

**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, 2021



Certified
Public
Accountants

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, 2021

Table of Contents

	<i>Page</i>
Independent Auditor's Report.....	1
Schedule of Employer Allocations	3
Schedule of Pension Amounts by Employer.....	18
Notes to the Schedules of Employer Allocations and Pension Amounts by Employer.....	31



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, 2021, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources excluding employer specific amounts, total deferred inflows of resources excluding employer specific amounts, and total pension expense/(credit) (specified column totals) included in the accompanying schedule of pension amounts by employer of the Plan as of and for the fiscal year ended June 30, 2021, 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/(credit) 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, 2021, 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, 2021, and our report thereon dated December 1, 2021, expressed unmodified opinions on those financial statements.

Restriction on Use

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

Macias Gini & O'Connell LLP

Sacramento, California
February 25, 2022

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
1000	State Agencies	\$ 7,830,869,115	27.24217525%
1039	SAIF	106,468,385	0.37038423%
1252	Oregon State University	661,391,123	2.30085992%
2000	Lake County	12,272,896	0.04269518%
2001	Clackamas County	495,458,383	1.72360997%
2002	Curry County	27,382,997	0.09526049%
2003	Douglas County	146,733,673	0.51045987%
2004	Harney County	12,602,861	0.04384307%
2005	Jackson County	125,248,013	0.43571515%
2006	Jefferson County	12,659,490	0.04404007%
2007	Klamath County	10,897,210	0.03790942%
2008	Lane County	320,456,301	1.11480943%
2009	Marion County	235,264,908	0.81844400%
2011	Washington County	445,889,997	1.55117054%
2012	Grant County	6,956,594	0.02420073%
2013	Umatilla County	43,921,682	0.15279558%
2014	Linn County	133,746,715	0.46528060%
2015	Yamhill County	59,742,437	0.20783312%
2016	Sherman County	7,089,117	0.02466175%
2017	Columbia County	31,789,576	0.11059018%
2018	Coos County	55,381,649	0.19266273%
2020	Wasco County	12,405,057	0.04315495%
2021	Baker County	14,995,601	0.05216698%
2022	Gilliam County	2,219,773	0.00772219%
2023	Morrow County Rural School District Board	-	0.00000000%
2027	Deschutes County	191,649,240	0.66671299%
2028	Union County	-	0.00000000%
2035	Hood River County	16,028,474	0.05576016%
2036	Clatsop County	41,021,881	0.14270769%
2037	Polk County	58,759,834	0.20441482%
2038	Multnomah County	952,983,329	3.31525639%
2039	Malheur County	18,346,422	0.06382388%
2040	Benton County	76,787,196	0.26712875%
2042	Josephine County	63,708,766	0.22163126%
2043	Lincoln County	15,037,754	0.05231362%
2044	Crook County	7,066,373	0.02458263%
2050	Wallowa County	422,189	0.00146872%
2052	Tillamook County	26,606	0.00009256%
2099	State Judiciary	101,646,083	0.35360831%
2100	City of Roseburg	37,983,062	0.13213619%
2101	City of Salem	278,030,884	0.96721909%
2102	City of Medford	110,583,330	0.38469938%
2103	City of Albany	95,985,296	0.33391546%
2104	City of Ashland	58,877,393	0.20482379%
2105	City of Astoria	22,281,171	0.07751216%
2106	City of Beaverton	151,355,535	0.52653849%
2107	City of Bend	112,873,440	0.39266625%
2109	City of Canby	18,909,784	0.06578371%
2110	City of Coquille	4,680,971	0.01628425%
2111	City of Eugene	391,513,767	1.36200548%
2112	City of Forest Grove	2,085,920	0.00725654%
2113	City of Grants Pass	50,169,651	0.17453113%
2114	City of Gresham	184,974,997	0.64349451%
2115	City of Hillsboro	175,355,466	0.61002990%
2117	City of McMinnville	45,701,965	0.15898886%
2118	City of Ontario	19,038,831	0.06623264%
2119	City of Oregon City	42,831,848	0.14900424%
2120	City of Lake Oswego	88,412,020	0.30756940%
2121	City of Portland	1,305,067,057	4.54009190%
2122	City of Redmond	40,503,974	0.14090599%
2123	City of St Helens	16,088,266	0.05596816%
2125	City of Vernonia	1,901,653	0.00661551%
2126	City of West Linn	25,762,248	0.08962219%
2127	City of Cottage Grove	19,711,914	0.06857418%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2128	City of Tillamook	5,553,391	0.01931924%
2129	City of Sweet Home	3,083,331	0.01072635%
2131	City of Drain	1,643,639	0.00571792%
2132	Eugene Water & Electric Board	95,957,193	0.33381769%
2135	McMinnville Water & Light Department	15,030,411	0.05228808%
2138	City of Hood River	13,958,967	0.04856072%
2139	City of Reedsport	2,838,290	0.00987390%
2140	City of Lebanon	17,641,825	0.06137271%
2142	City of Sherwood	25,128,762	0.08741841%
2143	City of Oakland	509,659	0.00177301%
2145	City of Vale	1,330,364	0.00462810%
2146	City of Prineville	10,800,744	0.03757383%
2147	City of Wheeler	495,140	0.00172250%
2148	City of Klamath Falls	25,003,108	0.08698128%
2149	City of Canyonville	669,647	0.00232958%
2150	City of Bandon	6,016,163	0.02092914%
2152	City of Coos Bay	29,016,531	0.10094326%
2154	City of Pendleton	27,505,026	0.09568500%
2155	City of Corvallis	84,153,979	0.29275645%
2157	City of Monmouth	9,491,085	0.03301777%
2158	City of Milton-Freewater	12,344,646	0.04294479%
2159	City of Baker City	12,158,426	0.04229696%
2160	City of Hermiston	21,003,800	0.07306842%
2161	City of Pilot Rock	1,108,863	0.00385753%
2162	City of Clatskanie	2,423,010	0.00842921%
2163	City of Milwaukie	31,315,071	0.10893946%
2165	City of Cornelius	7,727,820	0.02688369%
2166	City of Nyssa	2,124,757	0.00739164%
2167	City of Athena	582,991	0.00202812%
2168	City of Oakridge	3,826,013	0.01331001%
2170	City of Madras	6,368,439	0.02215465%
2172	City of Sandy	16,080,215	0.05594016%
2174	City of Mt Angel	1,422,028	0.00494698%
2175	City of Umatilla	6,118,440	0.02128494%
2176	City of Scappoose	7,554,993	0.02628245%
2177	City of Condon	527,832	0.00183623%
2178	City of Boardman	4,665,461	0.01623029%
2179	City of Estacada	3,794,038	0.01319877%
2180	City of Enterprise	2,438,984	0.00848478%
2181	City of Central Point	16,060,640	0.05587206%
2182	City of Cascade Locks	2,382,481	0.00828822%
2183	City of Myrtle Point	3,326,771	0.01157323%
2184	City of Port Orford	1,865,561	0.00648995%
2185	City of Wood Village	1,473,728	0.00512683%
2186	City of Chiloquin	54,135	0.00018833%
2187	City of Philomath	2,878,540	0.01001392%
2188	City of Talent	4,138,478	0.01439702%
2189	City of Willamina	-	0.00000000%
2191	City of Huntington	337,454	0.00117394%
2192	City of North Plains	1,927,266	0.00670461%
2193	City of Heppner	616,307	0.00214402%
2194	City of Cave Junction	1,344,774	0.00467823%
2195	City of Metolius	-	0.00000000%
2196	City of Hubbard	2,247,230	0.00781771%
2197	City of Myrtle Creek	2,929,527	0.01019129%
2198	City of Carlton	1,706,117	0.00593527%
2199	City of Junction City	7,546,306	0.02625223%
2200	City of Wallowa	424,753	0.00147764%
2201	City of Coburg	2,177,458	0.00757498%
2202	City of Dallas	17,778,430	0.06184794%
2203	City of Rockaway Beach	2,463,332	0.00856949%
2204	City of Burns	1,953,853	0.00679710%
2205	City of Elgin	534,448	0.00185925%
2206	City of Weston	303,638	0.00105630%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2207	City of Mill City	879,373	0.00305918%
2208	City of Fairview	3,809,362	0.01325208%
2209	City of Monroe	407,043	0.00141603%
2210	City of Helix	66,906	0.00023275%
2211	City of Jefferson	-	0.00000000%
2212	Town of Lakeview	1,384,467	0.00481631%
2213	City of Stanfield	164,834	0.00057343%
2214	City of Yamhill	1,214,086	0.00422359%
2215	City of Powers	-	0.00000000%
2216	City of Brookings	7,714,291	0.02683662%
2217	City of Sutherlin	8,122,668	0.02825729%
2218	City of Prairie City	990,787	0.00344677%
2219	City of Sheridan	2,251,543	0.00783271%
2220	City of Garibaldi	876,568	0.00304942%
2221	City of Sisters	2,707,075	0.00941742%
2222	City of Jacksonville	3,602,482	0.01253238%
2223	City of Cannon Beach	7,435,231	0.02586582%
