

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, 2019



Certified
Public
Accountants

Oregon Public Employees Retirement System
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As of and for the Fiscal Year Ended June 30, 2019

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Independent Auditor's Report

To the Honorable Kate Brown
Governor of Oregon

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

We have audited the accompanying schedule of employer allocations of the Oregon Public Employees Retirement System (the System) Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan) as of and for the fiscal year ended June 30, 2019, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources excluding employer specific amounts, total deferred inflows of resources excluding employer specific amounts, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the Plan as of and for the fiscal year ended June 30, 2019, and the related notes.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources excluding employer specific amounts, total deferred inflows of resources excluding employer specific amounts, and total pension expense for the total of all participating entities for the Oregon Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan as of and for the fiscal year ended June 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

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, 2019, and our report thereon dated December 16, 2019, 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
February 24, 2020

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
June 30, 2019

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
1000	State Agencies	\$ 7,026,314,679	28.37232541%
2000	Lake County	10,828,171	0.04372426%
2001	Clackamas County	417,340,259	1.68522393%
2002	Curry County	22,907,585	0.09250105%
2003	Douglas County	132,723,810	0.53594001%
2004	Harney County	11,182,160	0.04515367%
2005	Jackson County	127,010,912	0.51287127%
2006	Jefferson County	12,262,059	0.04951431%
2007	Klamath County	7,685,278	0.03103323%
2008	Lane County	284,184,469	1.14753959%
2009	Marion County	203,865,810	0.82321208%
2011	Washington County	399,289,671	1.61233548%
2012	Grant County	5,108,563	0.02062843%
2013	Umatilla County	35,780,008	0.14448001%
2014	Linn County	115,863,227	0.46785681%
2015	Yamhill County	47,199,891	0.19059361%
2016	Sherman County	6,734,593	0.02719435%
2017	Columbia County	25,341,598	0.10232961%
2018	Coos County	46,922,833	0.18947485%
2020	Wasco County	17,853,468	0.07209247%
2021	Baker County	14,110,211	0.05697717%
2022	Gilliam County	5,572,876	0.02250333%
2023	Morrow County Rural School District Board	-	0.00000000%
2027	Deschutes County	164,242,850	0.66321419%
2028	Union County	-	0.00000000%
2035	Hood River County	14,708,740	0.05939403%
2036	Clatsop County	32,208,424	0.13005792%
2037	Polk County	48,743,741	0.19682769%
2038	Multnomah County	832,398,194	3.36123181%
2039	Malheur County	15,614,674	0.06305220%
2040	Benton County	68,147,019	0.27517831%
2042	Josephine County	44,008,421	0.17770642%
2043	Lincoln County	12,252,808	0.04947696%
2044	Crook County	5,706,618	0.02304338%
2050	Wallowa County	359,197	0.00145044%
2052	Tillamook County	24,236	0.00009787%
2099	State Judiciary	67,268,603	0.27163126%
2100	City of Roseburg	33,776,644	0.13639041%
2101	City of Salem	232,818,276	0.94012241%
2102	City of Medford	99,068,324	0.40003883%
2103	City of Albany	86,432,616	0.34901572%
2104	City of Ashland	52,134,039	0.21051774%
2105	City of Astoria	18,036,579	0.07283188%
2106	City of Beaverton	121,805,358	0.49185119%
2107	City of Bend	105,150,041	0.42459686%
2109	City of Canby	15,720,849	0.06348094%
2110	City of Coquille	4,695,825	0.01896179%
2111	City of Eugene	333,730,139	1.34760547%
2112	City of Forest Grove	1,285,800	0.00519207%
2113	City of Grants Pass	43,620,574	0.17614029%
2114	City of Gresham	145,082,349	0.58584390%
2115	City of Hillsboro	147,534,072	0.59574398%
2117	City of McMinnville	41,613,770	0.16803680%
2118	City of Ontario	19,374,447	0.07823420%
2119	City of Oregon City	37,783,403	0.15256974%
2120	City of Lake Oswego	80,178,097	0.32375992%
2121	City of Portland	1,010,721,760	4.08130407%
2122	City of Redmond	32,005,430	0.12923823%
2123	City of St Helens	14,361,860	0.05799333%
2125	City of Vernonia	1,857,789	0.00750177%
2126	City of West Linn	23,598,096	0.09528934%
2127	City of Cottage Grove	15,293,578	0.06175561%
2128	City of Tillamook	5,338,244	0.02155588%
2129	City of Sweet Home	2,214,265	0.00894122%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
June 30, 2019

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2131	City of Drain	1,465,806	0.00591894%
2132	Eugene Water & Electric Board	110,285,537	0.44533405%
2135	McMinnville Water & Light Department	11,651,765	0.04704994%
2138	City of Hood River	13,284,999	0.05364495%
2139	City of Reedsport	3,145,386	0.01270110%
2140	City of Lebanon	15,747,052	0.06358675%
2142	City of Sherwood	20,714,872	0.08364685%
2143	City of Oakland	424,689	0.00171490%
2145	City of Vale	1,103,187	0.00445468%
2146	City of Prineville	7,382,715	0.02981147%
2147	City of Wheeler	497,871	0.00201041%
2148	City of Klamath Falls	22,766,104	0.09192974%
2149	City of Canyonville	692,934	0.00279807%
2150	City of Bandon	5,551,011	0.02241504%
2152	City of Coos Bay	23,839,242	0.09626309%
2154	City of Pendleton	25,026,312	0.10105649%
2155	City of Corvallis	67,673,713	0.27326710%
2157	City of Monmouth	8,866,926	0.03580473%
2158	City of Milton-Freewater	11,386,091	0.04597714%
2159	City of Baker City	11,179,591	0.04514329%
2160	City of Hermiston	17,483,466	0.07059840%
2161	City of Pilot Rock	872,234	0.00352209%
2162	City of Clatskanie	3,461,438	0.01397732%
2163	City of Milwaukie	25,682,722	0.10370708%
2165	City of Cornelius	6,216,639	0.02510285%
2166	City of Nyssa	1,634,476	0.00660003%
2167	City of Athena	356,669	0.00144023%
2168	City of Oakridge	4,074,774	0.01645398%
2170	City of Madras	5,636,646	0.02276083%
2172	City of Sandy	12,997,597	0.05248442%
2174	City of Mt Angel	1,562,252	0.00630839%
2175	City of Umatilla	5,140,998	0.02075940%
2176	City of Scappoose	6,610,874	0.02669477%
2177	City of Condon	573,235	0.00231473%
2178	City of Boardman	3,452,334	0.01394056%
2179	City of Estacada	3,283,807	0.01326004%
2180	City of Enterprise	2,573,029	0.01038992%
2181	City of Central Point	13,926,905	0.05623697%
2182	City of Cascade Locks	2,109,768	0.00851926%
2183	City of Myrtle Point	2,590,551	0.01046067%
2184	City of Port Orford	1,539,252	0.00621551%
2185	City of Wood Village	1,399,099	0.00564958%
2186	City of Chiloquin	133,875	0.00054059%
2187	City of Philomath	4,916,363	0.01985232%
2188	City of Talent	3,426,758	0.01383728%
2189	City of Willamina	-	0.00000000%
2191	City of Huntington	281,761	0.00113775%
2192	City of North Plains	2,084,751	0.00841824%
2193	City of Heppner	262,195	0.00105875%
2194	City of Cave Junction	1,235,716	0.00498983%
2195	City of Metolius	-	0.00000000%
2196	City of Hubbard	1,610,637	0.00650377%
2197	City of Myrtle Creek	2,595,442	0.01048042%
2198	City of Carlton	1,293,637	0.00522372%
2199	City of Junction City	6,856,243	0.02768557%
2200	City of Wallowa	388,868	0.00157025%
2201	City of Coburg	1,189,859	0.00480466%
2202	City of Dallas	14,329,260	0.05786169%
2203	City of Rockaway Beach	2,756,206	0.01112959%
2204	City of Burns	2,098,093	0.00847212%
2205	City of Elgin	74,794	0.00030202%
2206	City of Weston	347,969	0.00140510%
2207	City of Mill City	589,360	0.00237984%
2208	City of Fairview	6,089,993	0.02459145%

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Oregon Public Employees Retirement System
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Schedule of Employer Allocations
June 30, 2019

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2209	City of Monroe	238,392	0.00096263%
2210	City of Helix	46,967	0.00018965%
2211	City of Jefferson	-	0.00000000%
2212	Town of Lakeview	1,949,743	0.00787308%
2213	City of Stanfield	41,917	0.00016926%
2214	City of Yamhill	1,169,631	0.00472298%
2215	City of Powers	-	0.00000000%
2216	City of Brookings	7,697,335	0.03108191%
2217	City of Sutherlin	5,790,409	0.02338173%
2218	City of Prairie City	906,081	0.00365876%
2219	City of Sheridan	1,874,732	0.00757019%
2220	City of Garibaldi	1,199,422	0.00484328%
2221	City of Sisters	2,234,919	0.00902462%
2222	City of Jacksonville	2,181,841	0.00881029%
2223	City of Cannon Beach	5,843,727	0.02359703%
2224	City of Falls City	414,646	0.00167434%
2225	City of Echo	645,083	0.00260485%
2226	City of Hines	1,188,823	0.00480048%
2227	Town of Bonanza	-	0.00000000%
2228	City of Turner	1,401,149	0.00565785%
2229	City of John Day	1,621,086	0.00654596%
2231	City of Banks	644,504	0.00260251%
2232	City of Joseph	366,983	0.00148188%
2233	City of Lafayette	1,019,213	0.00411559%
2234	City of Aumsville	2,609,058	0.01053540%
2235	City of Amity	499,098	0.00201536%
2236	City of Creswell	2,614,859	0.01055883%
2237	City of Troutdale	5,628,737	0.02272889%
2238	City of Warrenton	7,110,380	0.02871178%
2240	City of Wilsonville	24,985,847	0.10089309%
2241	City of Bay City	910,580	0.00367693%
2242	City of Gaston	-	0.00000000%
2243	City of Brownsville	694,746	0.00280539%
2244	City of Lakeside	381,264	0.00153955%
2245	City of Dundee	1,724,593	0.00696392%
2246	City of Merrill	144,291	0.00058265%
2247	City of Malin	278,439	0.00112434%
2248	City of Fossil	187,529	0.00075724%
2249	City of Phoenix	2,490,241	0.01005562%
2250	City of Gold Beach	1,059,406	0.00427789%
2251	City of Rogue River	2,107,936	0.00851187%
2252	City of Dayton	803,864	0.00324601%
2253	Town of Butte Falls	120,258	0.00048560%
2254	City of Shady Cove	308,616	0.00124619%
2255	Town of Canyon City	409,075	0.00165185%
2256	City of Jordan Valley	-	0.00000000%
2257	City of Culver	681,500	0.00275190%
2258	City of Adair Village	590,435	0.00238418%
2259	Town of Hammond	-	0.00000000%
2260	City of Riddle	895,857	0.00361748%
2261	City of Waldport	845,735	0.00341509%
2262	City of Dufur	384,542	0.00155278%
2263	City of La Grande	6,353,947	0.02565730%
2264	City of Gervais	1,020,563	0.00412104%
2265	City of Westfir	121,300	0.00048981%
2266	City of Irrigon	1,286,674	0.00519560%
2267	City of Independence	8,261,010	0.03335804%
2268	City of Harrisburg	2,099,911	0.00847946%
2269	City of Durham	286,491	0.00115685%
2270	City of Lyons	206,423	0.00083354%
2271	City of Columbia City	1,573,780	0.00635494%
2272	City of Aurora	241,467	0.00097505%
2273	City of Silverton	8,504,330	0.03434057%
2274	City of Gold Hill	43,869	0.00017714%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
June 30, 2019

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2275	City of Toledo	3,563,678	0.01439017%
2276	City of Newport	7,819,565	0.03157548%
2277	City of Rajneeshpuram	-	0.00000000%
2278	City of Springfield	77,786,909	0.31410428%
2279	City of Keizer	16,709,128	0.06747162%
2280	City of Winston	2,621,776	0.01058676%
2281	City of Manzanita	1,761,483	0.00711289%
2282	City of Eagle Point	2,235,651	0.00902758%
2283	City of Maupin	686,378	0.00277160%
2284	City of Halsey	474,008	0.00191405%
2285	City of Veneta	2,463,610	0.00994808%
2286	City of Millersburg	717,607	0.00289770%
2287	City of King City	1,293,193	0.00522193%
2288	City of Tualatin	33,429,975	0.13499056%
2289	City of St Paul	-	0.00000000%
2290	City of Molalla	3,564,837	0.01439485%
2291	City of Florence	6,905,121	0.02788294%
2292	City of North Bend	12,044,468	0.04863568%
2293	City of Lowell	724,545	0.00292572%
2294	City of Depoe Bay	1,389,262	0.00560985%
2295	City of Tigard	18,579,588	0.07502455%
2296	City of Happy Valley	11,936,467	0.04819957%
2297	City of Rainier	2,303,055	0.00929976%
2298	City of Lincoln City	17,327,108	0.06996703%
2299	City of Dunes City	82,754	0.00033416%
2300	City of Yachats	928,269	0.00374836%
2301	City of Moro	145,067	0.00058578%
2302	City of Mt. Vernon	272,705	0.00110119%
2303	City of Woodburn	22,595,391	0.09124040%
2304	City of Gladstone	10,251,775	0.04139676%
2305	City of Elkton	108,678	0.00043884%
2306	City of Imbler	32,661	0.00013189%
2307	City of Yoncalla	499,412	0.00201663%
2308	City of North Powder	200,589	0.00080998%
2309	City of Gearhart	1,499,813	0.00605626%
2501	Port of The Dalles	412,023	0.00166375%
2507	Port of Astoria	2,235,498	0.00902696%
2508	Multnomah Drainage	5,063,891	0.02044804%
2510	Horsefly Irrigation District	71,594	0.00028910%
2511	Grants Pass Irrigation District	1,462,531	0.00590571%
2512	Port of Portland	162,642,986	0.65675392%
2513	Port of Coos Bay	5,518,633	0.02228429%
2515	Klamath County Fire District 1	24,637,471	0.09948634%
2518	Clackamas County Housing Authority	5,552,810	0.02242230%
2519	Home Forward	35,469,373	0.14322567%
2521	League of Oregon Cities	6,288,044	0.02539118%
2522	Lane Council of Governments	30,954,760	0.12499561%
2526	Clatskanie PUD	10,382,804	0.04192586%
2527	Deschutes Valley Water District	3,752,075	0.01515091%
2528	Columbia River Fire & Rescue	12,626,980	0.05098787%
2529	East Fork Irrigation District	226,537	0.00091476%
2530	River Road Water District	801,819	0.00323775%
2531	Oregon School Boards Association	8,566,645	0.03459219%
2533	Owyhee Irrigation District	3,563,741	0.01439042%
2535	Athena Cemetery Maintenance District 1	-	0.00000000%
2536	Valley View Cemetery	-	0.00000000%
2538	Clackamas Vector Control	854,724	0.00345138%
2540	West Extension Irrigation District	771,736	0.00311628%
2541	Jackson County Vector Control District	480,925	0.00194198%
2542	Rainbow Water District	1,603,426	0.00647465%
2545	Council of Governments	17,790,858	0.07183965%
2547	Metzger Water District	-	0.00000000%
2549	Rogue River Fire District	2,721,213	0.01098828%
2550	Nyssa Road Assessment District 2	478,876	0.00193371%

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June 30, 2019

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2551	Sandy Fire Department	3,360,465	0.01356959%
2552	Winston-Dillard Fire District	2,829,086	0.01142388%
2553	Tangent Rural Fire Protection District	560,634	0.00226385%
2555	Monroe Fire Department	258,917	0.00104551%
2556	Jackson County Fire District 5	11,963,016	0.04830677%
2557	Estacada Fire Department	3,418,033	0.01380205%
2559	Keizer Fire Department	9,396,325	0.03794245%
2561	Jefferson Rural Fire Protection District	858,774	0.00346774%
2562	Wy'East Fire District	134,580	0.00054344%
2563	Central Oregon Irrigation District	4,991,839	0.02015709%
2564	Illinois Valley Fire District	1,048,398	0.00423344%
2567	Charleston Rural Fire Protection District	95,975	0.00038755%
2568	Molalla Rural Fire Protection District 73	4,032,508	0.01628331%
2569	Central Oregon Intergovernmental Council	5,244,635	0.02117789%
2570	Port of St Helens	589,544	0.00238058%
2571	Crystal Springs Water District	1,194,300	0.00482259%
2572	Local Government Personnel Institute	661,431	0.00267086%
2573	Goshen Fire District	596,831	0.00241001%
2575	Jefferson County Rural Fire Protection District 1	1,088,813	0.00439664%
2576	Depoe Bay Rural Fire Protection District	3,120,880	0.01260214%
2579	La Pine Rural Fire Protection District	6,828,326	0.02757285%
2580	Marion County Fire District 1	14,506,271	0.05857646%
2581	Port of Umatilla	749,487	0.00302644%
2582	Talent Irrigation District	1,920,487	0.00775494%
2585	Rogue River Valley Irrigation District	929,534	0.00375347%
2587	Tualatin Valley Irrigation District	806,148	0.00325523%
2588	Clatskanie Rural Fire Protection District	3,221,536	0.01300859%
2589	West Slope Water District	1,556,468	0.00628503%
2590	Redmond Fire & Rescue	13,797,483	0.05571437%
2592	Medford Irrigation District	813,068	0.00328318%
2594	Metro	156,608,043	0.63238477%
2595	Canby Fire District	7,141,690	0.02883821%
2596	Bend Parks & Recreation	14,192,760	0.05731050%
2597	Mapleton Water District	83,739	0.00033814%
2598	Marion County Housing Authority	44,802	0.00018091%
2599	South Suburban Sanitary District	1,988,687	0.00803034%
2600	Winston-Dillard Water District	1,222,249	0.00493545%
2601	Baker Valley Irrigation District	12,049	0.00004865%
2602	Aumsville Rural Fire Protection District	389,292	0.00157196%
2603	Corbett Water District	764,383	0.00308659%
2604	Netarts-Oceanside Sanitary District	726,579	0.00293393%
2605	Scio Fire District	8,543	0.00003450%
2606	West Valley Housing Authority	1,885,038	0.00761180%
2607	Hoodland Fire District 74	3,872,386	0.01563673%
2608	Gaston Rural Fire Protection District	260,721	0.00105279%
2610	Turner Fire District	1,084,677	0.00437994%
2612	Community Services Consortium	10,250,921	0.04139332%
2613	Polk Soil & Water Conservation District	331,643	0.00133918%
2614	Mountain Valley Mental Health Program	-	0.00000000%
2615	Humanities Council	115,990	0.00046837%
2616	Alcohol Safety Action Program	-	0.00000000%
2617	Clean Water Services	55,861,554	0.22556949%
2618	Estacada Cemetery District	-	0.00000000%
2619	Comprehensive Options For Drug Abusers	-	0.00000000%
2620	Jackson County Fire District 4	2,044,904	0.00825734%
2623	Evans Valley Fire District 6	25,646	0.00010356%
2624	Klamath Vector Control	215,047	0.00086836%
2625	Port of Newport	976,429	0.00394283%
2626	Tillamook Peoples Utility District	22,015,003	0.08889679%
2628	McKenzie Fire and Rescue	1,600,384	0.00646237%
2629	Metropolitan Wastewater Management Commission	-	0.00000000%
2630	Sheridan Fire District	911,021	0.00367871%
2631	Arch Cape Water-Sanitary District	287,974	0.00116284%
2632	Umpqua Regional Council of Governments	214,392	0.00086572%

The accompanying notes are an integral part of this schedule.

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2633	Port of Cascade Locks	1,025,303	0.00414018%
2637	Northeast Oregon Housing Authority	1,983,326	0.00800869%
2638	North Douglas County Fire and EMS	869,582	0.00351138%
2641	Suburban East Salem Water District	720,012	0.00290742%
2642	Dexter Rural Fire Protection District	147,248	0.00059459%
2643	Sweet Home Cemetery	171,775	0.00069363%
2644	Lakeside Water District	246,972	0.00099728%
2645	Chiloquin Agency Lake Rural Fire Protection District	194,222	0.00078427%
2646	Keno Rural Fire Protection District	1,289,778	0.00520814%
2647	Crooked River Ranch Rural Fire Protection District	1,414,473	0.00571166%
2648	Black Butte Ranch Rural Fire Protection District	2,582,091	0.01042651%
2649	Colton Fire Department	91,407	0.00036910%
2650	Pleasant Hill Fire Department	217,899	0.00087988%
2651	Imbler Rural Fire Protection District	63,944	0.00025821%
2652	The Oregon Consortium	-	0.00000000%
2653	Umatilla Fire Department	330,906	0.00133620%
2654	Spring Valley Rural Fire Protection District	-	0.00000000%
2655	North Bay Rural Fire Protection District	165,349	0.00066768%
2657	Mid-Willamette Valley Senior Service Agency	32,980,491	0.13317554%
2658	Salem Metropolitan Communication Agency	669,082	0.00270176%
2659	Silverton Fire District	1,267,443	0.00511795%
2660	Tualatin Valley Fire & Rescue	187,926,734	0.75884994%
2661	Lincoln County 911	-	0.00000000%
2662	East Central Oregon Association of Counties	161,643	0.00065272%
2663	Metropolitan Area Communications Commission	1,744,734	0.00704525%
2664	Applegate Valley Rural Fire Protection District 9	1,938,509	0.00782772%
2665	N NE Community Mental Health Center	449,686	0.00181584%
2666	Central City Concern	-	0.00000000%
2667	Mental Health Services West Inc	-	0.00000000%
2668	Southeast Mental Health Network Inc	-	0.00000000%
2669	Roseburg Urban Sanitary Authority	2,166,034	0.00874647%
2670	Mt Hood Community Mental Health Ctr	601,312	0.00242810%
2671	Columbia 911 Communications District	3,166,028	0.01278445%
2672	Rockwood Water PUD	3,925,955	0.01585304%
2673	Port Orford Library	94,641	0.00038216%
2674	Nestucca Rural Fire District	773,828	0.00312472%
2675	Salmon Harbor-Douglas County	689,956	0.00278605%
2676	Woodburn Fire District	4,946,619	0.01997744%
2677	Portland Private Industry Council Inc	-	0.00000000%
2678	Central Oregon Regional Housing Authority	1,614,565	0.00651963%
2679	Columbia River Public Utility District	11,519,793	0.04651703%
2681	Cloverdale Rural Fire Protection District	497,869	0.00201040%
2684	Parkdale Fire District	438,328	0.00176997%
2685	Oregon Community College Association	460,391	0.00185906%
2686	Weston Cemetery	31,413	0.00012685%
2687	Columbia Drainage Vector Control District	419,469	0.00169382%
2688	Polk County Fire District 1	3,217,989	0.01299427%
2689	Redmond Area Park & Recreation District	823,588	0.00332566%
2692	Siuslaw Public Library	1,010,149	0.00407899%
2693	City-County Insurance Services	7,677,272	0.03100090%
2694	Philomath Fire Department	1,559,246	0.00629625%
2695	Washington County Consolidated Communications Agency	18,507,733	0.07473440%
2696	Stayton Fire District	1,464,846	0.00591506%
2697	Oregon Museum Park	-	0.00000000%
2698	Halsey Shedd Rural Fire Protection District	516,499	0.00208563%
2699	Chetco Library Board	636,631	0.00257072%
2700	Lowell Rural Fire Protection District	345,511	0.00139518%
2701	Sisters-Camp Sherman Rural Fire Protection District	5,552,892	0.02242263%
2702	Banks Fire District 13	635,407	0.00256578%
2703	Westport Sewer District	-	0.00000000%
2704	Clatsop County 4-H District	-	0.00000000%
2705	Lebanon Fire District	10,229,770	0.04130791%
2707	Clatskanie Library	278,581	0.00112491%
2708	Milton-Freewater Cemetery District 3	36,522	0.00014748%

