.299	1.306	218	62,033	63.557	57.538	(6.519)	51.019
2785	Fern Ridge Community Library	316,624	15,484	28,127	5,691.00	93,251	142,553	1,255	210	-	1,465	55,320	34,396	89,716
2786	Seal Rock Rural Fire Protection District	454,511	22,227	40,376	8,169.00	166,618	237,390	1,802	301	89,644	91,747	79,412	52,952	132,364
2788 2789	Port of Hood River	1,618,921 691.653	79,170 33.824	143,815 61.442	29,099.00 12,432.00	115,070	367,154 162,339	6,419 2,742	1,072 458	199,140 113.975	206,631 117,175	282,858 120.845	23,000 4.324	305,858 125,169
2789	Farmers Irrigation District Silver Falls Library District	926.405	33,824 45.304	82,296	16,651.00	54,641 78,424	222,675	3,673	458 614	22,534	26.821	161,861	4,324 (976)	125,169
2792	North Wasco County Parks and Recreation District	489,113	23,919	43,450	8,791.00	52,541	128,701	1,939	324	65,969	68,232	85,458	(21,722)	63,736
2793	North Lincoln Fire & Rescue District 1	4,415,394	215,926	392,237	79,363.00	1,216,782	1,904,308	17,507	2,925	56,379	76,811	771,457	465,992	1,237,449
2796	West Side Rural Fire Protection District	304,434	14,888	27,044	5,472.00	168,285	215,689	1,207	202	8,258	9,667	53,191	39,786	92,977
2797 2798	Vernonia Fire Fairview Water District	146,517 268,248	7,165 13.118	13,016 23,830	2,634.00 4.822.00	84,396 73,000	107,211 114,770	581 1.064	97 178	64,045	64,723 1,242	25,599 46,868	5,570 24 497	31,169 71,365
2799	Sublimity Fire District	286.990	14.035	25,494	5.158.00	47.069	91.756	1.138	190	20.197	21.525	50.143	10.770	60.913
2801	Coburg Rural Fire Protection District	567,643	27,759	50,426	10,203.00	102,795	191,183	2,251	376	18,802	21,429	99,178	45,024	144,202
2802	Rural Road Assessment District 3	407,441	19,925	36,195	7,323.00	77,194	140,637	1,616	270	48,960	50,846	71,188	(5,032)	66,156
2803 2804	Southwestern Polk County Rural Fire Protection District Aurora Rural Fire Protection District	391,336 1,854,589	19,138 90.695	34,764 164,751	7,034.00 33,335.00	255,716 750.072	316,652 1.038.853	1,552 7,354	259 1,228	559 6.642	2,370 15.224	68,374 324,033	55,338 201.590	123,712 525,623
2804	Multnomah County Rural Fire Protection District 14	53,381	2,610	4,742	959.00	14,978		7,354	1,228	2,645	2,892	9,327	(4,796)	525,623 4,531
2808	Lifeways													
2809	Juntura Road District 4	75,099	3,673	6,671	1,350.00	25,482		298	50	9,412	9,760	13,121	6,994	20,115
2810 2811	Sutherlin Water Control District Mid-Columbia Center For Living	157,525 7,969,680	7,703	13,994 707.979	2,831.00 143.248.00	11,911	36,439 1,240,969	625	104 5.279	11,948 2,476,147	12,677 2.513.026	27,523 1,392,461	4,977 (830,573)	32,500 561.888
2811	Workforce Development Board	7,969,680	389,742	707,979	143,248.00		1,240,969	31,600	5,279	2,476,147	2,513,026	1,392,461	(830,573)	301,888
2814	The Job Council													
2816	Odell Sanitary District	575,778	28,157	51,149	10,349.00	37,244	126,899	2,283	381	6,078	8,742	100,600	9,416	110,016
2817	Wickiup Water District	352,989	17,262	31,357	6,345.00	70,770		1,400	234	:	1,634	61,674	25,204	86,878
2818 2819	Netarts Water District Harrisburg Fire and Rescue	190,229 761.395	9,303 37,235	16,899 67.638	3,419.00 13.685.00	55,785 256,365	85,406 374,923	754 3.019	126 504	73,269 21.082	74,149 24.605	33,237 133,031	(10,164) 65.578	23,073 198.609
2819 2820	Central Oregon Coast Fire & Rescue District	761,395 849.124	37,235 41,525	67,638 75,431	13,685.00	256,365 288,771	374,923 420,989	3,019	504 562	21,082 12,744	24,605 16,673	133,031	101,331	198,609 249,690
2821	Tillamook County Soil And Water Conservation District	113,755	5,563	10,105	2,045.00	5,027	22,740	451	75	81,028	81,554	19,875	(24,045)	(4,170)
2822	Deschutes County Rural Fire Protection District 2								-	5,962	5,962		(30,067)	(30,067)
2823 2824	Lyons Fire District Glide Fire Department	494,996 331,606	24,207 16,217	43,973 29,458	8,897.00 5,960.00	218,080 76,076	295,157 127,711	1,963 1,315	328 220	1,185 464	3,476 1,999	86,486 57,938	74,059 27,951	160,545 85,889
2824 2825	Northern Oregon Corrections	5.906.325	288.837	29,458 524.683	106.161.00	637.520	1,557,201	23.419	3.912	557.756	585.087	1.031.952	27,951 86.761	1,118,713
2826	Wasco County Soil-Water Conservation District	824,193	40,306	73,216	14,814.00	122,994	251,330	3,268	546	29,483	33,297	144,003	35,448	179,451
2828	Deschutes Public Library District	6,011,147	293,963	533,995	108,045.00	338,351	1,274,354	23,835	3,981	99,064	126,880	1,050,266	130,550	1,180,816
2829	Hubbard Rural Fire Protection District	589,736	28,840	52,389	10,600.00	297,005	388,834	2,338	391	2,597	5,326	103,038	82,535	185,573
2830 2831	Netarts-Oceanside Rural Fire Protection District Oregon Advanced Technology Consortium, Inc	316,515	15,479	28,117	5,689.00	155,217	204,502	1,255	210	195,813	197,278	55,301	18,082	73,383
2832	Careoregon					135,077	135,077			155,429	155,429		3,002	3,002
2833	Boardman Rural Fire Protection District	1,440,495	70,445	127,965	25,892.00	467,424	691,726	5,712	954	31,870	38,536	251,683	129,046	380,729
2834	Crescent Rural Fire Protection District	543,461	26,577	48,278	9,768.00	113,838	198,461	2,155	360	74,804	77,319	94,953	16,005	110,958
2835 2836	North Clackamas County Water Commission Regional Organized Crime Narcotics Task Force	666,812	32,609	59,236	11,985.00	137,677	241,507	2,644	442	9,647	12,733	116,505	41,275	157,780
2837	NORCOM	3.036.151	148,477	269.714	54,572.00	332,144	804.907	12,039	2,011	26.351	40.401	530,476	87,201	617,677
2838	High Desert Parks & Recreation District	39,181	1,916	3,481	704.00	8,060	14,161	155	26	18,449	18,630	6,846	(2,573)	4,273
2839 2840	North Morrow Vector Control District	278,870 986.118	13,638 48,224	24,773 87.601	5,012.00 17,725.00	11,182	54,605 633,229	1,106 3.910	185	2,590 51.614	3,881 56.177	48,724 172,294	3,985	52,709
2840 2841	Cannon Beach Rural Fire Protection District Jefferson County Soil & Water Conservation District	986,118 207,120	48,224 10,129	87,601 18,399	17,725.00 3,723.00	479,679 42,378	633,229 74,629	3,910 821	653 137	51,614 16,739	56,177 17,697	172,294 36,188	108,448 1,893	280,742 38,081
2842	Tualatin Valley Water District	12,511,317	611,842	1,111,431	224,880.00	1,231,072	3,179,225	49,608	8,287	3,082,639	3,140,534	2,185,975	(950,038)	1,235,937
2843	Yachats Rural Fire Protection District	880,337	43,051	78,204	15,823.00	66,885	203,963	3,491	583	67,370	71,444	153,812	5,194	159,006
2844	Crook County Rural Fire Protection District 1	6,024,680	294,625	535,197	108,288.00	658,165	1,596,275	23,888	3,990	139,569	167,447	1,052,631	267,575	1,320,206
2845 2846	Sunrise Water Authority Jefferson County Library District	1,117,904 539.908	54,669 26,403	99,308 47,962	20,093.00 9,704.00	227,721 189,476	401,791 273,545	4,433 2.141	740 358	547,633 74,712	552,806 77,211	195,320 94,333	(151,081) 16.202	44,239 110.535
2847	Sweet Home Fire and Ambulance District	3,285,791	160,685	291,890	59,059.00	295,498	807,132	13,028	2,176	41,253	56,457	574,093	120,438	694,531
2848	Lane Transit District	3,377	165	300	61.00	4	530	13	2	71	86	590	28	618
2849	Lebanon Aquatic District	589,603	28,833	52,377	10,598.00	82,565	174,373	2,338	391	15,217	17,946	103,015	23,016	126,031
2850 2851	Lake County 4-H & Extension Service East Umatilla County Rural Fire Protection District		•			885	885			19,768	19.768		(11.475)	(11.475)
2852	Ochoco Irrigation District	826,758	40,431	73,444	14,860.00	20,571	149,306	3,278	548	36,155	39,981	144,451	(3,748)	140,703
2853	Mill City Rural Fire Protection District	107,353	5,250	9,537	1,930.00	9,611	26,328	426	71	1,363	1,860	18,757	3,031	21,788
2854	Sunset Empire Transportation District			,						:				-
2855 2856	Harney Hospital Mid-Columbia Council of Governments	18,931,505 50,947	925,808 2,491	1,681,763 4.526	340,277.00 916.00	269,527 14.783	3,217,375 22,716	75,065 202	12,539	407,862 2.548	495,466 2.784	3,307,708 8,902	85,847 3.517	3,393,555 12,419
2856 2857	Sunriver Service District	50,947 4,969,775	2,491 243,037	4,526 441,485	916.00 89,327.00	14,783 899,026	1,672,875	202 19,706	34 3,292	2,548 105,266	2,784 128,264	8,902 868,318	3,517 195,973	12,419 1,064,291
2858	Nesika Beach-Ophir Water District	175,608	8,588	15,600	3,156.00	71,629	98,973	696	116	59,884	60,696	30,682	5,296	35,978
2859	South Lane County Fire and Rescue	6,683,043	326,821	593,682	120,122.00	1,036,354	2,076,979	26,499	4,427	27,696	58,622	1,167,660	317,877	1,485,537
2860	Coos County Airport District	1,402,689	68,596	124,607	25,212.00	192,399	410,814	5,562	929	48,369	54,860	245,077	35,875	280,952
2861 2864	Mt Angel Fire District Tri-City Water and Sanitary Authority	171,905 798,519	8,407 39,050	15,271 70,936	3,090.00 14,353.00	65,761 82,248	92,529 206.587	682 3.166	114 529	1,663 37,296	2,459 40,991	30,035 139,517	16,307 5,224	46,342 144,741
2865	Tri-County Cooperative Weed Management Area	61,549	3,010	5,468	1,106.00	10,607	20,191	244	41	29.565	29.850	10,754	(3.147)	7.607
2866	Jefferson Behavioral Health	-				7	7			5,128	5,128		(1,237)	(1,237)
2867	West Multnomah Soil and Water Conservation District	1,684,188	82,362	149,613	30,272.00	139,417	401,664	6,678	1,116	21,367	29,161	294,261	47,247	341,508
2869	Nehalem Bay Fire & Rescue	1,236,714	60,479	109,862	22,229.00	330,449	523,019	4,904	819	21,529	27,252	216,078	94,272	310,350
2870 2872	Clackamas River Water Providers Emergency Communications of Southern Oregon	188,811 8,429	9,233 412	16,773 749	3,394.00 152.00	29,853 1,772	59,253 3,085	749 33	125	489 388	1,363 427	32,989 1,473	9,876 361	42,865 1,834
2872	Mosier Fire District	84,818	4,148	7,535	1,525.00	7,154	20,362	336	56	15,797	16,189	1,473	(587)	1,834
2874	Umatilla-Morrow Radio and Data District	166,907	8,162	14,827	3,000.00	12,835	38,824	662	111	1,927	2,700	29,162	4,263	33,425
2876	Oregon Municipal Electric Utilities Association	118,290	5,785	10,508	2,126.00	36,036	54,455	469	78	1,611	2,158	20,668	8,776	29,444
2877 2878	Mid-Columbia Fire and Rescue V1-801 Yambill Fire Protection District	3,474,675 267,491	169,922 13.081	308,670 23,762	62,454.00 4.808.00	746,292 138,430	1,287,338 180,081	13,777 1.061	2,301 177	128,423 33,909	144,501 35,147	607,094 46,736	149,756 26,190	756,850 72,926
2878 2879	LaGrande Rural Fire Protection District	207,491	13,081	23,762	4,808.00	138,430	180,081	1,061	1//	33,909 29.096	35,147 29.096	46,736	26,190 (16.812)	72,926 (16,812)
2880	Oregon Health & Science University	512,610,972	25,068,241	45,537,327	9,213,719.00	21,522,122	101,341,409	2,032,548	339,529	20,044,404	22,416,481	89,563,276	(8,140,215)	81,423,061
2881	Lake Chinook Fire and Rescue District	76,998	3,765	6,840	1,384.00	17,814	29,803	305	51	1,215	1,571	13,453	3,853	17,306
2883 2884	Lane Fire Authority	8,691,479	425,040	772,100	156,221.00 62,997.00	597,499 758,859	1,950,860	34,462	5,757	361,085	401,304	1,518,573	227,686 156,134	1,746,259
2884 2885	North Central Public Health District Siletz Rural Fire Protection District	3,504,850 1.622	171,398 79	311,350 144	62,997.00 29.00	758,859 19.110	1,304,604 19.362	13,897	2,321	221,411 71.094	237,629 71.101	612,367 283	156,134 (19.054)	768,501 (18.771)
2886	Idanha-Detroit Rural Fire Protection District	70,229	3,434	6,239	1,262.00	20,807	31,742	278	47	304,374	304,699	12,270	(66,945)	(54,675)

Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2023

Deferred Outflows of Resources

Deferred Inflows of Resources

Pension Expense / (Credit)

			Differences between		Net Difference between Projected	Changes in	Total Deferred Outflows of Resources	Differences between Expected		Changes in	Total Deferred Inflows of Resources		Net Amortization of Deferred Amounts	
Employer Number	Employer Name	Net Pension Liability	Expected and Actual Experience	Changes in Assumptions	and Actual Investment Earnings	Employer Proportion	Excluding Employer Specific Amounts (1)	and Actual Experience	Changes in Assumptions	Employer Proportion	Excluding Employer Specific Amounts (1)	Proportionate Share of Plan Pension Expense	from Changes in Proportion	Total Pension Expense / (Credit) (1)
2887 2888	Umatilla County Fire District #1 Oak Lodge Water Services District	9,251,704 3,874,785	452,437 189,489	821,867 344,213	166,291.00 69,646.00	1,426,827	2,867,422 603,348	36,684 15,364	6,128 2.566	66,704 610,870	109,516 628,800	1,616,456 677,002	549,409 (228,673)	2,165,865 448,329
2889	Mid-Valley Behavioral Care Network	34,225	1,674	3,040	615.00	154,110		136	2,366	356,091	356,250	5,980	(10,938)	(4,958)
2890	Central Cascades Fire and EMS	60,333	2,950	5,360	1,084.00	30,466		239	40	5,187	5,466	10,541	10,119	20,660
2891 2892	Grant County Emergency Communications Agency Lake Health District	229,580	11,227	20,395	4,126.00	109,753 3,673	145,501 3,673	910	152	7,888	1,062 7,888	40,112	38,040 (460)	78,152 (460)
2893	Pleasant Hill Goshen Fire & Rescue	846,219	41,383	75,173	15,210.00	143,666	275,432	3,355	560	5,641	9,556	147,851	72,714	220,565
2894	Greater Toledo Pool Recreation District	13,273	649	1,179	239.00	6,438	8,505	53	9	162	224	2,319	2,176	4,495
2895 2897	Western Lane Fire and EMS Authority Morrow County	5,964,455 360,406	291,680 17,625	529,847 32,016	107,206.00 6,478.00	735,791 235,505	1,664,524 291,624	23,650 1,429	3,951 239	142,948	170,549 1,668	1,042,108 62,970	209,949 53,524	1,252,057 116,494
2899	New Carlton Fire District	360,406	17,025	32,016	6,476.00	233,303	291,024	1,429	-		1,000	62,970	33,324	110,494
2900	Clatsop Community College	10,674,534	522,017	948,262	191,865.00	806,282		42,325	7,070		49,395	1,865,052	446,898	2,311,950
2901 2902	Blue Mountain Community College	13,294,850 7,259,246	650,159 354,999	1,181,036 644,868	238,963.00 130,478.00	196,051 417,300	2,266,209 1,547,645	52,715 28,784	8,806 4,808	2,225,917 2,251,350	2,287,438 2,284,942	2,322,873 1,268,334	(486,653) (806,212)	1,836,220 462,122
2902	Treasure Valley Community College Umpqua Community College	3,304,930	161.621	293,590	59.403.00	195.827	710,441	13.104	2,189	8.397.374	8.412.667	577,437	(2.383.989)	(1,806,552)
2904	Lane Community College	1,695,539	82,917	150,622	30,476.00	329,861	593,876	6,723	1,123	33,005,506	33,013,352	296,244	(9,227,311)	(8,931,067)
2905	Mt Hood Community College	10,339,084	505,613 838,294	918,463	185,836.00 308.111.00	1,997,301	3,607,213 4,462,161	40,995 67,969	6,848	28,845,210 674,510	28,893,053 753,833	1,806,442	(5,868,122)	(4,061,680)
2906 2908	Klamath Community College Clackamas Community College	17,141,953 12.582.904	838,294 615.342	1,522,790 1,117,791	308,111.00 226.166.00	1,792,966		67,969 49,892	11,354 8.334	21,582,646	753,833 21,640,872	2,995,038 2,198,482	497,061 (5,053,433)	3,492,099 (2,854,951)
2910	Linn-Benton Community College	44,959,702	2,198,667	3,993,954	808,110.00	1,837,253	8,837,984	178,269	29,779	596,110	804,158	7,855,349	684,057	8,539,406
2918	Portland Community College	54,279,567	2,654,437	4,821,876	975,626.00	25,021,936	33,473,875	215,223	35,952	49,778,592	50,029,767	9,483,714	(18,814,611)	(9,330,897)
2919 2922	Chemeketa Community College Rogue Community College	24,145,327 4.144.825	1,180,780 202,695	2,144,928 368.202	433,990.00 74.499.00	465,787	4,225,485 645,396	95,738 16,435	15,993 2,745	26,289,171 16.130.331	26,400,902 16,149,511	4,218,666 724,183	(7,202,140) (4.517.860)	(2,983,474)
2995	Oregon Coast Community College	5,043,434	246,639	448,029	90,651.00	553,494	1,338,813	19,998	3,341	10,130,331	23,339	881,188	248,035	1,129,223
2996	Columbia Gorge Community College	7,870,398	384,887	699,160	141,463.00	308,611	1,534,121	31,207	5,213	139,399	175,819	1,375,114	(6,464)	1,368,650
2997 2998	Tillamook Bay Community College Southwestern Community College	4,765,978 12,870,750	233,071 629,419	423,381 1.143.361	85,664.00 231,340.00	772,856 312.082		18,898 51,034	3,157 8.525	66,006 2.322,570	88,061 2,382,129	832,711 2,248,775	250,652 (390,983)	1,083,363 1,857,792
2998 2999	Central Oregon Community College	37,677,783	1 842 559	3,347,071	677,224.00	752.579	6,619,433	149.396	24.956	3,326,887	2,382,129	2,248,775 6.583.054	(925,762)	1,857,792 5.657,292
3003	Baker School District 5J	2,546,321	124,523	226,200	45,768.00	685,914	1,082,405	10,096	1,687	9,408,879	9,420,662	444,893	(2,359,600)	(1,914,707)
3008 3016	Huntington School District 16J Burnt River High School	1,153,179 781.152	56,394 38,201	102,442 69.393	20,727.00 14.041.00	16,480 31,878	196,043 153,513	4,572 3.097	764 517	127,607 119,656	132,943 123,270	201,483 136,483	(57,201) (29,556)	144,282 106,927
3027	Pine-Eagle School District 61	3,707,189	181,293	329.325	66.633.00	31,878	920.617	14.699	2,455	73.055	90.209	647.719	(29,556)	687.936
3037	Alsea School	9,109,094	445,463	809,198	163,728.00	3,889,132	5,307,521	36,118	6,033	86,870	129,021	1,591,539	909,582	2,501,121
3039	Corvallis School District 509J	60,416,585	2,954,555	5,367,052	1,085,933.00	4,356,859		239,557	40,017	4,498,441	4,778,015	10,555,972	(13,123)	10,542,849
3043 3049	Philomath School District 17J Monroe Elementary School	14,521,302	710,136	1,289,987	261,007.00	643,356	2,904,486	57,578	9,618	497,852	565,048	2,537,159	289,305	2,826,464
3075	West Linn School District	16,611,026	812,330	1,475,625	298,568.00	1,406,201	3,992,724	65,864	11,002	54,979,331	55,056,197	2,902,275	(13,385,591)	(10,483,316)
3083	Welches Elementary School	-			-	-			-	-	-		-	
3094 3102	Damascus-Union School District 26					-			-					
3102	Molalla Elementary School 35 Boring School District						:					:		