2224	City of Falls City	587,546	0.00204397%
2225	City of Echo	269,591	0.00093786%
2226	City of Hines	1,250,215	0.00434927%
2227	Town of Bonanza	-	0.00000000%
2228	City of Turner	1,579,910	0.00549622%
2229	City of John Day	1,403,158	0.00488133%
2231	City of Banks	1,095,531	0.00381115%
2232	City of Joseph	640,666	0.00222876%
2233	City of Lafayette	1,349,612	0.00469506%
2234	City of Aumsville	3,212,051	0.01117414%
2235	City of Amity	321,409	0.00111812%
2236	City of Creswell	2,862,243	0.00995722%
2237	City of Troutdale	8,522,939	0.02964976%
2238	City of Warrenton	8,552,306	0.02975192%
2240	City of Wilsonville	27,223,673	0.09470623%
2241	City of Bay City	1,020,845	0.00355133%
2242	City of Gaston	-	0.00000000%
2243	City of Brownsville	790,952	0.00275158%
2244	City of Lakeside	296,650	0.00103199%
2245	City of Dundee	1,462,054	0.00508622%
2246	City of Merrill	144,192	0.00050162%
2247	City of Malin	199,749	0.00069489%
2248	City of Fossil	315,588	0.00109787%
2249	City of Phoenix	2,816,636	0.00979857%
2250	City of Gold Beach	1,209,306	0.00420696%
2251	City of Rogue River	2,145,604	0.00746417%
2252	City of Dayton	1,254,591	0.00436449%
2253	Town of Butte Falls	254,500	0.00088536%
2254	City of Shady Cove	391,017	0.00136028%
2255	Town of Canyon City	463,416	0.00161214%
2256	City of Jordan Valley	-	0.00000000%
2257	City of Culver	793,762	0.00276135%
2258	City of Adair Village	770,717	0.00268118%
2259	Town of Hammond	-	0.00000000%
2260	City of Riddle	842,124	0.00292960%
2261	City of Waldport	1,354,571	0.00471231%
2262	City of Dufur	452,174	0.00157303%
2263	City of La Grande	6,597,745	0.02295236%
2264	City of Gervais	1,458,077	0.00507239%
2265	City of Westfir	44,903	0.00015621%
2266	City of Irrigon	1,534,170	0.00533710%
2267	City of Independence	10,327,609	0.03592788%
2268	City of Harrisburg	1,965,171	0.00683647%
2269	City of Durham	191,221	0.00066522%
2270	City of Lyons	213,714	0.00074347%
2271	City of Columbia City	1,576,618	0.00548477%
2272	City of Aurora	686,587	0.00238851%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2273	City of Silverton	8,462,682	0.02944014%
2274	City of Gold Hill	160,878	0.00055967%
2275	City of Toledo	4,718,137	0.01641354%
2276	City of Newport	7,636,716	0.02656675%
2277	City of Rajneeshpuram	-	0.00000000%
2278	City of Springfield	87,487,212	0.30435216%
2279	City of Keizer	21,678,496	0.07541556%
2280	City of Winston	3,476,840	0.01209530%
2281	City of Manzanita	2,127,209	0.00740017%
2282	City of Eagle Point	3,035,598	0.01056030%
2283	City of Maupin	842,140	0.00292965%
2284	City of Halsey	677,672	0.00235750%
2285	City of Veneta	2,983,794	0.01038008%
2286	City of Millersburg	1,100,277	0.00382766%
2287	City of King City	1,490,937	0.00518670%
2288	City of Tualatin	36,103,536	0.12559766%
2289	City of St Paul	-	0.00000000%
2290	City of Molalla	5,208,937	0.01812095%
2291	City of Florence	8,748,980	0.03043612%
2292	City of North Bend	12,241,449	0.04258578%
2293	City of Lowell	833,480	0.00289953%
2294	City of Depoe Bay	1,832,961	0.00637654%
2295	City of Tigard	19,724,252	0.06861710%
2296	City of Happy Valley	11,612,805	0.04039885%
2297	City of Rainier	2,970,060	0.01033230%
2298	City of Lincoln City	20,148,578	0.07009325%
2299	City of Dunes City	125,126	0.00043529%
2300	City of Yachats	1,289,269	0.00448513%
2301	City of Moro	207,237	0.00072094%
2302	City of Mt. Vernon	406,685	0.00141478%
2303	City of Woodburn	22,929,780	0.07976855%
2304	City of Gladstone	11,328,141	0.03940855%
2305	City of Elkton	151,877	0.00052835%
2306	City of Imbler	-	0.00000000%
2307	City of Yoncalla	604,435	0.00210272%
2308	City of North Powder	62,440	0.00021722%
2309	City of Gearhart	1,559,501	0.00542522%
2501	Port of The Dalles	255,938	0.00089036%
2507	Port of Astoria	1,992,416	0.00693125%
2508	Multnomah Drainage	7,238,008	0.02517972%
2510	Horsefly Irrigation District	482,017	0.00167685%
2511	Grants Pass Irrigation District	1,315,234	0.00457546%
2512	Port of Portland	150,425,208	0.52330205%
2513	Port of Coos Bay	5,016,022	0.01744983%
2515	Klamath County Fire District 1	31,865,773	0.11085525%
2518	Clackamas County Housing Authority	6,380,450	0.02219643%
2519	Home Forward	43,826,340	0.15246390%
2521	League of Oregon Cities	6,123,656	0.02130309%
2522	Lane Council of Governments	31,699,733	0.11027763%
2526	Clatskanie People's Utility District	7,947,071	0.02764642%
2527	Deschutes Valley Water District	4,229,205	0.01471264%
2528	Columbia River Fire & Rescue	13,270,492	0.04616564%
2529	East Fork Irrigation District	564,780	0.00196477%
2530	River Road Water District	900,312	0.00313202%
2531	Oregon School Boards Association	10,614,017	0.03692424%
2533	Owyhee Irrigation District	3,942,016	0.01371356%
2535	Athena Cemetary Maintenance District 1	-	0.00000000%
2536	Valley View Cemetery	-	0.00000000%
2538	Clackamas Vector Control	843,517	0.00293444%
2540	West Extension Irrigation District	882,738	0.00307089%
2541	Jackson County Vector Control District	756,565	0.00263195%
2542	Rainbow Water District	1,930,977	0.00671752%
2545	Council of Governments	24,254,726	0.08437780%
2547	Metzger Water District	-	0.00000000%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2549	Rogue River Fire District	3,398,141	0.01182152%
2550	Nyssa Road Assessment District 2	840,778	0.00292491%
2551	Sandy Fire Department	5,478,272	0.01905792%
2552	Winston-Dillard Fire District	2,817,325	0.00980096%
2553	Tangent Rural Fire Protection District	855,722	0.00297690%
2555	Monroe Fire Department	422,230	0.00146886%
2556	Jackson County Fire District 5	13,865,340	0.04823501%
2557	Estacada Fire Department	3,515,315	0.01222914%
2559	Keizer Fire Department	10,619,310	0.03694266%
2561	Jefferson Rural Fire Protection District	964,095	0.00335391%
2562	Wy'East Fire District	147,090	0.00051170%
2563	Central Oregon Irrigation District	5,390,338	0.01875201%
2564	Illinois Valley Fire District	1,366,054	0.00475225%
2567	Charleston Rural Fire Protection District	770,967	0.00268205%
2568	Molalla Rural Fire Protection District 73	5,020,310	0.01746475%
2569	Central Oregon Intergovernmental Council	5,748,858	0.01999924%
2570	Port of St Helens	1,106,162	0.00384814%
2571	Crystal Springs Water District	1,803,409	0.00627373%
2572	Local Government Personnel Institute	-	0.00000000%
2575	Jefferson County Rural Fire Protection District 1	1,032,275	0.00359110%
2576	Depoe Bay Rural Fire Protection District	3,709,124	0.01290337%
2579	La Pine Rural Fire Protection District	7,911,277	0.02752190%
2580	Marion County Fire District 1	17,476,663	0.06079815%
2581	Port of Umatilla	528,521	0.00183863%
2582	Talent Irrigation District	2,084,097	0.00725020%
2585	Rogue River Valley Irrigation District	1,249,267	0.00434597%
2587	Tualatin Valley Irrigation District	831,197	0.00289158%
2588	Clatskanie Rural Fire Protection District	4,672,006	0.01625306%
2589	West Slope Water District	1,575,483	0.00548082%
2590	Redmond Fire & Rescue	14,864,120	0.05170958%
2592	Medford Irrigation District	1,278,326	0.00444706%
2594	Metro	187,577,672	0.65254874%
2595	Canby Fire District	7,826,954	0.02722856%
2596	Bend Parks & Recreation	15,596,732	0.05425821%
2597	Mapleton Water District	45,194	0.00015722%
2598	Marion County Housing Authority	687,298	0.00239099%
2599	South Suburban Sanitary District	2,571,449	0.00894561%
2600	Winston-Dillard Water District	1,276,455	0.00444056%
2601	Baker Valley Irrigation District	-	0.00000000%
2602	Aumsville Rural Fire Protection District	637,616	0.00221815%
2603	Corbett Water District	489,170	0.00170173%
2604	Netarts-Oceanside Sanitary District	1,125,612	0.00391580%
2605	Scio Fire District	303,976	0.00105748%
2606	West Valley Housing Authority	2,308,914	0.00803229%
2607	Hoodland Fire District 74	4,775,734	0.01661391%
2608	Gaston Rural Fire Protection District	505,055	0.00175699%
2610	Turner Fire District	1,934,395	0.00672941%