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2709	Scappoose Public Library	148,473	0.00059954%
2710	Klamath County Emergency Communications District	1,695,469	0.00684632%
2712	Jefferson County EMS	1,521,626	0.00614434%
2713	Port of Tillamook Bay	1,973,201	0.00796780%
2714	Winchester Bay Sanitary District	224,988	0.00090850%
2715	Jackson County Fire District 3	19,190,576	0.07749173%
2716	Neskowin Water District	547,376	0.00221031%
2717	Ice Fountain Water District	528,105	0.00213249%
2718	Curry Library	229,890	0.00092830%
2719	Human Solutions, Inc	-	0.00000000%
2720	Tri-Met	-	0.00000000%
2721	Klamath Housing Authority	1,220,538	0.00492854%
2722	Tillamook 9-1-1	787,869	0.00318142%
2723	Oregon Coastal Zone Management Association	-	0.00000000%
2724	Nehalem Bay Wastewater Agency	659,876	0.00266459%
2725	West Valley Fire District	1,297,464	0.00523917%
2726	Yamhill Communications Agency	2,585,888	0.01044184%
2728	Baker County Library District	1,483,661	0.00599104%
2729	Douglas County Fire District 2	29,095,431	0.11748763%
2731	Canby Utility Board	4,780,738	0.01930467%
2732	Umatilla County Special Library District	104,650	0.00042258%
2733	Wiard Memorial Park District	444,422	0.00179458%
2734	Seal Rock Water District	1,289,870	0.00520851%
2736	Wasco 9-1-1	-	0.00000000%
2737	Portland Energy Conservation Inc	159,473	0.00064395%
2739	Scappoose Rural Fire Protection District	6,428,356	0.02595776%
2740	Neskowin Regional Sanitary Authority	89,188	0.00036014%
2741	Port of Garibaldi	1,186,064	0.00478934%
2742	Amity Fire District	272,165	0.00109900%
2743	Douglas Soil & Water Conservation District	-	0.00000000%
2745	Clackamas County Fire District	94,252,563	0.38059274%
2746	Marion-Salem Data Center	-	0.00000000%
2747	Salem Housing Authority	7,307,171	0.02950643%
2749	Black Butte Ranch Police	1,098,994	0.00443775%
2750	Eastern Oregon Human Services Consortium	-	0.00000000%
2752	Mist-Birkenfeld Rural Fire Protection District	406,784	0.00164260%
2753	Linn-Benton Housing Authority	2,135,921	0.00862487%
2754	Western Lane Ambulance District	4,172,866	0.01685007%
2756	Sandy Area Sch Trans Agency	-	0.00000000%
2757	City of Stayton	3,348,423	0.01352096%
2758	Mohawk Valley Rural Fire District	318,901	0.00128773%
2760	Knappa Svensen Burnside Rural Fire Protection District	466,419	0.00188340%
2761	Clackamas River Water	8,284,799	0.03345410%
2763	Junction City Fire Department	1,176,729	0.00475164%
2765	Green Sanitary	770,359	0.00311072%
2766	Southwest Lincoln County Water District	731,631	0.00295433%
2767	Springfield Utility Board	90,484	0.00036538%
2768	Lake County Library District	343,594	0.00138744%
2771	Harbor Water PUD	247,955	0.00100124%
2772	Umatilla County Soil & Water District	125,619	0.00050725%
2773	Housing Authority of Jackson County	7,689,449	0.03105007%
2774	Oregon Trail Library District	470,896	0.00190148%
2776	Rainier Cemetery District	58,111	0.00023465%
2777	City of Newberg	12,665,440	0.05114317%
2778	Mulino Water District 23	181,996	0.00073490%
2779	Brownsville Rural Fire Protection District	360,076	0.00145399%
2780	Nehalem Bay Health District	-	0.00000000%
2781	North Bend Coos-Curry Housing Authority	1,162,432	0.00469391%
2782	Millington Rural Fire Protection District	56,780	0.00022928%
2783	Tillamook Fire District	447,841	0.00180839%
2784	Eisenschmidt Pool	542,252	0.00218962%
2785	Fern Ridge Community Library	162,046	0.00065434%
2786	Seal Rock Rural Fire Protection District	170,328	0.00068779%
2788	Port of Hood River	2,112,938	0.00853206%

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2789	Farmers Irrigation District	963,208	0.00388944%
2790	Silver Falls Library District	1,011,795	0.00408564%
2792	North Wasco County Parks And Recreation District	715,929	0.00289093%
2793	North Lincoln Fire & Rescue District 1	2,539,060	0.01025275%
2794	Siuslaw Rural Fire Protection District 1	3,148,582	0.01271400%
2796	West Side Rural Fire Protection District	13,940	0.00005629%
2797	Vernonia Fire	220,304	0.00088959%
2798	Fairview Water District	142,019	0.00057347%
2799	Sublimity Fire District	292,341	0.00118048%
2801	Coburg Rural Fire Protection District	417,319	0.00168514%
2802	Rural Road Assessment District 3	623,338	0.00251704%
2803	Southwestern Polk County Rural Fire Protection District	-	0.00000000%
2804	Aurora Rural Fire Protection District	413,992	0.00167170%
2806	Multnomah County Rural Fire Protection District 14	-	0.00000000%
2808	Lifeways	-	0.00000000%
2809	Juntura Road District 4	70,553	0.00028489%
2810	Sutherlin Water Control District	190,241	0.00076819%
2811	Mid-Columbia Center For Living	16,718,780	0.06751059%
2812	Workforce Development Board	-	0.00000000%
2814	The Job Council	-	0.00000000%
2816	Odell Sanitary District	728,670	0.00294238%
2817	Wickiup Water District	275,881	0.00111401%
2818	Netarts Water District	283,101	0.00114316%
2819	Harrisburg Fire and Rescue	535,828	0.00216368%
2820	Central Oregon Coast Fire & Rescue District	111,508	0.00045027%
2821	Tillamook County Soil and Water Conservation District	315,440	0.00127375%
2822	Deschutes County Rural Fire Protection District 2	-	0.00000000%
2823	Lyons Fire District	38,504	0.00015548%
2824	Glide Fire Department	284,935	0.00115057%
2825	Northern Oregon Corrections	7,295,833	0.02946064%
2826	Wasco County Soil-Water Conservation District	766,498	0.00309513%
2828	Deschutes Public Library District	7,307,853	0.02950918%
2829	Hubbard Rural Fire Protection District	-	0.00000000%
2830	Netarts-Oceanside Rural Fire Protection District	436,543	0.00176276%
2831	Oregon Advanced Technology Consortium, Inc	-	0.00000000%
2832	Carcoregon	-	0.00000000%
2833	Boardman Rural Fire Protection District	969,756	0.00391588%
2834	Crescent Rural Fire Protection District	402,946	0.00162710%
2835	North Clackamas County Water Commission	580,648	0.00234466%
2837	NORCOM	3,459,258	0.01396852%
2838	High Desert Parks & Recreation District	79,048	0.00031920%
2839	North Morrow Vector Control District	359,010	0.00144969%
2840	Cannon Beach Rural Fire Protection District	419,529	0.00169406%
2841	Jefferson County Soil & Water Conservation District	256,109	0.00103417%
2842	Tualatin Valley Water District	25,993,519	0.10496208%
2843	Yachats Rural Fire Protection District	1,291,672	0.00521578%
2844	Crook County Rural Fire Protection District 1	6,659,996	0.02689313%
2845	Sunrise Water Authority	3,118,213	0.01259137%
2846	Jefferson County Library District	632,797	0.00255524%
2847	Sweet Home Fire and Ambulance District	4,032,408	0.01628290%
2848	Lane Transit District	4,634	0.00001871%
2849	Lebanon Aquatic District	655,254	0.00264592%
2850	Lake County 4-H & Extension Service	-	0.00000000%
2851	East Umatilla County Rural Fire Protection District	125,142	0.00050532%
2852	Ochoco Irrigation District	1,098,661	0.00443640%
2853	Mill City Rural Fire Protection District	128,279	0.00051799%
2854	Sunset Empire Transportation District	-	0.00000000%
2855	Harney Hospital	25,818,565	0.10425561%
2856	Mid-Columbia Council of Governments	39,968	0.00016139%
2857	Sunriver Service District	5,076,034	0.02049707%
2858	Nesika Beach-Ophir Water District	227,918	0.00092034%
2859	South Lane County Fire and Rescue	6,831,216	0.02758452%
2860	Coos County Airport District	1,740,462	0.00702800%
2861	Mt Angel Fire District	94,641	0.00038216%

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2864	Tri-City Water and Sanitary Authority	1,065,571	0.00430279%
2865	Tri-County Cooperative Weed Management Area	112,235	0.00045321%
2866	Jefferson Behavioral Health	11,191	0.00004519%
2867	West Multnomah Soil and Water Conservation District	2,002,266	0.00808517%
2869	Nehalem Bay Fire & Rescue	961,249	0.00388153%
2870	Clackamas River Water Providers	185,497	0.00074904%
2872	Emergency Communications of Southern Oregon	8,887	0.00003589%
2873	Mosier Fire District	120,129	0.00048508%
2874	Umatilla-Morrow Radio and Data District	204,045	0.00082394%
2876	Oregon Municipal Electric Utilities Association	8,537	0.00003447%
2877	Mid-Columbia Fire and Rescue V1-801	3,597,668	0.01452742%
2878	Yamhill Fire Protection District	132,424	0.00053473%
2879	LaGrande Rural Fire Protection District	202,769	0.00081878%
2880	Oregon Health & Science University	721,167,610	2.91208166%
2881	Lake Chinook Fire and Rescue District	72,830	0.00029409%
2883	Lane Fire Authority	11,190,377	0.04518685%
2884	North Central Public Health District	3,431,811	0.01385769%
2885	Siletz Rural Fire Protection District	172,375	0.00069605%
2886	Idanha-Detroit Rural Fire Protection District	1,269,646	0.00512684%
2887	Umatilla County Fire District #1	9,757,605	0.03940130%
2888	Oak Lodge Water Services District	6,657,439	0.02688280%
2889	Mid-Valley Behavioral Care Network	-	0.00000000%
2890	Central Cascades Fire and EMS	-	0.00000000%
2891	Grant County Emergency Communications Agency	-	0.00000000%
2892	Lake Health District	-	0.00000000%
2893	Pleasant Hill Goshen Fire and Rescue	-	0.00000000%
2894	Greater Toledo Pool Recreation District	-	0.00000000%
2900	Clatsop Community College	10,789,343	0.04356747%
2901	Blue Mountain Community College	22,859,902	0.09230850%
2902	Treasure Valley Community College	13,807,651	0.05575543%
2903	Umpqua Community College	21,956,189	0.08865930%
2904	Lane Community College	73,445,313	0.29657287%
2905	Mt Hood Community College	64,551,886	0.26066113%
2906	Klamath Community College	20,111,184	0.08120915%
2908	Clackamas Community College	62,124,444	0.25085909%
2910	Linn-Benton Community College	55,508,495	0.22414383%
2918	Portland Community College	95,691,349	0.38640258%
2919	Chemeketa Community College	89,677,610	0.36211904%
2922	Rogue Community College	41,463,702	0.16743082%
2995	Oregon Coast Community College	5,184,822	0.02093636%
2996	Columbia Gorge Community College	10,226,529	0.04129482%
2997	Tillamook Bay Community College	4,640,485	0.01873832%
2998	Southwestern Community College	20,712,445	0.08363705%
2999	Central Oregon Community College	58,066,647	0.23447367%
3003	Baker School District 5J	21,981,514	0.08876156%
3008	Huntington School District 16J	1,963,512	0.00792868%
3016	Burnt River High School	1,119,225	0.00451944%
3027	Pine-Eagle School District 61	4,403,588	0.01778173%
3037	Alsea School	4,356,506	0.01759161%
3039	Corvallis School District 509J	75,816,816	0.30614902%
3043	Philomath School District 17J	17,825,453	0.07197935%
3049	Monroe Elementary School	-	0.00000000%
3075	West Linn School District	136,812,608	0.55245061%
3083	Welches Elementary School	-	0.00000000%
3094	Damascus-Union School District 26	-	0.00000000%
3102	Molalla Elementary School 35	-	0.00000000%
3109	Boring School District	-	0.00000000%
3111	Sandy Elementary School District 46	-	0.00000000%
3116	Colton School District 53	10,352,098	0.04180187%
3122	Oregon City School District 62	102,447,934	0.41368573%
3138	Canby Elementary School District 86	-	0.00000000%
3160	Gladstone School District 115	13,679,805	0.05523918%
3174	Canby Union High School	-	0.00000000%
3175	Sandy Union High School	-	0.00000000%

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3176	Molalla Union High School	-	0.00000000%
3179	Clatsop County School District 1C	12,206,138	0.04928850%
3186	Jewell School District 8	6,207,408	0.02506557%
3187	Seaside Schools	21,838,924	0.08818578%
3195	Warrenton-Hammond School District	14,910,200	0.06020753%
3230	Vernonia School District	10,270,091	0.04147073%
3241	Coquille School District 8	16,543,791	0.06680399%
3242	Coos Bay School District 9	37,979,898	0.15336319%
3245	North Bend Public Schools	27,350,273	0.11044066%
3252	Powers School District	2,930,116	0.01183184%
3257	Myrtle Point School District 41	10,839,536	0.04377015%
3264	Bandon School District	12,513,721	0.05053052%
3274	Crook County School District	21,353,992	0.08622762%
3275	Port Orford-Langlois School District 2CJ	4,406,890	0.01779506%
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	14,751,916	0.05956838%
3288	Central Curry School District 1	7,409,011	0.02991766%
3291	Bend-La Pine Public Schools	233,056,197	0.94108314%
3296	Sisters School District	10,754,773	0.04342788%
3307	Oakland School District	9,781,153	0.03949639%
3310	Roseburg Public Schools	51,908,938	0.20960878%
3316	Glide School District 12	8,753,632	0.03534725%
3318	Days Creek School District 15	3,863,808	0.01560209%
3319	South Umpqua School District	3,354,707	0.01354634%
3320	Camas Valley School District 21	4,160,924	0.01680185%
3321	North Douglas School District 22	5,466,773	0.02207488%
3324	Yoncalla School District 32	4,374,084	0.01766259%
3325	Elkton School District 34	4,543,220	0.01834557%
3331	Umpqua School District	-	0.00000000%
3335	Riddle School District	6,594,273	0.02662774%
3338	Glendale 77	5,296,059	0.02138554%
3349	Winston-Dillard Schools	-	0.00000000%
3353	Sutherlin School District 130	11,489,241	0.04639366%
3361	Arlington Public Schools	3,487,254	0.01408156%
3364	Condon Admin School District 25J	2,525,028	0.01019609%
3370	Prairie City School District 4	2,373,996	0.00958622%
3372	Monument School District 8	434,263	0.00175356%
3375	Dayville School District 16J	1,807,486	0.00729865%
3376	Long Creek Schools	1,354,508	0.00546952%
3392	Burns-Slater School District	-	0.00000000%
3394	Crane Elementary School	1,346,395	0.00543676%
3395	Pine Creek School	135,843	0.00054854%
3396	Diamond School District 7	139,662	0.00056396%
3397	Suntex School District	382,171	0.00154321%
3398	Drewsey School	172,828	0.00069788%
3399	Frenchglen School District	315,059	0.00127221%
3405	Fields-Trout Creek 33	435,268	0.00175762%
3407	Crane Union High School	1,793,386	0.00724171%
3408	Burns Union High School	-	0.00000000%
3409	Hood River County School District	58,121,008	0.23469318%
3414	Phoenix-Talent School District	26,667,029	0.10768172%
3415	Ashland Public Schools	50,547,881	0.20411282%
3416	Central Point School District 6	78,855,294	0.31841843%
3417	Eagle Point School District 9	59,249,850	0.23925146%
3424	Rogue River School District	13,225,108	0.05340311%
3432	Prospect School District	3,842,569	0.01551633%
3439	Butte Falls School District	3,884,578	0.01568596%
3440	Pinehurst School	408,767	0.00165061%
3445	Culver School District 4	12,090,342	0.04882092%
3446	Ashwood School	118,978	0.00048043%
3447	Madras School District	47,640,552	0.19237300%
3451	Black Butte School District	606,811	0.00245031%

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3453	Josephine County School District CU	-	0.00000000%
3454	Grants Pass School District	116,017,389	0.46847932%
3455	Klamath Falls School District 1	-	0.00000000%
3456	Klamath County School District	116,895,656	0.47202577%
3457	Klamath Falls City Schools	51,755,444	0.20898897%
3460	Union School District 5	-	0.00000000%
3461	Lake County School District 7	13,318,760	0.05378128%
3462	Paisley School District	3,030,841	0.01223856%
3463	North Lake School District 14	4,643,521	0.01875058%
3464	Plush School District	316,425	0.00127773%
3465	Adel School District 21	306,616	0.00123812%
3470	Pleasant Hill School District	14,994,801	0.06054915%
3473	Eugene School District 4J	266,485,868	1.07607247%
3487	Springfield School District 19	129,769,084	0.52400879%
3494	Fern Ridge School District	13,894,522	0.05610621%
3498	Mapleton School District	4,348,848	0.01756069%
3502	Creswell School District 40	18,355,668	0.07412036%
3506	South Lane School District	26,409,241	0.10664077%
3510	Bethel School District	93,422,584	0.37724128%
3517	Crow-Applegate-Lorane District 66	6,779,613	0.02737614%
3519	McKenzie School District	4,860,544	0.01962692%
3520	Junction City School District 69	15,325,275	0.06188361%
3522	Lowell School District	6,781,777	0.02738488%
3524	Oakridge School District	10,471,588	0.04228437%
3527	Marcola School District 79	5,192,701	0.02096818%
3533	Triangle Lake Schools	5,441,628	0.02197335%
3537	Siuslaw School District 97J	14,611,554	0.05900159%
3579	Lincoln County School District	-	0.00000000%
3582	Linn County School District 5	-	0.00000000%
3610	Harrisburg Elementary School District 42J	-	0.00000000%
3613	Harris School	-	0.00000000%
3615	Central Linn School District 552C	11,706,834	0.04727231%
3618	Sweet Home School District 55	14,327,464	0.05785444%
3626	Wyatt School District 63CJ	-	0.00000000%
3647	Scio School District 95C	10,692,582	0.04317675%
3665	Santiam Canyon School District	5,119,745	0.02067358%
3676	Harrisburg High School	-	0.00000000%
3684	Ontario School District 8C	31,980,882	0.12913911%
3687	Juntura Grade School	236,066	0.00095324%
3689	Vale School District 15	-	0.00000000%
3694	Nyssa School District 26	21,318,697	0.08608510%
3696	Annex Elementary School	1,734,403	0.00700354%
3707	Adrian School District 61	4,684,148	0.01891463%
3709	Harper School District 66	2,687,246	0.01085112%
3712	W W Jones School	349,307	0.00141050%
3715	Vale High School	-	0.00000000%
3720	Silverton RFD	-	0.00000000%
3727	Aumsville Elementary	-	0.00000000%
3729	Jefferson School District 14CJ	9,662,213	0.03901611%
3730	North Marion School District 15	21,256,693	0.08583473%
3732	Marion Elementary School	-	0.00000000%
3735	Salem-Keizer Public Schools	564,933,416	2.28120650%
3750	St Paul School District	5,700,148	0.02301725%
3759	Eldredge Elementary	-	0.00000000%
3760	West Stayton School District	-	0.00000000%
3761	Bethany Elementary	-	0.00000000%
3769	Scotts Mills School	-	0.00000000%
3771	Gervais Elementary School	-	0.00000000%
3772	Stayton School District 77J	-	0.00000000%
3780	Mt Angel School District 91	13,905,623	0.05615104%
3781	Silver Crest School District 93	-	0.00000000%
3786	Woodburn School District	100,218,801	0.40468447%
3794	Detroit School District 123J	-	0.00000000%
3804	Monitor School District 142J	-	0.00000000%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
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Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
3806	Cloverdale School District 144	-	0.00000000%
3809	Morrow County Schools	30,409,494	0.12279383%
3818	Portland Public Schools	438,294,847	1.76983876%
3820	Parkrose School District	37,947,266	0.15323142%
3821	Gresham Grade School District 4	-	0.00000000%
3823	Orient School	-	0.00000000%
3824	Reynolds School District	125,394,066	0.50634243%
3842	Corbett School District 39	19,435,583	0.07848107%
3843	David Douglas School District	225,665,367	0.91123890%
3847	Riverdale School	11,636,024	0.04698638%
3848	Barlow-Gresham UHS District U2-20JT	-	0.00000000%
3850	Dallas School District	53,691,903	0.21680841%
3859	Central School District 13J	36,188,604	0.14612993%
3865	Perrydale School District 21	5,710,462	0.02305890%
3887	Falls City School District	1,671,963	0.00675140%
3894	Sherman County School District 9	-	0.00000000%
3902	Tillamook Public Schools	14,182,179	0.05726777%
3920	Neah-Kah-Nie School District	19,279,717	0.07785168%
3927	Echo School District	4,572,213	0.01846264%
3928	Umatilla School District 6R	16,891,362	0.06820748%
3929	Ferndale School District 10	-	0.00000000%
3931	Pendleton School District 16R	21,933,439	0.08856744%
3935	Athena-Weston School District 29RJ	10,148,615	0.04098020%
3936	Milton-Freewater Elementary School District 31	-	0.00000000%
3942	Stanfield School District	4,868,810	0.01966030%
3944	Ukiah School	1,340,979	0.00541489%
3957	Helix School District	3,385,406	0.01367030%
3958	Pilot Rock School District 2R	3,721,667	0.01502813%
3959	McLoughlin Union High School District	-	0.00000000%
3965	La Grande Public Schools	25,066,834	0.10122011%
3966	Union County School District	3,550,575	0.01433726%
3967	North Powder School District	5,062,544	0.02044260%
3969	Imbler School District	6,048,644	0.02442448%
3970	Cove School District	4,834,494	0.01952173%
3973	Elgin School District 23	6,305,776	0.02546278%
3986	Joseph School District 6	5,363,050	0.02165605%
3990	Wallowa School	4,163,312	0.01681149%
3993	Enterprise School District 21	6,385,580	0.02578503%
4003	Troy School District 54	180,748	0.00072986%
4008	Chenoweth School District	-	0.00000000%
4012	Dufur Schools	6,427,291	0.02595346%
4022	Maupin Grade School 84	-	0.00000000%
4025	West Union School District 1	-	0.00000000%
4030	Hillsboro Elementary School District 7	-	0.00000000%
4034	Gaston Public Schools	6,307,480	0.02546966%
4035	Banks School District	14,589,423	0.05891223%
4047	Reedville School District 29	-	0.00000000%
4055	Groner School	-	0.00000000%
4062	Beaverton School District	644,466,757	2.60236289%
4080	North Plains School District 70	-	0.00000000%
4105	Hillsboro Union High School	-	0.00000000%
4109	Spray School District 1	1,026,479	0.00414493%
4114	Fossil School District 21J	2,418,194	0.00976469%
4128	Yamhill Grade School	-	0.00000000%
4135	Newberg School District 29JT	55,324,899	0.22340247%
4142	McMinnville Schools	96,035,436	0.38779200%
4144	Sheridan School District 48J	13,921,063	0.05621338%
4166	Yamhill-Carlton School District 1	3,237,664	0.01307372%
4185	Lebanon School District UH-1	-	0.00000000%
4189	Wasco County High School	-	0.00000000%
4203	Victor Point School	-	0.00000000%
4218	Curry County Education Service District	-	0.00000000%
4219	Grant County Education Service District	1,805,171	0.00728930%
4220	Jefferson County Education Service District	3,399,635	0.01372776%

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Oregon Public Employees Retirement System
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Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
4221	Marion Education Service District	-	0.00000000%
4223	InterMountain Education Service District	23,449,022	0.09468737%
4224	Wallowa County Region 18	3,598,993	0.01453277%
4225	Washington County Education Service District	-	0.00000000%
4226	North Central Education Service District	1,836,836	0.00741716%
4227	Cascade School District UH5	-	0.00000000%
4230	Mari-Linn School District	-	0.00000000%
4232	South Coast Education Service District Region 7	13,761,744	0.05557005%
4237	Douglas Education Service District	30,206,216	0.12197299%
4238	Multnomah Education Service District	39,359,753	0.15893506%
4251	Clatsop County Education Service District	-	0.00000000%
4252	High Desert Education Service District	31,116,151	0.12564731%
4254	Willamette Education Service District	23,520,171	0.09497467%
4258	Hermiston School District 8R	62,213,105	0.25121711%
4259	Clackamas Education Service District	33,341,409	0.13463293%
4260	Greater Albany School District 8J	127,481,587	0.51477186%
4268	Lake Oswego School District	85,512,537	0.34530044%
4270	Silver Falls School District	47,041,196	0.18995280%
4271	Malheur Education Service District Region 14	7,555,250	0.03050817%
4272	Linn-Benton-Lincoln Education Service District	39,475,980	0.15940438%
4273	Double O School District	189,611	0.00076565%
4275	Tillamook County Education Service District	-	0.00000000%
4276	Lane County Education Service District	21,021,348	0.08488440%
4277	Mitchell School	1,334,177	0.00538742%
4279	St Helens School District 502	22,115,472	0.08930249%
4280	Northwest Regional Education Service District	89,719,856	0.36228963%
4286	Southern Oregon Education Service District	37,687,746	0.15218348%
4288	Medford School District 549C	175,763,694	0.70973547%
4291	Dayton Public Schools	9,001,883	0.03634969%
4293	Lake County Education Service District	1,904,758	0.00769143%
4294	Harney Education Service District Region XVII	3,281,302	0.01324993%
4295	Wasco County Education Service District	5,961,706	0.02407343%
4297	Yamhill Education Service District	-	0.00000000%
4306	Amity School District	5,539,550	0.02236876%
4307	Columbia School District 5J	-	0.00000000%
4309	Scappoose School District	33,173,359	0.13395434%
4311	Redmond School District 2J	92,668,035	0.37419441%
4312	Reedsport School District	6,455,498	0.02606736%
4313	Forest Grove School District	93,981,504	0.37949821%
4314	Willamina School District 30J	13,122,668	0.05298946%
4315	John Day School District	5,764,039	0.02327524%
4316	Tigard-Tualatin School District 23J	199,920,055	0.80727908%
4317	Sherwood School District 88J	77,139,990	0.31149201%
4320	Rainier School District 13	8,454,083	0.03413767%
4321	North Clackamas School District 12	195,139,970	0.78797705%
4323	Estacada School District 108	21,574,457	0.08711786%
4324	Centennial School District 28	122,670,931	0.49534638%
4326	Harney County School District 3	-	0.00000000%
4327	Jordan Valley School District 3	1,866,867	0.00753843%
4329	Gervais School District 1	7,390,518	0.02984298%
4330	Vale School District 84	17,805,817	0.07190006%
4331	Molalla River School District	11,615,778	0.04690462%
4332	Gresham-Barlow School District 10	124,886,394	0.50429245%
4333	Canby School District	40,640,036	0.16410485%
4334	Cascade School District 5	20,771,843	0.08387690%
4335	Milton-Freewater Unified School District 7	12,408,273	0.05010472%
4336	Nestucca Valley School District 101	7,429,320	0.02999966%
4337	Sherman County School District	4,197,496	0.01694953%
4338	Three Rivers U J School District	58,449,184	0.23601836%
4339	Lebanon Community School District	64,430,317	0.26017023%
4340	Monroe School District 1J	5,558,499	0.02244527%
4341	Hillsboro School District 1J	291,773,136	1.17818269%
4342	North Santiam School District 29J	19,797,338	0.07994184%
4343	Harrisburg School District 7	15,583,475	0.06292622%