3111	Sandy Elementary School District 46													
3116	Colton School District 53	5,679,268	277,734	504,513	102,080.00	6,287	890,614	22,519	3,762	833,721	860,002	992,280	(303,336)	688,944
3122 3138	Oregon City School District 62 Canby Elementary School District 86	16,563,611	810,011	1,471,413	297,716.00		2,579,140	65,676	10,971	34,694,220	34,770,867	2,893,991	(10,246,581)	(7,352,590)
3160	Gladstone School District 115	10,325,306	504,939	917,239	185,588.00	3,131,277	4,739,043	40,941	6,839	3,291,884	3,339,664	1,804,035	(152,103)	1,651,932
3174	Canby Union High School					-								
3175 3176	Sandy Union High School Molalla Union High School													
3179	Clatsop County School District 1C	9,541,151	466,591	847,579	171,494.00	2,621,422	4,107,086	37,832	6,320	3,106,410	3,150,562	1,667,028	(184,298)	1,482,730
3186	Jewell School District 8	4,703,899	230,035	417,867	84,548.00	348,479	1,080,929	18,651	3,116	213,182	234,949	821,864	75,895	897,759
3187 3195	Seaside Schools Warrenton-Hammond School District	15,471,204 10,664,363	756,589 521,520	1,374,370 947,359	278,081.00 191.682.00	535,443 736,147	2,944,483 2,396,708	61,345 42,285	10,247 7,064	998,576 667,354	1,070,168 716,703	2,703,125 1.863.275	(288,467) (35,570)	2,414,658 1.827,705
3230	Vernonia School District	7,390,679	361,427	656,544	132.841.00	489,777		42,285 29,305	4,895	283,093	317,293	1,291,298	(69,313)	1,827,705
3241	Coquille School District 8	13,783,931	674,076	1,224,483	247,754.00	724,579	2,870,892	54,655	9,130	13,511	77,296	2,408,325	271,684	2,680,009
3242 3245	Coos Bay School District 9 North Bend Public Schools	26,285,540 22,744,009	1,285,443 1,112,251	2,335,052 2,020,443	472,459.00 408,803.00	1,260,801 1,613,394	5,353,755 5,154,891	104,224 90,182	17,410 15,065	2,223,530 148.014	2,345,164 253,261	4,592,604 3,973,828	(319,694) 185,739	4,272,910 4,159,567
3245	Powers School District	2,744,009	1,112,251	193,650	39,182.00	1,613,394		90,182 8,644	1,444	99.984	110,072	3,973,828	4,420	4,159,567
3257	Myrtle Point School District 41	7,097,308	347,080	630,483	127,568.00	307,318	1,412,449	28,141	4,701	405,689	438,531	1,240,040	(329,640)	910,400
3264 3274	Bandon School District	8,031,904	392,785	713,507	144,366.00	372,132		31,847	5,320	599,280 2,833,554	636,447	1,403,332 3,594,039	(145,401)	1,257,931 3,938,874
3274 3275	Crook County School District Port Orford-Langlois School District 2Cj	20,570,305 3,056,977	1,005,951 149,496	1,827,344 271,564	369,733.00 54,946.00	3,892,630 5,462		81,563 12,121	13,625 2,025	2,833,554 193,981	2,928,742 208,127	3,594,039 534,114	344,835 (143,367)	3,938,874
3277	Curry County School District 3C	-				-	-		-,	-			(,)	
3281	Ophir School			-					-	-				
3282 3283	Pistol River School District 16 Brookings-Harbor School District 17C	8,957,377	438.043	795,720	161,001.00	551,812	1.946.576	35.517	5,933	2,120,720	2,162,170	1,565,031	(481,320)	1,083,711
3288	Central Curry School District 1	4,982,812	243,675	442,644	89,562.00	208,869	984,750	19,757	3,300	243,687	266,744	870,596	(77,621)	792,975
3291	Bend-La Pine Public Schools	175,270,123	8,571,244	15,569,961	3,150,322.00	5,257,433		694,962	116,091	3,822,490	4,633,543	30,623,157	(424,370)	30,198,787
3296 3307	Sisters School District Oakland School District	8,706,564 5,482,978	425,778 268.134	773,440 487,075	156,493.00 98,552.00	1,068,485 332,611	2,424,196 1,186,372	34,522 21,740	5,767 3,632	308,399 920,404	348,688 945,776	1,521,209 957,985	75,897 (267,187)	1,597,106 690,798
3310	Roseburg Public Schools	6,107,196	298,661	542,527	109,771.00	332,011	950,959	24,216	4,045	19,721,607	19,749,868	1,067,048	(6,264,664)	(5,197,616)
3316	Glide School District 12	6,675,276	326,441	592,992	119,982.00	536,044	1,575,459	26,468	4,421	854,446	885,335	1,166,303	(60,897)	1,105,406
3318 3319	Days Creek School District 15	2,687,138 2,087,024	131,409 102,062	238,709 185,399	48,299.00 37.512.00	171,835 1,608,986	590,252 1,933,959	10,655 8,275	1,780	117,812 2.558.902	130,247	469,496 364,644	(20,103)	449,393
3319	South Umpqua School District Camas Valley School District 21	2,087,024	102,062	229.019	46.338.00	225,632		10.222	1,382 1,708	2,558,902	2,568,559 299.090	450,438	(367,061) (48,137)	(2,417) 402,301
3321	North Douglas School District 22	3,730,370	182,426	331,384	67,050.00	110,419	691,279	14,791	2,471	374,175	391,437	651,769	(79,783)	571,986
3324	Yoncalla School District 32	3,762,111	183,979	334,204	67,621.00	356,307	942,111	14,917	2,492	94,615	112,024	657,315	79,270	736,585
3325 3331	Elkton School District 34 Umpqua School District	3,288,959	160,840	292,172	59,116.00	96,677	608,805	13,041	2,178	68,209	83,428	574,646	9,946	584,592
3331 3335	Umpqua School District Riddle School District	4,458,780	218,048	396,092	80,143.00	141,986	836,269	17,679	2,953	209,363	229,995	779,037	(115,381)	663,656
3338	Glendale 77	3,583,259	175,232	318,316	64,406.00	166,317	724,271	14,208	2,373	385,959	402,540	626,066	(75,351)	550,715
3349 3353	Winston-Dillard Schools Sutherlin School District 130	995,823 6,961,934	48,699 340,460	88,463 618,457	17,899.00 125,134.00	2,183,646 308,961	2,338,707 1,393,012	3,949 27,605	660 4,611	2,903,142 1,517,570	2,907,751 1,549,786	173,990 1,216,388	(134,002) (329,343)	39,988 887,045
3353 3361	Arlington Public Schools	6,961,934 1,891,458	340,460 92,498	618,457 168,026	125,134.00 33.997.00	308,961 29,229	1,393,012	27,605 7.500	4,611 1,253	1,517,570	1,549,786 255.232	1,216,388	(329,343)	887,045 200.566
3364	Condon Admin School District 25J	1,733,785	84,787	154,019	31,163.00	177,221	447,190	6,875	1,148	131,711	139,734	302,927	(13,568)	289,359
3370	Prairie City School District 4	1,842,135	90,086	163,644	33,111.00	218,713	505,554	7,304	1,220	93,282	101,806	321,857	(44,565)	277,292
3372 3375	Monument School District 8 Davville School District 16J	1,203,010	58,831	106,868	21,623.00	144,434 186,017	144,434 373,339	4,770	- 797	370,074 136.856	370,074 142,423	210,190	(175,807) (38.627)	(175,807) 171,563
3376	Long Creek Schools	949,470	46,432	84,345	17,066.00	65,758	213,601	3,765	629	57,051	61,445	165,891	(10,419)	155,472