2612	Community Services Consortium	13,007,146	0.04524950%
2613	Polk Soil & Water Conservation District	307,907	0.00107115%
2614	Mountain Valley Mental Health Program	-	0.00000000%
2615	Humanities Council	122,106	0.00042478%
2616	Alcohol Safety Action Program	-	0.00000000%
2617	Clean Water Services	67,076,224	0.23334603%
2618	Estacada Cemetery District	-	0.00000000%
2619	Comprehensive Options For Drug Abusers	-	0.00000000%
2620	Jackson County Fire District 4	1,603,090	0.00557686%
2623	Evans Valley Fire District 6	366,443	0.00127479%
2624	Klamath Vector Control	294,752	0.00102539%
2625	Port of Newport	2,703,331	0.00940440%
2626	Tillamook Peoples Utility District	23,240,052	0.08084793%
2628	McKenzie Fire and Rescue	1,424,014	0.00495389%
2629	Metropolitan Wastewater Management Commission	-	0.00000000%
2630	Sheridan Fire District	2,423,934	0.00843243%
2631	Arch Cape Water-Sanitary District	326,310	0.00113517%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2632	Umpqua Regional Council of Governments	240,936	0.00083817%
2633	Port of Cascade Locks	1,547,455	0.00538332%
2637	Northeast Oregon Housing Authority	2,485,617	0.00864701%
2638	North Douglas County Fire and EMS	1,568,033	0.00545490%
2641	Suburban East Salem Water District	925,835	0.00322081%
2642	Dexter Rural Fire Protection District	478,806	0.00166568%
2643	Sweet Home Cemetery	171,032	0.00059499%
2644	Lakeside Water District	210,800	0.00073334%
2645	Chiloquin Agency Lake Rural Fire Protection District	629,603	0.00219027%
2646	Keno Rural Fire Protection District	1,715,198	0.00596686%
2647	Crooked River Ranch Rural Fire Protection District	1,466,575	0.00510195%
2648	Black Butte Ranch Rural Fire Protection District	2,589,554	0.00900859%
2649	Colton Fire Department	233,423	0.00081204%
2651	Imbler Rural Fire Protection District	67,570	0.00023506%
2652	The Oregon Consortium	-	0.00000000%
2653	Umatilla Fire Department	664,163	0.00231050%
2654	Spring Valley Rural Fire Protection District	-	0.00000000%
2655	North Bay Rural Fire Protection District	188,275	0.00065497%
2657	Mid-Willamette Valley Senior Service Agency	38,394,806	0.13356858%
2658	Salem Metropolitan Communication Agency	759,744	0.00264301%
2659	Silverton Fire District	1,440,599	0.00501158%
2660	Tualatin Valley Fire & Rescue	189,896,578	0.66061580%
2661	Lincoln County 911	-	0.00000000%
2662	East Central Oregon Association of Counties	145,225	0.00050521%
2663	Metropolitan Area Communications Commission	1,914,417	0.00665991%
2664	Applegate Valley Rural Fire Protection District 9	2,409,985	0.00838390%
2665	N NE Community Mental Health Center	494,789	0.00172128%
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	2,860,836	0.00995233%
2670	Mt Hood Community Mental Health Ctr	675,390	0.00234956%
2671	Columbia 911 Communications District	3,970,800	0.01381369%
2672	Rockwood People's Utility District	5,365,880	0.01866692%
2673	Port Orford Library	196,874	0.00068489%
2674	Nestucca Rural Fire District	1,270,959	0.00442144%
2676	Woodburn Fire District	5,723,749	0.01991189%
2677	Portland Private Industry Council Inc	-	0.00000000%
2678	Central Oregon Regional Housing Authority	1,948,341	0.00677793%
2679	Columbia River Public Utility District	12,290,418	0.04275614%
2681	Cloverdale Rural Fire Protection District	451,164	0.00156952%
2684	Parkdale Fire District	486,104	0.00169107%
2685	Oregon Community College Association	926,406	0.00322280%
2686	Weston Cemetery	-	0.00000000%
2687	Columbia Drainage Vector Control District	644,222	0.00224113%
2688	Polk County Fire District 1	3,863,136	0.01343915%
2689	Redmond Area Park & Recreation District	1,068,267	0.00371631%
2692	Siuslaw Public Library	1,095,970	0.00381268%
2693	City-County Insurance Services	10,137,807	0.03526759%
2694	Philomath Fire Department	1,809,404	0.00629459%
2695	Washington County Consolidated Communications Agency	21,008,082	0.07308331%
2696	Stayton Fire District	1,103,224	0.00383792%
2697	Oregon Museum Park	-	0.00000000%
2698	Halsey Shedd Rural Fire Protection District	631,064	0.00219536%
2699	Chetco Library Board	1,112,360	0.00386970%
2700	Lowell Rural Fire Protection District	280,133	0.00097453%
2701	Sisters-Camp Sherman Rural Fire Protection District	2,176,742	0.00757249%
2702	Banks Fire District 13	987,701	0.00343603%
2703	Westport Sewer District	-	0.00000000%
2704	Clatsop County 4-H District	-	0.00000000%
2705	Lebanon Fire District	12,681,552	0.04411682%
2707	Clatskanie Library	270,522	0.00094110%
2708	Milton-Freewater Cemetery District 3	4,703	0.00001636%
2709	Scappoose Public Library	413,018	0.00143681%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2710	Klamath County Emergency Communications District	2,355,485	0.00819431%
2712	Jefferson County EMS	1,999,298	0.00695520%
2713	Port of Tillamook Bay	2,341,708	0.00814638%
2714	Winchester Bay Sanitary District	326,324	0.00113522%
2715	Jackson County Fire District 3	19,535,010	0.06795876%
2716	Neskowin Water District	632,306	0.00219968%
2717	Ice Fountain Water District	728,407	0.00253400%
2718	Curry Library	436,229	0.00151756%
2719	Human Solutions, Inc	-	0.00000000%
2720	Tri-Met	-	0.00000000%
2721	Klamath Housing Authority	1,878,389	0.00653458%
2722	Tillamook 9-1-1	1,098,026	0.00381983%
2723	Oregon Coastal Zone Management Association	-	0.00000000%
2724	Nehalem Bay Wastewater Agency	630,424	0.00219313%
2725	West Valley Fire District	1,185,067	0.00412263%
2726	Yamhill Communications Agency	2,816,064	0.00979658%
2728	Baker County Library District	1,469,392	0.00511175%
2729	Douglas County Fire District 2	33,303,850	0.11585806%
2731	Canby Utility Board	6,963,827	0.02422589%
2732	Umatilla County Special Library District	360,262	0.00125329%
2733	Wiard Memorial Park District	508,825	0.00177011%
2734	Seal Rock Water District	1,442,208	0.00501718%
2736	Wasco 9-1-1	-	0.00000000%
2737	Portland Energy Conservation Inc	176,270	0.00061321%
2739	Scappoose Rural Fire Protection District	7,113,302	0.02474589%
2740	Neskowin Regional Sanitary Authority	-	0.00000000%
2741	Port of Garibaldi	401,447	0.00139656%
2742	Amity Fire District	1,726	0.00000600%
2743	Douglas Soil & Water Conservation District	-	0.00000000%
2745	Clackamas County Fire District	102,741,082	0.35741761%
2746	Marion-Salem Data Center	-	0.00000000%
2747	Salem Housing Authority	7,782,383	0.02707350%
2749	Black Butte Ranch Police	1,163,498	0.00404760%
2750	Eastern Oregon Human Services Consortium	-	0.00000000%
2752	Mist-Birkenfeld Rural Fire Protection District	750,281	0.00261009%
2753	Linn-Benton Housing Authority	2,834,903	0.00986211%
2754	Western Lane Ambulance District	4,903,690	0.01705905%
2756	Sandy Area Sch Trans Agency	-	0.00000000%
2757	City of Stayton	1,944,368	0.00676410%
2758	Mohawk Valley Rural Fire District	698,859	0.00243120%
2760	Knappa Svensen Burnside Rural Fire Protection District	778,973	0.00270991%
2761	Clackamas River Water	9,224,085	0.03208892%
2763	Junction City Fire Department	970,387	0.00337580%
2765	Green Sanitary	871,215	0.00303080%
2766	Southwest Lincoln County Water District	860,904	0.00299493%
2767	Springfield Utility Board	-	0.00000000%
2768	Lake County Library District	389,307	0.00135433%
2771	Harbor Water Public Utility District	784,832	0.00273029%
2772	Umatilla County Soil & Water District	344,622	0.00119888%
2773	Housing Authority of Jackson County	9,361,535	0.03256708%
2774	Oregon Trail Library District	645,971	0.00224722%
2776	Rainier Cemetery District	76,742	0.00026697%
2777	City of Newberg	16,698,561	0.05809127%
2778	Mulino Water District 23	191,518	0.00066626%
2779	Brownsville Rural Fire Protection District	382,468	0.00133054%
2780	Nehalem Bay Health District	-	0.00000000%
2781	North Bend Coos-Curry Housing Authority	1,688,980	0.00587566%
2782	Millington Rural Fire Protection District	392,165	0.00136427%
2783	Tillamook Fire District	662,688	0.00230537%
2784	Eisenschmidt Pool	672,183	0.00233840%