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Oregon Public Employees Retirement System
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Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
4344	South Wasco County School District 1	5,544,260	0.02238777%
4345	Oregon Trail School District 46	63,956,947	0.25825876%
4346	Knappa School District 4	9,503,616	0.03837569%
4347	Clatskanie School District 6J	14,539,765	0.05871171%
4348	Lourdes Charter School	503,772	0.00203424%
4350	Ridgeline Montessori	2,819,126	0.01138366%
4351	The Village School	765,297	0.00309028%
4352	Armadillo Technical Institute	1,040,632	0.00420208%
4354	Opal Charter School	519,526	0.00209785%
4355	Three Rivers Charter School	1,839,168	0.00742658%
4358	Detroit Lake Charter School	-	0.00000000%
4360	Luckiamute Valley Charter School	2,603,255	0.01051197%
4361	Rimrock Expeditionary Alternative Learning	-	0.00000000%
4362	Kings Valley Charter School	179,798	0.00072603%
4363	Multisensory Learning Academy	5,757,859	0.02325029%
4365	Mitch Charter School	2,786,291	0.01125107%
4366	Sand Ridge Charter School	3,125,083	0.01261911%
4367	Arthur Academy Charter School	11,287,517	0.04557910%
4369	Trillium Charter School	2,627,493	0.01060984%
4370	Howard Street Charter School, Inc.	1,268,060	0.00512044%
4371	The Lighthouse School	2,495,879	0.01007838%
4373	Sheridan Japanese School Foundation	955,010	0.00385634%
4374	Ione School District	4,252,160	0.01717026%
4375	Eddyville Charter School	2,217,004	0.00895228%
4376	Four Rivers Community School	3,716,667	0.01500794%
4378	Mosier Community School	2,895,574	0.01169236%
4379	Siletz Valley School	2,222,930	0.00897621%
4380	The Emerson School	1,613,492	0.00651530%
4381	North Wasco County School District 21	30,663,672	0.12382020%
4382	Self Enhancement Inc	62,301	0.00025157%
4383	City View Charter School	2,285,021	0.00922694%
4386	Nixyaawii Community School	1,248,906	0.00504309%
4388	West Lane Tech	1,084,447	0.00437901%
4390	Oregon Connections Academy	27,541,135	0.11121136%
4392	Eagleridge High School	2,165,003	0.00874230%
4393	Cascade Heights Public Charter School	2,334,137	0.00942527%
4395	Siletz Valley Early College Academy	752,851	0.00304002%
4396	Sweet Home Charter School	1,883,842	0.00760697%
4397	Springwater Environmental Sciences School	2,419,098	0.00976834%
4398	LEP High	-	0.00000000%
4400	Phoenix School	1,866,658	0.00753758%
4401	Ballston Community School	646,640	0.00261114%
4402	Sage Community School	-	0.00000000%
4403	Portland Village School	3,978,998	0.01606723%
4404	Alliance Charter Academy	5,108,708	0.02062901%
4405	Forest Grove Community School	2,343,291	0.00946223%
4407	Madrone Trail Public Charter School	1,937,866	0.00782512%
4408	Muddy Creek Charter School	1,165,354	0.00470571%
4409	Southwest Charter School	256,460	0.00103559%
4410	Ace Academy	-	0.00000000%
4411	Sherwood Charter School	2,134,847	0.00862053%
4412	Estacada Web Academy	5,501,671	0.02221580%
4418	Lewis and Clark Montessori Charter School	4,859,835	0.01962406%
4419	Silvies River Web Academy	1,650,537	0.00666488%
4420	Oregon Virtual Academy	11,718,557	0.04731964%
4421	Home Scholars Academy of Oakridge and Westfir	-	0.00000000%
4422	Redmond Proficiency Academy	8,519,748	0.03440282%
4423	Molalla River Academy	2,135,490	0.00862313%
4424	The Ivy School	2,573,191	0.01039057%
4429	Clackamas Web Academy	41,552	0.00016779%
4430	Clackamas Charter Alliance 2	271,769	0.00109741%
4431	Corbett Charter School	-	0.00000000%
4432	Renaissance Public Academy	1,147,320	0.00463289%
4433	Powell Butte Community Charter School	2,222,299	0.00897366%

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Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
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June 30, 2019

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
4434	Logos Public Charter School	610,146	0.00246378%
4435	Sunny Wolf Charter School	1,716,158	0.00692986%
4436	Academy of Arts & Academics	2,227,356	0.00899408%
4437	Center for Advance Learning	2,493,611	0.01006922%
4439	Homesource Family Charter	-	0.00000000%
4440	Sheridan Allprep Academy	1,421,330	0.00573934%
4441	Baker Web Academy	14,428,935	0.05826418%
4443	Knova Learning Oreogn	2,882,342	0.01163892%
4444	Bennett Pearson Academy, Inc.	1,029,127	0.00415562%
4446	Coburg Community Charter School	2,561,912	0.01034502%
4447	Arco Iris Spanish Immersion Charter School	2,510,475	0.01013732%
4448	Gresham Barlow Web Academy	4,509,286	0.01820854%
4449	Mosier Middle School	-	0.00000000%
4450	Sauvie Island Academy	3,098,288	0.01251092%
4451	River's Edge Academy Charter School	1,377,225	0.00556125%
4452	South Columbia Family School	523,207	0.00211271%
4453	Woodland Educational Initiative	1,801,333	0.00727380%
4454	Le Monde Immersion Charter School	2,459,711	0.00993234%
4455	Hope Chinese Charter School	3,016,052	0.01217885%
4456	Insight School of Oregon Charter	2,528,774	0.01021121%
4457	Oregon Virtual Education East	236,584	0.00095533%
4458	Oregon Virtual Education West	236,584	0.00095533%
4459	Crater Lake Charter Academy	2,708,801	0.01093816%
4460	Kairos PDX	2,209,717	0.00892286%
4461	Mountain View Academy	-	0.00000000%
4462	Bend International School	1,979,145	0.00799181%
4463	Dallas Community School-Community Innovation Partners	1,472,205	0.00594478%
4464	The Valley School of Southern Oregon	534,508	0.00215835%
4465	Bridge Educational Foundation	667,191	0.00269412%
4467	Cannon Beach Academy	203,903	0.00082336%
4468	Frontier Charter Academy	1,209,318	0.00488324%
4469	Desert Sky Montessori	71,576	0.00028902%
4470	Oregon Family School	-	0.00000000%
4471	Wahtonka Community School	-	0.00000000%
Total		\$ 24,764,676,763	100%

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Net Difference between Projected and Actual Investment Earnings	Changes in 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⁾	
1000	State Agencies	\$ 4,907,732,826	\$ 270,646,993	\$ 665,789,955	\$ 174,886,266	\$ 1,111,323,214	\$ 139,129,238	\$ 22,543,697	\$ 161,672,935	\$ 1,255,081,456	\$ 56,239,865	\$ 1,311,321,321		
2000	Lake County	7,563,250	417,091	1,026,041	522,331	1,965,463	214,410	526,241	740,651	1,934,191	(24,033)	1,910,158		
2001	Clackamas County	291,503,382	16,075,552	39,545,760	8,259,054	63,880,366	8,263,825	10,099,046	18,362,871	74,547,760	(2,559,587)	71,988,173		
2002	Curry County	16,000,466	882,379	2,170,646	213,311	3,266,336	453,597	180,127	633,724	4,091,887	(16,153)	4,075,734		
2003	Douglas County	92,704,787	5,112,396	12,576,462	1,147,373	18,836,231	2,628,086	4,625,533	7,253,619	23,707,904	(2,071,513)	21,636,391		
2004	Harney County	7,810,504	430,726	1,059,584	152,527	1,642,837	221,420	232,787	454,207	1,997,423	(37,714)	1,959,709		
2005	Jackson County	88,714,447	4,892,340	12,035,127	124,072	17,051,539	2,514,964	6,862,000	9,376,964	22,687,433	(2,133,040)	20,554,393		
2006	Jefferson County	8,564,790	472,323	1,161,911	-	1,634,234	242,803	948,449	1,191,252	2,190,321	(315,610)	1,874,711		
2007	Klamath County	5,368,006	296,030	728,231	412,912	1,437,173	152,178	390,533	542,711	1,372,790	85,848	1,458,638		
2008	Lane County	198,496,867	10,946,517	26,928,365	5,374,516	43,249,398	5,627,184	864,644	6,491,828	50,762,694	1,012,215	51,774,909		
2009	Marion County	142,395,975	7,852,718	19,317,639	4,886,965	32,057,322	4,036,781	1,772,948	5,809,729	36,415,704	608,366	37,024,070		
2011	Washington County	278,895,425	15,380,260	37,835,347	9,703,058	62,918,665	7,906,402	8,835,561	16,741,963	71,323,458	(1,983,054)	69,340,404		
2012	Grant County	3,568,224	196,777	484,070	383,549	1,064,396	101,156	-	101,156	912,522	207,917	1,120,439		
2013	Umatilla County	24,991,582	1,378,212	3,390,393	566,679	5,335,284	708,486	251,572	960,058	6,391,234	165,821	6,557,055		
2014	Linn County	80,928,024	4,462,942	10,978,810	3,153,214	18,594,966	2,294,227	3,334,533	5,628,760	20,696,168	(840,932)	19,855,236		
2015	Yamhill County	32,968,130	1,818,095	4,472,503	911,566	7,202,164	934,613	719,178	1,653,791	8,431,121	(111,380)	8,319,741		
2016	Sherman County	4,703,971	259,410	638,147	23,287	920,844	133,353	174,144	307,497	1,202,972	(79,352)	1,123,620		
2017	Columbia County	17,700,572	976,134	2,401,285	1,814,912	5,192,331	501,793	113,660	615,453	4,526,664	382,843	4,909,507		
2018	Coos County	32,774,611	1,807,423	4,446,250	928,328	7,182,001	929,127	1,101,457	2,030,584	8,381,631	(266,608)	8,115,023		
2020	Wasco County	12,470,271	687,699	1,691,735	684,675	3,064,109	353,520	310,704	664,224	3,189,091	(75,839)	3,113,252		
2021	Baker County	9,855,686	543,512	1,337,036	376,237	2,256,785	279,399	441,937	721,336	2,520,449	(105,948)	2,414,501		
2022	Gilliam County	3,892,537	214,662	528,067	31,551	774,280	110,349	216,634	326,983	995,460	(82,063)	913,397		
2023	Morrow County Rural School District Board	-	-	-	-	-	-	186	186	-	(144)	(144)		
2027	Deschutes County	114,720,172	6,326,479	15,563,100	3,611,622	25,501,201	3,252,200	358,899	3,611,099	29,338,019	741,108	30,079,127		
2028	Union County	-	-	-	-	-	-	-	-	-	-	-		
2035	Hood River County	10,273,745	566,567	1,393,751	618,818	2,579,136	291,250	-	291,250	2,627,361	244,431	2,871,792		
2036	Clatsop County	22,496,905	1,240,638	3,051,962	1,035,371	5,327,971	637,764	261,278	899,042	5,753,257	130,717	5,883,974		
2037	Polk County	34,046,477	1,877,563	4,618,793	1,622,611	8,118,967	965,183	552,873	1,518,056	8,706,892	(42,375)	8,664,517		
2038	Multnomah County	581,412,607	32,063,191	78,875,254	1,177,815	112,116,260	16,482,457	10,774,492	27,256,949	148,687,838	(3,156,681)	145,531,157		
2039	Malheur County	10,906,521	601,462	1,479,594	-	2,081,056	309,189	429,026	738,215	2,789,184	(165,576)	2,623,608		
2040	Benton County	47,599,258	2,624,959	6,457,382	2,102,275	11,184,616	1,349,391	95,678	1,445,069	12,172,819	748,169	12,920,988		
2042	Josephine County	30,738,955	1,695,163	4,170,090	912,889	6,778,142	871,418	909,451	1,780,869	7,861,042	(322,110)	7,538,932		
2043	Lincoln County	8,558,329	471,967	1,161,035	346,433	1,979,435	242,620	111,552	354,172	2,188,669	59,474	2,248,143		
2044	Crook County	3,985,953	219,814	540,740	777,249	1,537,803	112,998	27,912	140,910	1,019,350	194,512	1,213,862		
2050	Wallowa County	250,891	13,836	34,036	8,621	56,493	7,113	5,795	12,908	64,162	5,725	69,887		
2052	Tillamook County	16,927	933	2,296	1,172	4,401	480	1,226	1,706	4,329	(321)	4,008		
2099	State Judiciary	46,985,703	2,591,123	6,374,147	2,510,425	11,475,695	1,331,997	1,958,085	3,290,082	12,015,912	1,089,323	13,105,235		
2100	City of Roseburg	23,592,275	1,301,044	3,200,561	451,206	4,952,811	668,817	998,583	1,667,400	6,033,382	(395,098)	5,638,284		
2101	City of Salem	162,618,663	8,967,940	22,061,077	1,488,304	32,517,321	4,610,074	2,982,330	7,592,404	41,587,363	(1,001,549)	40,585,814		
2102	City of Medford	69,197,137	3,816,018	9,387,381	2,010,547	15,213,946	1,961,669	1,285,920	3,247,589	17,696,164	3,537	17,699,701		
2103	City of Albany	60,371,361	3,329,303	8,190,064	2,787,470	14,306,837	1,711,467	2,104,907	3,816,374	15,439,100	(265,486)	15,173,614		
2104	City of Ashland	36,414,527	2,008,154	4,940,046	594,352	7,542,552	1,032,315	1,747,335	2,779,650	9,312,487	(621,521)	8,690,966		
2105	City of Astoria	12,598,171	694,752	1,709,086	224,670	2,628,508	357,145	807,423	1,164,568	3,221,799	(230,846)	2,990,953		
2106	City of Beaverton	85,078,477	4,691,827	11,541,866	2,905,451	19,139,144	2,411,888	1,841,273	4,253,161	21,757,586	(67,909)	21,689,677		
2107	City of Bend	73,445,088	4,050,280	9,963,664	4,223,012	18,236,956	2,082,094	684,419	2,766,513	18,782,516	954,133	19,736,649		
2109	City of Canby	10,980,682	605,552	1,489,655	120,548	2,215,755	311,291	486,049	797,340	2,808,150	(147,787)	2,660,363		
2110	City of Coquille	3,279,936	180,879	444,961	227,921	853,761	92,983	279,395	372,378	838,796	(43,001)	795,795		
2111	City of Eugene	233,103,473	12,854,969	31,623,146	3,672,251	48,150,366	6,608,247	2,372,557	8,980,804	59,612,831	368,977	59,981,808		
2112	City of Forest Grove	898,104	49,528	121,838	414,766	586,132	25,460	849	26,309	229,677	108,929	338,606		
2113	City of Grants Pass	30,468,052	1,680,223	4,133,339	850,399	6,663,961	863,738	1,027,026	1,890,764	7,791,762	(383,130)	7,408,632		
2114	City of Gresham	101,336,965	5,588,435	13,747,516	5,469,118	24,805,069	2,872,800	3,731	2,876,531	25,915,458	1,668,694	27,584,152		
2115	City of Hillsboro	103,049,441	5,682,873	13,979,833	4,979,800	24,642,506	2,921,347	2,093,452	5,014,799	26,353,399	11,061	26,364,460		
2117	City of McMinnville	29,066,342	1,602,923	3,943,181	1,732,110	7,278,214	824,001	4,903,825	5,727,826	7,433,295	(1,295,129)	6,138,166		

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

			Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Net Difference between Projected and Actual Investment Earnings	Changes in 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⁾	
2118	City of Ontario	13,532,643	746,285	1,835,857	625,484	3,207,626	383,637	479,712	863,349	3,460,777	(83,731)	3,377,046	
2119	City of Oregon City	26,390,911	1,455,381	3,580,228	1,653,441	6,689,050	748,156	180,762	928,918	6,749,093	350,618	7,099,711	
2120	City of Lake Oswego	56,002,713	3,088,384	7,597,407	1,439,359	12,125,150	1,587,620	2,837,115	4,424,735	14,321,881	(1,048,076)	13,273,805	
2121	City of Portland	705,967,864	38,932,046	95,772,596	37,223,383	171,928,025	20,013,471	3,799,934	23,813,405	180,541,037	7,922,148	188,463,185	
2122	City of Redmond	22,355,119	1,232,819	3,032,727	1,389,071	5,654,617	633,745	-	633,745	5,716,997	424,097	6,141,094	
2123	City of St Helens	10,031,457	553,205	1,360,882	769,221	2,683,308	284,382	394,221	678,603	2,565,400	(29,553)	2,535,847	
2125	City of Vernonia	1,297,627	71,560	176,038	121,391	368,989	36,786	17,902	54,688	331,849	27,123	358,972	
2126	City of West Linn	16,482,774	908,976	2,236,076	123,650	3,268,702	467,270	748,982	1,216,252	4,215,230	(261,851)	3,953,379	
2127	City of Cottage Grove	10,682,242	589,094	1,449,168	353,694	2,391,956	302,831	114,725	417,556	2,731,828	81,836	2,813,664	
2128	City of Tillamook	3,728,651	205,624	505,834	25,577	737,035	105,703	156,493	262,196	953,548	(47,885)	905,663	
2129	City of Sweet Home	1,546,617	85,291	209,816	418,760	713,867	43,845	-	43,845	395,525	150,735	546,260	
2131	City of Drain	1,023,835	56,461	138,895	40,470	235,826	29,025	97,099	126,124	261,831	(21,303)	240,528	
2132	Eugene Water & Electric Board	77,032,126	4,248,095	10,450,287	-	14,698,382	2,183,782	20,561,925	22,745,707	19,699,848	(6,609,971)	13,089,877	
2135	McMinnville Water & Light Department	8,138,513	448,815	1,104,082	3,387,557	4,940,454	230,719	884,159	1,114,878	2,081,307	762,322	2,843,629	
2138	City of Hood River	9,279,292	511,726	1,258,842	427,595	2,198,163	263,058	213,895	476,953	2,373,044	7,973	2,381,017	
2139	City of Reedsport	2,196,986	121,157	298,046	233,629	652,832	62,282	3,833	66,115	561,847	87,729	649,576	
2140	City of Lebanon	10,998,985	606,562	1,492,138	242,349	2,341,049	311,810	143,294	455,104	2,812,831	(18,803)	2,794,028	
2142	City of Sherwood	14,468,902	797,917	1,962,872	453,152	3,213,941	410,179	377,825	788,004	3,700,212	(34,970)	3,665,242	
2143	City of Oakland	296,637	16,359	40,242	2,810	59,411	8,409	49,239	57,648	75,861	(14,436)	61,425	
2145	City of Vale	770,553	42,494	104,534	9,442	156,470	21,844	99,637	121,481	197,058	(22,448)	174,610	
2146	City of Prineville	5,156,670	284,375	699,561	102,341	1,086,277	146,186	521,432	667,618	1,318,744	(271,980)	1,046,764	
2147	City of Wheeler	347,753	19,178	47,177	12,560	78,915	9,858	1,560	11,418	88,933	3,335	92,268	
2148	City of Klamath Falls	15,901,643	876,929	2,157,239	286,689	3,320,857	450,795	112,029	562,824	4,066,615	82,954	4,149,569	
2149	City of Canyonville	483,999	26,691	65,660	24,111	116,462	13,721	69,355	83,076	123,776	(25,723)	98,053	
2150	City of Bandon	3,877,265	213,820	525,995	-	739,815	109,917	293,600	403,517	991,554	(130,314)	861,240	
2152	City of Coos Bay	16,651,209	918,265	2,258,927	237,113	3,414,305	472,045	467,728	939,773	4,258,305	(121,358)	4,136,947	
2154	City of Pendleton	17,480,353	963,990	2,371,409	1,235,370	4,570,769	495,550	613,597	1,109,147	4,470,347	81,527	4,551,874	
2155	City of Corvallis	47,268,664	2,606,727	6,412,534	-	9,019,261	1,340,019	2,201,560	3,541,579	12,088,275	(872,163)	11,216,112	
2157	City of Monmouth	6,193,361	341,546	840,200	16,855	1,198,601	175,575	225,766	401,341	1,583,862	(73,588)	1,510,274	
2158	City of Milton-Freewater	7,952,944	438,581	1,078,908	-	1,517,489	225,458	573,603	799,061	2,033,850	(225,293)	1,808,557	
2159	City of Baker City	7,808,708	430,627	1,059,340	333,242	1,823,209	221,369	474,363	695,732	1,996,964	(130,784)	1,866,180	
2160	City of Hermiston	12,211,832	673,447	1,656,674	232,460	2,562,581	346,193	407,871	754,064	3,122,999	(131,943)	2,991,056	
2161	City of Pilot Rock	609,237	33,598	82,650	51,547	167,795	17,271	89,956	107,227	155,804	(25,114)	130,690	
2162	City of Clatskanie	2,417,742	133,331	327,994	6,126	467,451	68,541	139,855	208,396	618,302	(37,518)	580,784	
2163	City of Milwaukie	17,938,841	989,274	2,433,608	269,847	3,692,729	508,548	10,987	519,535	4,587,598	110,587	4,698,185	
2165	City of Cornelius	4,342,192	239,459	589,068	296,368	1,124,895	123,097	178,926	302,023	1,110,453	(27,979)	1,082,474	
2166	City of Nyssa	1,141,647	62,958	154,877	9,198	227,033	32,365	316,621	348,986	291,960	(88,983)	202,977	
2167	City of Athena	249,125	13,739	33,797	36,043	83,579	7,062	78,244	85,306	63,710	(5,361)	58,349	
2168	City of Oakridge	2,846,144	156,956	386,112	98,416	641,484	80,685	24,638	105,323	727,860	19,844	747,704	
2170	City of Madras	3,937,079	217,118	534,110	344,290	1,095,518	111,612	214,147	325,759	1,006,851	(29,365)	977,486	
2172	City of Sandy	9,078,548	500,655	1,231,609	438,714	2,170,978	257,368	60,888	318,256	2,321,707	80,951	2,402,658	
2174	City of Mt Angel	1,091,200	60,176	148,034	55,246	263,456	30,934	191,791	222,725	279,059	(23,621)	255,438	
2175	City of Umatilla	3,590,879	198,026	487,144	404,492	1,089,662	101,798	-	101,798	918,315	130,014	1,048,329	
2176	City of Scappoose	4,617,556	254,645	626,424	212,061	1,093,130	130,903	76,356	207,259	1,180,873	(1,472)	1,179,401	
2177	City of Condon	400,393	22,080	54,318	12,013	88,411	11,351	38,986	50,337	102,395	(14,379)	88,016	
2178	City of Boardman	2,411,383	132,981	327,132	162,298	622,411	68,360	290,817	359,177	616,676	(75,871)	540,805	
2179	City of Estacada	2,293,669	126,489	311,162	226,076	663,727	65,023	13,286	78,309	586,573	52,177	638,750	
2180	City of Enterprise	1,797,207	99,111	243,812	202,715	545,638	50,949	87,679	138,628	459,610	(201)	459,409	
2181	City of Central Point	9,727,649	536,451	1,319,667	260,160	2,116,278	275,769	295,884	571,653	2,487,705	(71,294)	2,416,411	
2182	City of Cascade Locks	1,473,628	81,266	199,914	201,896	483,076	41,776	150,137	191,913	376,859	(1,803)	375,056	
2183	City of Myrtle Point	1,809,445	99,786	245,472	23,549	368,807	51,296	198,097	249,393	462,739	(29,990)	432,749	
2184	City of Port Orford	1,075,134	59,290	145,854	112,115	317,259	30,479	63,098	93,577	274,950	6,684	281,634	
2185	City of Wood Village	977,242	53,892	132,574	60,052	246,518	27,704	439,879	467,583	249,915	(96,766)	153,149	