Deferred Outflows of Resources Deferred Inflows of Resources Pension Expense / (Credit) Total Deferred Total Deferred Outflows of Inflows of Net Difference Differences Net Amortization of Changes in Resources Changes in Resources Deferred Amount cluding Employ **Excluding Employ** Employe **Net Pensior** Expected and Changes in and Actual Investment Employer and Actual Changes in Employer Proportionate Share o from Changes in Liability / (Credit) (1) 3392 Burns-Slater School District 3.207 21.743 3395 Pine Creek School 109.183 5.339 9.699 1.962.00 9.822 26.822 433 19.076 2.667 3396 3397 60,355 17,174 Diamond School District 7 102.515 1.843.00 44.392 17.911 3398 Drewsey School 142.104 6.949 12.624 2.554.00 8.344 30.471 563 11.010 11.667 24.828 4.160 28.988 3399 Frenchglen School District Fields-Trout Creek 33 140.875 12,515 2 532 00 21,936 31,155 24,614 (18,399) 6,215 3405 5,605.00 17,627 1,236 48,535 311,842 15,250 27,702 66,184 27,218 28,661 54,485 (5,950)Crane Union High School 1.681.858 82.248 149,406 30.230.00 275,098 536,982 6.669 1,114 32 958 40.741 293.854 49.398 343,252 Burns Union High School Hood River County School District 41.904.624 2.049.264 3.722.559 753.198.00 2.210.731 8 735 752 166.156 27.756 3.415.352 3 609 264 7.321.567 (598.302) 6.723.265 17,724,897 11,740 1,634,532 1,716,553 2,691,746 3415 Ashland Public Schools 37,295,405 1,823,859 3,313,103 670,351.00 1,929,488 7,736,801 147,880 24,703 988,898 1,161,481 6,516,245 (164,832) 6,351,413 Central Point School District 6 52 332 050 2 559 197 4.648.871 940 621 00 99,628 8 248 317 207.501 34,662 27,547 3.244.426 3 486 580 9,143,446 (687,288 8 456 158 3,694,527 164,904 7,266,434 Eagle Point School District 9 883,343 6,388,688 2,033,833 Roque River School District 10.913.195 533.689 969,464 196,155,00 787.127 2.486.435 43,272 7.228 115.926 166,426 1.906.751 210.005 2.116,756 1,714 3439 Butte Falls School District 3.008.337 147.117 267.243 54 072 00 65,455 533.887 11.928 1,993 166.040 179.961 525,616 (3.639) 521.977 243 17.916 6,585.00 814,508 1,601,984 1,570,624 Culver School District 4 9,168,873 448,386 164,802.00 666,313 2,094,009 36,355 227,004 269,432 (31,360)122 360 5 984 10.871 2 199 00 54.365 73.419 17 523 18 089 21 380 7 236 28 616 3447 3451 26,937 15,577,754 Madras School District 6,793,524 332,224 603,497 1,057,828 4,500 15,546,317 1,186,963 (4,714,169) (3,527,206) 131,728 Black Butte School District 505.882 24,739 44,940 9.093.00 210,500 2.006 335 83,294 85,635 88.388 12.958 101.346 Josephine County School District Cu 73,666,191 3,602,502 6,544,069 1,324,083.00 24,766 11,495,420 292,093 48,793 4,933,865 5,274,751 12,870,941 (2,119,208) 10,751,733 Grants Pass School District 3455 Klamath Falls School District 1 3456 3457 6,881,205 589,477 51,307 3,483,218 13,534,024 Klamath County School District 3,841,666 Klamath Falls City Schools 33 825 946 1 654 192 3 004 897 607 991 00 220 248 5 487 328 134,123 22 405 2.262.210 2 418 738 5.910.062 (1.182.236)4.727.826 3460 3461 1.436.812 127.638 181.758 952 5.076.276 (1.124.187) Lake County School District 70.265 25.825.00 405,486 5.697 5.069.627 251.040 (1.375.227)Paisley School District North Lake School District 14 85,164 158,733 31,302.00 58,342.00 21,610 279,635 6,905 12,870 1,153 2,150 335,303 343,361 219,113 304,271 567,119 227,597 559,733 1.741.480 (76,674) 3,245,876 (7,386) 3464 Plush School District 253.557 12.400 22.525 4.557.00 26,227 65,709 1,005 168 91 7.415 44.301 (5.338) 38.963 2,463.00 23,939 3470 Pleasant Hill School Distric 9.736.035 476.122 864.892 174.996.00 11.080 1.527.090 38.604 6.449 457.258 502.311 1.701.078 (222,270) 1.478.808 3473 3487 171,885,674 8,405,734 15,269,307 826,917 26,764,531 681,542 113,849 6,166 13,597,135 55,178,211 14,392,526 55,221,286 30,031,827 1,626,388 (5,055,610) (14,979,201) 24,976,217 (13,352,813) 592,299 455,216 167.313.00 36,909 Springfield School District 19 9.308.550 68,535 83,281 37,309 11,910 6,232 1,989 1,644,000 524,799 3494 Fern Ridge School District 9.409.355 460.146 835.871 169 125 00 1.533.677 1.404.651 3502 Creswell School District 40 11.526.887 563,700 1.023.980 207.185.00 61.472 1.856.337 45.705 7.635 1.353.389 1.406.729 2.013.975 (468.907 1.545.068 24,091 1,046,936 4,874.00 211,830.00 1,075 46,730 180 7,806 13,540,482 31,646,882 13,541,737 31,701,418 (3,683,770) (9,827,114) (3,636,388) (7,767,990) South Lane School District 271,190 13 262 47 382 2,059,124 576,337 Bethel School District 11,785,295 1,835,103 207,729 207,722 377,348 377,335 76,350.00 243,110 295,617 16,843 16,842 2,814 286,429 30,147 306,086 49,802 742,171 742,146 659,227 761,857 4.247.78 904.537 4,247,638 76,347.00 957,021 3520 Junction City School District 69 7,673,297 375.248 681.650 137,921.00 519.117 1.713.936 30.425 5,082 3,565 2.538.185 2.573.692 1.340.677 (1.633.118) (292 441) 3524 Oakridge School District 1,614,460 78,952 143,419 29,018.00 251,389 6,401 1,069 3,190,567 3,198,037 282,078 (1,006,037)(723,959)3527 4 794 853 234,483 425 946 86 183 00 368 141 1.114.753 19 012 3,176 178 038 200,226 837 756 149,740 987 496 177,089 321,688 242,577 14,358 314,489 632,699 Triangle Lake Schools 3,621,219 65,088.00 575,232 7.917 3537 Siuslaw School District 97J 11.953.516 584.563 1.061.880 214.854.00 1.187.443 3.048.740 47,397 939,331 994,645 2.088.516 (145,353) 1.943.163 Lincoln County School Distric (999,079) 3582 Linn County School District 5 Harrisburg Elementary School District 42J Harris School Central Linn School District 552C 5,281 3618 Sweet Home School District 55 11.004.272 538.143 977.554 197,792,00 1.179,717 2.893.206 43.633 7.289 2.818.425 2.869.347 1.922.664 (291,345) 1.631.319 Wyatt School District 63Cj 105,670.00 5,878,995 287,501 522,255 125,743 1,041,169 23,311 3,894 931.010 958,215 1,027,177 (452,791) 574,386 Scio School District 95C 3665 Santiam Canyon School District 5.444.402 266,248 449.517 21.588 3,606 185.516 951,245 174.808 1.126.053 483,648 Harrisburg High School 3684 Ontario School District 80 23.204.396 1.134.766 2.061.341 417.078.00 1.303.957 4.917.142 92.007 15.369 2.136.541 2.243.917 4.054.267 (218.853) 3.835.414 6,127 Vale School District 15 61,866 5,675 10,335 948 Nyssa School District 26 15.602.750 763.022 1.386.056 280 445 00 515.094 2,944,617 288,637 360.838 2.726.109 2,728,046 87,954 7,571 127,145 25,726.00 87,739 337,810 1,431,268 69,993 310,818 3707 Adrian School District 61 3,706,602 181.264 329 273 66,623,00 310.092 887.252 14.697 2.455 161.278 178.430 647.617 (25.728) 621.889 Harper School District 66 3712 W W Jones School 264,730 12.946 23.517 4.758.00 20.731 61.952 1.050 175 12.629 13.854 46,254 (2.751) 43,503 3720 Silverton RFD 3727 3729 Aumsville Flementan 457,318 1,158,978 899,458 472,983 92.531.00 210,690 1.012.292 20,412 1.135.156 3730 North Marion School District 15 1.523.666 74.512 135.354 27.387.00 237.253 6.041 1.009 8 658 445 8 665 495 266.215 (2.400.228) (2.134.013)Marion Elementary School 371,932,309 33,040,266 6,685,147.00 5,831,169 1,474,744 (11,728,723) 18,188,625 63,745,207 246,350 36,941,428 38,662,522 64,983,931 53,255,208 3735 Salem-Keizer Public Schools St Paul School District 3,661,244 179,046 325,243 65,808.00 275,090 845,187 14,517 2,425 365,213 382,155 639,692 (84,166) 555,526 Eldriedge Elementary 3760 West Stayton School District 3763 Butte Creek School Scotts Mills Schoo Gervais Elementary School Stayton School District 77J Mt Angel School District 91 8.033.674 392.871 713,664 31,854 5,321 1.107.615 1,144,790 1,403,642 (406,203) 997,439 3781 Silver Crest School District 93 70,016,264 3,424,009 6,219,831 1,258,479.00 141,705 11,044,024 277,621 46,375 2,260,187 2,584,183 12,233,226 (1,081,281) 11,151,945 Detroit School District 123J

Monitor School District 142J

Deferred Inflows of Resources

Pension Expense / (Credit)