2785	Fern Ridge Community Library	325,573	0.00113261%
2786	Seal Rock Rural Fire Protection District	806,245	0.00280478%
2788	Port of Hood River	2,868,274	0.00997821%
2789	Farmers Irrigation District	1,346,096	0.00468282%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2790	Silver Falls Library District	1,339,079	0.00465841%
2792	North Wasco County Parks and Recreation District	755,980	0.00262992%
2793	North Lincoln Fire & Rescue District 1	4,404,924	0.01532393%
2794	Siuslaw Rural Fire Protection District 1	2,728,918	0.00949341%
2796	West Side Rural Fire Protection District	102,101	0.00035519%
2797	Vernonia Fire	92,453	0.00032163%
2798	Fairview Water District	270,753	0.00094190%
2799	Sublimity Fire District	354,462	0.00123311%
2801	Coburg Rural Fire Protection District	870,102	0.00302693%
2802	Rural Road Assessment District 3	432,157	0.00150340%
2803	Southwestern Polk County Rural Fire Protection District	-	0.00000000%
2804	Aurora Rural Fire Protection District	1,386,346	0.00482285%
2806	Multnomah County Rural Fire Protection District 14	69,503	0.00024179%
2808	Lifeways	-	0.00000000%
2809	Juntura Road District 4	112,156	0.00039017%
2810	Sutherlin Water Control District	257,109	0.00089444%
2811	Mid-Columbia Center For Living	18,150,862	0.06314356%
2812	Workforce Development Board	-	0.00000000%
2814	The Job Council	-	0.00000000%
2816	Odell Sanitary District	796,992	0.00277259%
2817	Wickiup Water District	467,974	0.00162800%
2818	Netarts Water District	311,558	0.00108385%
2819	Harrisburg Fire and Rescue	639,164	0.00222354%
2820	Central Oregon Coast Fire & Rescue District	767,113	0.00266865%
2821	Tillamook County Soil and Water Conservation District	312,421	0.00108686%
2822	Deschutes County Rural Fire Protection District 2	-	0.00000000%
2823	Lyons Fire District	396,916	0.00138080%
2824	Glide Fire Department	345,892	0.00120330%
2825	Northern Oregon Corrections	8,522,952	0.02964981%
2826	Wasco County Soil-Water Conservation District	1,253,192	0.00435963%
2828	Deschutes Public Library District	8,908,918	0.03099251%
2829	Hubbard Rural Fire Protection District	296,854	0.00103270%
2830	Netarts-Oceanside Rural Fire Protection District	957,833	0.00333213%
2831	Oregon Advanced Technology Consortium, Inc	-	0.00000000%
2832	Careoregon	-	0.00000000%
2833	Boardman Rural Fire Protection District	1,014,764	0.00353018%
2834	Crescent Rural Fire Protection District	804,986	0.00280040%
2835	North Clackamas County Water Commission	699,266	0.00243262%
2836	Regional Organized Crime Narcotics Task Force	-	0.00000000%
2837	NORCOM	3,849,819	0.01339282%
2838	High Desert Parks & Recreation District	70,339	0.00024470%
2839	North Morrow Vector Control District	408,523	0.00142118%
2840	Cannon Beach Rural Fire Protection District	340,076	0.00118306%
2841	Jefferson County Soil & Water Conservation District	269,561	0.00093775%
2842	Tualatin Valley Water District	20,652,389	0.07184592%
2843	Yachats Rural Fire Protection District	1,282,277	0.00446081%
2844	Crook County Rural Fire Protection District 1	8,554,363	0.02975908%
2845	Sunrise Water Authority	1,724,438	0.00599901%
2846	Jefferson County Library District	336,374	0.00117018%
2847	Sweet Home Fire and Ambulance District	4,411,595	0.01534714%
2848	Lane Transit District	5,257	0.00001829%
2849	Lebanon Aquatic District	833,163	0.00289842%
2850	Lake County 4-H & Extension Service	-	0.00000000%
2851	East Umatilla County Rural Fire Protection District	-	0.00000000%
2852	Ochoco Irrigation District	1,276,786	0.00444171%
2853	Mill City Rural Fire Protection District	147,659	0.00051368%
2854	Sunset Empire Transportation District	-	0.00000000%
2855	Harney Hospital	29,082,878	0.10117406%
2856	Mid-Columbia Council of Governments	44,983	0.00015649%
2857	Sunriver Service District	5,444,657	0.01894098%
2858	Nesika Beach-Ophir Water District	271,002	0.00094277%
2859	South Lane County Fire and Rescue	8,068,602	0.02806920%
2860	Coos County Airport District	1,790,927	0.00623031%
2861	Mt Angel Fire District	112,330	0.00039078%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2864	Tri-City Water and Sanitary Authority	1,025,179	0.00356641%
2865	Tri-County Cooperative Weed Management Area	161,549	0.00056200%
2866	Jefferson Behavioral Health	11,577	0.00004028%
2867	West Multnomah Soil and Water Conservation District	2,440,202	0.00848902%
2869	Nehalem Bay Fire & Rescue	1,348,031	0.00468956%
2870	Clackamas River Water Providers	233,429	0.00081206%
2872	Emergency Communications of Southern Oregon	10,092	0.00003511%
2873	Mosier Fire District	126,904	0.00044148%
2874	Umatilla-Morrow Radio and Data District	232,182	0.00080772%
2876	Oregon Municipal Electric Utilities Association	132,007	0.00045923%
2877	Mid-Columbia Fire and Rescue V1-801	4,211,529	0.01465115%
2878	Yamhill Fire Protection District	237,150	0.00082500%
2879	LaGrande Rural Fire Protection District	-	0.00000000%
2880	Oregon Health & Science University	734,952,609	2.55676700%
2881	Lake Chinook Fire and Rescue District	77,596	0.00026994%
2883	Lane Fire Authority	12,100,310	0.04209479%
2884	North Central Public Health District	3,698,792	0.01286743%
2885	Siletz Rural Fire Protection District	23,412	0.00008145%
2886	Idanha-Detroit Rural Fire Protection District	109,656	0.00038147%
2887	Umatilla County Fire District #1	11,206,788	0.03898639%
2888	Oak Lodge Water Services District	7,088,462	0.02465948%
2889	Mid-Valley Behavioral Care Network	359,683	0.00125127%
2890	Central Cascades Fire and EMS	93,013	0.00032358%
2891	Grant County Emergency Communications Agency	213,643	0.00074323%
2892	Lake Health District	-	0.00000000%
2893	Pleasant Hill Goshen Fire and Rescue	959,125	0.00333662%
2894	Greater Toledo Pool Recreation District	15,097	0.00005252%
2895	Western Lane Fire and EMS Authority	-	0.00000000%
2896	CareOregon Inc	-	0.00000000%
2897	Morrow County	-	0.00000000%
2900	Clatsop Community College	15,571,669	0.05417102%
2901	Blue Mountain Community College	25,106,371	0.08734052%
2902	Treasure Valley Community College	13,185,640	0.04587045%
2903	Umpqua Community College	26,293,141	0.09146908%
2904	Lane Community College	83,879,110	0.29180023%
2905	Mt Hood Community College	89,371,704	0.31090797%
2906	Klamath Community College	25,503,493	0.08872203%
2908	Clackamas Community College	72,356,750	0.25171603%
2910	Linn-Benton Community College	65,184,088	0.22676364%
2918	Portland Community College	114,666,624	0.39890442%
2919	Chemeketa Community College	98,888,173	0.34401404%
2922	Rogue Community College	46,421,905	0.16149340%
2995	Oregon Coast Community College	6,763,113	0.02352765%
2996	Columbia Gorge Community College	11,270,539	0.03920816%
2997	Tillamook Bay Community College	5,336,588	0.01856502%
2998	Southwestern Community College	25,400,953	0.08836531%
2999	Central Oregon Community College	59,982,070	0.20866676%
3003	Baker School District 5J	28,110,164	0.09779017%
3008	Huntington School District 16J	1,902,373	0.00661801%
3016	Burnt River High School	1,367,254	0.00475643%
3027	Pine-Eagle School District 61	4,837,326	0.01682818%
3037	Alsea School	4,740,322	0.01649072%
3039	Corvallis School District 509J	92,903,325	0.32319384%
3043	Philomath School District 17J	22,098,672	0.07687728%
3049	Monroe Elementary School	-	0.00000000%
3075	West Linn School District	159,729,182	0.55566889%
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	9,874,881	0.03435292%
3122	Oregon City School District 62	108,978,760	0.37911737%
3138	Canby Elementary School District 86	-	0.00000000%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
3160	Gladstone School District 115	12,025,051	0.04183297%
3174	Canby Union High School	-	0.00000000%
3175	Sandy Union High School	-	0.00000000%
3176	Molalla Union High School	-	0.00000000%
3179	Clatsop County School District 1C	13,248,772	0.04609008%
3186	Jewell School District 8	6,647,083	0.02312400%