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

		Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense / (Credit)			
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Net Difference between Projected and Actual Investment Earnings	Changes in 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⁾
2186	City of Chiloquin	93,509	5,157	12,686	-	17,843	2,651	5,862	8,513	23,914	(2,375)	21,539
2187	City of Philomath	3,433,976	189,374	465,858	181,227	836,459	97,350	2,362	99,712	878,190	53,361	931,551
2188	City of Talent	2,393,518	131,995	324,708	140,738	597,441	67,854	157,071	224,925	612,108	20,615	632,723
2189	City of Willamina	-	-	-	-	-	-	-	-	-	-	-
2191	City of Huntington	196,804	10,853	26,699	13,674	51,226	5,579	21,389	26,968	50,330	(2,687)	47,643
2192	City of North Plains	1,456,154	80,303	197,544	162,714	440,561	41,280	108,883	150,163	372,390	340	372,730
2193	City of Heppner	183,138	10,100	24,845	71,354	106,299	5,192	62,174	67,366	46,835	12,986	59,821
2194	City of Cave Junction	863,121	47,599	117,092	56,105	220,796	24,469	89,468	113,937	220,731	(21,023)	199,708
2195	City of Metolius	-	-	-	-	-	-	-	-	-	-	-
2196	City of Hubbard	1,124,996	62,040	152,619	-	214,659	31,893	279,405	311,298	287,702	(97,261)	190,441
2197	City of Myrtle Creek	1,812,862	99,974	245,935	165,098	511,007	51,393	162,827	214,220	463,613	(18,874)	444,739
2198	City of Carlton	903,578	49,830	122,581	124,799	297,210	25,616	15,368	40,984	231,077	44,851	275,928
2199	City of Junction City	4,788,941	264,096	649,674	75,896	989,666	135,762	274,300	410,062	1,224,702	(103,356)	1,121,346
2200	City of Wallowa	271,616	14,979	36,848	25,009	76,836	7,700	4,132	11,832	69,462	5,716	75,178
2201	City of Coburg	831,091	45,832	112,747	22,910	181,489	23,561	75,797	99,358	212,539	(7,510)	205,029
2202	City of Dallas	10,008,687	551,950	1,357,793	445,080	2,354,823	283,736	255,005	538,741	2,559,576	(31,941)	2,527,635
2203	City of Rockaway Beach	1,925,153	106,166	261,169	157,387	524,722	54,576	19,211	73,787	492,330	47,542	539,872
2204	City of Burns	1,465,474	80,817	198,808	109,903	389,528	41,545	10,696	52,241	374,774	26,731	401,505
2205	City of Elgin	52,242	2,881	7,087	61,280	71,248	1,481	63,883	65,364	13,360	3,940	17,300
2206	City of Weston	243,049	13,403	32,972	25,706	72,081	6,890	4,661	11,551	62,156	3,559	65,715
2207	City of Mill City	411,655	22,702	55,846	-	78,548	11,670	42,824	54,494	105,275	(16,616)	88,659
2208	City of Fairview	4,253,732	234,581	577,067	24,273	835,921	120,589	718,318	838,907	1,087,830	(175,129)	912,701
2209	City of Monroe	166,512	9,183	22,589	61,569	93,341	4,720	-	4,720	42,583	18,303	60,886
2210	City of Helix	32,805	1,809	4,450	18,050	24,309	930	11,694	12,624	8,389	495	8,884
2211	City of Jefferson	-	-	-	-	-	-	-	-	-	-	-
2212	Town of Lakeview	1,361,854	75,102	184,751	40,868	300,721	38,607	152,843	191,450	348,274	(20,352)	327,922
2213	City of Stanfield	29,278	1,615	3,972	10,593	16,180	830	-	830	7,487	3,272	10,759
2214	City of Yamhill	816,962	45,053	110,830	53,151	209,034	23,160	1,676	24,836	208,926	17,126	226,052
2215	City of Powers	-	-	-	5,217	5,217	-	7,886	7,886	-	(247)	(247)
2216	City of Brookings	5,376,426	296,494	729,374	1,114	1,026,982	152,416	414,195	566,611	1,374,943	(135,842)	1,239,101
2217	City of Sutherlin	4,044,479	223,041	548,680	403,350	1,175,071	114,657	75,257	189,914	1,034,317	86,712	1,121,029
2218	City of Prairie City	632,878	34,901	85,857	180,695	301,453	17,941	4,538	22,479	161,849	48,057	209,906
2219	City of Sheridan	1,309,462	72,213	177,643	88,102	337,958	37,122	91,726	128,848	334,876	(7,495)	327,381
2220	City of Garibaldi	837,771	46,201	113,653	26,647	186,501	23,750	37,636	61,386	214,248	5,468	219,716
2221	City of Sisters	1,561,043	86,087	211,773	171,049	468,909	44,254	73,559	117,813	399,214	17,494	416,708
2222	City of Jacksonville	1,523,969	84,042	206,744	16,555	307,341	43,203	138,021	181,224	389,733	(30,776)	358,957
2223	City of Cannon Beach	4,081,721	225,095	553,732	232,949	1,011,776	115,713	189,726	305,439	1,043,841	25,793	1,069,634
2224	City of Falls City	289,621	15,972	39,290	22,134	77,396	8,210	32,898	41,108	74,066	(5,803)	68,263
2225	City of Echo	450,577	24,848	61,126	18,710	104,684	12,773	16,941	29,714	115,228	(1,601)	113,627
2226	City of Hines	830,368	45,792	112,649	103,148	261,589	23,540	72,974	96,514	212,355	(1,750)	210,605
2227	Town of Bonanza	-	-	-	-	-	-	-	-	-	-	-
2228	City of Turner	978,673	53,971	132,768	133,500	320,239	27,744	35,058	62,802	250,281	19,633	269,914
2229	City of John Day	1,132,294	62,443	153,609	162,811	378,863	32,099	113,044	145,143	289,568	(1,028)	288,540
2231	City of Banks	450,172	24,826	61,071	70,227	156,124	12,762	51,072	63,834	115,125	6,216	121,341
2232	City of Joseph	256,330	14,136	34,774	1,020	49,930	7,267	46,469	53,736	65,553	(13,340)	52,213
2233	City of Lafayette	711,899	39,259	96,577	39,042	174,878	20,182	136,176	156,358	182,058	(27,877)	154,181
2234	City of Aumsville	1,822,372	100,498	247,226	195,126	542,850	51,662	24,448	76,110	466,045	65,185	531,230
2235	City of Amity	348,609	19,225	47,293	29,091	95,609	9,883	118,330	128,213	89,152	(38,864)	50,288
2236	City of Creswell	1,826,425	100,722	247,775	238,205	586,702	51,777	5,489	57,266	467,082	64,395	531,477
2237	City of Troutdale	3,931,554	216,814	533,360	298,589	1,048,763	111,456	1,313,941	1,425,397	1,005,438	(508,802)	496,636
2238	City of Warrenton	4,966,450	273,885	673,756	7,405	955,046	140,794	340,115	480,909	1,270,098	(95,724)	1,174,374
2240	City of Wilsonville	17,452,088	962,431	2,367,575	800,160	4,130,166	494,749	1,211,326	1,706,075	4,463,118	(288,409)	4,174,709
2241	City of Bay City	636,021	35,075	86,283	32,667	154,025	18,031	1,982	20,013	162,653	10,031	172,684

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

			Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Net Difference between Projected and Actual Investment Earnings	Changes in 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⁾
2242	City of Gaston	-	-	-	-	-	-	-	-	-	-	-
2243	City of Brownsville	485,265	26,761	65,832	59,824	152,417	13,757	169,580	183,337	124,100	(66,427)	57,673
2244	City of Lakeside	266,305	14,686	36,127	9,587	60,400	7,549	117,771	125,320	68,104	(21,738)	46,366
2245	City of Dundee	1,204,591	66,430	163,417	38,123	267,970	34,149	15,069	49,218	308,057	6,274	314,331
2246	City of Merrill	100,784	5,558	13,673	12,228	31,459	2,857	955	3,812	25,774	6,899	32,673
2247	City of Malin	194,484	10,725	26,384	7,189	44,298	5,513	8,700	14,213	49,736	(4,257)	45,479
2248	City of Fossil	130,984	7,223	17,770	3,463	28,456	3,713	16,784	20,497	33,497	(3,844)	29,653
2249	City of Phoenix	1,739,381	95,922	235,967	291,892	623,781	49,310	219,729	269,039	444,822	23,386	468,208
2250	City of Gold Beach	739,973	40,807	100,386	-	141,193	20,977	82,324	103,301	189,237	(39,334)	149,903
2251	City of Rogue River	1,472,350	81,196	199,741	60,783	341,720	41,740	48,929	90,669	376,532	(19,603)	356,929
2252	City of Dayton	561,482	30,964	76,171	61,536	168,671	15,917	80,735	96,652	143,591	8,712	152,303
2253	Town of Butte Falls	83,997	4,632	11,395	23,385	39,412	2,381	6,049	8,430	21,481	2,143	23,624
2254	City of Shady Cove	215,561	11,888	29,243	63,153	104,284	6,111	14,131	20,242	55,127	16,586	71,713
2255	Town of Canyon City	285,730	15,757	38,763	14,986	69,506	8,100	4,790	12,890	73,071	2,932	76,003
2256	City of Jordan Valley	-	-	-	-	-	-	-	-	-	-	-
2257	City of Culver	476,013	26,251	64,577	56,317	147,145	13,494	2,216	15,710	121,733	16,928	138,661
2258	City of Adair Village	412,406	22,743	55,948	47,527	126,218	11,691	53,444	65,135	105,467	(9,345)	96,122
2259	Town of Hammond	-	-	-	-	-	-	-	-	-	-	-
2260	City of Riddle	625,737	34,508	84,888	40,795	160,191	17,739	9,007	26,746	160,023	6,804	166,827
2261	City of Waldport	590,729	32,577	80,139	81,967	194,683	16,747	57,947	74,694	151,070	8,522	159,592
2262	City of Dufur	268,594	14,812	36,438	42,595	93,845	7,614	10,191	17,805	68,689	5,729	74,418
2263	City of La Grande	4,438,098	244,748	602,079	3,005	849,832	125,816	238,149	363,965	1,134,979	(74,461)	1,060,518
2264	City of Gervais	712,841	39,311	96,705	35,147	171,163	20,208	40,368	60,576	182,299	(9,411)	172,888
2265	City of Westfir	84,725	4,672	11,494	33,839	50,005	2,402	13,096	15,498	21,667	5,225	26,892
2266	City of Irrigon	898,714	49,561	121,921	33,629	205,111	25,478	25,152	50,630	229,833	(1,144)	228,689
2267	City of Independence	5,770,142	318,206	782,786	288,327	1,389,319	163,578	20,026	183,604	1,475,630	89,945	1,565,575
2268	City of Harrisburg	1,466,744	80,887	198,980	145,738	425,605	41,581	63,837	105,418	375,098	3,806	378,904
2269	City of Durham	200,107	11,035	27,147	32,696	70,878	5,673	1,139	6,812	51,175	8,740	59,915
2270	City of Lyons	144,182	7,951	19,560	8,832	36,343	4,087	12,458	16,545	36,873	(6,144)	30,729
2271	City of Columbia City	1,099,252	60,621	149,126	84,786	294,533	31,163	54,458	85,621	281,118	(10,814)	270,304
2272	City of Aurora	168,660	9,301	22,881	65,040	97,222	4,781	75,106	79,887	43,132	2,063	45,195
2273	City of Silverton	5,940,096	327,579	805,842	212,852	1,346,273	168,396	188,740	357,136	1,519,093	(26,865)	1,492,228
2274	City of Gold Hill	30,641	1,690	4,157	8,792	14,639	869	89,930	90,799	7,836	(20,626)	(12,790)
2275	City of Toledo	2,489,155	137,270	337,682	37,468	512,420	70,565	359,426	429,991	636,565	(74,189)	562,376
2276	City of Newport	5,461,802	301,202	740,956	625,421	1,667,579	154,837	199,252	354,089	1,396,777	96,954	1,493,731
2277	City of Rajneeshpuram	-	-	-	-	-	-	-	-	-	-	-
2278	City of Springfield	54,332,518	2,996,278	7,370,826	1,875,580	12,242,684	1,540,272	592,077	2,132,349	13,894,753	331,530	14,226,283
2279	City of Keizer	11,670,974	643,620	1,583,301	827,081	3,054,002	330,860	103,291	434,151	2,984,682	183,789	3,168,471
2280	City of Winston	1,831,256	100,988	248,431	150,593	500,012	51,914	149,458	201,372	468,317	(9,303)	459,014
2281	City of Manzanita	1,230,360	67,851	166,912	113,118	347,881	34,879	148,289	183,168	314,647	(21,128)	293,519
2282	City of Eagle Point	1,561,555	86,115	211,843	-	297,958	44,269	95,486	139,755	399,345	(36,657)	362,688
2283	City of Maupin	479,420	26,439	65,039	53,889	145,367	13,591	952	14,543	122,605	21,772	144,377
2284	City of Halsey	331,085	18,258	44,915	24,322	87,495	9,386	13,057	22,443	84,670	10,475	95,145
2285	City of Veneta	1,720,780	94,896	233,443	31,706	360,045	48,782	18,898	67,680	440,064	2,258	442,322
2286	City of Millersburg	501,233	27,642	67,998	120,834	216,474	14,209	74,902	89,111	128,183	3,673	131,856
2287	City of King City	903,269	49,813	122,539	123,033	295,385	25,607	42,873	68,480	230,998	18,264	249,262
2288	City of Tualatin	23,350,134	1,287,691	3,167,712	909,106	5,364,509	661,953	769,066	1,431,019	5,971,458	(202,147)	5,769,311
2289	City of St Paul	-	-	-	-	-	-	-	-	-	-	-
2290	City of Molalla	2,489,964	137,314	337,792	110,902	586,008	70,588	287,458	358,046	636,772	(38,281)	598,491
2291	City of Florence	4,823,081	265,979	654,306	158,348	1,078,633	136,729	50,711	187,440	1,233,433	33,861	1,267,294
2292	City of North Bend	8,412,808	463,942	1,141,293	583,755	2,188,990	238,495	199,009	437,504	2,151,454	37,911	2,189,365
2293	City of Lowell	506,079	27,909	68,655	140,758	237,322	14,347	35,329	49,676	129,422	18,159	147,581
2294	City of Depoe Bay	970,370	53,513	131,642	-	185,155	27,509	213,260	240,769	248,158	(60,621)	187,537

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

			Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Net Difference between Projected and Actual Investment Earnings	Changes in 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⁾	
2295	City of Tigard	12,977,450	715,668	1,760,539	196,489	2,672,696	367,898	173,885	541,783	3,318,795	(37,611)	3,281,184	
2296	City of Happy Valley	8,337,371	459,781	1,131,060	977,259	2,568,100	236,356	2,746	239,102	2,132,162	336,777	2,468,939	
2297	City of Rainier	1,608,636	88,712	218,230	68,920	375,862	45,603	30,512	76,115	411,385	17,138	428,523	
2298	City of Lincoln City	12,102,621	667,424	1,641,859	15,690	2,324,973	343,097	462,744	805,841	3,095,070	(193,048)	2,902,022	
2299	City of Dunes City	57,802	3,188	7,841	29,870	40,899	1,639	18,456	20,095	14,782	(826)	13,956	
2300	City of Yachats	648,377	35,756	87,960	200	123,916	18,381	133,828	152,209	165,813	(43,616)	122,197	
2301	City of Moro	101,326	5,588	13,746	3,100	22,434	2,872	22,377	25,249	25,913	(4,446)	21,467	
2302	City of Mt. Vernon	190,479	10,504	25,841	2,451	38,796	5,400	33,110	38,510	48,712	(5,630)	43,082	
2303	City of Woodburn	15,782,404	870,353	2,141,063	547,793	3,559,209	447,415	1,416,341	1,863,756	4,036,121	(428,927)	3,607,194	
2304	City of Gladstone	7,160,648	394,889	971,424	1,067,071	2,433,384	202,997	269,990	472,987	1,831,232	195,434	2,026,666	
2305	City of Elkton	75,909	4,186	10,298	7,695	22,179	2,152	9,705	11,857	19,413	(4,393)	15,020	
2306	City of Imbler	22,814	1,258	3,095	11,184	15,537	647	-	647	5,834	2,861	8,695	
2307	City of Yoncalla	348,829	19,237	47,323	29,564	96,124	9,889	33,937	43,826	89,208	(250)	88,958	
2308	City of North Powder	140,107	7,726	19,007	14,292	41,025	3,972	2,934	6,906	35,830	2,560	38,390	
2309	City of Gearhart	1,047,588	57,771	142,117	122,690	322,578	29,698	22,549	52,247	267,905	19,212	287,117	
2501	Port of The Dalles	287,789	15,871	39,042	31,951	86,864	8,159	104	8,263	73,598	15,391	88,989	
2507	Port of Astoria	1,561,448	86,109	211,828	20,087	318,024	44,265	103,262	147,527	399,318	(36,842)	362,476	
2508	Multnomah Drainage	3,537,021	195,056	479,837	380,834	1,055,727	100,271	-	100,271	904,542	129,667	1,034,209	
2510	Horsefly Irrigation District	50,007	2,758	6,784	10,065	19,607	1,418	41,310	42,728	12,789	(5,036)	7,753	
2511	Grants Pass Irrigation District	1,021,546	56,335	138,584	28,633	223,552	28,960	29,321	58,281	261,246	(6,721)	254,525	
2512	Port of Portland	113,602,700	6,264,854	15,411,502	1,976,055	23,652,411	3,220,521	1,871,103	5,091,624	29,052,242	275,310	29,327,552	
2513	Port of Coos Bay	3,854,648	212,572	522,927	633,961	1,369,460	109,275	42,019	151,294	985,770	133,494	1,119,264	
2515	Klamath County Fire District 1	17,208,754	949,012	2,334,564	698,547	3,982,123	487,851	540,228	1,028,079	4,400,889	(132,587)	4,268,302	
2518	Clackamas County Housing Authority	3,878,521	213,889	526,166	2,151	742,206	109,952	402,659	512,611	991,875	(130,946)	860,929	
2519	Home Forward	24,774,611	1,366,247	3,360,959	209,844	4,937,050	702,335	945,842	1,648,177	6,335,747	(259,449)	6,076,298	
2521	League of Oregon Cities	4,392,066	242,209	595,834	1,468,878	2,306,921	124,511	2,895,141	3,019,652	1,123,207	(568,793)	554,414	
2522	Lane Council of Governments	21,621,247	1,192,348	2,933,169	917,673	5,043,190	612,940	297,113	910,053	5,529,320	165,658	5,694,978	
2526	Clatskanie PUD	7,252,170	399,936	983,840	477,198	1,860,974	205,592	197,732	403,324	1,854,637	945	1,855,582	
2527	Deschutes Valley Water District	2,620,745	144,526	355,534	17,508	517,568	74,295	796,842	871,137	670,217	(239,253)	430,964	
2528	Columbia River Fire & Rescue	8,819,680	486,379	1,196,490	656,839	2,339,708	250,029	165,784	415,813	2,255,505	94,798	2,350,303	
2529	East Fork Irrigation District	158,232	8,726	21,466	17,329	47,521	4,486	80,242	84,728	40,465	(14,022)	26,443	
2530	River Road Water District	560,053	30,885	75,978	20,619	127,482	15,877	50,005	65,882	143,225	(19,493)	123,732	
2531	Oregon School Boards Association	5,983,620	329,979	811,746	145,632	1,287,357	169,630	287,717	457,347	1,530,224	(69,965)	1,460,259	
2533	Owyhee Irrigation District	2,489,198	137,272	337,688	-	474,960	70,566	414,380	484,946	636,576	(183,172)	453,404	
2535	Athena Cemetary Maintenance District 1	-	-	-	-	-	-	-	-	-	-	-	
2536	Valley View Cemetery	-	-	-	-	-	-	-	-	-	-	-	
2538	Clackamas Vector Control	597,006	32,923	80,991	111,200	225,114	16,925	115,961	132,886	152,676	(8,243)	144,433	
2540	West Extension Irrigation District	539,042	29,727	73,127	60,701	163,555	15,281	36,066	51,347	137,852	2,151	140,003	
2541	Jackson County Vector Control District	335,916	18,525	45,571	82,733	146,829	9,523	59,418	68,941	85,906	(1,485)	84,421	
2542	Rainbow Water District	1,119,959	61,762	151,935	54,624	268,321	31,750	22,936	54,686	286,413	(1,420)	284,993	
2545	Council of Governments	12,426,539	685,287	1,685,802	14,117	2,385,206	352,280	798,436	1,150,716	3,177,907	(208,732)	2,969,175	
2547	Metzger Water District	-	-	-	-	-	-	-	-	-	-	-	
2549	Rogue River Fire District	1,900,709	104,819	257,853	94,836	457,508	53,883	83,073	136,956	486,079	6,091	492,170	
2550	Nyssa Road Assessment District 2	334,486	18,446	45,377	-	63,823	9,482	139,510	148,992	85,540	(54,461)	31,079	
2551	Sandy Fire Department	2,347,214	129,442	318,426	163,180	611,048	66,541	24,208	90,749	600,266	17,836	618,102	
2552	Winston-Dillard Fire District	1,976,058	108,974	268,075	29,233	406,282	56,019	160,315	216,334	505,348	(75,971)	429,377	
2553	Tangent Rural Fire Protection District	391,592	21,595	53,124	4,890	79,609	11,101	16,685	27,786	100,144	(5,948)	94,196	
2555	Monroe Fire Department	180,848	9,973	24,534	26,995	61,502	5,127	124	5,251	46,249	7,911	54,160	
2556	Jackson County Fire District 5	8,355,914	460,804	1,133,575	561,522	2,155,901	236,882	92,375	329,257	2,136,904	96,314	2,233,218	
2557	Estacada Fire Department	2,387,424	131,659	323,881	558,310	1,013,850	67,681	-	67,681	610,549	181,516	792,065	
2559	Keizer Fire Department	6,563,135	361,938	890,364	909,761	2,162,063	186,058	183,796	369,854	1,678,427	179,314	1,857,741	
2561	Jefferson Rural Fire Protection District	599,836	33,079	81,375	35,185	149,639	17,005	15,189	32,194	153,399	5,148	158,547	
2562	Wy'East Fire District	94,002	5,184	12,752	4,382	22,318	2,665	25,973	28,638	24,040	(17,089)	6,951	

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Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

			Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Net Difference between Projected and Actual Investment Earnings	Changes in 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⁾
2563	Central Oregon Irrigation District	3,486,694	192,281	473,010	49,003	714,294	98,844	40,738	139,582	891,671	(5,761)	885,910
2564	Illinois Valley Fire District	732,284	40,383	99,343	50,360	190,086	20,759	31,633	52,392	187,271	25,069	212,340
2567	Charleston Rural Fire Protection District	67,037	3,697	9,094	-	12,791	1,900	152,140	154,040	17,144	(42,839)	(25,695)
2568	Molalla Rural Fire Protection District 73	2,816,623	155,328	382,107	261,797	799,232	79,848	50,178	130,026	720,310	93,324	813,634
2569	Central Oregon Intergovernmental Council	3,663,268	202,018	496,964	8,457	707,439	103,850	852,333	956,183	936,828	(284,595)	652,233
2570	Port of St Helens	411,783	22,709	55,863	4,054	82,626	11,674	106,306	117,980	105,308	(30,570)	74,738
2571	Crystal Springs Water District	834,193	46,003	113,168	116,725	275,896	23,649	3,263	26,912	213,333	30,744	244,077
2572	Local Government Personnel Institute	461,995	25,478	62,675	154,760	242,913	13,097	317,373	330,470	118,148	(67,788)	50,360
2573	Goshen Fire District	416,874	22,989	56,554	163,833	243,376	11,818	91,465	103,283	106,609	6,987	113,596
2575	Jefferson County Rural Fire Protection District 1	760,513	41,940	103,172	25,696	170,808	21,560	20,519	42,079	194,490	2,233	196,723
2576	Depoe Bay Rural Fire Protection District	2,179,868	120,213	295,724	458,979	874,916	61,797	8,423	70,220	557,470	138,072	695,542
2579	La Pine Rural Fire Protection District	4,769,443	263,021	647,029	327,169	1,237,219	135,209	106,948	242,157	1,219,716	44,300	1,264,016
2580	Marion County Fire District 1	10,132,325	558,768	1,374,565	1,123,650	3,056,983	287,241	834,246	1,121,487	2,591,195	(79,977)	2,511,218
2581	Port of Umatilla	523,502	28,870	71,019	34,630	134,519	14,841	32,222	47,063	133,878	(2,852)	131,026
2582	Talent Irrigation District	1,341,419	73,975	181,979	77,246	333,200	38,028	31,069	69,097	343,048	(3,721)	339,327
2585	Rogue River Valley Irrigation District	649,260	35,805	88,080	31,179	155,064	18,406	14,803	33,209	166,039	2,098	168,137
2587	Tualatin Valley Irrigation District	563,077	31,052	76,388	118,386	225,826	15,963	32,180	48,143	143,999	15,267	159,266
2588	Clatskanie Rural Fire Protection District	2,250,175	124,090	305,262	267,322	696,674	63,790	46,480	110,270	575,449	90,812	666,261
2589	West Slope Water District	1,087,160	59,954	147,486	115,442	322,882	30,820	97,295	128,115	278,025	(13,267)	264,758
2590	Redmond Fire & Rescue	9,637,252	531,466	1,307,403	606,762	2,445,631	273,206	435,306	708,512	2,464,587	6,456	2,471,043
2592	Medford Irrigation District	567,912	31,319	77,044	52,091	160,454	16,100	140,394	156,494	145,235	(34,413)	110,822
2594	Metro	109,387,421	6,032,394	14,839,652	5,320,897	26,192,943	3,101,022	58,043	3,159,065	27,974,246	1,706,375	29,680,621
2595	Canby Fire District	4,988,320	275,091	676,722	662,191	1,614,004	141,414	327,984	469,398	1,275,690	17,704	1,293,394
2596	Bend Parks & Recreation	9,913,344	546,692	1,344,858	531,646	2,423,196	281,033	130,846	411,879	2,535,194	101,660	2,636,854
2597	Mapleton Water District	58,490	3,226	7,935	1,133	12,294	1,658	6,850	8,508	14,958	(2,491)	12,467
2598	Marion County Housing Authority	31,293	1,726	4,245	125,504	131,475	887	205,492	206,379	8,003	(13,736)	(5,733)
2599	South Suburban Sanitary District	1,389,057	76,602	188,441	2,635	267,678	39,378	86,836	126,214	355,231	(30,237)	324,994
2600	Winston-Dillard Water District	853,715	47,080	115,816	26,366	189,262	24,202	17,661	41,863	218,325	(2,042)	216,283
2601	Baker Valley Irrigation District	8,415	464	1,142	4,297	5,903	239	7,341	7,580	2,152	(1,275)	877
2602	Aumsville Rural Fire Protection District	271,911	14,995	36,888	13,952	65,835	7,708	107,999	115,707	69,537	(22,735)	46,802
2603	Corbett Water District	533,906	29,443	72,430	95,313	197,186	15,136	30,382	45,518	136,539	10,744	147,283
2604	Netarts-Oceanside Sanitary District	507,500	27,987	68,848	63,790	160,625	14,387	38,582	52,969	129,786	6,762	136,548
2605	Scio Fire District	5,968	329	810	31,415	32,554	169	112,717	112,886	1,526	(9,753)	(8,227)
2606	West Valley Housing Authority	1,316,659	72,610	178,620	69,606	320,836	37,326	253,543	290,869	336,716	(72,206)	264,510
2607	Hoodland Fire District 74	2,704,780	149,161	366,934	459,445	975,540	76,678	111,427	188,105	691,708	58,632	750,340
2608	Gaston Rural Fire Protection District	182,107	10,043	24,705	1,426	36,174	5,163	28,127	33,290	46,571	(6,663)	39,908
2610	Turner Fire District	757,625	41,781	102,780	72,090	216,651	21,478	51,543	73,021	193,752	25,513	219,265
2612	Community Services Consortium	7,160,053	394,856	971,343	154,164	1,520,363	202,980	321,312	524,292	1,831,080	(142,643)	1,688,437
2613	Polk Soil & Water Conservation District	231,646	12,775	31,425	14,286	58,486	6,567	11,859	18,426	59,240	(5,517)	53,723
2614	Mountain Valley Mental Health Program	-	-	-	-	-	-	-	-	-	-	-
2615	Humanities Council	81,017	4,468	10,991	-	15,459	2,297	35,960	38,257	20,719	(12,793)	7,926
2616	Alcohol Safety Action Program	-	-	-	-	-	-	-	-	-	-	-
2617	Clean Water Services	39,018,120	2,151,734	5,293,253	1,071,443	8,516,430	1,106,124	5,255,002	6,361,126	9,978,318	(873,447)	9,104,871
2618	Estacada Cemetery District	-	-	-	-	-	-	-	-	-	-	-
2619	Comprehensive Options For Drug Abusers	-	-	-	-	-	-	-	-	-	-	-
2620	Jackson County Fire District 4	1,428,322	78,768	193,768	266,771	539,307	40,491	15,903	56,394	365,273	63,037	428,310
2623	Evans Valley Fire District 6	17,913	988	2,430	7,789	11,207	508	3,685	4,193	4,581	1,751	6,332
2624	Klamath Vector Control	150,205	8,283	20,377	12,378	41,038	4,258	24,758	29,016	38,413	(14,904)	23,509
2625	Port of Newport	682,015	37,611	92,523	73,291	203,425	19,334	171,349	190,683	174,415	(17,663)	156,752
2626	Tillamook Peoples Utility District	15,377,016	847,997	2,086,068	840,961	3,775,026	435,923	839,135	1,275,058	3,932,449	(153,047)	3,779,402
2628	McKenzie Fire and Rescue	1,117,835	61,645	151,647	217,796	431,088	31,689	9,211	40,900	285,870	53,496	339,366
2629	Metropolitan Wastewater Management Commission	-	-	-	-	-	-	-	-	-	-	-
2630	Sheridan Fire District	636,329	35,092	86,325	54,687	176,104	18,039	118,214	136,253	162,732	(15,599)	147,133

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

		Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense / (Credit)			
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Net Difference between Projected and Actual Investment Earnings	Changes in 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⁾	
2631	Arch Cape Water-Sanitary District	201,143	11,092	27,287	10,585	48,964	5,702	16,137	21,839	51,440	(4,283)	47,157
2632	Umpqua Regional Council of Governments	149,749	8,258	20,315	40,668	69,241	4,245	1,451	5,696	38,296	10,906	49,202
2633	Port of Cascade Locks	716,152	39,494	97,154	81,673	218,321	20,302	103,415	123,717	183,145	14,123	197,268
2637	Northeast Oregon Housing Authority	1,385,312	76,396	187,933	18,834	283,163	39,272	33,365	72,637	354,273	(12,525)	341,748
2638	North Douglas County Fire and EMS	607,385	33,495	82,399	159,467	275,361	17,219	75,386	92,605	155,330	16,318	171,648
2641	Suburban East Salem Water District	502,914	27,734	68,226	-	95,960	14,257	101,390	115,647	128,613	(35,370)	93,243
2642	Dexter Rural Fire Protection District	102,850	5,672	13,953	30,482	50,107	2,916	20,588	23,504	26,302	(2,124)	24,178
2643	Sweet Home Cemetery	119,981	6,617	16,277	57	22,951	3,401	13,846	17,247	30,683	(7,995)	22,688
2644	Lakeside Water District	172,506	9,513	23,402	-	32,915	4,890	23,357	28,247	44,116	(9,479)	34,637
2645	Chiloquin Agency Lake Rural Fire Protection District	135,660	7,481	18,404	11,901	37,786	3,846	39,283	43,129	34,693	(8,419)	26,274
2646	Keno Rural Fire Protection District	900,883	49,681	122,215	398,246	570,142	25,539	41,274	66,813	230,388	88,227	318,615
2647	Crooked River Ranch Rural Fire Protection District	987,980	54,484	134,031	156,781	345,296	28,008	39,400	67,408	252,662	21,720	274,382
2648	Black Butte Ranch Rural Fire Protection District	1,803,537	99,460	244,670	227,752	571,882	51,128	61,654	112,782	461,228	41,989	503,217
2649	Colton Fire Department	63,845	3,521	8,661	11,924	24,106	1,810	56,708	58,518	16,328	(15,236)	1,092
2650	Pleasant Hill Fire Department	152,198	8,393	20,647	15,075	44,115	4,315	3,830	8,145	38,922	3,393	42,315
2651	Imbler Rural Fire Protection District	44,664	2,463	6,059	26	8,548	1,266	8,736	10,002	11,422	(2,896)	8,526
2652	The Oregon Consortium	-	-	-	1,710	1,710	-	210,291	210,291	-	(70,632)	(70,632)
2653	Umatilla Fire Department	231,131	12,746	31,356	67,337	111,439	6,552	76,069	82,621	59,108	(10,942)	48,166
2654	Spring Valley Rural Fire Protection District	-	-	-	-	-	-	-	-	-	-	-
2655	North Bay Rural Fire Protection District	115,493	6,369	15,668	15,021	37,058	3,274	11,012	14,286	29,536	(1,886)	27,650
2657	Mid-Willamette Valley Senior Service Agency	23,036,179	1,270,377	3,125,121	2,119,660	6,515,158	653,052	-	653,052	5,891,169	771,054	6,662,223
2658	Salem Metropolitan Communication Agency	467,340	25,772	63,400	71,865	161,037	13,249	7,923	21,172	119,515	18,363	137,878
2659	Silverton Fire District	885,283	48,821	120,099	77,830	246,750	25,097	58,003	83,100	226,398	(10,190)	216,208
2660	Tualatin Valley Fire & Rescue	131,262,866	7,238,760	17,807,306	11,987,363	37,033,429	3,721,169	244,987	3,966,156	33,568,573	3,002,855	36,571,428
2661	Lincoln County 911	-	-	-	-	-	-	-	-	-	-	-
2662	East Central Oregon Association of Counties	112,905	6,226	15,317	40,163	61,706	3,201	2,259	5,460	28,874	9,122	37,996
2663	Metropolitan Area Communications Commission	1,218,660	67,205	165,325	9,957	242,487	34,548	357,346	391,894	311,654	(107,171)	204,483
2664	Applegate Valley Rural Fire Protection District 9	1,354,008	74,670	183,687	235,542	493,899	38,385	5,779	44,164	346,268	63,437	409,705
2665	N NE Community Mental Health Center	314,097	17,322	42,611	65,397	125,330	8,904	11,357	20,261	80,326	10,278	90,604
2666	Central City Concern	-	-	-	-	-	-	-	-	-	-	-
2667	Mental Health Services West Inc	-	-	-	-	-	-	-	-	-	-	-
2668	Southeast Mental Health Network Inc	-	-	-	-	-	-	-	-	-	-	-
2669	Roseburg Urban Sanitary Authority	1,512,930	83,434	205,246	1,439	290,119	42,890	153,731	196,621	386,910	(49,844)	337,066
2670	Mt Hood Community Mental Health Ctr	420,003	23,162	56,978	32,645	112,785	11,907	32,394	44,301	107,410	(8,254)	99,156
2671	Columbia 911 Communications District	2,211,404	121,952	300,002	2,489	424,443	62,691	167,105	229,796	565,534	(63,113)	502,421
2672	Rockwood Water PUD	2,742,196	151,224	372,010	78,665	601,899	77,738	156,150	233,888	701,277	(57,574)	643,703
2673	Port Orford Library	66,105	3,645	8,968	24,639	37,252	1,874	7,120	8,994	16,905	6,325	23,230
2674	Nestucca Rural Fire District	540,502	29,807	73,325	26,947	130,079	15,323	-	15,323	138,225	11,314	149,539
2675	Salmon Harbor-Douglas County	481,920	26,576	65,378	35,492	127,446	13,662	8,325	21,987	123,244	12,573	135,817
2676	Woodburn Fire District	3,455,108	190,539	468,725	197,872	857,136	97,949	190,565	288,514	883,594	(13,945)	869,649
2677	Portland Private Industry Council Inc	-	-	-	-	-	-	-	-	-	-	-
2678	Central Oregon Regional Housing Authority	1,127,740	62,192	152,991	151,812	366,995	31,970	-	31,970	288,403	58,679	347,082
2679	Columbia River Public Utility District	8,046,332	443,731	1,091,577	709,831	2,245,139	228,105	82,256	310,361	2,057,733	120,979	2,178,712
2681	Cloverdale Rural Fire Protection District	347,751	19,177	47,176	32,837	99,190	9,858	40,147	50,005	88,932	1,171	90,103
2684	Parkdale Fire District	306,162	16,884	41,534	10,442	68,860	8,679	4,834	13,513	78,297	(19)	78,278
2685	Oregon Community College Association	321,573	17,734	43,625	53,666	115,025	9,116	38,317	47,433	82,238	19,231	101,469
2686	Weston Cemetery	21,942	1,210	2,977	-	4,187	622	9,262	9,884	5,611	(3,649)	1,962
2687	Columbia Drainage Vector Control District	292,990	16,158	39,747	46,253	102,158	8,306	29,803	38,109	74,928	(4,063)	70,865
2688	Polk County Fire District 1	2,247,698	123,954	304,926	148,298	577,178	63,720	117,337	181,057	574,816	(11,678)	563,138
2689	Redmond Area Park & Recreation District	575,260	31,724	78,041	19,213	128,978	16,308	4,064	20,372	147,114	644	147,758
2692	Siuslaw Public Library	705,568	38,910	95,718	50,800	185,428	20,002	37,477	57,479	180,439	322	180,761
2693	City-County Insurance Services	5,362,413	295,721	727,473	2,733,908	3,757,102	152,019	1,406,150	1,558,169	1,371,359	442,611	1,813,970
2694	Philomath Fire Department	1,089,100	60,061	147,749	340,193	548,003	30,875	139,777	170,652	278,522	27,885	306,407

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

			Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Net Difference between Projected and Actual		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⁾
							Investment Earnings	Proportion					
2695	Washington County Consolidated Communications Agency	12,927,261	712,900	1,753,731	-	2,466,631	366,475	583,552	950,027	3,305,960	(259,999)	3,045,961	
2696	Stayton Fire District	1,023,164	56,424	138,804	47,673	242,901	29,006	94,424	123,430	261,659	(27,921)	233,738	
2697	Oregon Museum Park	-	-	-	-	-	-	-	-	-	-	-	
2698	Halsey Shedd Rural Fire Protection District	360,764	19,895	48,942	162,673	231,510	10,227	17,387	27,614	92,260	35,146	127,406	
2699	Chetco Library Board	444,673	24,522	60,325	7,005	91,852	12,606	18,402	31,008	113,719	(8,958)	104,761	
2700	Lowell Rural Fire Protection District	241,333	13,309	32,740	132,791	178,840	6,842	-	6,842	61,717	31,617	93,334	
2701	Sisters-Camp Sherman Rural Fire Protection District	3,878,578	213,892	526,173	503,841	1,243,906	109,954	115,512	225,466	991,890	106,251	1,098,141	
2702	Banks Fire District 13	443,818	24,475	60,209	82,176	166,860	12,582	59,075	71,657	113,500	7,145	120,645	
2703	Westport Sewer District	-	-	-	-	-	-	-	-	-	-	-	
2704	Clatsop County 4-H District	-	-	-	-	-	-	3,996	3,996	-	(9,988)	(9,988)	
2705	Lebanon Fire District	7,145,279	394,041	969,339	353,169	1,716,549	202,561	276,553	479,114	1,827,301	(34,718)	1,792,583	
2707	Clatskanie Library	194,582	10,731	26,397	13,269	50,397	5,516	3,632	9,148	49,762	980	50,742	
2708	Milton-Freewater Cemetery District 3	25,511	1,407	3,461	3,278	8,146	723	15,380	16,103	6,524	(9,732)	(3,208)	
2709	Scappoose Public Library	103,706	5,719	14,069	16,623	36,411	2,940	73,944	76,884	26,521	(12,697)	13,824	
2710	Klamath County Emergency Communications District	1,184,249	65,308	160,657	3,954	229,919	33,572	77,298	110,870	302,855	(33,233)	269,622	
2712	Jefferson County EMS	1,062,824	58,612	144,184	116,801	319,597	30,130	22,864	52,994	271,802	37,002	308,804	
2713	Port of Tillamook Bay	1,378,239	76,006	186,974	49,077	312,057	39,072	86,273	125,345	352,465	(6,483)	345,982	
2714	Winchester Bay Sanitary District	157,149	8,666	21,319	-	29,985	4,455	18,798	23,253	40,189	(8,178)	32,011	
2715	Jackson County Fire District 3	13,404,213	739,203	1,818,435	815,137	3,372,775	379,996	527,800	907,796	3,427,933	74,252	3,502,185	
2716	Neskowin Water District	382,331	21,084	51,868	59,981	132,933	10,839	47,372	58,211	97,776	(3,813)	93,963	
2717	Ice Fountain Water District	368,870	20,342	50,041	22,121	92,504	10,457	393	10,850	94,333	7,024	101,357	
2718	Curry Library	160,574	8,855	21,784	41,513	72,152	4,552	-	4,552	41,064	15,683	56,747	
2719	Human Solutions, Inc	-	-	-	-	-	-	-	-	-	-	-	
2720	Tri-Met	-	-	-	-	-	-	-	-	-	-	-	
2721	Klamath Housing Authority	852,519	47,014	115,654	64,749	227,417	24,168	50,552	74,720	218,019	(16,193)	201,826	
2722	Tillamook 9-1-1	550,309	30,348	74,656	135,817	240,821	15,601	11,999	27,600	140,734	50,400	191,134	
2723	Oregon Coastal Zone Management Association	-	-	-	14,064	14,064	-	35,051	35,051	-	(2,507)	(2,507)	
2724	Nehalem Bay Wastewater Agency	460,910	25,418	62,528	30,152	118,098	13,066	3,158	16,224	117,871	10,464	128,335	
2725	West Valley Fire District	906,251	49,977	122,943	19,374	192,294	25,691	64,170	89,861	231,761	(5,142)	226,619	
2726	Yamhill Communications Agency	1,806,188	99,606	245,030	76,024	420,660	51,204	130,585	181,789	461,906	(57,769)	404,137	
2728	Baker County Library District	1,036,306	57,149	140,587	111,101	308,837	29,378	83,134	112,512	265,020	4,405	269,425	
2729	Douglas County Fire District 2	20,322,546	1,120,729	2,756,985	1,649,608	5,527,322	576,124	1,341,320	1,917,444	5,197,196	(179,860)	5,017,336	
2731	Canby Utility Board	3,339,246	184,150	453,007	90,297	727,454	94,664	215,882	310,546	853,964	(70,515)	783,449	
2732	Umatilla County Special Library District	73,096	4,031	9,916	22,814	36,761	2,072	111,035	113,107	18,693	(17,012)	1,681	
2733	Wiard Memorial Park District	310,419	17,119	42,112	71,349	130,580	8,800	51,286	60,086	79,385	(3,422)	75,963	
2734	Seal Rock Water District	900,947	49,685	122,224	37,395	209,304	25,541	-	25,541	230,404	14,277	244,681	
2736	Wasco 9-1-1	-	-	-	-	-	-	-	-	-	-	-	
2737	Portland Energy Conservation Inc	111,388	6,143	15,111	6,098	27,352	3,158	5,696	8,854	28,486	944	29,430	
2739	Scappoose Rural Fire Protection District	4,490,071	247,614	609,129	626,636	1,483,379	127,289	166,496	293,785	1,148,270	90,017	1,238,287	
2740	Neskowin Regional Sanitary Authority	62,296	3,435	8,451	4,603	16,489	1,766	15,515	17,281	15,931	(5,203)	10,728	
2741	Port of Garibaldi	828,441	45,686	112,387	159,977	318,050	23,485	22,136	45,621	211,862	36,708	248,570	
2742	Amity Fire District	190,101	10,483	25,789	16,655	52,927	5,389	16,226	21,615	48,615	(2,005)	46,610	
2743	Douglas Soil & Water Conservation District	-	-	-	-	-	-	9	9	-	(28)	(28)	
2745	Clackamas County Fire District	65,833,429	3,630,519	8,931,056	4,019,203	16,580,778	1,866,311	446,175	2,312,486	16,835,944	794,658	17,630,602	
2746	Marion-Salem Data Center	-	-	-	-	-	-	-	-	-	-	-	
2747	Salem Housing Authority	5,103,906	281,465	692,403	454,872	1,428,740	144,691	86,353	231,044	1,305,250	56,485	1,361,735	
2749	Black Butte Ranch Police	767,624	42,332	104,137	40,331	186,800	21,761	45,832	67,593	196,309	(8,866)	187,443	
2750	Eastern Oregon Human Services Consortium	-	-	-	-	-	-	-	-	-	-	-	
2752	Mist-Birkenfeld Rural Fire Protection District	284,130	15,669	38,546	69,108	123,323	8,055	3,537	11,592	72,662	18,031	90,693	
2753	Linn-Benton Housing Authority	1,491,896	82,274	202,393	19,005	303,672	42,294	135,319	177,613	381,531	(15,825)	365,706	
2754	Western Lane Ambulance District	2,914,659	160,735	395,407	274,289	830,431	82,628	45,171	127,799	745,382	43,408	788,790	
2756	Sandy Area Sch Trans Agency	-	-	-	-	-	-	-	-	-	-	-	
2757	City of Stayton	2,338,802	128,978	317,285	102,561	548,824	66,303	47,718	114,021	598,115	4,653	602,768	