				Der	erred Outriows of Resourc	ces			Deterred Intic	ws of Resources		PE	ension Expense / (Cre	dit)
Employer Number	Employer Name Cloverdale School District 144	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts (1)	Differences between Expected and Actual Experience	Changes in Assumptions	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)
3809	Morrow County Schools	9,956,813	486,919	884.504	178,965.00	377,923	1,928,311	39.480	6,595	7,741,575	7,787,650	1,739,652	(2,023,083)	(283,431)
3818	Portland Public Schools	95.458.325	4.668.203	8.479.953	1.715.777.00	21,996,616		378.501	63,227	210,812,408	211,254,136	16,678,458	(49.329.809)	(32.651.351)
3820	Parkrose School District	333.118	16,290	29.592	5,987.00		51,869	1,321	221	16,184,716		58,202	(6,201,195)	
3821	Gresham Grade School District 4	-												-
3823	Orient School	-		-		-			-	-				-
3824	Reynolds School District	77,140,995	3,772,430	6,852,750	1,386,540.00	2,967,081		305,871	51,094	11,486,346	11,843,311	13,478,058	(5,182,016)	8,296,042
3842 3843	Corbett School District 39 David Douglas School District	12,396,558 138,919,724	606,230 6.793,599	1,101,237 12,340,807	222,817.00 2.496,956.00	112,241	2,042,525 21.631.362	49,153 550,829	8,211 92,014	989,038 13,147,315	1,046,402 13.790.158	2,165,924 24,272,024	(428,348) (5,449,531)	1,737,576 18.822.493
3843	Riverdale School	6,222,946	304,321	12,340,807 552,810		426,066		24,675	4,122	13,147,315	1,427,547	1,087,272	(396,173)	
3848	Barlow-Gresham Uhs District U2-20Jt	0,222,540	304,321	332,010	111,002.00	420,000	1,555,045	24,075	4,122	1,350,730	1,421,541	1,007,272	(330,173)	031,033
3850	Dallas School District	4,499,111	220,020	399,674	80,867.00	294,664	995,225	17,839	2,980	19,419,692	19,440,511	786,084	(5,611,009)	(4,824,925)
3859	Central School District 13J	28,246,000	1,381,316	2,509,208	507,696.00	983,374	5,381,594	111,998	18,709	1,074,179	1,204,886	4,935,135	(63,664)	4,871,471
3865	Perrydale School District 21	3,700,904	180,986	328,766	66,520.00	88,034		14,674	2,451	334,603	351,728	646,621	(46,161)	600,460
3887 3894	Falls City School District Sherman County School District 9	2,280,429	111,520	202,580	40,989.00	446,791	801,880	9,042	1,510	144,024	154,576	398,436	165,782	564,218
3902	Tillamook Public Schools	2.994.250	146.428	265.991	53.819.00	643.425	1.109.663	11.872	1,983	6.864.376	6.878.231	523.155	(1,445,749)	(922.594)
3920	Neah-Kah-Nie School District	11.312.207	553,201	1.004.910	203.327.00	19.541		44.854	7.493	1,595,923	1,648,270	1,976,466	(425.820)	1,550,646
3927	Echo School District	821,303	40,164	72,960	14,762.00	40,842		3,257	544	1,579,564	1,583,365	143,498	(364,450)	(220,952)
3928	Umatilla School District 6R	5,089,687	248,901	452,138	91,483.00	226,138	1,018,660	20,181	3,371	5,095,662	5,119,214	889,269	(1,352,419)	(463,150)
3929	Ferndale School District 10												-	
3931 3935	Pendleton School District 16R	14,856,901	726,548	1,319,799	267,039.00	2,173,308		58,909	9,840	4,095,740	4,164,489	2,595,795	(874,777)	1,721,018
3936	Athena-Weston School District 29Rj Milton-Freewater Elementary School District 31	7,275,603	355,799	646,322	130,772.00	183,363	1,316,256	28,848	4,819	151,657	185,324	1,271,192	(102,129)	1,169,063
3942	Stanfield School District	3.706.674	181,268	329,279	66,624,00	168,301	745,472	14.697	2,455	301,083	318,235	647.629	(27,969)	619,660
3944	Ukiah School	757,330	37,036	67,277	13,612.00	315	118,240	3,003	502	103,835	107,340	132,321	(38,456)	93,865
3957	Helix School District	2,267,011	110,864	201,388	40,747.00	125,203		8,989	1,502	158,118	168,609	396,092	(39,532)	
3958	Pilot Rock School District 2R	2,925,583	143,070	259,892	52,585.00	389,723	845,270	11,600	1,938	308,548	322,086	511,157	(11,162)	499,995
3959 3965	Mcloughlin Union High School District La Grande Public Schools	5,351,971	261.728	475,437	96,197.00	8,597	841.959	21.221	3.545	8,009,927	8.034.693	935.095	(2.084.359)	(1.149.264)
3966	Union County School District	3.293.199	261,728 161.047	475,437 292,548	96,197.00 59.192.00	587.079		13.058	2,181	324.098	339,337	935,095 575,387	(2,084,359)	(1,149,264)
3967	North Powder School District	3,667,639	179,359	325.811	65.922.00	85.374		14,543	2,429	93.250	110.222	640.809	22.057	662.866
3969	Imbler School District	3,165,407	154,798	281,196	56,895.00	3,491	496,380	12,551	2,097	662,431	677,079	553,059	(198,249)	354,810
3970	Cove School District	3,401,011	166,320	302,126	61,130.00	434,084		13,485	2,253	521,612	537,350	594,224	(72,021)	522,203
3973	Elgin School District 23	4,293,088	209,945	381,373	77,164.00	266,595		17,022	2,844	478,180	498,046	750,087	(72,911)	677,176
3986 3990	Joseph School District 6 Wallowa School	3,539,744 2,782,483	173,104 136,072	314,450 247,179	63,624.00 50.013.00	60,146 32,908		14,035 11,033	2,345 1.843	287,864 99.680	304,244 112.556	618,463 486,155	(100,661) (55,147)	517,802 431,008
3993	Enterprise School District 21	2,782,483 4,740,768	231.838	421.142	85,211.00	72,193		18,798	3,140	137,111	112,556	486,155 828.306	(55,147)	431,008 816,827
4003	Troy School District 54	145,161	7,099	12,895	2,609.00	17,557	40,160	576	96	4,915	5,587	25,362	1,024	26,386
4008	Chenowith School District													
4012	Dufur Schools	5,272,085	257,821	468,341	94,761.00	578,518	1,399,441	20,904	3,492	254,463	278,859	921,138	93,809	1,014,947
4022	Maupin Grade School 84	•												-
4025 4030	West Union School District 1	-				-								-
4030	Hillsboro Elementary School District 7 Gaston Public Schools	3.633.195	177.674	322.752	65,303.00	206.736	772.465	14.406	2.406	623.383	640.195	634.791	(271.954)	362.837
4035	Banks School District	8,853,074	432,942	786,455	159,126.00	24,082		35,103	5,864	1,019,918	1,060,885	1,546,807	(257,550)	
4047	Reedville School District 29	-				-							-	
4055	Groner School	-												-
4062 4080	Beaverton School District North Plains School District 70	393,279,003	19,232,544	34,936,581	7,068,834.00	652,748	61,890,707	1,559,386	260,489	51,031,758	52,851,633	68,713,621	(14,521,100)	54,192,521
4105	Hillsboro Union High School													
4109	Spray School District 1	936.377	45.792	83.182	16.831.00	121.007	266.812	3.713	620	18.715	23.048	163.604	17.798	181.402
4114	Fossil School District 21J	1,574,282	76,987	139,850	28,296.00	62,740	307,873	6,242	1,043	186,685	193,970	275,058	(232,304)	42,754
4128	Yamhill Grade School	-												-
4135 4142	Newberg School District 29Jt	34,696,101 62,303,679	1,696,745	3,082,196 5,534,690	623,631.00 1.119.852.00	3,698,139 445,252		137,573 247,040	22,981 41,267	5,749,439 4,498,963	5,909,993 4,787,270	6,062,095 10,885,685	(1,647,153)	4,414,942 9,042,214
4142	McMinnville Schools Sheridan School District 48J	9,494,926	3,046,840	5,534,690 843,473	1,119,852.00	1.431.109		247,040 37,648	6,289	4,498,963 854.893	4,787,270 898,830	1,658,951	(1,843,471) (173,201)	
4166	Yamhill-Carlton School District 1	753,292	36,838	66,918	13,540.00	601,106		2,987	499	2,038,209	2,041,695	131,615	(480,547)	(348,932)
4185	Lebanon School District Uh-1	-						-					- ,	
4189	Wasco County High School	-		-					-	-				-
4203	Victor Point School	•												-
4218 4219	Curry County Education Service District Grant County Education Service District	1.034.580	50,594	91.906	18,596.00	222,289	383,385	4,102	685	199.494	204.281	180,762	(70.307)	110.455
4220	Jefferson County Education Service District	935.088	45,729	83.068	16.807.00	7.097		3,708	619	805.316	809.643	163,378	(233,432)	(70,054)
4221	Marion Education Service District	-		-	-	-		-		-			(===, ==)	(,)
4223	InterMountain Education Service District	8,469,857	414,202	752,412	152,238.00	184,095		33,584	5,610	5,807,466	5,846,660	1,479,852	(1,400,758)	79,094
4224	Wallowa County Region 18	2,159,155	105,589	191,807	38,809.00	29,460	365,665	8,561	1,430	291,796	301,787	377,247	(67,722)	309,525
4225 4226	Washington County Education Service District North Central Education Service District	1,476,669	72,214	- 131,179	26,542.00	212,481	442,416	5,855	978	- 58,162	64.005	258,003	(1.736)	256,267
4227	Cascade School District Uh5	1,470,009	12,214	131,179	20,342.00	212,401	442,410	3,033	9/0	30,102	64,995	230,003	(1,730)	230,207
4230	Mari-Linn School District	-												-
4232	South Coast Education Service District Region 7	10,962,385	536,094	973,833	197,039.00	300,699		43,467	7,261	301,211	351,939	1,915,346	(52,464)	1,862,882
4237	Douglas Education Service District	25,898,318	1,266,507	2,300,653	465,499.00	2,301,286	6,333,945	102,689	17,154	134,999	254,842	4,524,949	494,590	5,019,539
4238 4251	Multnomah Education Service District Clatsop County Education Service District	-				2,288,137	2,288,137			23,402,695	23,402,695		(4,869,886)	(4,869,886)
4251	High Desert Education Service District	21.620.039	1,057,286	1.920.596	388,601.00	809,891	4,176,374	85.725	14,320	1,670,187	1,770,232	3,777,448	(314,678)	3,462,770
4252	Willamette Education Service District	28,369,424	1,387,351	2,520,172	509,915.00	4.438.348		112.487	18,791	268.410	399.688	4,956,700	1.083.120	6,039,820
4258	Hermiston School District 8R	4,215,549	206,153	374,484	75,771.00	218,811	875,219	16,715	2,792	25,712,189	25,731,696	736,540	(6,903,508)	(6,166,968)
4259	Clackamas Education Service District	27,402,492	1,340,065	2,434,275	492,535.00	676,938	4,943,813	108,653	18,150	104,868	231,671	4,787,757	134,252	4,922,009
4260	Greater Albany School District 8J	89,673,862	4,385,326	7,966,096	1,611,807.00		13,963,229	355,565	59,396	3,293,436	3,708,397	15,667,798	(1,177,066)	
4268 4270	Lake Oswego School District Silver Falls School District	64,530,512 7.018.118	3,155,739 343,207	5,732,509 623,448	1,159,878.00 126,144.00	2,508,964	12,557,090 1,092,799	255,869 27.827	42,742 4,648	5,383,613 16,639,914	5,682,224 16.672,389	11,274,757 1,226,204	107,628 (4,761,823)	11,382,385 (3,535,619)
4270 4271	Malheur Education Service District Region 14	7,018,118 6.181.005	343,207	523,448 549.084	126,144.00 111.098.00	944,321	1,092,799	27,827	4,648 4.094	16,639,914	16,672,389	1,226,204	(4,761,823)	(3,535,619)
4272	Linn-Benton-Lincoln Education Service District	27,665,177	1,352,912	2,457,611	497.257.00	633.837	4,941,617	109,695	18,324	1,094,606	1,222,625	4.833.654	(424,965)	
4273	Double O School District	96,330	4,711	8,557	1,731.00	17,055		382	64	45,471	45,917	16,831	(4,827)	
4275	Tillamook County Education Service District													
4276	Lane County Education Service District	18,767,537	917,790	1,667,197	337,329.00	2,096,580		74,415	12,431	140,204	227,050	3,279,060	490,212	3,769,272
4277 4279	Mitchell School St Helens School District 502	1,066,797 15,945,924	52,170 779,804	94,768 1,416,542	19,175.00 286,614.00	124,061 937,539		4,230 63,227	707 10,562	292,024 2,393,399	296,961 2,467,188	186,391 2,786,068	(55,370) (408,973)	131,021 2,377,095
4219	ot i reiena od tout District 302	10,945,924	119,804	1,410,542	200,014.00	937,539	3,420,499	63,227	10,002	2,383,388	2,407,188	2,100,008	(400,973)	2,311,095