3187	Seaside Schools	23,193,527	0.08068608%
3195	Warrenton-Hammond School District	14,664,928	0.05101663%
3230	Vernonia School District	10,024,433	0.03487319%
3241	Coquille School District 8	19,970,699	0.06947444%
3242	Coos Bay School District 9	39,895,019	0.13878754%
3245	North Bend Public Schools	31,457,774	0.10943590%
3252	Powers School District	3,105,955	0.01080505%
3257	Myrtle Point School District 41	10,137,781	0.03526750%
3264	Bandon School District	12,387,562	0.04309408%
3274	Crook County School District	27,222,480	0.09470208%
3275	Port Orford-Langlois School District 2CJ	5,104,194	0.01775657%
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	16,205,533	0.05637611%
3288	Central Curry School District 1	7,106,384	0.02472182%
3291	Bend-La Pine Public Schools	255,053,175	0.88728380%
3296	Sisters School District	10,525,802	0.03661736%
3307	Oakland School District	8,301,123	0.02887810%
3310	Roseburg Public Schools	54,608,490	0.18997305%
3316	Glide School District 12	10,640,707	0.03701709%
3318	Days Creek School District 15	3,918,203	0.01363072%
3319	South Umpqua School District	4,304,554	0.01497476%
3320	Camas Valley School District 21	3,383,169	0.01176943%
3321	North Douglas School District 22	6,595,416	0.02294426%
3324	Yoncalla School District 32	4,941,004	0.01718886%
3325	Elkton School District 34	4,896,767	0.01703497%
3331	Umpqua School District	-	0.00000000%
3335	Riddle School District	6,506,928	0.02263642%
3338	Glendale 77	5,994,892	0.02085514%
3349	Winston-Dillard Schools	3,455,127	0.01201976%
3353	Sutherlin School District 130	13,039,087	0.04536062%
3361	Arlington Public Schools	3,188,857	0.01109346%
3364	Condon Admin School District 25J	2,441,833	0.00849469%
3370	Prairie City School District 4	2,302,991	0.00801169%
3372	Monument School District 8	147,783	0.00051411%
3375	Dayville School District 16J	1,632,397	0.00567881%
3376	Long Creek Schools	1,384,440	0.00481622%
3392	Burns-Slater School District	-	0.00000000%
3394	Crane Elementary School	2,123,977	0.00738893%
3395	Pine Creek School	142,329	0.00049514%
3396	Diamond School District 7	49,202	0.00017116%
3397	Suntex School District	240,008	0.00083494%
3398	Drewsey School	243,260	0.00084626%
3399	Frenchglen School District	253,368	0.00088142%
3405	Fields-Trout Creek 33	501,903	0.00174603%
3407	Crane Union High School	1,981,582	0.00689356%
3408	Burns Union High School	-	0.00000000%
3409	Hood River County School District	64,166,797	0.22322466%
3414	Phoenix-Talent School District	28,379,836	0.09872831%
3415	Ashland Public Schools	52,531,832	0.18274873%
3416	Central Point School District 6	84,914,395	0.29540180%
3417	Eagle Point School District 9	64,192,569	0.22331432%
3424	Rogue River School District	14,742,182	0.05128538%
3432	Prospect School District	4,498,488	0.01564942%
3439	Butte Falls School District	5,028,388	0.01749285%
3440	Pinehurst School	405,472	0.00141056%
3445	Culver School District 4	12,383,042	0.04307836%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
3446	Ashwood School	148,407	0.00051628%
3447	Madras School District	46,942,676	0.16330507%
3451	Black Butte School District	444,715	0.00154708%
3453	Josephine County School District CU	-	0.00000000%
3454	Grants Pass School District	118,514,310	0.41228982%
3455	Klamath Falls School District 1	-	0.00000000%
3456	Klamath County School District	120,707,751	0.41992040%
3457	Klamath Falls City Schools	56,183,155	0.19545102%
3460	Union School District 5	-	0.00000000%
3461	Lake County School District 7	14,799,022	0.05148312%
3462	Paisley School District	3,192,727	0.01110692%
3463	North Lake School District 14	4,270,550	0.01485647%
3464	Plush School District	324,946	0.00113043%
3465	Adel School District 21	210,041	0.00073069%
3470	Pleasant Hill School District	15,117,403	0.05259071%
3473	Eugene School District 4J	284,063,139	0.98820421%
3487	Springfield School District 19	154,893,949	0.53884799%
3494	Fern Ridge School District	16,271,758	0.05660650%
3498	Mapleton School District	4,731,160	0.01645885%
3502	Creswell School District 40	20,873,186	0.07261403%
3506	South Lane School District	28,325,709	0.09854001%
3510	Bethel School District	96,158,449	0.33451783%
3517	Crow-Applegate-Lorane District 66	6,172,987	0.02147470%
3519	McKenzie School District	5,923,585	0.02060708%
3520	Junction City School District 69	13,950,545	0.04853142%
3522	Lowell School District	8,684,677	0.03021242%
3524	Oakridge School District	9,573,582	0.03330476%
3527	Marcola School District 79	7,750,820	0.02696370%
3533	Triangle Lake Schools	5,463,707	0.01900725%
3537	Siuslaw School District 97J	17,534,948	0.06100091%
3579	Lincoln County School District	9,707,521	0.03377071%
3582	Linn County School District 5	-	0.00000000%
3603	Hamilton Creek School District	-	0.00000000%
3610	Harrisburg Elementary School District 42J	-	0.00000000%
3613	Harris School	-	0.00000000%
3615	Central Linn School District 552C	12,228,111	0.04253938%
3618	Sweet Home School District 55	21,374,395	0.07435765%
3626	Wyatt School District 63CJ	-	0.00000000%
3647	Scio School District 95C	9,563,926	0.03327117%
3665	Santiam Canyon School District	8,699,777	0.03026495%
3676	Harrisburg High School	-	0.00000000%
3684	Ontario School District 8C	37,210,627	0.12944903%
3687	Juntura Grade School	172,776	0.00060106%
3689	Vale School District 15	-	0.00000000%
3694	Nyssa School District 26	22,629,771	0.07872487%
3696	Annex Elementary School	2,045,199	0.00711488%
3707	Adrian School District 61	4,916,188	0.01710253%
3709	Harper School District 66	2,889,566	0.01005228%
3712	W W Jones School	353,272	0.00122897%
3715	Vale High School	-	0.00000000%
3720	Silverton RFD	-	0.00000000%
3727	Aumsville Elementary	-	0.00000000%
3729	Jefferson School District 14CJ	8,907,072	0.03098609%
3730	North Marion School District 15	23,084,162	0.08030562%
3732	Marion Elementary School	-	0.00000000%
3735	Salem-Keizer Public Schools	617,981,005	2.14984398%
3750	St Paul School District	4,963,222	0.01726615%
3759	Eldriedge Elementary	-	0.00000000%
3760	West Stayton School District	-	0.00000000%
3761	Bethany Elementary	-	0.00000000%
3763	Butte Creek School	-	0.00000000%
3769	Scotts Mills School	-	0.00000000%
3771	Gervais Elementary School	-	0.00000000%
3772	Stayton School District 77J	-	0.00000000%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
3780	Mt Angel School District 91	14,330,288	0.04985248%
3781	Silver Crest School District 93	-	0.00000000%
3786	Woodburn School District	111,133,005	0.38661159%
3794	Detroit School District 123J	-	0.00000000%
3804	Monitor School District 142J	-	0.00000000%
3806	Cloverdale School District 144	-	0.00000000%
3809	Morrow County Schools	34,773,822	0.12097183%
3818	Portland Public Schools	643,364,824	2.23814969%
3820	Parkrose School District	36,041,847	0.12538306%
3821	Gresham Grade School District 4	-	0.00000000%
3823	Orient School	-	0.00000000%
3824	Reynolds School District	124,142,387	0.43186888%
3842	Corbett School District 39	20,949,532	0.07287963%
3843	David Douglas School District	230,121,556	0.80055121%
3847	Riverdale School	10,506,348	0.03654968%
3848	Barlow-Gresham Uhs District U2-20JT	-	0.00000000%
3850	Dallas School District	54,742,319	0.19043861%
3859	Central School District 13J	43,953,367	0.15290580%
3865	Perrydale School District 21	5,935,359	0.02064804%
3887	Falls City School District	2,857,240	0.00993982%
3894	Sherman County School District 9	-	0.00000000%
3902	Tillamook Public Schools	20,878,242	0.07263162%
3920	Neah-Kah-Nie School District	20,718,387	0.07207552%
3927	Echo School District	4,792,439	0.01667203%
3928	Umatilla School District 6R	20,205,911	0.07029270%
3929	Ferndale School District 10	-	0.00000000%
3931	Pendleton School District 16R	24,747,163	0.08609090%
3935	Athena-Weston School District 29RJ	10,702,294	0.03723134%
3936	Milton-Freewater Elementary School District 31	-	0.00000000%