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Net Difference between Projected and Actual Investment Earnings	Changes in 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⁾
2758	Mohawk Valley Rural Fire District	222,746	12,284	30,218	32,409	74,911	6,315	3,558	9,873	56,964	10,313	67,277
2760	Knappa Svensen Burnside Rural Fire Protection District	325,783	17,966	44,196	69,521	131,683	9,236	11,692	20,928	83,314	17,787	101,101
2761	Clackamas River Water	5,786,758	319,123	785,040	229,293	1,333,456	164,049	263,490	427,539	1,479,879	(67,858)	1,412,021
2763	Junction City Fire Department	821,920	45,326	111,503	180,749	337,578	23,301	24,001	47,302	210,194	34,101	244,292
2765	Green Sanitary	538,080	29,674	72,997	5,241	107,912	15,254	34,095	49,349	137,606	(9,027)	128,579
2766	Southwest Lincoln County Water District	511,028	28,182	69,327	43,156	140,665	14,487	53,578	68,065	130,688	(4,570)	126,118
2767	Springfield Utility Board	63,202	3,485	8,574	3,378	15,437	1,792	23,907	25,699	16,163	(3,680)	12,483
2768	Lake County Library District	239,994	13,235	32,558	5,336	51,129	6,804	16,835	23,639	61,375	(5,056)	56,319
2771	Harbor Water PUD	173,191	9,551	23,495	7,103	40,149	4,910	31,201	36,111	44,291	(4,518)	39,773
2772	Umatilla County Soil & Water District	87,742	4,839	11,903	19,230	35,972	2,487	38,109	40,596	22,439	(9,854)	12,585
2773	Housing Authority of Jackson County	5,370,919	296,190	728,626	61,852	1,086,668	152,260	147,473	299,733	1,373,534	(45,626)	1,327,908
2774	Oregon Trail Library District	328,911	18,138	44,620	54,866	117,624	9,324	9,395	18,719	84,114	10,430	94,544
2776	Rainier Cemetery District	40,589	2,238	5,506	8,309	16,053	1,151	5,128	6,279	10,380	(544)	9,836
2777	City of Newberg	8,846,544	487,861	1,200,135	484,807	2,172,803	250,791	2,326,204	2,576,995	2,262,375	(657,789)	1,604,586
2778	Mulino Water District 23	127,120	7,010	17,245	4,779	29,034	3,604	5,079	8,683	32,509	(723)	31,786
2779	Brownsville Rural Fire Protection District	251,505	13,870	34,120	40,017	88,007	7,130	8,380	15,510	64,319	12,070	76,389
2780	Nehalem Bay Health District	-	-	-	3,972	3,972	-	37,399	37,399	-	(9,203)	(9,203)
2781	North Bend Coos-Curry Housing Authority	811,934	44,776	110,148	103,825	258,749	23,018	185,242	208,260	207,640	(35,702)	171,938
2782	Millington Rural Fire Protection District	39,660	2,187	5,380	24,661	32,228	1,124	5,975	7,099	10,142	4,725	14,867
2783	Tillamook Fire District	312,808	17,250	42,436	-	59,686	8,868	29,673	38,541	79,996	(10,369)	69,627
2784	Eisenschmidt Pool	378,752	20,887	51,382	41,494	113,763	10,737	29,422	40,159	96,860	(390)	96,470
2785	Fern Ridge Community Library	113,185	6,242	15,355	46,771	68,368	3,209	15,397	18,606	28,945	4,393	33,338
2786	Seal Rock Rural Fire Protection District	118,971	6,561	16,140	46,034	68,735	3,373	22,126	25,499	30,425	4,752	35,177
2788	Port of Hood River	1,475,842	81,388	200,215	81,051	362,654	41,839	18,225	60,064	377,425	8,599	386,024
2789	Farmers Irrigation District	672,780	37,102	91,270	93,496	221,868	19,073	91,357	110,430	172,054	(14,758)	157,296
2790	Silver Falls Library District	706,718	38,973	95,874	55,883	190,730	20,035	133,258	153,293	180,733	(22,102)	158,631
2792	North Wasco County Parks And Recreation District	500,062	27,577	67,839	321	95,737	14,176	110,067	124,243	127,884	(37,814)	90,070
2793	North Lincoln Fire & Rescue District 1	1,773,480	97,802	240,593	448,400	786,795	50,276	140,696	190,972	453,542	69,988	523,530
2794	Siuslaw Rural Fire Protection District 1	2,199,218	121,280	298,349	425,151	844,780	62,346	40,653	102,999	562,418	103,336	665,754
2796	West Side Rural Fire Protection District	9,737	537	1,321	6,139	7,997	276	41,198	41,474	2,490	(10,884)	(8,394)
2797	Vernonia Fire	153,878	8,486	20,875	34,354	63,715	4,362	1,192	5,554	39,352	8,430	47,782
2798	Fairview Water District	99,197	5,470	13,457	4,188	23,115	2,812	34,444	37,256	25,368	(16,476)	8,892
2799	Sublimity Fire District	204,195	11,261	27,701	10,478	49,440	5,789	23,990	29,779	52,220	(14,536)	37,684
2801	Coburg Rural Fire Protection District	291,489	16,075	39,544	18,692	74,311	8,263	4,923	13,186	74,544	3,420	77,964
2802	Rural Road Assessment District 3	435,388	24,010	59,065	40,409	123,484	12,343	35,554	47,897	111,344	(5,763)	105,581
2803	Southwestern Polk County Rural Fire Protection District	-	-	-	492	492	-	11,782	11,782	-	(2,584)	(2,584)
2804	Aurora Rural Fire Protection District	289,164	15,947	39,228	1,005	56,180	8,198	157,362	165,560	73,950	(37,374)	36,576
2806	Multnomah County Rural Fire Protection District 14	-	-	-	3,565	3,565	-	59,291	59,291	-	(13,868)	(13,868)
2808	Lifeways	-	-	-	-	-	-	-	-	-	-	-
2809	Juntura Road District 4	49,279	2,718	6,685	12,240	21,643	1,397	2,226	3,623	12,602	1,811	14,413
2810	Sutherlin Water Control District	132,878	7,328	18,026	14,184	39,538	3,767	510	4,277	33,982	3,207	37,189
2811	Mid-Columbia Center For Living	11,677,715	643,992	1,584,215	772,387	3,000,594	331,051	501,014	832,065	2,986,406	194,491	3,180,897
2812	Workforce Development Board	-	-	-	-	-	-	-	-	-	-	-
2814	The Job Council	-	-	-	3,047	3,047	-	949,938	949,938	-	(419,289)	(419,289)
2816	Odell Sanitary District	508,961	28,068	69,046	48,814	145,928	14,429	24,830	39,259	130,159	1,007	131,166
2817	Wickiup Water District	192,697	10,627	26,142	8,089	44,858	5,463	8,656	14,119	49,279	(1,258)	48,021
2818	Netarts Water District	197,739	10,905	26,826	12,849	50,580	5,606	43,988	49,594	50,569	(8,927)	41,642
2819	Harrisburg Fire and Rescue	374,265	20,640	50,773	54,035	125,448	10,610	25,768	36,378	95,713	499	96,212
2820	Central Oregon Coast Fire & Rescue District	77,886	4,295	10,566	72,554	87,415	2,208	308,123	310,331	19,918	(71,294)	(51,376)
2821	Tillamook County Soil and Water Conservation District	220,328	12,150	29,890	14,639	56,679	6,246	16,827	23,073	56,346	6,018	62,364
2822	Deschutes County Rural Fire Protection District 2	-	-	-	636	636	-	131,445	131,445	-	(32,277)	(32,277)
2823	Lyons Fire District	26,894	1,483	3,649	14,799	19,931	762	20,428	21,190	6,878	(5,718)	1,160
2824	Glide Fire Department	199,021	10,975	26,999	45,924	83,898	5,642	1,799	7,441	50,897	11,459	62,356

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

			Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Net Difference between Projected and Actual Investment Earnings	Changes in 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⁾	
2825	Northern Oregon Corrections	5,095,985	281,029	691,329	188,772	1,161,130	144,466	359,690	504,156	1,303,224	(41,795)	1,261,429	
2826	Wasco County Soil-Water Conservation District	535,383	29,525	72,631	7,300	109,456	15,178	36,197	51,375	136,917	(14,804)	122,113	
2828	Deschutes Public Library District	5,104,381	281,492	692,468	197,679	1,171,639	144,704	128,540	273,244	1,305,371	(48,933)	1,256,438	
2829	Hubbard Rural Fire Protection District	-	-	-	36,095	36,095	-	64,314	64,314	-	(9,384)	(9,384)	
2830	Netarts-Oceanside Rural Fire Protection District	304,915	16,815	41,365	73,560	131,740	8,644	41,301	49,945	77,978	3,099	81,077	
2831	Oregon Advanced Technology Consortium, Inc	-	-	-	-	-	-	-	-	-	-	-	
2832	Careoregon	-	-	-	551	551	-	1,277	1,277	-	(83)	(83)	
2833	Boardman Rural Fire Protection District	677,353	37,354	91,891	77,998	207,243	19,202	25,606	44,808	173,223	5,986	179,209	
2834	Crescent Rural Fire Protection District	281,449	15,521	38,182	69,730	123,433	7,979	131,222	139,201	71,977	(33,151)	38,826	
2835	North Clackamas County Water Commission	405,570	22,366	55,020	17,599	94,985	11,497	26,412	37,909	103,719	(10,598)	93,121	
2837	NORCOM	2,416,219	133,247	327,788	138,582	599,617	68,497	3,156	71,653	617,913	48,533	666,446	
2838	High Desert Parks & Recreation District	55,214	3,045	7,490	10,278	20,813	1,565	4,365	5,930	14,120	664	14,784	
2839	North Morrow Vector Control District	250,762	13,829	34,019	11,191	59,039	7,109	5,947	13,056	64,129	(1)	64,128	
2840	Cannon Beach Rural Fire Protection District	293,032	16,160	39,753	41,827	97,740	8,307	47,386	55,693	74,939	(4,615)	70,324	
2841	Jefferson County Soil & Water Conservation District	178,887	9,865	24,268	16,875	51,008	5,071	14,984	20,055	45,748	1,323	47,071	
2842	Tualatin Valley Water District	18,155,926	1,001,246	2,463,059	332,086	3,796,391	514,702	137,473	652,175	4,643,115	21,079	4,664,194	
2843	Yachats Rural Fire Protection District	902,205	49,754	122,394	243,780	415,928	25,577	144,028	169,605	230,726	40,537	271,263	
2844	Crook County Rural Fire Protection District 1	4,651,867	256,537	631,079	484,020	1,371,636	131,876	103,708	235,584	1,189,648	115,655	1,305,303	
2845	Sunrise Water Authority	2,178,005	120,111	295,471	132,948	548,530	61,744	73,278	135,022	556,993	(15,776)	541,217	
2846	Jefferson County Library District	441,995	24,375	59,962	32,655	116,992	12,530	10,975	23,505	113,034	818	113,852	
2847	Sweet Home Fire and Ambulance District	2,816,552	155,325	382,097	399,143	936,565	79,846	96,790	176,636	720,292	59,205	779,497	
2848	Lane Transit District	3,236	178	439	1,262	1,879	92	126	218	828	364	1,192	
2849	Lebanon Aquatic District	457,681	25,240	62,090	40,285	127,615	12,975	5,770	18,745	117,045	4,964	122,009	
2850	Lake County 4-H & Extension Service	-	-	-	774	774	-	20,946	20,946	-	(7,945)	(7,945)	
2851	East Umatilla County Rural Fire Protection District	87,408	4,820	11,858	21,745	38,423	2,478	32,874	35,352	22,353	(4,668)	17,685	
2852	Ochoco Irrigation District	767,391	42,319	104,105	33,958	180,382	21,755	11,078	32,833	196,249	13,052	209,301	
2853	Mill City Rural Fire Protection District	89,600	4,941	12,155	6,366	23,462	2,540	4,340	6,880	22,914	434	23,348	
2854	Sunset Empire Transportation District	-	-	-	-	-	-	-	-	-	-	-	
2855	Harney Hospital	18,033,724	994,507	2,446,480	1,051,713	4,492,700	511,238	-	511,238	4,611,863	390,035	5,001,898	
2856	Mid-Columbia Council of Governments	27,917	1,540	3,787	2,338	7,665	791	2,754	3,545	7,139	(942)	6,197	
2857	Sunriver Service District	3,545,502	195,524	480,988	115,773	792,285	100,511	145,003	245,514	906,711	(48,440)	858,271	
2858	Nesika Beach-Ophir Water District	159,197	8,779	21,597	36,642	67,018	4,513	34,989	39,502	40,712	(2,151)	38,561	
2859	South Lane County Fire and Rescue	4,771,461	263,132	647,303	406,927	1,317,362	135,266	361,541	496,807	1,220,232	(57,416)	1,162,816	
2860	Coos County Airport District	1,215,676	67,041	164,920	98,427	330,388	34,463	47,745	82,208	310,891	13,199	324,090	
2861	Mt Angel Fire District	66,105	3,645	8,968	7,677	20,290	1,874	1,113	2,987	16,905	3,331	20,236	
2864	Tri-City Water and Sanitary Authority	744,280	41,045	100,970	29,033	171,048	21,100	4,977	26,077	190,339	7,425	197,764	
2865	Tri-County Cooperative Weed Management Area	78,394	4,323	10,635	13,528	28,486	2,222	10,051	12,273	20,048	(477)	19,571	
2866	Jefferson Behavioral Health	7,817	431	1,060	281	1,772	222	345	567	1,999	90	2,089	
2867	West Multnomah Soil and Water Conservation District	1,398,541	77,125	189,728	170,313	437,166	39,647	40,717	80,364	357,657	32,015	389,672	
2869	Nehalem Bay Fire & Rescue	671,412	37,026	91,085	98,610	226,721	19,034	15,561	34,595	171,704	26,767	198,471	
2870	Clackamas River Water Providers	129,566	7,145	17,577	11,531	36,253	3,673	4,894	8,567	33,135	(99)	33,036	
2872	Emergency Communications of Southern Oregon	6,206	342	842	443	1,627	176	438	614	1,587	(110)	1,477	
2873	Mosier Fire District	83,907	4,627	11,383	12,265	28,275	2,379	3,135	5,514	21,458	1,721	23,179	
2874	Umatilla-Morrow Radio and Data District	142,522	7,860	19,335	13,241	40,436	4,040	3,848	7,888	36,448	3,589	40,037	
2876	Oregon Municipal Electric Utilities Association	5,962	329	809	2,044	3,182	169	38,640	38,809	1,525	(10,385)	(8,860)	
2877	Mid-Columbia Fire and Rescue V1-801	2,512,896	138,579	340,903	187,563	667,045	71,238	278,869	350,107	642,637	(4,559)	638,078	
2878	Yamhill Fire Protection District	92,495	5,101	12,548	9,783	27,432	2,622	25,626	28,248	23,654	(3,886)	19,768	
2879	LaGrande Rural Fire Protection District	141,629	7,810	19,214	36,286	63,310	4,015	7,505	11,520	36,220	12,099	48,319	
2880	Oregon Health & Science University	503,720,388	27,778,694	68,335,418	-	96,114,112	14,279,961	39,011,225	53,291,186	128,819,180	(17,577,322)	111,241,858	
2881	Lake Chinook Fire and Rescue District	50,871	2,805	6,901	7,280	16,986	1,442	1,763	3,205	13,009	3,744	16,753	
2883	Lane Fire Authority	7,816,243	431,043	1,060,363	906,358	2,397,764	221,583	141,490	363,073	1,998,891	170,860	2,169,751	
2884	North Central Public Health District	2,397,049	132,190	325,187	468,888	926,265	67,954	156,053	224,007	613,010	184,392	797,402	
2885	Siletz Rural Fire Protection District	120,400	6,640	16,334	26,361	49,335	3,413	21,530	24,943	30,791	7,506	38,297	

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

			Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Net Difference between Projected and Actual Investment Earnings	Changes in 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⁾
2886	Idanha-Detroit Rural Fire Protection District	886,821	48,906	120,307	420,927	590,140	25,140	-	25,140	226,791	109,971	336,762
2887	Umatilla County Fire District #1	6,815,481	375,854	924,598	1,213,006	2,513,458	193,212	94,829	288,041	1,742,960	277,951	2,020,911
2888	Oak Lodge Water Services District	4,650,081	256,438	630,836	-	887,274	131,825	495,416	627,241	1,189,191	(190,182)	999,009
2889	Mid-Valley Behavioral Care Network	-	-	-	-	-	-	-	-	-	-	-
2890	Central Cascades Fire and EMS	-	-	-	-	-	-	-	-	-	-	-
2891	Grant County Emergency Communications Agency	-	-	-	-	-	-	-	-	-	-	-
2892	Lake Health District	-	-	-	-	-	-	-	-	-	-	-
2893	Pleasant Hill Goshen Fire and Rescue	-	-	-	-	-	-	-	-	-	-	-
2894	Greater Toledo Pool Recreation District	-	-	-	-	-	-	-	-	-	-	-
2900	Clatsop Community College	7,536,129	415,595	1,022,362	397,624	1,835,581	213,642	70,568	284,210	1,927,256	106,670	2,033,926
2901	Blue Mountain Community College	15,967,160	880,542	2,166,127	760,152	3,806,821	452,653	50,530	503,183	4,083,369	190,457	4,273,826
2902	Treasure Valley Community College	9,644,354	531,858	1,308,367	268,177	2,108,402	273,408	1,469,983	1,743,391	2,466,404	(194,067)	2,272,337
2903	Umpqua Community College	15,335,936	845,732	2,080,495	53,402	2,979,629	434,758	1,527,123	1,961,881	3,921,943	(386,744)	3,535,199
2904	Lane Community College	51,300,004	2,829,044	6,959,431	6,878	9,795,353	1,454,303	5,488,502	6,942,805	13,119,232	(1,688,004)	11,431,228
2905	Mt Hood Community College	45,088,133	2,486,478	6,116,720	4,733,564	13,336,762	1,278,203	24,922	1,303,125	11,530,636	1,773,857	13,304,493
2906	Klamath Community College	14,047,238	774,664	1,905,668	1,918,201	4,598,533	398,225	335,734	733,959	3,592,377	385,408	3,977,785
2908	Clackamas Community College	43,392,615	2,392,975	5,886,703	2,901,884	11,181,562	1,230,137	37,809	1,267,946	11,097,032	913,548	12,010,580
2910	Linn-Benton Community College	38,771,515	2,138,135	5,259,798	1,560,187	8,958,120	1,099,133	23,276	1,122,409	9,915,252	394,819	10,310,071
2918	Portland Community College	66,838,393	3,685,940	9,067,391	720,774	13,474,105	1,894,801	67,853,148	69,747,949	17,092,949	(15,643,152)	1,449,797
2919	Chemeketa Community College	62,637,922	3,454,297	8,497,549	2,474,084	14,425,930	1,775,721	1,036,405	2,812,126	16,018,740	874,303	16,893,043
2922	Rogue Community College	28,961,522	1,597,143	3,928,961	530,888	6,056,992	821,030	1,044,099	1,865,129	7,406,489	(42,644)	7,363,845
2995	Oregon Coast Community College	3,621,489	199,714	491,296	510,195	1,201,205	102,666	168,138	270,804	926,143	74,841	1,000,984
2996	Columbia Gorge Community College	7,143,015	393,916	969,031	9,696	1,372,643	202,497	540,748	743,245	1,826,722	(194,415)	1,632,307
2997	Tillamook Bay Community College	3,241,281	178,747	439,717	407,337	1,025,801	91,887	5,718	97,605	828,910	129,372	958,282
2998	Southwestern Community College	14,467,207	797,824	1,962,642	433,717	3,194,183	410,131	-	410,131	3,699,778	183,627	3,883,405
2999	Central Oregon Community College	40,558,330	2,236,672	5,502,200	196,449	7,935,321	1,149,787	471,868	1,621,655	10,372,204	(115,866)	10,256,338
3003	Baker School District 5J	15,353,624	846,707	2,082,894	423,086	3,352,687	435,260	797,744	1,233,004	3,926,467	(22,393)	3,904,074
3008	Huntington School District 16J	1,371,472	75,633	186,056	74,362	336,051	38,880	89,766	128,646	350,734	(22,321)	328,413
3016	Burnt River High School	781,755	43,111	106,054	55,017	204,182	22,162	204,663	226,825	199,922	(45,451)	154,471
3027	Pine-Eagle School District 61	3,075,813	169,622	417,269	80,702	667,593	87,196	135,911	223,107	786,595	(21,507)	765,088
3037	Alsea School	3,042,927	167,808	412,808	168,073	748,689	86,264	62,342	148,606	778,184	4,926	783,110
3039	Corvallis School District 509J	52,956,449	2,920,392	7,184,147	2,432,620	12,537,159	1,501,262	3,229,447	4,730,709	13,542,843	(26,812)	13,516,031
3043	Philomath School District 17J	12,450,704	686,620	1,689,080	795,350	3,171,050	352,965	174,258	527,223	3,184,087	99,646	3,283,733
3049	Monroe Elementary School	-	-	-	-	-	-	-	-	-	-	-
3075	West Linn School District	95,560,725	5,269,892	12,963,903	4,401,230	22,635,025	2,709,049	911,577	3,620,626	24,438,269	1,065,606	25,503,875
3083	Welches Elementary School	-	-	-	-	-	-	-	-	-	-	-
3094	Damascus-Union School District 26	-	-	-	-	-	-	-	-	-	-	-
3102	Molalla Elementary School 35	-	-	-	-	-	-	-	-	-	-	-
3109	Boring School District	-	-	-	-	-	-	-	-	-	-	-
3111	Sandy Elementary School District 46	-	-	-	-	-	-	-	-	-	-	-
3116	Colton School District 53	7,230,722	398,753	980,930	135,085	1,514,768	204,984	510,205	715,189	1,849,152	(246,088)	1,603,064
3122	Oregon City School District 62	71,557,724	3,946,197	9,707,622	676,039	14,329,858	2,028,589	3,366,200	5,394,789	18,299,850	(400,401)	17,899,449
3138	Canby Elementary School District 86	-	-	-	-	-	-	-	-	-	-	-
3160	Gladstone School District 115	9,555,055	526,933	1,296,252	2,129,581	3,952,766	270,876	843,606	1,114,482	2,443,567	770,731	3,214,298
3174	Canby Union High School	-	-	-	-	-	-	-	-	-	-	-
3175	Sandy Union High School	-	-	-	-	-	-	-	-	-	-	-
3176	Molalla Union High School	-	-	-	-	-	-	-	-	-	-	-
3179	Clatsop County School District 1C	8,525,730	470,169	1,156,613	1,475,821	3,102,603	241,696	1,091,838	1,333,534	2,180,332	545,420	2,725,752
3186	Jewell School District 8	4,335,743	239,103	588,193	394,922	1,222,218	122,914	411,982	534,896	1,108,803	(76,128)	1,032,675
3187	Seaside Schools	15,254,028	841,215	2,069,383	235,928	3,146,526	432,436	821,147	1,253,583	3,900,996	(233,328)	3,667,668
3195	Warrenton-Hammond School District	10,414,461	574,327	1,412,840	570,930	2,558,097	295,239	115,523	410,762	2,663,347	72,740	2,736,087
3230	Vernonia School District	7,173,443	395,594	973,159	-	1,368,753	203,360	515,371	718,731	1,834,504	(254,722)	1,579,782
3241	Coquille School District 8	11,555,490	637,251	1,567,634	330,943	2,535,828	327,586	379,800	707,386	2,955,149	(178,356)	2,776,793

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

			Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Net Difference between Projected and Actual Investment Earnings	Changes in 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⁾
3242	Coos Bay School District 9	26,528,159	1,462,950	3,598,847	311,562	5,373,359	752,046	883,042	1,635,088	6,784,192	(352,676)	6,431,516
3245	North Bend Public Schools	19,103,589	1,053,507	2,591,620	200,197	3,845,324	541,567	625,715	1,167,282	4,885,466	(17,806)	4,867,660
3252	Powers School District	2,046,625	112,865	277,648	140,411	530,924	58,020	155,789	213,809	523,395	(45,424)	477,971
3257	Myrtle Point School District 41	7,571,188	417,529	1,027,118	62,825	1,507,472	214,635	1,271,283	1,485,918	1,936,221	(374,252)	1,561,969
3264	Bandon School District	8,740,570	482,017	1,185,758	433,575	2,101,350	247,786	532,207	779,993	2,235,274	(217,251)	2,018,023
3274	Crook County School District	14,915,313	822,536	2,023,432	1,398,073	4,244,041	422,834	1,543,791	1,966,625	3,814,375	371,155	4,185,530
3275	Port Orford-Langlois School District 2CJ	3,078,119	169,749	417,582	13,270	600,601	87,262	605,016	692,278	787,184	(184,463)	602,721
3277	Curry County School District 3C	-	-	-	-	-	-	-	-	-	-	-
3281	Ophir School	-	-	-	-	-	-	-	-	-	-	-
3282	Pistol River School District 16	-	-	-	-	-	-	-	-	-	-	-
3283	Brookings-Harbor School District 17C	10,303,903	568,230	1,397,842	718,391	2,684,463	292,105	627,705	919,810	2,635,074	189,083	2,824,157
3288	Central Curry School District 1	5,175,039	285,388	702,053	76,515	1,063,956	146,707	410,768	557,475	1,323,441	(192,687)	1,130,754
3291	Bend-La Pine Public Schools	162,784,846	8,977,104	22,083,622	959,781	32,020,507	4,614,785	1,469,902	6,084,687	41,629,862	137,156	41,767,018
3296	Sisters School District	7,511,983	414,264	1,019,086	401,721	1,835,071	212,957	196,932	409,889	1,921,081	128,382	2,049,463
3307	Oakland School District	6,831,930	376,761	926,829	117,275	1,420,865	193,678	304,252	497,930	1,747,167	(135,211)	1,611,956
3310	Roseburg Public Schools	36,257,299	1,999,483	4,918,716	1,889,942	8,808,141	1,027,858	4,875,604	5,903,462	9,272,278	(496,042)	8,776,236
3316	Glide School District 12	6,114,228	337,182	829,465	269,940	1,436,587	173,332	370,061	543,393	1,563,625	(21,437)	1,542,188
3318	Days Creek School District 15	2,698,788	148,830	366,121	29,722	544,673	76,508	149,846	226,354	690,176	(107,464)	582,712
3319	South Umpqua School District	2,343,192	129,220	317,881	1,185,201	1,632,302	66,427	1,451,999	1,518,426	599,237	126,537	725,774
3320	Camas Valley School District 21	2,906,318	160,275	394,275	183,540	738,090	82,391	81,985	164,376	743,249	7,726	750,975
3321	North Douglas School District 22	3,818,426	210,575	518,013	-	728,588	108,248	393,094	501,342	976,507	(179,287)	797,220
3324	Yonecalla School District 32	3,055,205	168,486	414,473	112,993	695,952	86,612	450,065	536,677	781,324	(132,675)	648,649
3325	Elkton School District 34	3,173,344	175,001	430,500	137,504	743,005	89,961	95,552	185,513	811,537	(17,295)	794,242
3331	Umpqua School District	-	-	-	-	-	-	-	-	-	-	-
3335	Riddle School District	4,605,961	254,005	624,851	5,670	884,526	130,574	275,045	405,619	1,177,908	(113,117)	1,064,791
3338	Glendale 77	3,699,186	203,999	501,837	30,892	736,728	104,868	304,564	409,432	946,013	(168,424)	777,589
3349	Winston-Dillard Schools	-	-	-	643,942	643,942	-	1,419,463	1,419,463	-	(88,169)	(88,169)
3353	Sutherlin School District 130	8,024,992	442,555	1,088,682	646,962	2,178,199	227,500	341,712	569,212	2,052,275	207,742	2,260,017
3361	Arlington Public Schools	2,435,773	134,326	330,440	46,871	511,637	69,052	238,686	307,738	622,914	(97,391)	525,523
3364	Condon Admin School District 25J	1,763,679	97,262	239,263	68,956	405,481	49,999	184,505	234,504	451,035	(79,833)	371,202
3370	Prairie City School District 4	1,658,186	91,444	224,952	-	316,396	47,008	392,444	439,452	424,057	(126,360)	297,697
3372	Monument School District 8	303,324	16,727	41,149	1,016	58,892	8,599	596,933	605,532	77,571	(162,523)	(84,952)
3375	Dayville School District 16J	1,262,492	69,623	171,271	7,283	248,177	35,790	127,244	163,034	322,864	(38,576)	284,288
3376	Long Creek Schools	946,096	52,174	128,349	28,139	208,662	26,821	32,970	59,791	241,950	(845)	241,105
3392	Burns-Slater School District	-	-	-	-	-	-	-	-	-	-	-
3394	Crane Elementary School	940,429	51,862	127,580	200,874	380,316	26,660	29,904	56,564	240,501	32,157	272,658
3395	Pine Creek School	94,884	5,233	12,872	7,124	25,229	2,690	2,882	5,572	24,265	292	24,557
3396	Diamond School District 7	97,552	5,380	13,234	918	19,532	2,765	100,086	102,851	24,947	(37,072)	(12,125)
3397	Suntex School District	266,938	14,721	36,213	37,657	88,591	7,567	40,332	47,899	68,266	(4,829)	63,437
3398	Drewsey School	120,717	6,657	16,377	44,154	67,188	3,422	4,643	8,065	30,872	2,913	33,785
3399	Frenchglen School District	220,062	12,136	29,854	417	42,407	6,239	44,341	50,580	56,278	(17,589)	38,689
3405	Fields-Trout Creek 33	304,026	16,766	41,245	14,785	72,796	8,619	33,195	41,814	77,750	(9,365)	68,385
3407	Crane Union High School	1,252,642	69,080	169,935	-	239,015	35,511	245,305	280,816	320,345	(112,667)	207,678
3408	Burns Union High School	-	-	-	-	-	-	-	-	-	-	-
3409	Hood River County School District	40,596,300	2,238,766	5,507,351	207,548	7,953,665	1,150,864	1,614,586	2,765,450	10,381,915	(517,259)	9,864,656
3414	Phoenix-Talent School District	18,626,359	1,027,189	2,526,878	256,567	3,810,634	528,038	563,510	1,091,548	4,763,421	(174,626)	4,588,795
3415	Ashland Public Schools	35,306,630	1,947,057	4,789,747	121,872	6,858,676	1,000,907	1,932,081	2,932,988	9,029,158	(901,090)	8,128,068
3416	Central Point School District 6	55,078,763	3,037,431	7,472,063	2,100,439	12,609,933	1,561,427	1,947,469	3,508,896	14,085,594	(495,827)	13,589,767
3417	Eagle Point School District 9	41,384,773	2,282,248	5,614,317	-	7,896,565	1,173,216	3,170,402	4,343,618	10,583,555	(1,278,152)	9,305,403
3424	Rogue River School District	9,237,459	509,419	1,253,167	273,314	2,035,900	261,873	375,148	637,021	2,362,346	(186,043)	2,176,303
3432	Prospect School District	2,683,953	148,012	364,109	2,202	514,323	76,087	272,028	348,115	686,382	(109,942)	576,440
3439	Butte Falls School District	2,713,295	149,630	368,089	1,231	518,950	76,919	167,867	244,786	693,886	(67,486)	626,400
3440	Pinehurst School	285,516	15,745	38,734	15,165	69,644	8,094	64,267	72,361	73,017	(23,277)	49,740