Deferred Inflows of Resources

Pension Expense / (Credit)

				500	Net Difference		Total Deferred Outflows of	Differences	Boton ed mino		Total Deferred Inflows of		Net Amortization of	,
Employer		Net Pension	Differences between Expected and		between Projected and Actual Investment	Changes in Employer	Resources Excluding Employer	and Actual	Changes in	Changes in Employer	Resources Excluding Employer	Proportionate Share of	Deferred Amounts from Changes in	Total Pension Expense
Number 4280	Employer Name	Liability 67.009.854	Actual Experience 3,276,986	Assumptions 5.952.759	Earnings 1,204,442,00	Proportion 1.986.434	Specific Amounts (1) 12.420.621	Experience 265,700	Assumptions 44,384	Proportion 1,537,126	Specific Amounts (1) 1.847.210	Plan Pension Expense 11.707.947	Proportion (150.914)	/ (Credit) (1) 11.557.033
4280 4286	Northwest Regional Education Service District Southern Oregon Education Service District	20.844.541	1.019.362	1.851.706	374.662.00	1,986,434	3.396.239	265,700 82.650	13.806	3.068.012	3,164,468	3,641,954	(1.414.957)	2,226,997
4286 4288	Medford School District 549C	20,844,541 127,785,086	6.249.081	11.351,706	2.296.821.00	6.840.593	26,738,166	506,679	84.639	5,882,519	6,473,837	22,326,582	(1,414,957)	2,226,997
4291	Dayton Public Schools	4.371.160	213.763	388.308	78.568.00	62,998	743,637	17.332	2.895	1.520.806	1.541.033	763.728	(451.956)	311.772
4293	Lake County Education Service District	1,238,387	60,561	110,011	22,259.00	168,255	361,086	4,910	820	122,417	128,147	216,371	(9,425)	206,946
4294	Harney Education Service District Region XVII	2,203,746	107,770	195,768	39,610.00	209,125	552,273	8,738	1,460	220,336	230,534	385,038	(97,961)	287,077
4295	Wasco County Education Service District	5,182,180	253,424	460,354	93,145.00	461,749	1,268,672	20,548	3,432	48,495	72,475	905,429	148,968	1,054,397
4297	Yamhill Education Service District								-					
4306 4307	Amity School District Columbia School District 5J	3,460,790	169,243	307,436	62,205.00	611,908	1,150,792	13,722	2,292	1,320,926	1,336,940	604,669	(193,252)	411,417
4307	Scappoose School District	21,509,764	1,051,893	1,910,800	386,619.00	577,656	3,926,968	85,288	14,247	1,888,327	1,987,862	3,758,181	(718,299)	3,039,882
4311	Redmond School District 2J	14.812.032	724,354	1,315,813	266,233.00	149,971	2,456,371	58.731	9.811	32.581.987	32.650.529	2.587.955	(8.900.404)	(6.312.449)
4312	Reedsport School District	5,001,340	244,581	444,290	89,895.00	306,833	1,085,599	19,831	3,313	685,798	708,942	873,833	(45,539)	828,294
4313	Forest Grove School District	58,870,076	2,878,926	5,229,669	1,058,136.00		9,166,731	233,425	38,993	5,232,416	5,504,834	10,285,767	(1,881,412)	8,404,355
4314	Willamina School District 30J	9,583,061	468,641	851,302	172,247.00	437,781	1,929,971	37,998	6,347	610,493	654,838	1,674,350	(57,137)	1,617,213
4315	John Day School District	3,660,137	178,992	325,145	65,788.00	459,769	1,029,694	14,513	2,424	1,032,439	1,049,376	639,498	(279,204)	360,294
4316 4317	Tigard-Tualatin School District 23J Sherwood School District 88J	138,595,481 49,760,004	6,777,742 2,433,416	12,312,003 4,420,384	2,491,128.00 894.391.00	1,428,274 177,837	23,009,147 7,926,028	549,543 197,303	91,799 32,959	6,109,229 4,046,430	6,750,571 4,276,692	24,215,372 8.694.057	(2,007,119)	22,208,253 7,289,264
4317	Rainier School District 13	6,760,004	2,433,416	4,420,384 600.523	121.506.00	371,050	1,423,666	26,804	32,959 4,478	4,046,430 834.723	4,276,692 866.005	1,181,114	(1,404,793)	1.033.378
4321	North Clackamas School District 12	147.574.459	7,216,842	13,109,642	2,652,517.00	9,320,563	32,299,564	585,146	97,746	11,437,009	12,119,901	25,784,177	(539,377)	25,244,800
4323	Estacada School District 108	17.903.367	875.529	1,590,429	321,797.00	1,647,344	4,435,099	70.988	11,858	844.656	927.502	3.128.072	106,660	3.234.732
4324	Centennial School District 28	68,222,559	3,336,291	6,060,489	1,226,239.00		10,623,019	270,508	45,187	10,556,562	10,872,257	11,919,831	(3,998,110)	7,921,721
4326	Harney County School District 3	-		-		-		-	-	-				-
4327	Jordan Valley School District 3	1,204,612	58,909	107,011	21,652.00	16,626	204,198	4,776	798	108,309	113,883	210,469	(12,299)	198,170
4329	Gervais School District 1	3,235,001	158,201	287,378	58,146.00	174,353	678,078	12,827	2,143	1,917,550	1,932,520	565,219	(501,996)	63,223
4330 4331	Vale School District 84 Molalla River School District	11,583,895 9,545,186	566,488 466,789	1,029,045 847,938	208,210.00 171,566.00	145,994 3,434,983	1,949,737 4,921,276	45,931 37,848	7,673 6,322	666,515 4,314,936	720,119 4,359,106	2,023,936 1,667,733	(329,926)	1,694,010 1,326,752
4331	Gresham-Barlow School District 10	78.365.070	3.832.291	6.961.489	1.408.541.00	3,434,983	15.627.345	37,848	51.905	12.578.873	12.941.502	1,667,733	(340,981)	1,326,752
4333	Canby School District	29.484.992	1.441.906	2,619,272	529.966.00	3,348,369	7.939.513	116.911	19.529	6.403.737	6.540.177	5.151.611	(693,259)	4.458.352
4334	Cascade School District 5	15,342,181	750,280	1,362,909	275,762.00	914,254	3,303,205	60,833	10,162	2,138,802	2,209,797	2,680,583	(95,809)	2,584,774
4335	Milton-Freewater Unified School District 7	4,057,763	198,437	360,468	72,935.00	455,582	1,087,422	16,089	2,688	4,676,099	4,694,876	708,972	(961,404)	(252,432)
4336	Nestucca Valley School District 101	6,305,493	308,358	560,143	113,336.00	601,079	1,582,916	25,002	4,176	90,059	119,237	1,101,694	49,306	1,151,000
4337	Sherman County School District	1,564,831	76,525	139,010	28,126.00	37,501	281,162	6,205	1,036	709,940	717,181	273,407	(287,795)	(14,388)
4338 4339	Three Rivers U J School District	37,657,833 47,065,183	1,841,583 2,301.631	3,345,299	676,865.00 845.954.00	468,354	6,332,101	149,317 186,618	24,943	4,394,328 3,201,381	4,568,588 3.419.173	6,579,568	(1,299,073)	5,280,495
4339 4340	Lebanon Community School District Monroe School District 1J	47,065,183 2,993,119	2,301,631 146,373	4,180,993 265,891	53,799.00	2,520,480 16,238	9,849,058 482,301	186,618	31,174 1,982	3,201,381 614,255	3,419,173 628,105	8,223,218 522,957	(545,967) (301,533)	7,677,251 221,424
4341	Hillsboro School District 1J	176.756.276	8,643,921	15.701.982	3.177.034.00	10,230	27,522,937	700.854	117,075	23.796.418	24.614.347	30,882,818	(8.078.999)	22.803.819
4342	North Santiam School District 29J	3.091.901	151.203	274,666	55,574.00	191,693	673.136	12.260	2.048	7,666,670	7.680.978	540,216	(2.132.987)	(1.592.771)
4343	Harrisburg Sschool District 7	9,347,223	457,108	830,352	168,008.00	646,610	2,102,078	37,063	6,191	995,566	1,038,820	1,633,145	(364,799)	1,268,346