3942	Stanfield School District	5,939,380	0.02066203%
3944	Ukiah School	1,358,089	0.00472455%
3957	Helix School District	3,164,878	0.01101004%
3958	Pilot Rock School District 2R	3,733,186	0.01298708%
3959	McLoughlin Union High School District	-	0.00000000%
3965	La Grande Public Schools	28,416,799	0.09885690%
3966	Union County School District	3,780,486	0.01315163%
3967	North Powder School District	5,707,099	0.01985396%
3969	Imbler School District	6,246,019	0.02172877%
3970	Cove School District	5,254,620	0.01827987%
3973	Elgin School District 23	6,546,497	0.02277408%
3986	Joseph School District 6	6,065,656	0.02110132%
3990	Wallowa School	4,195,269	0.01459458%
3993	Enterprise School District 21	7,263,827	0.02526954%
4003	Troy School District 54	182,882	0.00063621%
4008	Chenoweth School District	-	0.00000000%
4012	Dufur Schools	7,635,403	0.02656218%
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	5,296,787	0.01842656%
4035	Banks School District	15,417,735	0.05363551%
4047	Reedville School District 29	-	0.00000000%
4055	Groner School	-	0.00000000%
4062	Beaverton School District	683,987,005	2.37946690%
4080	North Plains School District 70	-	0.00000000%
4105	Hillsboro Union High School	-	0.00000000%
4109	Spray School District 1	1,138,461	0.00396050%
4114	Fossil School District 21J	2,626,315	0.00913647%
4128	Yamhill Grade School	-	0.00000000%
4135	Newberg School District 29Jt	51,510,696	0.17919638%
4142	McMinnville Schools	97,259,437	0.33834796%
4144	Sheridan School District 48J	11,132,999	0.03872969%
4166	Yamhill-Carlton School District 1	4,063,807	0.01413725%
4185	Lebanon School District UH-1	-	0.00000000%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
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	998,031	0.00347197%
4220	Jefferson County Education Service District	3,233,110	0.01124740%
4221	Marion Education Service District	-	0.00000000%
4223	InterMountain Education Service District	27,108,532	0.09430567%
4224	Wallowa County Region 18	3,953,048	0.01375194%
4225	Washington County Education Service District	-	0.00000000%
4226	North Central Education Service District	1,845,886	0.00642150%
4227	Cascade School District UH5	-	0.00000000%
4230	Mari-Linn School District	-	0.00000000%
4232	South Coast Education Service District Region 7	17,007,007	0.05916430%
4237	Douglas Education Service District	34,010,676	0.11831698%
4238	Multnomah Education Service District	59,690,711	0.20765317%
4251	Clatsop County Education Service District	-	0.00000000%
4252	High Desert Education Service District	34,877,073	0.12133102%
4254	Willamette Education Service District	35,062,012	0.12197439%
4258	Hermiston School District 8R	71,714,708	0.24948248%
4259	Clackamas Education Service District	42,208,999	0.14683746%
4260	Greater Albany School District 8J	141,483,340	0.49219491%
4268	Lake Oswego School District	109,659,274	0.38148475%
4270	Silver Falls School District	51,544,057	0.17931244%
4271	Malheur Education Service District Region 14	7,243,384	0.02519842%
4272	Linn-Benton-Lincoln Education Service District	41,921,995	0.14583903%
4273	Double O School District	249,870	0.00086925%
4275	Tillamook County Education Service District	-	0.00000000%
4276	Lane County Education Service District	24,690,425	0.08589352%
4277	Mitchell School	2,340,962	0.00814378%
4279	St Helens School District 502	28,059,332	0.09761333%
4280	Northwest Regional Education Service District	101,598,825	0.35344391%
4286	Southern Oregon Education Service District	34,897,940	0.12140361%
4288	Medford School District 549C	180,924,344	0.62940302%
4291	Dayton Public Schools	9,563,246	0.03326880%
4293	Lake County Education Service District	1,730,575	0.00602036%
4294	Harney Education Service District Region XVII	2,844,787	0.00989650%
4295	Wasco County Education Service District	7,019,994	0.02442129%
4297	Yamhill Education Service District	-	0.00000000%
4306	Amity School District	6,357,744	0.02211744%
4307	Columbia School District 5J	-	0.00000000%
4309	Scappoose School District	35,681,785	0.12413047%
4311	Redmond School District 2J	103,114,797	0.35871770%
4312	Reedsport School District	8,799,732	0.03061267%
4313	Forest Grove School District	99,824,080	0.34726989%
4314	Willamina School District 30J	14,628,936	0.05089142%
4315	John Day School District	6,366,331	0.02214731%
4316	Tigard-Tualatin School District 23J	217,406,684	0.75631847%
4317	Sherwood School District 88J	82,096,895	0.28560023%
4320	Rainier School District 13	11,459,865	0.03986679%
4321	North Clackamas School District 12	225,951,239	0.78604343%
4323	Estacada School District 108	25,208,733	0.08769662%
4324	Centennial School District 28	124,632,877	0.43357520%
4326	Harney County School District 3	-	0.00000000%
4327	Jordan Valley School District 3	1,948,780	0.00677945%
4329	Gervais School District 1	9,118,530	0.03172171%
4330	Vale School District 84	17,550,657	0.06105556%
4331	Molalla River School District	14,459,194	0.05030092%
4332	Gresham-Barlow School District 10	131,448,663	0.45728609%
4333	Canby School District	51,026,799	0.17751299%
4334	Cascade School District 5	27,006,557	0.09395092%
4335	Milton-Freewater Unified School District 7	17,049,570	0.05931237%
4336	Nestucca Valley School District 101	8,712,437	0.03030899%
4337	Sherman County School District	3,248,337	0.01130038%
4338	Three Rivers U J School District	64,040,720	0.22278607%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
4339	Lebanon Community School District	75,602,860	0.26300866%
4340	Monroe School District 1J	5,330,076	0.01854237%
4341	Hillsboro School District 1J	312,141,557	1.08588394%
4342	North Santiam School District 29J	23,018,201	0.08007615%
4343	Harrisburg School District 7	12,794,261	0.04450892%
4344	South Wasco County School District 1	5,733,464	0.01994568%
4345	Oregon Trail School District 46	67,583,374	0.23511032%
4346	Knappa School District 4	9,826,469	0.03418451%
4347	Clatskanie School District 6J	14,991,254	0.05215186%
4348	Lourdes Charter School	348,341	0.00121182%
4350	Ridgeline Montessori	2,867,221	0.00997454%
4351	The Village School	765,687	0.00266369%
4352	Armadillo Technical Institute	1,393,211	0.00484673%
4354	Opal Charter School	685,824	0.00238586%
4355	Three Rivers Charter School	2,231,015	0.00776130%
4358	Detroit Lake Charter School	-	0.00000000%
4360	Luckiamute Valley Charter School	3,032,766	0.01055044%
4361	Rimrock Expeditionary Alternative Learning	-	0.00000000%
4362	Kings Valley Charter School	240,375	0.00083622%
4363	Multisensory Learning Academy	6,129,191	0.02132235%
4365	Mitch Charter School	2,279,337	0.00792940%
4366	Sand Ridge Charter School	3,757,843	0.01307286%
4367	Arthur Academy Charter School	11,793,194	0.04102639%
4369	Trillium Charter School	9,323	0.00003243%
4370	Howard Street Charter School, Inc.	1,623,274	0.00564708%
4371	The Lighthouse School	2,621,438	0.00911951%
4373	Sheridan Japanese School Foundation	810,964	0.00282120%
4374	Ione School District	4,724,934	0.01643719%
4375	Eddyville Charter School	3,924,760	0.01365353%
4376	Four Rivers Community School	4,251,586	0.01479050%
4378	Mosier Community School	2,919,007	0.01015470%
4379	Siletz Valley School	2,402,465	0.00835774%
4380	The Emerson School	1,429,024	0.00497132%
4381	North Wasco County School District 21	33,415,744	0.11624732%
4382	Self Enhancement Inc	-	0.00000000%
4383	City View Charter School	2,606,686	0.00906819%
4386	Nixyaawii Community School	1,650,044	0.00574020%
4388	West Lane Tech	1,475,613	0.00513339%
4390	Oregon Connections Academy	32,479,511	0.11299034%
4392	Eagleridge High School	2,442,963	0.00849863%
4393	Cascade Heights Public Charter School	2,517,493	0.00875790%
4395	Siletz Valley Early College Academy	470,375	0.00163635%
4396	Sweet Home Charter School	1,476,846	0.00513768%
4397	Springwater Environmental Sciences School	2,872,230	0.00999197%
4398	LEP High	-	0.00000000%