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

			Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Net Difference between Projected and Actual Investment Earnings	Changes in 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⁾
3445	Culver School District 4	8,444,850	465,709	1,145,640	5,362	1,616,711	239,403	459,029	698,432	2,159,648	(141,839)	2,017,809
3446	Ashwood School	83,103	4,583	11,274	9,670	25,527	2,356	5,315	7,671	21,252	5,478	26,730
3447	Madras School District	33,275,922	1,835,069	4,514,258	414,716	6,764,043	943,339	1,523,437	2,466,776	8,509,834	(523,807)	7,986,027
3451	Black Butte School District	423,845	23,374	57,499	37,682	118,555	12,016	59,228	71,244	108,392	(14,128)	94,264
3453	Josephine County School District CU	-	-	-	-	-	-	-	-	-	-	-
3454	Grants Pass School District	81,035,703	4,468,880	10,993,418	520,126	15,982,424	2,297,280	3,410,323	5,707,603	20,723,705	(1,621,696)	19,102,009
3455	Klamath Falls School District 1	-	-	-	-	-	-	-	-	-	-	-
3456	Klamath County School District	81,649,154	4,502,710	11,076,639	1,688,452	17,267,801	2,314,671	4,467,147	6,781,818	20,880,586	(1,407,191)	19,473,395
3457	Klamath Falls City Schools	36,150,087	1,993,571	4,904,172	-	6,897,743	1,024,818	3,982,181	5,006,999	9,244,860	(1,661,052)	7,583,808
3460	Union School District 5	-	-	-	-	-	-	-	-	-	-	-
3461	Lake County School District 7	9,302,873	513,026	1,262,041	1,702	1,776,769	263,727	639,364	903,091	2,379,075	(277,824)	2,101,251
3462	Paisley School District	2,116,978	116,745	287,192	131,867	535,804	60,014	81,383	141,397	541,386	(877)	540,509
3463	North Lake School District 14	3,243,401	178,864	440,004	142,042	760,910	91,947	257,906	349,853	829,453	(114,378)	715,075
3464	Plush School District	221,017	12,188	29,983	16,619	58,790	6,266	45,569	51,835	56,522	(8,336)	48,186
3465	Adel School District 21	214,165	11,811	29,054	9,053	49,918	6,071	18,460	24,531	54,770	(6,424)	48,346
3470	Pleasant Hill School District	10,473,553	577,586	1,420,857	169,803	2,168,246	296,915	466,186	763,101	2,678,459	(193,052)	2,485,407
3473	Eugene School District 4J	186,134,767	10,264,784	25,251,305	-	35,516,089	5,276,731	5,720,151	10,996,882	47,601,266	(2,746,241)	44,855,025
3487	Springfield School District 19	90,640,972	4,998,582	12,296,482	536,816	17,831,880	2,569,579	4,718,376	7,287,955	23,180,113	(1,098,326)	22,081,787
3494	Fern Ridge School District	9,705,031	535,204	1,316,598	174,086	2,025,888	275,128	320,422	595,550	2,481,921	15,631	2,497,552
3498	Mapleton School District	3,037,579	167,514	412,082	30,899	610,495	86,112	326,446	412,558	776,817	(153,051)	623,766
3502	Creswell School District 40	12,821,047	707,043	1,739,321	-	2,446,364	363,464	872,462	1,235,926	3,278,797	(320,288)	2,958,509
3506	South Lane School District	18,446,299	1,017,259	2,502,451	1,188,522	4,708,232	522,934	2,068,037	2,590,971	4,717,373	120,382	4,837,755
3510	Bethel School District	65,253,707	3,598,550	8,852,410	-	12,450,960	1,849,876	3,520,824	5,370,700	16,687,689	(1,234,394)	15,453,295
3517	Crow-Applegate-Lorane District 66	4,735,417	261,144	642,413	220,179	1,123,736	134,244	168,984	303,228	1,211,014	(40,269)	1,170,745
3519	McKenzie School District	3,394,987	187,224	460,569	-	647,793	96,244	466,753	562,997	868,219	(177,169)	691,050
3520	Junction City School District 69	10,704,383	590,315	1,452,172	3,750	2,046,237	303,458	5,556,948	5,860,406	2,737,491	(1,643,851)	1,093,640
3522	Lowell School District	4,736,928	261,228	642,618	248,642	1,152,488	134,287	91,251	225,538	1,211,401	15,607	1,227,008
3524	Oakridge School District	7,314,183	403,356	992,252	154,872	1,550,480	207,350	304,661	512,011	1,870,496	(100,465)	1,770,031
3527	Marcola School District 79	3,626,993	200,018	492,043	121,042	813,103	102,822	38,507	141,329	927,551	(3,528)	924,023
3533	Triangle Lake Schools	3,800,863	209,606	515,630	135,375	860,611	107,751	285,434	393,185	972,016	(82,426)	889,590
3537	Siuslaw School District 97J	10,205,862	562,823	1,384,542	440,603	2,387,968	289,326	1,358,922	1,648,248	2,610,001	(147,160)	2,462,841
3579	Lincoln County School District	-	-	-	2,843,522	2,843,522	-	4,484,558	4,484,558	-	(158,724)	(158,724)
3582	Linn County School District 5	-	-	-	-	-	-	-	-	-	-	-
3610	Harrisburg Elementary School District 42J	-	-	-	-	-	-	-	-	-	-	-
3613	Harris School	-	-	-	-	-	-	-	-	-	-	-
3615	Central Linn School District 552C	8,176,978	450,936	1,109,300	2,430	1,562,666	231,809	792,605	1,024,414	2,091,143	(292,579)	1,798,564
3618	Sweet Home School District 55	10,007,433	551,880	1,357,622	1,263,174	3,172,676	283,701	1,344,943	1,628,644	2,559,256	298,958	2,858,214
3626	Wyatt School District 63CJ	-	-	-	-	-	-	-	-	-	-	-
3647	Scio School District 95C	7,468,544	411,868	1,013,193	16,162	1,441,223	211,726	984,198	1,195,924	1,909,972	(367,059)	1,542,913
3665	Santiam Canyon School District	3,576,034	197,208	485,130	631,796	1,314,134	101,377	385,500	486,877	914,519	124,167	1,038,686
3676	Harrisburg High School	-	-	-	-	-	-	-	-	-	-	-
3684	Ontario School District 8C	22,337,973	1,231,873	3,030,401	1,875	4,264,149	633,259	1,159,539	1,792,798	5,712,613	(433,841)	5,278,772
3687	Juntura Grade School	164,888	9,093	22,369	13,467	44,929	4,674	25,313	29,987	42,168	(2,985)	39,183
3689	Vale School District 15	-	-	-	-	-	-	-	-	-	-	-
3694	Nyssa School District 26	14,890,661	821,176	2,020,088	362,884	3,204,148	422,135	996,464	1,418,599	3,808,070	(442,427)	3,365,643
3696	Annex Elementary School	1,211,445	66,808	164,346	329,019	560,173	34,343	52,184	86,527	309,809	49,167	358,976
3707	Adrian School District 61	3,271,778	180,429	443,854	54,830	679,113	92,752	359,542	452,294	836,710	(113,379)	723,331
3709	Harper School District 66	1,876,984	103,510	254,634	47,896	406,040	53,211	105,209	158,420	480,011	(31,004)	449,007
3712	W W Jones School	243,983	13,455	33,099	4,681	51,235	6,917	31,013	37,930	62,395	(9,135)	53,260
3715	Vale High School	-	-	-	-	-	-	-	-	-	-	-
3720	Silverton RFD	-	-	-	-	-	-	-	-	-	-	-
3727	Aumsville Elementary	-	-	-	-	-	-	-	-	-	-	-
3729	Jefferson School District 14CJ	6,748,853	372,179	915,559	695,126	1,982,864	191,323	560,230	751,553	1,725,921	143,135	1,869,056

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

			Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Net Difference between Projected and Actual Investment Earnings	Changes in 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⁾
3730	North Marion School District 15	14,847,353	818,788	2,014,213	332,448	3,165,449	420,907	555,106	976,013	3,796,995	67,153	3,864,148
3732	Marion Elementary School	-	-	-	-	-	-	-	-	-	-	-
3735	Salem-Keizer Public Schools	394,594,093	21,760,701	53,531,191	12,984,617	88,276,509	11,186,342	15,911,842	27,098,184	100,911,714	77,579	100,989,293
3750	St Paul School District	3,981,433	219,564	540,127	141,951	901,642	112,870	355,769	468,639	1,018,194	(146,236)	871,958
3759	Eldriedge Elementary	-	-	-	-	-	-	-	-	-	-	-
3760	West Stayton School District	-	-	-	-	-	-	-	-	-	-	-
3761	Bethany Elementary	-	-	-	-	-	-	-	-	-	-	-
3769	Scotts Mills School	-	-	-	-	-	-	-	-	-	-	-
3771	Gervais Elementary School	-	-	-	-	-	-	-	-	-	-	-
3772	Stayton School District 77J	-	-	-	-	-	-	-	-	-	-	-
3780	Mt Angel School District 91	9,712,785	535,631	1,317,650	96	1,853,377	275,348	420,981	696,329	2,483,904	(164,159)	2,319,745
3781	Silver Crest School District 93	-	-	-	-	-	-	-	-	-	-	-
3786	Woodburn School District	70,000,722	3,860,333	9,496,397	-	13,356,730	1,984,449	5,197,420	7,181,869	17,901,669	(2,244,541)	15,657,128
3794	Detroit School District 123J	-	-	-	-	-	-	-	-	-	-	-
3804	Monitor School District 142J	-	-	-	-	-	-	-	-	-	-	-
3806	Cloverdale School District 144	-	-	-	-	-	-	-	-	-	-	-
3809	Morrow County Schools	21,240,392	1,171,345	2,881,502	341,027	4,393,874	602,144	193,318	795,462	5,431,922	(41,643)	5,390,279
3818	Portland Public Schools	306,139,721	16,882,703	41,531,346	55,392,747	113,806,796	8,678,750	49,106,997	57,785,747	78,290,791	17,004,267	95,295,058
3820	Parkrose School District	26,505,366	1,461,693	3,595,755	-	5,057,448	751,400	10,101,877	10,853,277	6,778,363	(3,260,283)	3,518,080
3821	Gresham Grade School District 4	-	-	-	-	-	-	-	-	-	-	-
3823	Orient School	-	-	-	-	-	-	-	-	-	-	-
3824	Reynolds School District	87,585,114	4,830,061	11,881,920	4,374,306	21,086,287	2,482,949	11,317,682	13,800,631	22,398,622	(502,743)	21,895,879
3842	Corbett School District 39	13,575,346	748,640	1,841,651	215,382	2,805,673	384,847	552,677	937,524	3,471,698	29,194	3,500,892
3843	David Douglas School District	157,622,507	8,692,416	21,383,292	137,861	30,213,569	4,468,438	5,407,831	9,876,269	40,309,669	(2,037,162)	38,272,507
3847	Riverdale School	8,127,518	448,209	1,102,591	428,226	1,979,026	230,407	99,984	330,391	2,078,495	180,186	2,258,681
3848	Barlow-Gresham UHS District U2-20JT	-	-	-	-	-	-	-	-	-	-	-
3850	Dallas School District	37,502,663	2,068,161	5,087,664	327,933	7,483,758	1,063,162	1,179,924	2,243,086	9,590,762	(507,370)	9,083,392
3859	Central School District 13J	25,276,978	1,393,951	3,429,111	2,170,178	6,993,240	716,577	1,139,376	1,855,953	6,464,220	697,180	7,161,400
3865	Perrydale School District 21	3,988,637	219,962	541,104	230,910	991,976	113,074	290,119	403,193	1,020,036	(85,302)	934,734
3887	Falls City School District	1,167,831	64,402	158,430	279,399	502,231	33,107	93,152	126,259	298,656	82,375	381,031
3894	Sherman County School District 9	-	-	-	-	-	-	-	-	-	-	-
3902	Tillamook Public Schools	9,905,953	546,284	1,343,856	1,372,305	3,262,445	280,824	1,060,611	1,341,435	2,533,304	409,446	2,942,750
3920	Neah-Kah-Nie School District	13,466,476	742,636	1,826,881	410,321	2,979,838	381,761	1,135,135	1,516,896	3,443,856	(433,162)	3,010,694
3927	Echo School District	3,193,595	176,117	433,248	296,216	905,581	90,535	17,242	107,777	816,715	76,679	893,394
3928	Umatilla School District 6R	11,798,261	650,639	1,600,569	2,505	2,253,713	334,469	1,162,147	1,496,616	3,017,234	(431,361)	2,585,873
3929	Ferndale School District 10	-	-	-	-	-	-	-	-	-	-	-
3931	Pendleton School District 16R	15,320,046	844,855	2,078,339	2,369,995	5,293,189	434,308	2,861,189	3,295,497	3,917,879	375,088	4,292,967
3935	Athena-Weston School District 29RJ	7,088,593	390,915	961,649	2,909	1,355,473	200,954	690,464	891,418	1,812,805	(246,692)	1,566,113
3936	Milton-Freewater Elementary School District 31	-	-	-	-	-	-	-	-	-	-	-
3942	Stanfield School District	3,400,761	187,542	461,352	426,986	1,075,880	96,408	350,397	446,805	869,695	46,064	915,759
3944	Ukiah School	936,646	51,653	127,067	6,627	185,347	26,553	56,148	82,701	239,534	(33,726)	205,808
3957	Helix School District	2,364,635	130,403	320,790	48,088	499,281	67,035	91,945	158,980	604,721	(27,555)	577,166
3958	Pilot Rock School District 2R	2,599,507	143,355	352,653	88,516	584,524	73,693	211,259	284,952	664,786	(23,358)	641,428
3959	Meloughlin Union High School District	-	-	-	-	-	-	-	-	-	-	-
3965	La Grande Public Schools	17,508,655	965,551	2,375,249	706,835	4,047,635	496,353	73,806	570,159	4,477,584	172,186	4,649,770
3966	Union County School District	2,480,003	136,765	336,441	53,664	526,870	70,306	79,859	150,165	634,225	(15,898)	618,327
3967	North Powder School District	3,536,080	195,004	479,710	348,670	1,023,384	100,244	259,729	359,973	904,301	(40,511)	863,790
3969	Imbler School District	4,224,850	232,988	573,149	73,339	879,476	119,770	154,817	274,587	1,080,444	(70,626)	1,009,818
3970	Cove School District	3,376,792	186,220	458,100	2,208	646,528	95,729	194,965	290,694	863,565	(108,109)	755,456
3973	Elgin School District 23	4,404,451	242,892	597,514	73,540	913,946	124,862	311,222	436,084	1,126,374	(126,970)	999,404
3986	Joseph School District 6	3,745,978	206,580	508,185	-	714,765	106,195	233,263	339,458	957,980	(98,512)	859,468
3990	Wallowa School	2,907,985	160,367	394,501	66,298	621,166	82,438	379,363	461,801	743,675	(158,901)	584,774
3993	Enterprise School District 21	4,460,193	245,966	605,076	37,338	888,380	126,442	286,057	412,499	1,140,630	(156,882)	983,748

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

			Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Net Difference between Projected and Actual Investment Earnings	Changes in 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⁾
4003	Troy School District 54	126,248	6,962	17,127	1,419	25,508	3,579	5,669	9,248	32,286	731	33,017
4008	Chenowith School District	-	-	-	-	-	-	-	-	-	-	-
4012	Dufur Schools	4,489,327	247,573	609,028	163,659	1,020,260	127,268	144,954	272,222	1,148,080	(30,920)	1,117,160
4022	Maupin Grade School 84	-	-	-	-	-	-	-	-	-	-	-
4025	West Union School District 1	-	-	-	-	-	-	-	-	-	-	-
4030	Hillsboro Elementary School District 7	-	-	-	-	-	-	-	-	-	-	-
4034	Gaston Public Schools	4,405,641	242,958	597,676	574,992	1,415,626	124,895	415,834	540,729	1,126,679	202,088	1,328,767
4035	Banks School District	10,190,405	561,971	1,382,445	637,900	2,582,316	288,888	513,979	802,867	2,606,048	6,473	2,612,521
4047	Reedville School District 29	-	-	-	-	-	-	-	-	-	-	-
4055	Groner School	-	-	-	-	-	-	-	-	-	-	-
4062	Beaverton School District	450,146,458	24,824,250	61,067,503	20,638,385	106,530,138	12,761,195	1,039,519	13,800,714	115,118,425	6,082,567	121,200,992
4080	North Plains School District 70	-	-	-	-	-	-	-	-	-	-	-
4105	Hillsboro Union High School	-	-	-	-	-	-	-	-	-	-	-
4109	Spray School District 1	716,974	39,539	97,266	25,581	162,386	20,325	265,172	285,497	183,356	(86,701)	96,655
4114	Fossil School District 21J	1,689,058	93,147	229,140	227,525	549,812	47,883	872,599	920,482	431,952	(139,847)	292,105
4128	Yamhill Grade School	-	-	-	-	-	-	-	-	-	-	-
4135	Newberg School District 29JT	38,643,277	2,131,063	5,242,401	3,189,870	10,563,334	1,095,498	3,098,915	4,194,413	9,882,457	635,966	10,518,423
4142	McMinnville Schools	67,078,729	3,699,194	9,099,995	912,643	13,711,832	1,901,614	2,058,132	3,959,746	17,154,412	(482,726)	16,671,686
4144	Sheridan School District 48J	9,723,569	536,226	1,319,113	64,999	1,920,338	275,653	1,082,061	1,357,714	2,486,662	(491,283)	1,995,379
4166	Yamhill-Carlton School District 1	2,261,440	124,712	306,790	313,965	745,467	64,110	963,820	1,027,930	578,331	(11,860)	566,471
4185	Lebanon School District UH-1	-	-	-	-	-	-	-	-	-	-	-
4189	Wasco County High School	-	-	-	-	-	-	-	-	-	-	-
4203	Victor Point School	-	-	-	-	-	-	-	-	-	-	-
4218	Curry County Education Service District	-	-	-	-	-	-	-	-	-	-	-
4219	Grant County Education Service District	1,260,874	69,534	171,052	1,926	242,512	35,745	259,745	295,490	322,450	(93,924)	228,526
4220	Jefferson County Education Service District	2,374,574	130,951	322,138	158,443	611,532	67,317	204,841	272,158	607,263	(57,256)	550,007
4221	Marion Education Service District	-	-	-	-	-	-	-	-	-	-	-
4223	InterMountain Education Service District	16,378,647	903,234	2,221,950	701,942	3,827,126	464,318	422,082	886,400	4,188,601	(113,458)	4,075,143
4224	Wallowa County Region 18	2,513,821	138,630	341,029	75,927	555,586	71,264	161,822	233,086	642,873	(63,866)	579,007
4225	Washington County Education Service District	-	-	-	-	-	-	-	-	-	-	-
4226	North Central Education Service District	1,282,991	70,753	174,052	-	244,805	36,371	261,691	298,062	328,106	(106,439)	221,667
4227	Cascade School District UH5	-	-	-	-	-	-	-	-	-	-	-
4230	Mari-Linn School District	-	-	-	-	-	-	-	-	-	-	-
4232	South Coast Education Service District Region 7	9,612,288	530,089	1,304,017	-	1,834,106	272,499	1,265,104	1,537,603	2,458,203	(540,013)	1,918,190
4237	Douglas Education Service District	21,098,406	1,163,515	2,862,240	390,718	4,416,473	598,118	434,575	1,032,693	5,395,611	(110,903)	5,284,708
4238	Multnomah Education Service District	27,491,959	1,516,100	3,729,598	2,182,693	7,428,391	779,369	1,376,883	2,156,252	7,030,670	(289,736)	6,740,934
4251	Clatsop County Education Service District	-	-	-	-	-	-	-	-	-	-	-
4252	High Desert Education Service District	21,733,976	1,198,565	2,948,462	811,755	4,958,782	616,136	408,192	1,024,328	5,558,149	48,802	5,606,951
4254	Willamette Education Service District	16,428,343	905,975	2,228,692	1,480,277	4,614,944	465,727	2,360,485	2,826,212	4,201,310	(59,415)	4,141,895
4258	Hermiston School District 8R	43,454,544	2,396,390	5,895,105	1,210,159	9,501,654	1,231,892	882,210	2,114,102	11,112,869	46,119	11,158,988
4259	Clackamas Education Service District	23,288,273	1,284,280	3,159,320	289,931	4,733,531	660,199	1,703,980	2,364,179	5,955,638	(574,455)	5,381,183
4260	Greater Albany School District 8J	89,043,204	4,910,470	12,079,727	849,344	17,839,541	2,524,284	866,746	3,391,030	22,771,507	(8,840)	22,762,667
4268	Lake Oswego School District	59,728,707	3,293,862	8,102,881	2,522,874	13,919,617	1,693,248	198,039	1,891,287	15,274,750	882,829	16,157,579
4270	Silver Falls School District	32,857,285	1,811,982	4,457,466	476,457	6,745,905	931,471	1,196,625	2,128,096	8,402,774	(100,932)	8,301,842
4271	Malheur Education Service District Region 14	5,277,183	291,021	715,910	271,501	1,278,432	149,603	124,637	274,240	1,349,563	(18,231)	1,331,332
4272	Linn-Benton-Lincoln Education Service District	27,573,140	1,520,577	3,740,611	92,279	5,353,467	781,671	1,388,097	2,169,768	7,051,431	(645,796)	6,405,635
4273	Double O School District	132,439	7,304	17,967	12,676	37,947	3,755	4,965	8,720	33,869	1,853	35,722
4275	Tillamook County Education Service District	-	-	-	-	-	-	-	-	-	-	-
4276	Lane County Education Service District	14,682,968	809,722	1,991,912	230,883	3,032,517	416,247	318,404	734,651	3,754,956	(319,473)	3,435,483
4277	Mitchell School	931,895	51,391	126,422	-	177,813	26,418	343,928	370,346	238,319	(106,653)	131,666
4279	St Helens School District 502	15,447,192	851,867	2,095,588	1,848,014	4,795,469	437,912	1,432,268	1,870,180	3,950,395	572,114	4,522,509
4280	Northwest Regional Education Service District	62,667,430	3,455,924	8,501,552	-	11,957,476	1,776,558	3,286,766	5,063,324	16,026,286	(2,015,096)	14,011,190
4286	Southern Oregon Education Service District	26,324,097	1,451,696	3,571,164	694,635	5,717,495	746,261	2,820,813	3,567,074	6,732,006	(1,139,711)	5,592,295