4344	South Wasco County School District 1	3,870,537	189,281	343,836	69,569.00	266,340	869,026	15,347	2,564	210,881	228,792	676,259	(22,360)	653,899
4345	Oregon Trail School District 46	45,049,233	2,203,045	4,001,907	809,719.00	646,110	7,660,781	178,624	29,838	1,322,778	1,531,240	7,870,992	(792,702)	7,078,290
4346	Knappa School District 4	6,757,260	330,451	600,275	121,456.00	422,147	1,474,329	26,793	4,476	269,365	300,634	1,180,627	(18,393)	1,162,234
4347 4348	Clatskanie School District 6J	10,185,625 315,312	498,108 15,420	904,831 28.010	183,077.00 5,667.00	398,748 99,185	1,984,764 148,282	40,387 1,250	6,746 209	294,902 63.063	342,035 64,522	1,779,630 55,091	(29,061) (13,354)	1,750,569 41.737
4348	Lourdes Charter School Ridgeline Montessori	1,933,241	94,541	171,738	34,748.00	99,185	400,693	7,665	1,280	144,709	153,654	337,775	(25,385)	312,390
4351	The Village School	546,204	26,711	48.522	9,818.00	53,087	138,138	2,166	362	59,005	61,533	95,433	(37,043)	58,390
4352	Armadillo Technical Institute	733,376	35,864	65,149	13,182.00	28,755	142,950	2,908	486	102,501	105,895	128,135	2,950	131,085
4354	Opal Charter School	· ·		-		40,776	40,776			325,962	325,962		(94,098)	(94,098)
4355	Three Rivers Charter School	1,001,931	48,997	89,006	18,009.00	24,157	180,169	3,973	664	315,078	319,715	175,057	(89,006)	86,051
4358	Detroit Lake Charter School							-						
4360 4361	Luckiamute Valley Charter School	2,483,616	121,456	220,630	44,641.00	376,117	762,844	9,848	1,645	91,516	103,009	433,937	73,553	507,490
4361 4362	Rimrock Expeditionary Alternative Learning Kings Valley Charter School	65.793	3.217	5.845	1.183.00	- 5 173	15 418	261	- 44	60 160	60.465	11 495	(11.503)	(8)
4363	Multisensory Learning Academy	4.556.372	222.821	404.761	81.897.00	690.641	1,400,120	18.066	3.018	474.622	495.706	796.088	122.875	918.963
4365	Mitch Charter School	1,885,852	92,224	167,528	33,896.00	235,513	529,161	7,478	1,249	128,159	136,886	329,496	(59,803)	269,693
4366	Sand Ridge Charter School	2,397,170	117,229	212,950	43,087.00	114,080	487,346	9,505	1,588	107,858	118,951	418,833	3,336	422,169
4367	Arthur Academy Charter School	8,317,194	406,736	738,850	149,494.00	617,111	1,912,191	32,978	5,509	484,574	523,061	1,453,178	78,400	1,531,578
4369	Trillium Charter School					68,295	68,295	-	-	973,219	973,219		(439,367)	(439,367)
4370 4371	Howard Street Charter School, Inc. The Lighthouse School	1,006,576 1,178,784	49,225 57,646	89,418 104,716	18,092.00 21,188.00	140,287 172,048	297,022 355,598	3,991 4.674	667 781	104,303 456,853	108,961 462,308	175,869 205,957	18,264 (88,132)	194,133 117,825
4371	Sheridan Japanese School Foundation	1,178,784 493,087	24.113	43.803	21,188.00 8.863.00	172,048 85.141	355,598 161,920	4,674 1,955	327	456,853 172,526	462,308 174.808	205,957 86.152	(88, 132)	117,825 54,506
4374	Ione School District	2.502.214	122,366	222.282	44.975.00	24.219	413.842	9,921	1.657	482.098	493,676	437.186	(173,586)	263,600
4375	Eddyville Charter School	2,990,762	146,257	265,682	53,756.00	824,843	1,290,538	11,859	1,981	181,210	195,050	522,545	205,828	728,373
4376	Four Rivers Community School	3,401,612	166,349	302,179	61,141.00	418,981	948,650	13,488	2,253	113,900	129,641	594,329	103,149	697,478
4378	Mosier Community School	1,323,497	64,723	117,572	23,789.00	4,260	210,344	5,248	877	408,693	414,818	231,241	(101,533)	129,708
4379	Siletz Valley School	2,451,927	119,907	217,815	44,071.00	332,386	714,179	9,722	1,624	116,343	127,689	428,400	(9,374)	419,026
4380	The Emerson School	1,079,097	52,771	95,861	19,396.00	87,043	255,071	4,279	715	91,684	96,678	188,540	(39,323)	149,217
4381 4382	North Wasco County School District 21 Self Enhancement Inc	20,149,903	985,392	1,789,998	362,176.00	2,162,943	5,300,509	79,896	13,346	4,589,854 26.871	4,683,096 26,871	3,520,587	(919,020) (103.076)	2,601,567 (103,076)
4383	City View Charter School	1,771,204	86,617	157.343	31.836.00	238,290	514.086	7,023	1,173	232,284	240,480	309.464	40.899	350.363
4386	Nixyaawii Community School	895.383	43.787	79.541	16.094.00	28.556	167,978	3.550	593	110.954	115.097	156,441	978	157.419
4388	West Lane Tech	772,495	37,777	68,624	13,885.00	63,974	184,260	3,063	512	159,274	162,849	134,970	13,007	147,977
4390	Oregon Connections Academy	23,319,204	1,140,380	2,071,540	419,142.00	2,004,440	5,635,502	92,463	15,446	728,418	836,327	4,074,326	563,553	4,637,879
4392	Eagleridge High School	1,621,495	79,296	144,044	29,145.00	60,280	312,765	6,429	1,074	93,056	100,559	283,307	15,459	298,766
4393	Cascade Heights Public Charter School	1,725,628	84,388	153,295	31,017.00	84,908	353,608	6,842	1,143	107,161	115,146	301,501	(1,355)	300,146
4396 4397	Sweet Home Charter School Springwater Environmental Sciences School	863,732 1,506,155	42,239 73,656	76,729 133,798	15,525.00 27,072.00	2,201 170,138	136,694 404,664	3,425 5,972	572 998	167,054 294,445	171,051 301,415	150,911 263,155	(61,058) (30,962)	89,853 232,193
4397 4398	LEP High	1,006,155	73,656	133,798	21,012.00	170,138	404,664	5,972	998	∠94,445	301,415	∠03,155	(30,962)	232,193
4400	Phoenix School	1,173,577	57,391	104.254	21,094.00	134,427	317,166	4,653	777	115.185	120,615	205.047	44,857	249,904
4401	Ballston Community School	277,830	13,587	24,681	4,994.00	9,749	53,011	1,102	184	106,637	107,923	48,542	(57,583)	(9,041)
4402	Sage Community School					35,641	35,641			63,602	63,602		(52,585)	(52,585)
4403	Portland Village School	2,557,810	125,085	227,221	45,974.00	516,601	914,881	10,142	1,694	402,159	413,995	446,900	(67,970)	378,930
4404	Alliance Charter Academy	3,352,386	163,942	297,806	60,256.00	62,371	584,375	13,293	2,220	124,383	139,896	585,728	(84,948)	500,780
4405	Forest Grove Community School	1,541,783	75,398	136,963	27,712.00	96,769	336,842	6,113	1,021	191,809	198,943	269,380	(50,412)	218,968
4407 4408	Madrone Trail Public Charter School Muddy Creek Charter School	1,340,639 882,882	65,561 43.176	119,094 78.430	24,097.00 15.869.00	175,251 208.825	384,003 346,300	5,316 3,501	888 585	384,094 216.815	390,298 220,901	234,236 154,257	(49,598) (1,680)	184,638 152.577
4408 4409	Southwest Charter School	882,882 1,118,317	43,176 54,689	78,430 99,345	15,869.00 20,101.00	208,825 275,730	346,300 449,865	3,501 4,434	585 741	216,815 357,602	220,901 362,777	154,257 195,392	(1,680)	152,577 147,519
4410	Ace Academy	1,110,317	54,009		20,101.00	213,130	440,000	-,434	- 1-1	357,002	502,777	100,392	(20.341)	(20.341)
4411	Sherwood Charter School	1,516,702	74,171	134,735	27,261.00	74,334	310,501	6,014	1,005	70,959	77,978	264,998	(62,290)	202,708