4400	Phoenix School	1,750,734	0.00609049%
4401	Ballston Community School	643,406	0.00223829%
4402	Sage Community School	142,493	0.00049571%
4403	Portland Village School	3,791,605	0.01319031%
4404	Alliance Charter Academy	5,091,111	0.01771105%
4405	Forest Grove Community School	2,263,961	0.00787591%
4407	Madrone Trail Public Charter School	2,452,360	0.00853132%
4408	Muddy Creek Charter School	1,621,483	0.00564085%
4409	Southwest Charter School	2,509,134	0.00872882%
4410	Ace Academy	-	0.00000000%
4411	Sherwood Charter School	2,147,221	0.00746979%
4412	Estacada Web Academy	7,790,771	0.02710268%
4413	Marcola Early College Academy	-	0.00000000%
4414	Marcola Web Academy	-	0.00000000%
4418	Lewis and Clark Montessori Charter School	5,550,474	0.01930909%
4419	Silvies River Web Academy	3,915,203	0.01362028%
4420	Oregon Virtual Academy	14,337,459	0.04987742%
4421	Home Scholars Academy of Oakridge and Westfir	-	0.00000000%
4422	Redmond Proficiency Academy	8,934,053	0.03107995%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
4423	Molalla River Academy	2,938,171	0.01022136%
4424	The Ivy School	3,143,577	0.01093593%
4429	Clackamas Web Academy	35,823	0.00012462%
4430	Clackamas Charter Alliance 2	269,300	0.00093685%
4431	Corbett Charter School	-	0.00000000%
4432	Renaissance Public Academy	-	0.00000000%
4433	Powell Butte Community Charter School	3,117,187	0.01084413%
4434	Logos Public Charter School	9,784,576	0.03403877%
4435	Sunny Wolf Charter School	2,168,479	0.00754375%
4436	Academy of Arts & Academics	-	0.00000000%
4437	Center for Advance Learning	2,230,763	0.00776042%
4439	Homesource Family Charter	-	0.00000000%
4440	Sheridan Allprep Academy	1,497,001	0.00520780%
4441	Baker Web Academy	23,712,892	0.08249286%
4443	Knova Learning Oreogn	2,932,616	0.01020204%
4444	Bennett Pearson Academy, Inc.	1,252,295	0.00435651%
4446	Coburg Community Charter School	3,021,647	0.01051176%
4447	Arco Iris Spanish Immersion Charter School	4,002,488	0.01392393%
4448	Gresham Barlow Web Academy	6,198,115	0.02156212%
4449	Mosier Middle School	-	0.00000000%
4450	Sauvie Island Academy	3,548,271	0.01234379%
4451	River's Edge Academy Charter School	1,582,337	0.00550466%
4452	South Columbia Family School	610,521	0.00212389%
4453	Woodland Educational Initiative	1,251,046	0.00435216%
4454	Le Monde Immersion Charter School	3,932,133	0.01367918%
4455	Hope Chinese Charter School	4,326,164	0.01504994%
4456	Insight School of Oregon Charter	4,466,086	0.01553670%
4457	Oregon Virtual Education East	270,333	0.00094044%
4458	Oregon Virtual Education West	270,333	0.00094044%
4459	Crater Lake Charter Academy	2,972,356	0.01034029%
4460	Kairos PDX	3,288,411	0.01143979%
4461	Mountain View Academy	-	0.00000000%
4462	Bend International School	2,220,741	0.00772556%
4463	Dallas Community School-Community Innovation Partners	1,241,787	0.00431995%
4464	The Valley School of Southern Oregon	956,808	0.00332856%
4465	Bridge Educational Foundation	489,509	0.00170291%
4467	Cannon Beach Academy	622,416	0.00216527%
4468	Frontier Charter Academy	5,266,922	0.01832267%
4469	Desert Sky Montessori	1,762,473	0.00613132%
4470	Oregon Family School	2,828,686	0.00984049%
4471	Wahtonka Community School	829,725	0.00288646%
4472	Valley Inquiry Charter School	-	0.00000000%
4473	Willamette Connections Academy	976,540	0.00339721%
4474	Oregon for Quality Virtual Education Inc	-	0.00000000%
4479	Harmony Academy	780,728	0.00271601%
	Total	\$ 28,745,388,516	100%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Pension Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2021

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense / (Credit)		
			Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
1000	State Agencies	\$ 3,259,929,413	\$ 305,150,700	\$ 816,058,487	\$ 256,865,047	\$ 1,378,074,234	\$ 8,579,360	\$ 2,413,300,488	\$ 7,637,227	\$ 2,429,517,075	\$ 472,862,220	\$ 82,257,180	\$ 555,119,400
1039	SAIF	44,321,954	4,148,825	11,095,120	1,806,360	17,050,305	116,645	32,811,199	32,375,789	65,303,633	6,429,028	(8,687,184)	(2,258,156)
1252	Oregon State University	275,331,939	25,772,869	68,923,874	41,906,217	136,602,960	724,608	203,826,101	601,604	205,152,313	39,937,697	11,405,121	51,342,818
2000	Lake County	5,109,110	1,278,964	2,037,501	280,291	13,446	13,446	3,782,235	334,085	4,129,766	741,099	(7,967)	733,124
2001	Clackamas County	206,255,440	19,306,857	51,631,947	15,256,444	86,195,248	542,815	152,689,204	5,854,575	159,086,694	29,917,950	152,765	30,070,775
2002	Curry County	11,399,327	1,067,052	2,853,595	522,923	4,443,570	30,000	8,438,834	95,221	8,564,055	1,655,506	131,067	1,784,573
2003	Douglas County	61,084,078	5,717,869	15,291,184	603,348	21,612,401	160,759	45,220,069	41,118,666	49,492,694	8,860,423	(1,937,242)	6,923,181
2004	Harney County	5,246,472	491,104	1,313,350	341,108	2,145,562	13,807	3,883,923	664,606	4,562,336	761,016	(95,887)	665,239
2005	Jackson County	52,139,766	4,880,623	13,052,153	1,537,712	19,470,488	137,219	38,598,665	10,921,766	49,657,650	7,563,024	(3,762,688)	3,800,336
2006	Jefferson County	5,270,046	493,311	1,319,251	-	1,812,562	13,870	3,901,374	864,138	4,779,382	764,435	(439,601)	324,834
2007	Klamath County	4,536,423	424,639	1,135,603	923,991	2,484,233	11,939	3,358,279	91,591	3,461,809	658,021	154,696	812,717
2008	Lane County	133,403,446	12,487,434	33,394,899	2,720,209	48,602,542	351,086	98,757,537	4,807,881	103,916,504	19,350,557	(66,703)	19,283,854
2009	Marion County	97,938,936	9,167,725	24,517,065	7,379,756	41,064,546	257,752	72,503,436	4,171,567	76,932,755	14,206,327	672,486	14,878,813
2011	Washington County	185,620,510	17,375,293	46,466,403	6,942,942	70,784,638	488,509	137,413,426	8,122,798	146,024,733	26,924,794	(2,422,900)	24,501,894
2012	Grant County	2,895,975	271,082	724,950	435,179	1,431,211	7,622	2,143,868	-	2,151,490	420,070	21,381	631,451
2013	Umatilla County	18,284,252	1,711,526	4,577,099	924,246	7,212,871	48,120	13,535,690	231,457	13,815,267	2,652,184	387,969	3,040,153
2014	Linn County	55,677,709	5,211,798	13,937,807	3,845,247	22,994,852	146,531	41,217,777	2,284,434	43,648,742	8,076,213	(354,948)	7,721,265
2015	Yamhill County	24,870,308	2,328,023	6,225,787	3,441,552	11,995,362	65,453	18,411,297	523,180	18,999,930	3,607,510	567,410	4,174,920
2016	Sherman County	2,951,143	276,246	738,760	443,767	1,458,773	7,767	2,184,709	540,927	2,735,403	428,072	(107,422)	320,650
2017	Columbia County	13,233,752	1,238,766	3,312,806	1,652,949	6,204,521	34,828	9,796,844	9,831,672	1,919,594	707,241	2,626,835	2,626,835
2018	Coos County	23,054,947	2,158,094	5,771,347	2,133,937	10,063,378	60,675	17,067,398	18,172,468	3,344,187	145,919	3,358,706	3,358,706
2020	Wasco County	5,164,128	483,396	1,292,737	316,281	2,092,414	13,591	3,822,964	3,222,897	7,059,452	749,072	4,906	4,906
2021	Baker County	6,242,551	584,344	1,562,699	196,906	2,343,949	16,429	4,621,312	645,839	5,283,580	905,500	(80,478)	725,022
2022	Gilliam County	924,074	86,499	231,324	15,456	333,279	2,432	684,085	2,062,105	2,748,622	134,040	(530,011)	(395,971)
2023	Marion County Rural School District Board	-	-	-	-	-	-	-	-	-	-	(42)	(42)
2027	Deschutes County	79,782,076	7,468,124	19,971,856	5,338,002	32,777,982	209,967	59,062,052	1,987,611	61,259,630	11,572,622	1,025,474	12,598,096
2028	Union County	-	-	-	-	-	-	-	-	-	-	-	-
2035	Hood River County	6,672,528	624,592	1,670,335	281,648	2,576,575	17,561	4,939,621	610,359	5,567,541	967,870	52,359	1,020,229
2036	Clatsop County	17,077,087	1,598,527	4,274,909	2,087,156	7,960,592	44,943	12,642,035	19,988	12,706,966	2,477,081	592,831	3,069,912
2037	Polk County	24,461,258	2,289,734	6,123,389	2,397,012	10,810,135	64,376	18,108,480	341,503	18,514,359	3,548,176	542,052	4,090,228
2038	Multnomah County	396,719,488	37,135,537	99,310,833	476,122	136,922,492	1,044,072	293,688,363	8,588,706	303,321,141	57,545,313	(4,466,042)	53,077,271