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

			Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Net Difference between Projected and Actual Investment Earnings	Changes in 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⁾
4288	Medford School District 549C	122,767,239	6,770,251	16,654,777	70,811	23,495,839	3,480,326	5,350,400	8,830,726	31,395,940	(1,800,971)	29,594,969
4291	Dayton Public Schools	6,287,626	346,744	852,988	324,513	1,524,245	178,248	304,935	483,183	1,607,969	27,347	1,635,316
4293	Lake County Education Service District	1,330,433	73,369	180,488	90,226	344,083	37,716	93,943	131,659	340,239	(9,760)	330,479
4294	Harney Education Service District Region XVII	2,291,921	126,393	310,925	-	437,318	64,974	375,732	440,706	586,125	(130,194)	455,931
4295	Wasco County Education Service District	4,164,127	229,639	564,911	315,128	1,109,678	118,049	15,707	133,756	1,064,915	80,237	1,145,152
4297	Yamhill Education Service District	-	-	-	-	-	-	-	-	-	-	-
4306	Amity School District	3,869,260	213,378	524,909	473,551	1,211,838	109,690	377,225	486,915	989,507	157,005	1,146,512
4307	Columbia School District 5J	-	-	-	-	-	-	-	-	-	-	-
4309	Scappoose School District	23,170,893	1,277,806	3,143,396	-	4,421,202	656,871	1,624,054	2,280,925	5,925,620	(705,651)	5,219,969
4311	Redmond School District 2J	64,726,672	3,569,485	8,780,912	270,937	12,621,334	1,834,935	473,042	2,307,977	16,552,907	57,294	16,610,201
4312	Reedsport School District	4,509,029	248,660	611,701	745,445	1,605,806	127,826	573,226	701,052	1,153,119	81,961	1,235,080
4313	Forest Grove School District	65,644,102	3,620,079	8,905,371	1,366,340	13,891,790	1,860,944	293,485	2,154,429	16,787,527	456,165	17,243,692
4314	Willamina School District 30J	9,165,908	505,473	1,243,460	207,015	1,955,948	259,844	304,003	563,847	2,344,048	(70,135)	2,273,913
4315	John Day School District	4,026,059	222,025	546,181	100,934	869,140	114,135	958,715	1,072,850	1,029,606	(229,697)	799,909
4316	Tigard-Tualatin School District 23J	139,639,948	7,700,731	18,943,752	1,421,282	28,065,765	3,958,651	4,234,814	8,193,465	35,710,890	(1,906,653)	33,804,237
4317	Sherwood School District 88J	53,880,658	2,971,359	7,309,526	-	10,280,885	1,527,462	1,283,102	2,810,564	13,779,196	(698,439)	13,080,757
4320	Rainier School District 13	5,904,999	325,643	801,081	233,200	1,359,924	167,401	911,514	1,078,915	1,510,118	(147,299)	1,362,819
4321	North Clackamas School District 12	136,301,159	7,516,607	18,490,807	12,793,285	38,800,699	3,863,999	5,143,290	9,007,289	34,857,044	3,736,545	38,593,589
4323	Estacada School District 108	15,069,303	831,028	2,044,323	719,180	3,594,531	427,199	1,092,825	1,520,024	3,853,756	(204,239)	3,649,517
4324	Centennial School District 28	85,683,061	4,725,168	11,623,885	8,902	16,357,955	2,429,028	5,422,794	7,851,822	21,912,200	(2,534,130)	19,378,070
4326	Harney County School District 3	-	-	-	-	-	-	-	-	-	-	-
4327	Jordan Valley School District 3	1,303,968	71,910	176,898	179,423	428,231	36,966	142,077	179,043	333,471	(37,779)	295,692
4329	Gervais School District 1	5,162,121	284,676	700,301	157,407	1,142,384	146,341	580,030	726,371	1,320,138	(49,088)	1,271,050
4330	Vale School District 84	12,436,988	685,863	1,687,219	-	2,373,082	352,576	721,771	1,074,347	3,180,579	(329,033)	2,851,546
4331	Molalla River School District	8,113,376	447,429	1,100,672	2,749,034	4,297,135	230,006	2,387,181	2,617,187	2,074,878	577,445	2,652,323
4332	Gresham-Barlow School District 10	87,230,517	4,810,506	11,833,815	2,167,728	18,812,049	2,472,897	5,616,653	8,089,550	22,307,939	(765,820)	21,542,119
4333	Canby School District	28,386,209	1,565,416	3,850,913	3,676,917	9,093,246	804,720	2,760,953	3,565,673	7,259,361	520,866	7,780,227
4334	Cascade School District 5	14,508,695	800,112	1,968,270	1,043,560	3,811,942	411,307	363,669	774,976	3,710,388	403,679	4,114,067
4335	Milton-Freewater Unified School District 7	8,666,917	477,955	1,175,766	611,739	2,265,460	245,698	725,154	970,852	2,216,438	39,533	2,255,971
4336	Nestucca Valley School District 101	5,189,223	286,170	703,977	9,656	999,803	147,109	568,361	715,470	1,327,068	(197,811)	1,129,257
4337	Sherman County School District	2,931,863	161,684	397,741	-	559,425	83,115	408,601	491,716	749,781	(164,782)	584,999
4338	Three Rivers U J School District	40,825,524	2,251,407	5,538,448	334,469	8,124,324	1,157,362	1,233,895	2,391,257	10,440,535	(267,081)	10,173,454
4339	Lebanon Community School District	45,003,219	2,481,795	6,105,200	559,255	9,146,250	1,275,796	2,585,727	3,861,523	11,508,920	(1,120,415)	10,388,505
4340	Monroe School District 1J	3,882,494	214,108	526,705	74,357	815,170	110,065	566,181	676,246	992,892	(154,881)	838,011
4341	Hillsboro School District 1J	203,797,390	11,238,825	27,647,441	7,701,637	46,587,903	5,777,449	6,942,444	12,719,893	52,118,225	305,714	52,423,939
4342	North Santiam School District 29J	13,828,024	762,575	1,875,929	892,330	3,530,834	392,010	1,186,937	1,578,947	3,536,316	40,827	3,577,143
4343	Harrisburg Sschool District 7	10,884,729	600,261	1,476,638	169,892	2,246,791	308,571	695,007	1,003,578	2,783,612	(280,041)	2,503,571
4344	South Wasco County School District 1	3,872,548	213,560	525,355	112,542	851,457	109,783	187,571	297,354	990,348	(65,302)	925,046
4345	Oregon Trail School District 46	44,672,581	2,463,561	6,060,345	-	8,523,906	1,266,422	3,800,089	5,066,511	11,424,364	(1,645,575)	9,778,789
4346	Knappa School District 4	6,638,075	366,070	900,531	197,696	1,464,297	188,183	304,020	492,203	1,697,591	(106,644)	1,590,947
4347	Clatskanie School District 6J	10,155,720	560,058	1,377,739	355,009	2,292,806	287,904	583,587	871,491	2,597,178	(233,937)	2,363,241
4348	Lourdes Charter School	351,875	19,405	47,736	369	67,510	9,975	51,031	61,006	89,987	(16,378)	73,609
4350	RidgeLine Montessori	1,969,101	108,590	267,131	31,230	406,951	55,822	59,478	115,300	503,569	(20,231)	483,338
4351	The Village School	534,544	29,479	72,517	134,688	236,684	15,154	181,232	196,386	136,702	(28,172)	108,530
4352	Armadillo Technical Institute	726,859	40,084	98,607	145,399	284,090	20,606	249,747	270,353	185,884	(40,176)	145,708
4354	Opal Charter School	362,878	20,012	49,229	96,286	165,527	10,287	256,383	266,670	92,801	(34,543)	58,258
4355	Three Rivers Charter School	1,284,620	70,843	174,273	909	246,025	36,418	145,323	181,741	328,523	(47,993)	280,530
4358	Detroit Lake Charter School	-	-	-	-	-	-	-	-	-	-	-
4360	Luckiamute Valley Charter School	1,818,319	100,275	246,676	37,145	384,096	51,547	112,743	164,290	465,009	(26,580)	438,429
4361	Rimrock Expeditionary Alternative Learning	-	-	-	143	143	-	378,661	378,661	-	(166,499)	(166,499)
4362	Kings Valley Charter School	125,586	6,926	17,037	27,206	51,169	3,560	34,996	38,556	32,117	(719)	31,398
4363	Multisensory Learning Academy	4,021,743	221,787	545,595	524,312	1,291,694	114,012	-	114,012	1,028,503	162,734	1,191,237
4365	Mitch Charter School	1,946,166	107,325	264,020	166,254	537,599	55,172	190,840	246,012	497,704	484	498,188

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Net Difference between Projected and Actual Investment Earnings	Changes in 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⁾
4366	Sand Ridge Charter School	2,182,804	120,375	296,122	11,851	428,348	61,880	46,840	108,720	558,220	(24,337)	533,883
4367	Arthur Academy Charter School	7,884,093	434,784	1,069,567	1,876,805	3,381,156	223,506	623,830	847,336	2,016,242	196,563	2,212,805
4369	Trillium Charter School	1,835,248	101,209	248,972	189,405	539,586	52,027	582,918	634,945	469,338	(89,047)	380,291
4370	Howard Street Charter School, Inc.	885,713	48,844	120,157	108,360	277,361	25,109	12,545	37,654	226,508	34,931	261,439
4371	The Lighthouse School	1,743,318	96,139	236,501	38,404	371,044	49,421	87,687	137,108	445,828	(38,584)	407,244
4373	Sheridan Japanese School Foundation	667,054	36,786	90,494	25,922	153,202	18,910	49,120	68,030	170,590	(21,627)	148,963
4374	Ione School District	2,970,044	163,789	402,920	2,291	569,000	84,198	431,879	516,077	759,546	(124,815)	634,731
4375	Eddyville Charter School	1,548,530	85,397	210,076	10,184	305,657	43,899	140,808	184,707	396,014	(58,999)	337,015
4376	Four Rivers Community School	2,596,014	143,163	352,179	92,191	587,533	73,594	86,584	160,178	663,893	(21,754)	642,139
4378	Mosier Community School	2,022,498	111,535	274,375	252,247	638,157	57,336	99,566	156,902	517,225	21,054	538,279
4379	Siletz Valley School	1,552,669	85,625	210,637	2,234	298,496	44,017	322,312	366,329	397,073	(101,159)	295,914
4380	The Emerson School	1,126,991	62,150	152,889	156,479	371,518	31,949	190,054	222,003	288,212	(16,207)	272,005
4381	North Wasco County School District 21	21,417,929	1,181,136	2,905,586	364,526	4,451,248	607,177	1,976,300	2,583,477	5,477,325	(400,128)	5,077,197
4382	Self Enhancement Inc	43,516	2,400	5,903	6,132	14,435	1,234	521,169	522,403	11,128	(148,453)	(137,325)
4383	City View Charter School	1,596,040	88,017	216,521	163,250	467,788	45,246	151,684	196,930	408,164	(10,951)	397,213
4386	Nixyaawii Community School	872,334	48,107	118,342	55,301	221,750	24,730	116,346	141,076	223,087	(37,517)	185,570
4388	West Lane Tech	757,464	41,772	102,759	125,710	270,241	21,473	85,496	106,969	193,710	(3,382)	190,328
4390	Oregon Connections Academy	19,236,902	1,060,858	2,609,705	934,589	4,605,152	545,347	180,708	726,055	4,919,559	219,488	5,139,047
4392	Eagleridge High School	1,512,209	83,394	205,148	200,122	488,664	42,870	283,450	326,320	386,725	(66,273)	320,452
4393	Cascade Heights Public Charter School	1,630,346	89,909	221,175	67,621	378,705	46,219	92,801	139,020	416,937	(30,661)	386,276
4395	Siletz Valley Early College Academy	525,851	28,999	71,338	-	100,337	14,907	85,918	100,825	134,479	(38,099)	96,380
4396	Sweet Home Charter School	1,315,824	72,564	178,506	239,492	490,562	37,302	143,504	180,806	336,503	423	336,926
4397	Springwater Environmental Sciences School	1,689,689	93,181	229,226	78,281	400,688	47,901	124,914	172,815	432,113	(29,692)	402,421
4398	LEP High	-	-	-	2,438	2,438	-	982,858	982,858	-	(428,507)	(428,507)
4400	Phoenix School	1,303,821	71,902	176,878	464,333	713,113	36,962	-	36,962	333,433	138,763	472,196
4401	Ballston Community School	451,665	24,908	61,273	16,887	103,068	12,804	131,099	143,903	115,507	(30,950)	84,557
4402	Sage Community School	-	-	-	22,096	22,096	-	301,554	301,554	-	(66,189)	(66,189)
4403	Portland Village School	2,779,246	153,267	377,036	82,862	613,165	78,789	201,522	280,311	710,752	(31,119)	679,633
4404	Alliance Charter Academy	3,568,325	196,783	484,084	4,458	685,325	101,158	168,376	269,534	912,547	(46,555)	865,992
4405	Forest Grove Community School	1,636,739	90,261	222,042	20,915	333,218	46,400	83,907	130,307	418,572	(9,116)	409,456
4407	Madrone Trail Public Charter School	1,353,558	74,645	183,626	22,025	280,296	38,372	247,901	286,273	346,153	(56,158)	289,995
4408	Muddy Creek Charter School	813,975	44,888	110,425	51,730	207,043	23,075	23,964	47,039	208,162	22,303	230,465
4409	Southwest Charter School	179,132	9,879	24,301	52,218	86,398	5,078	806,526	811,604	45,810	(183,410)	(137,600)
4410	Ace Academy	-	-	-	7,622	7,622	-	374,646	374,646	-	(123,699)	(123,699)
4411	Sherwood Charter School	1,491,145	82,232	202,291	173,192	457,715	42,272	230,204	272,476	381,339	9,963	391,302
4412	Estacada Web Academy	3,842,801	211,919	521,320	193,192	926,431	108,940	106,248	215,188	982,741	(3,133)	979,608
4418	Lewis and Clark Montessori Charter School	3,394,492	187,196	460,502	510,257	1,157,955	96,230	70,373	166,603	868,092	123,183	991,275
4419	Silvies River Web Academy	1,152,865	63,577	156,399	269,311	489,287	32,683	8,748	41,431	294,828	70,980	365,808
4420	Oregon Virtual Academy	8,185,164	451,388	1,110,411	478,638	2,040,437	232,041	-	232,041	2,093,237	203,709	2,296,946
4421	Home Scholars Academy of Oakridge and Westfir	-	-	-	6,439	6,439	-	14,338	14,338	-	(1,278)	(1,278)
4422	Redmond Proficiency Academy	5,950,864	328,173	807,303	322,323	1,457,799	168,701	187,124	355,825	1,521,847	12,671	1,534,518
4423	Molalla River Academy	1,491,595	82,257	202,352	95,543	380,152	42,285	42,710	84,995	381,454	7,168	388,622
4424	The Ivy School	1,797,320	99,117	243,827	576,637	919,581	50,952	330,766	381,718	459,638	91,166	550,804
4429	Clackamas Web Academy	29,024	1,601	3,937	3,215	8,753	823	10,239	11,062	7,422	(3,941)	3,481
4430	Clackamas Charter Alliance 2	189,826	10,468	25,752	724	36,944	5,381	13,706	19,087	48,545	(7,060)	41,485
4431	Corbett Charter School	-	-	-	585	585	-	600,508	600,508	-	(310,595)	(310,595)
4432	Renaissance Public Academy	801,379	44,194	108,716	133,978	286,888	22,718	82,544	105,262	204,941	(10,835)	194,106
4433	Powell Butte Community Charter School	1,552,228	85,601	210,577	268,119	564,297	44,004	219,827	263,831	396,960	12,291	409,251
4434	Logos Public Charter School	426,175	23,502	57,815	118,424	199,741	12,082	3,584,267	3,596,349	108,988	(829,056)	(720,068)
4435	Sunny Wolf Charter School	1,198,700	66,105	162,617	170,300	399,022	33,982	15,581	49,563	306,550	49,987	356,537
4436	Academy of Arts & Academics	1,555,760	85,796	211,057	153,259	450,112	44,104	32,680	76,784	397,863	31,084	428,947
4437	Center for Advance Learning	1,741,734	96,051	236,286	40,013	372,350	49,376	76,041	125,417	445,423	(18,942)	426,481
4439	Homesource Family Charter	-	-	-	-	-	-	20,094	20,094	-	(39,431)	(39,431)

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2019

			Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Net Difference between Projected and Actual Investment Earnings	Changes in 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⁾	
4440	Sheridan Allprep Academy	992,768	54,748	134,680	139,829	329,257	28,144	45,693	73,837	253,886	35,477	289,363	
4441	Baker Web Academy	10,078,308	555,789	1,367,237	2,535,047	4,458,073	285,710	-	285,710	2,577,381	749,807	3,327,188	
4443	Knova Learning Oreogn	2,013,254	111,025	273,121	4,449	388,595	57,074	227,735	284,809	514,861	(105,487)	409,374	
4444	Bennett Pearson Academy, Inc.	718,823	39,641	97,517	24,326	161,484	20,378	146,744	167,122	183,828	(30,030)	153,798	
4446	Coburg Community Charter School	1,789,441	98,682	242,758	119,057	460,497	50,729	127,848	178,577	457,623	19,919	477,542	
4447	Arco Iris Spanish Immersion Charter School	1,753,514	96,701	237,884	217,044	551,629	49,710	229,188	278,898	448,436	11,960	460,396	
4448	Gresham Barlow Web Academy	3,149,641	173,693	427,285	184,866	785,844	89,289	58,808	148,097	805,475	60,492	865,967	
4449	Mosier Middle School	-	-	-	3,227	3,227	-	277,115	277,115	-	(85,012)	(85,012)	
4450	Sauvie Island Academy	2,164,090	119,343	293,583	126,079	539,005	61,350	128,909	190,259	553,434	(6,064)	547,370	
4451	River's Edge Academy Charter School	961,963	53,049	130,501	64,209	247,759	27,271	236,972	264,243	246,008	(22,088)	223,920	
4452	South Columbia Family School	365,448	20,153	49,577	48,552	118,282	10,360	43,658	54,018	93,458	3,969	97,427	
4453	Woodland Educational Initiative	1,258,193	69,386	170,688	323,746	563,820	35,668	99,736	135,404	321,765	79,987	401,752	
4454	Le Monde Immersion Charter School	1,718,057	94,746	233,074	145,239	473,059	48,705	45,329	94,034	439,368	56,581	495,949	
4455	Hope Chinese Charter School	2,106,649	116,176	285,791	400,802	802,769	59,721	10,161	69,882	538,745	142,878	681,623	
4456	Insight School of Oregon Charter	1,766,295	97,406	239,618	167,285	504,309	50,073	175,517	225,590	451,704	35,739	487,443	
4457	Oregon Virtual Education East	165,249	9,113	22,418	23,257	54,788	4,685	7,238	11,923	42,260	6,880	49,140	
4458	Oregon Virtual Education West	165,249	9,113	22,418	24,942	56,473	4,685	5,228	9,913	42,260	3,241	45,501	
4459	Crater Lake Charter Academy	1,892,040	104,340	256,677	548,038	909,055	53,637	7,031	60,668	483,862	185,067	668,929	
4460	Kairos PDX	1,543,441	85,116	209,385	491,242	785,743	43,755	-	43,755	394,713	162,536	557,249	
4461	Mountain View Academy	-	-	-	123,802	123,802	-	386,642	386,642	-	(32,969)	(32,969)	
4462	Bend International School	1,382,392	76,235	187,537	424,957	688,729	39,189	35,360	74,549	353,527	141,221	494,748	
4463	Dallas Community School-Community Innovation Partners	1,028,305	56,708	139,501	341,617	537,826	29,151	-	29,151	262,974	110,325	373,299	
4464	The Valley School of Southern Oregon	373,343	20,589	50,648	146,323	217,560	10,584	71,058	81,642	95,477	34,869	130,346	
4465	Bridge Educational Foundation	466,018	25,700	63,221	221,637	310,558	13,211	-	13,211	119,177	57,830	177,007	
4467	Cannon Beach Academy	142,422	7,854	19,321	78,366	105,541	4,038	-	4,038	36,422	18,659	55,081	
4468	Frontier Charter Academy	844,684	46,582	114,591	464,780	625,953	23,946	-	23,946	216,016	110,662	326,678	
4469	Desert Sky Montessori	49,994	2,757	6,782	27,508	37,047	1,417	-	1,417	12,785	6,550	19,335	
4470	Oregon Family School	-	-	-	-	-	-	-	-	-	-	-	
4471	Wahtonka Community School	-	-	-	-	-	-	-	-	-	-	-	
Total for All Entities		\$ 17,297,605,168	\$ 953,911,923	\$ 2,346,617,503	\$ 641,173,433	\$ 3,941,702,859	\$ 490,369,535	\$ 641,173,433	\$ 1,131,542,968	\$ 4,423,611,518	\$ -	\$ 4,423,611,518	

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

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
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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, 2019, there were 930 participating employers and State Agencies.

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

B. Plan Membership

The 1995 Legislature enacted Chapter 654, Section 3, Oregon Laws 1995, which has been codified into ORS 238.435. This legislation created a second tier of benefits for those who established membership on or after January 1, 1996. The second tier does not have the Tier One assumed earnings rate guarantee and has a higher normal retirement age of 60, compared to 58 for Tier One. As of June 30, 2019, there were 18,971 active plan members, 128,177 retired plan members or their beneficiaries currently receiving benefits, 11,065 inactive plan members entitled to but not yet receiving benefits, for a total of 158,213 Tier One members. For Tier Two members, as of June 30, 2019, there were 32,441 active plan members, 15,567 retired plan members or their beneficiaries currently receiving benefits, 15,566 inactive plan members entitled to but not yet receiving benefits, for a total of 63,574 Tier Two members.

The 2003 Legislature enacted HB 2020, codified as ORS 238A, which created the Oregon Public Service Retirement Plan (OPSRP). OPSRP consists of the Pension Program (defined benefit) and the Individual Account Program. Membership includes public employees hired on or after August 29, 2003. As of June 30, 2019, there were 124,915 active plan members, 5,642 retired plan members or their beneficiaries currently receiving benefits, 5,868 inactive plan members entitled to but not yet receiving benefits, and 16,287 inactive plan members not eligible for refund or retirement, for a total of 152,712 OPSRP Pension Program members.

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

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Note 2 - Summary of Significant Accounting Policies

Governmental Accounting Standards Board (GASB) Statement No. 68

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

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

The Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer (Schedules), along with PERS audited financial statements and the schedule of pension amounts under the GASB 68 report prepared by PERS' third-party actuaries provide employers with the required information for financial reporting related to PERS pensions provided through the Plan as of and for the fiscal year ended June 30, 2019 (the measurement period).

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

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

Basis of Accounting

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

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The Schedule of Employer Allocations reflects employer allocation percentages calculated by PERS for the fiscal year ended June 30, 2019 (the measurement date). Consistent with GASB 68, paragraph 50, employer proportions are actuarially determined as of December 31, 2017, the date of the actuarial valuation used to measure the collective net pension liability.

Proportionate Share Allocation Methodology

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

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

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

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

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

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

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

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

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Notes to the Schedules of Employer Allocations and Pension Amounts by Employer
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Use of Estimates in the Preparation of the Schedules

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

Note 3 - Net Pension Liability and Actuarial Assumptions and Methods

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

<u>Net Pension Liability (in Millions)</u>	
<u>As of June 30,</u>	
	<u>2019</u>
Total Pension Liability	\$ 87,501.2
Plan Fiduciary Net Position	<u>70,203.7</u>
Employers' Net Pension Liability	<u>\$ 17,297.5</u>
Plan net position as a percentage of total pension liability	80.2 %

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, 2017
Measurement date	June 30, 2019
Experience Study	2016, published July 26, 2017
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Inflation rate	2.50 percent
Long-term expected rate of return	7.20 percent
Discount rate	7.20 percent
Projected salary increases	3.50 percent
Cost-of-living adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	<p>Healthy retirees and beneficiaries: RP-2014 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.</p> <p>Active members: RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.</p>

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

Discount Rate

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

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Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2017 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of turn for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.pdf>

Depletion Date Projection

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

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

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

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

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Notes to the Schedules of Employer Allocations and Pension Amounts by Employer
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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, 2019, 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, 2019 – 5.2 years
Fiscal Year ended June 30, 2018 – 5.2 years
Fiscal Year ended June 30, 2017 – 5.3 years
Fiscal Year ended June 30, 2016 – 5.3 years
Fiscal Year ended June 30, 2015 – 5.4 years
Fiscal Year ended June 30, 2014 – 5.6 years

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

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

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