					As of and	for the Fiscal Year E	Ended June 30, 2023							
			Deferred Outflows of Resources Total Deferred					Deferred Inflo	ws of Resources		Pe	nsion Expense / (Cre	dit)	
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts (1)	Differences between Expected and Actual Experience	Changes in Assumptions	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)
4412	Estacada Web Academy	6,627,570	324,108	588,754	119,125.00	1,281,379	2,313,366	26,279	4,390		30,669	1,157,968	437,113	1,595,081
4413	Marcola Early College Academy			-		-			-	-				-
4414	Marcola Web Academy													
4418 4419	Lewis and Clark Montessori Charter School	2,470,782 4,490,764	120,829 219.612	219,490 398.933	44,410.00 80.717.00	8,457 1,630,284	393,186 2.329,546	9,797 17.806	1,637 2,974	683,097	694,531	431,694 784,625	(136,307) 550,789	295,387 1.335.414
4419	Silvies River Web Academy Oregon Virtual Academy	13,802,335	674,976	1,226,118	248,084.00	2,870,571	2,329,546 5,019,749	54,727	2,974 9.142		20,780 63,869	2,411,541	827,484	3,239,025
4421	Home Scholars Academy of Oakridge and Westfir	13,002,333	074,370	1,220,110	240,004.00	2,070,371	3,013,743	34,727	3,142		03,003	2,411,541	027,404	3,233,023
4422	Redmond Proficiency Academy	6,987,157	341,693	620,698	125,588.00	791,208	1,879,187	27,705	4,628	441,773	474,106	1,220,794	142,829	1,363,623
4423	Molalla River Academy	2,032,461	99,394	180,552	36,532.00	513,028	829,506	8,059	1,346	280,938	290,343	355,111	81,230	436,341
4424	The Ivy School	1,917,668	93,780	170,354	34,468.00	453,520	752,122	7,604	1,270	340,623	349,497	335,055	(23,706)	311,349
4429	Clackamas Web Academy	20,877	1,021	1,855	375.00	827	4,078	83	14	3,987	4,084	3,648	(1,068)	2,580
4430	Clackamas Charter Alliance 2	169,910	8,309	15,094	3,054.00	23	26,480	674	113	11,362	12,149	29,687	(5,609)	24,078
4431 4432	Corbett Charter School Renaissance Public Academy	568,561	27.804	50.508	10.219.00	445.072	533.603	2.254	377	319.613	322.244	99.339	(23.279)	76.060
4432	Powell Butte Community Charter School	1.748.794	27,804 85.521	155,353	31.433.00	118.330	390.637	2,254 6.934	1.158	180.894	322,244 188.986	305.549	(23,279)	316,329
4434	Logos Public Charter School	6,716,193	328.442	596,627	120.717.00	1,343,202	2,388,988	26,630	4,448	159,947		1,173,452	120,672	1.294.124
4435	Sunny Wolf Charter School	1,568,313	76,695	139,320	28,189.00	140.516	384,720	6,218	1,039	-	7.257	274,015	54.057	328.072
4436	Academy of Arts & Academics					5,258	5,258		-	319,608	319,608		(217,237)	(217,237)
4437	Center for Advance Learning	1,660,391	81,198	147,499	29,844.00	205,182	463,723	6,584	1,100	258,541	266,225	290,103	(43,283)	246,820
4439	Homesource Family Charter													-
4440	Sheridan Allprep Academy	1,299,310	63,540	115,423	23,354.00	194,801	397,118	5,152	861	64,527	70,540	227,015	32,518	259,533
4441 4443	Baker Web Academy	19,378,062	947,646 101.185	1,721,432	348,303.00	3,742,039	6,759,420	76,836 8.204	12,835 1.370	184.741	89,671	3,385,731	1,776,478 (43,153)	5,162,209 318,360
4444	Knova Learning Oreogn Bennett Pearson Academy, Inc.	2,069,102 1,172,781	57,353	183,807 104,183	37,190.00 21.080.00	141,617 300,623	463,799 483,239	8,204 4,650	1,370	184,741	194,315 202,126	361,513 204,908	29,345	234,253
4446	Coburg Community Charter School	1,886,937	92.277	167.624	33.916.00	96,709	390.526	7.482	1.250	97.709		329.685	(29,428)	300.257
4447	Arco Iris Spanish Immersion Charter School	1,984,962	97.071	176,332	35.678.00	279.257	588.338	7.871	1,315	470,370		346.812	(19,644)	327.168
4448	Gresham Barlow Web Academy	5,752,853	281,332	511,049	103,402.00	1,253,568	2,149,351	22,811	3,810	-	26,621	1,005,137	398,366	1,403,503
4449	Mosier Middle School					-							(15,795)	(15,795)
4450	Sauvie Island Academy	1,832,414	89,611	162,781	32,936.00	276,590	561,918	7,266	1,214	430,033		320,159	(53,645)	266,514
4451	River's Edge Academy Charter School	1,391,808	68,064	123,640	25,016.00	277,886	494,606	5,519	922	151,312		243,176	(7,986)	235,190
4452 4453	South Columbia Family School Woodland Educational Initiative	308,251 1,299,662	15,074 63.557	27,383 115,454	5,541.00 23.360.00	17,288 333,956	65,286 536,327	1,222 5,153	204 861	83,737 290.882	85,163 296,896	53,858 227.077	(20,453) 34,497	33,405 261.574
4453 4454	Le Monde Immersion Charter School	3,049,146	149,113	270,868	23,360.00 54.806.00	588,687	1,063,474	12,090	2,020	32,510		532,746	183,142	201,574 715,888
4455	Hope Chinese Charter School	2,949,160	144,223	261.986	53.008.00	196.632	655.849	11,694	1,953	5.447		515.277	149,677	664,954
4456	Insight School of Oregon Charter	5,734,767	280,448	509,443	103,077.00	2,152,983	3,045,951	22,739	3,798	15		1,001,977	610,100	1.612.077
4457	Oregon Virtual Education East					1,084	1,084			102,379			(25,809)	(25,809)
4458	Oregon Virtual Education West			-		900	900		-	101,987	101,987		(25,787)	(25,787)
4459	Crater Lake Charter Academy	2,495,564	122,041	221,691	44,856.00	387,434	776,022	9,895	1,653	27,995		436,024	160,808	596,832
4460	Kairos Pdx	2,686,859	131,396	238,685	48,294.00	523,531	941,906	10,654	1,780	62,355	74,789	469,447	212,024	681,471
4461 4462	Mountain View Academy Bend International School	1.933.870	94,572	171.794	34,760.00	317.972	619.098	7.668	1,281	15,923 77,785		337.885	(82,875) 74,425	(82,875) 412,310
4463	Dallas Community School-Community Innovation Partners	1,285,431	62.861	114,190	23.104.00	308.512	508.667	5.097	851	63.535		224,590	63,733	288.323
4464	The Valley School of Southern Oregon	996,643	48,739	88,536	17,914.00	272,158	427.347	3,952	660	16,722		174,133	78,978	253,111
4465	Bridge Educational Foundation	-	-	-	,	7,318	7,318	-,		246,241	246,241		(35,434)	(35,434)
4467	Cannon Beach Academy	345,268	16,885	30,672	6,206.00	56,901	110,664	1,369	229	48,535		60,325	45,260	105,585
4468	Frontier Charter Academy	4,624,013	226,128	410,770	83,112.00	1,465,939	2,185,949	18,335	3,063	-	21,398	807,906	697,982	1,505,888
4469	Desert Sky Montessori	1,123,929	54,964	99,843	20,202.00	283,202	458,211	4,456	744	31,669		196,373	169,574	365,947
4470	Oregon Family School	3,652,244	178,606	324,444	65,646.00	1,838,076	2,406,772	14,481	2,419		16,900	638,119	583,477	1,221,596
4471 4472	Wahtonka Community School Valley Inquiry Charter School	347,228 431,068	16,980 21,081	30,846 38,294	6,241.00 7,748.00	421,643 277,842	475,710 344,965	1,377 1,709	230 286	377,954	379,561 1,995	60,668 75,316	66,505 64,652	127,173 139,968
4473	Willamette Connections Academy	3,986,126	194,934	354.104	71,647.00	2.254.567	2,875,252	15.805	2.640		18.445	696.455	637.460	1.333.915
4474	Oregon for Quality Virtual Education Inc	1,438,065	70.326	127.749	25.848.00	939.694	1.163.617	5.702	953		6.655	251,258	213.567	464,825
4475	Teach-NW	1,695,680	82,924	150,634	30,478.00	1,108,029	1,372,065	6,724	1,123		7,847	296,269	251,825	548,094
4479	Harmony Academy	721,261	35,272	64,073	12,964.00	345,064	457,373	2,860	478		3,338	126,019	118,077	244,096
4480	Holla School			-		-		-	-	-		-		
			-					-						
	Total for All Entities	\$ 18,730,686,122	\$ 915,987,728	\$ 1,663,923,380	\$ 336,667,143 \$	1,570,062,660	\$ 4,486,640,911	\$ 74,268,816	\$ 12,406,324 \$	1,570,062,660	\$ 1,656,737,800	\$ 3,272,621,370	\$ -	\$ 3,272,621,370

⁽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.

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, 2023

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, 2023, there were 945 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. For Tier One members, as of June 30, 2023, there were 9,502 active plan members, 128,931 retired plan members or their beneficiaries currently receiving benefits, 7,566 inactive plan members entitled to but not yet receiving benefits, for a total of 145,999 Tier One members. For Tier Two members, as of June 30, 2023, there were 25,243 active plan members, 22,647 retired plan members or their beneficiaries currently receiving benefits, 12,835 inactive plan members entitled to but not yet receiving benefits, for a total of 60,725 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, 2023, there were 153,991 active plan members, 11,959 retired plan members or their beneficiaries currently receiving benefits, 9,492 inactive plan members entitled to but not yet receiving benefits, and 23,207 inactive plan members not eligible for refund or retirement, for a total of 198,649 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.

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, 2023

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, 2023 (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.

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, 2023

The Schedule of Employer Allocations reflects employer allocation percentages calculated by PERS for the fiscal year ended June 30, 2023 (the measurement date). Consistent with GASB 68, paragraph 50, employer proportions are actuarially determined as of December 31, 2021 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.

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, 2023

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):

As of June 30,	
	 2023
Total Pension Liability	\$ 102,218.3
Plan Fiduciary Net Position	 83,487.6
Employers' Net Pension Liability	\$ 18,730.7
Plan net position as a percentage of	
total pension liability	81.7

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, 2021	
Measurement date	June 30, 2023	
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 Moro decision; blend based on service.	
Mortality	Healthy retirees and beneficiaries:	
	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.	
	Active members:	
	Pub-2010 Employee, sex distinct, generational with	
	Unisex, Social Security Data Scale, with job category	
	adjustments and set-backs as described in the valuation.	
	Disabled retirees:	
	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.	

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 January 2023 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/ACFR/2023-ACFR.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.

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
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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, 2023, 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, 2023 – 5.4 years 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

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.