2039	Malheur County	7,637,472	714,917	1,911,889	231,824	2,858,630	20,100	5,653,961	402,806	6,076,867	1,107,839	(117,695)	990,142
2040	Benton County	31,965,908	2,992,218	8,002,029	583,611	11,577,858	84,127	23,664,114	880,257	24,628,498	4,636,748	500,346	5,137,094
2042	Josephine County	26,521,460	2,482,582	6,639,120	5,682,308	14,804,010	69,798	19,633,611	117,282	19,820,711	3,847,015	1,223,984	5,070,999
2043	Lincoln County	6,260,099	585,986	1,567,091	683,098	2,836,175	16,475	4,634,303	95,069	4,745,847	908,045	156,324	1,064,369
2044	Crook County	2,941,675	275,360	736,390	216,005	1,152,255	7,742	2,177,700	372,691	2,558,133	426,699	260,782	687,481
2050	Wallowa County	175,754	16,452	43,997	8,599	69,048	463	130,109	9,628	140,200	25,494	(655)	24,839
2059	Tillamook County	205,116	21,782	57,823	1,888	85,698	79	150,200	1,521	151,721	2,376	(231)	1,376
2099	State Judiciary	42,314,467	3,960,911	10,992,585	8,334,144	22,887,640	111,362	31,325,072	988,483	32,424,917	6,137,636	2,588,944	8,726,780
2100	City of Roseburg	15,812,051	1,480,111	3,958,232	1,067,797	6,506,140	41,614	11,705,539	1,073,983	12,821,136	2,293,584	(324,249)	1,969,335
2101	City of Astoria	115,742,078	10,834,215	28,973,727	3,765,919	43,573,861	304,606	85,682,963	674,647	86,662,216	16,788,724	164,794	16,935,518
2102	City of Medford	46,034,974	4,309,174	11,523,940	1,041,909	16,875,023	121,153	34,079,334	2,439,182	36,639,669	6,677,507	(429,787)	6,247,720
2103	City of Albany	39,957,926	3,740,323	10,002,672	1,447,781	15,190,776	105,160	29,580,543	2,478,744	32,164,447	5,796,013	(462,897)	5,333,116
2104	City of Ashland	24,510,198	2,294,315	6,135,640	532,984	8,962,939	64,505	18,144,709	1,503,781	19,712,995	3,555,275	(639,455)	2,915,820
2105	City of Astoria	9,275,477	868,245	2,321,931	918,357	4,108,533	24,411	6,866,564	386,712	7,277,687	1,345,435	15,679	1,361,114
2106	City of Beaverton	63,008,122	4,897,972	15,772,830	8,386,586	30,057,388	165,822	46,644,425	1,704,557	48,514,804	9,139,511	1,284,808	10,424,319
2107	City of Bend	46,988,328	4,398,415	11,762,593	3,373,626	19,534,634	123,662	34,785,095	4,090,608	38,999,365	6,815,793	120,549	6,936,342
2109	City of Canby	7,871,994	736,870	1,970,597	253,027	2,960,494	20,717	5,827,576	150,595	5,998,888	1,141,856	(5,577)	1,136,279
2110	City of Coquille	1,948,651	182,407	487,806	131,729	801,942	5,128	1,442,572	489,445	1,937,145	282,658	(114,584)	168,074
2111	City of Eugene	162,984,111	15,256,378	40,799,830	7,425,110	63,481,318	428,935	120,655,875	3,402,746	124,487,556	23,641,318	824,256	24,465,574
2112	City of Forest Grove	868,352	81,283	217,375	479,658	778,316	2,285	642,835	62	645,182	125,957	174,306	300,263
2113	City of Grants Pass	20,885,233	1,954,994	5,228,203	1,324,445	8,507,642	54,965	15,461,176	837,860	16,354,001	3,029,464	(140,356)	2,889,108
2114	City of Gresham	77,003,641	7,208,044	19,276,330	10,093,555	36,577,929	202,655	57,005,199	57,207,854	11,169,602	3,220,746	14,390,348	14,390,348
2115	City of Hillsboro	72,999,105	6,833,193	18,273,874	7,408,626	32,515,693	192,116	54,040,672	2,039,560	56,272,348	10,588,732	1,011,826	11,600,558
2117	City of McMinnville	19,025,370	1,780,899	4,762,623	1,019,203	7,562,723	50,070	14,084,334	2,528,688	16,663,092	2,759,685	(1,374,366)	1,385,249
2118	City of Ontario	7,925,716	741,899	1,984,045	499,342	2,855,286	20,859	5,867,346	1,326,059	7,214,262	1,149,648	(268,310)	881,338
2119	City of Oregon City	17,830,562	1,669,057	4,463,527	1,378,097	7,510,681	46,926	13,199,827	710,205	13,956,958	2,586,375	264,374	2,850,749
2120	City of Lake Oswego	36,805,230	3,445,210	9,213,457	2,346,529	15,005,196	96,863	27,246,627	2,992,156	30,335,646	5,338,705	(1,004,663)	4,334,042
2121	City of Portland	543,289,183	50,855,419	136,001,641	74,978,060	261,835,120	1,429,808	402,192,773	803,018	404,425,599	78,805,672	21,126,089	99,931,761
2122	City of Redmond	16,861,487	1,578,345	4,220,938	2,165,602	7,964,885	44,375	12,482,428	12,526,803	2,445,808	754,954	3,200,762	3,200,762
2123	City of St Helens	6,697,419	626,922	1,676,566	880,442	3,183,930	17,626	4,958,047	540,452	5,516,125	971,480	7,344	978,824
2125	City of Vernonia	791,644	79,164	198,172	53,055	325,330	2,063	586,048	157,217	745,348	114,830	12,057	126,887
2126	City of West Linn	10,724,621	1,003,895	2,684,696	459,890	4,148,481	28,225	7,939,354	1,081,184	9,048,763	1,555,637	(275,739)	1,279,898
2127	City of Cottage Grove	8,205,915	768,127	2,054,188	907,420	3,729,735	21,568	6,074,776	43,023	6,139,395	1,190,292	262,938	1,453,230
2128	City of Tillamook	2,311,833	216,403	578,721	9,076	804,200	6,084	1,711,432	251,750	1,969,266	335,338	(91,563)	243,775
2129	City of Sweet Home	1,283,567	120,150	321,315	333,499	774,964	3,378	950,214	953,592	1,861,85	180		

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, 2021

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense / (Credit)			
			Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Changes in Assumptions	Net Difference between Projected and Actual Investment	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⁾	
2148	City of Klamath Falls	10,408,597	974,313	2,605,585	811,266	4,391,164	27,393	7,705,404	905,417	8,638,214	1,509,797	(98,090)	1,411,707	
2149	City of Canyonville	278,769	26,095	69,784	26,052	121,931	734	206,370	108,094	315,198	40,436	(31,454)	8,982	
2150	City of Bandon	2,504,481	234,436	626,947	-	861,383	6,591	1,854,048	283,019	2,143,658	363,282	(126,650)	236,632	
2152	City of Coos Bay	12,079,355	1,130,707	3,023,826	646,679	4,801,212	31,790	9,942,253	78,785	9,052,828	1,752,145	29,029	1,781,174	
2154	City of Pendleton	11,450,126	1,071,807	2,866,311	605,766	4,543,884	30,134	8,476,440	748,662	9,255,236	1,660,874	(22,377)	1,638,497	
2155	City of Corvallis	35,032,642	3,279,284	8,769,725	1,948,936	13,997,945	92,198	25,934,393	663,912	26,690,503	5,081,586	(125,460)	4,956,126	
2157	City of Monmouth	3,951,065	369,845	989,070	4,271	1,363,186	10,398	2,924,943	359,736	3,295,077	573,113	(155,156)	417,957	
2158	City of Milton-Freewater	5,138,980	481,042	1,286,441	354,490	2,121,973	13,525	3,804,347	1,169,385	4,987,257	745,424	(275,046)	470,378	
2159	City of Baker City	5,061,457	473,785	1,267,035	461,904	2,202,724	13,321	3,746,958	570,215	4,330,494	734,179	(130,462)	603,717	
2160	City of Hermiston	8,743,718	818,469	2,188,816	357,711	3,364,996	23,011	6,472,907	70,719	6,566,637	1,268,302	24,568	1,292,870	
2161	City of Pilot Rock	461,611	43,210	115,555	58,330	217,095	1,215	341,727	25,852	368,794	66,958	(2,587)	64,371	
2162	City of Clatskanie	1,008,680	94,419	252,503	-	346,922	2,655	746,718	794,264	1,543,637	146,312	(219,671)	(73,359)	
2163	City of Milwaukie	13,036,219	1,220,275	3,263,358	777,928	5,261,561	34,308	9,650,612	-	9,684,920	1,890,941	243,005	2,133,946	
2165	City of Cornelius	3,217,031	301,135	805,320	355,790	1,462,245	8,466	2,381,543	89,914	2,479,923	466,640	61,786	528,426	
2166	City of Nyssa	884,519	82,797	221,422	82,851	387,070	2,328	654,803	138,169	795,300	128,302	(55,768)	72,534	
2167	City of Athena	242,695	22,718	60,754	72,511	155,983	639	179,665	59,482	239,786	35,204	10,234	45,438	
2168	City of Oakridge	1,592,740	149,091	398,711	39,143	586,945	4,192	1,179,093	361,391	1,544,676	231,032	(73,409)	157,623	
2170	City of Madras	2,651,132	248,163	663,658	289,951	1,201,772	6,977	1,962,612	170,734	2,140,323	384,554	17,188	401,742	
2172	City of Sandy	6,694,068	1,675,727	4,103,577	1,013,577	3,315,913	17,617	4,955,567	217,637	5,190,821	970,994	228,353	1,199,347	
2174	City of Mt Angel	591,979	55,413	148,190	37,510	241,113	1,558	438,238	316,147	755,943	85,868	(81,765)	4,103	
2175	City of Umatilla	2,547,058	238,421	637,605	518,464	1,394,490	6,703	1,885,567	167,464	2,059,734	369,458	123,906	493,364	
2176	City of Seaside	3,145,084	294,400	787,509	172,047	1,253,756	8,277	2,328,281	117,273	2,453,831	456,204	60,470	516,674	
2177	City of Cannon Beach	219,732	20,568	55,006	8,579	84,153	578	162,666	60,790	224,034	31,873	(17,262)	14,611	
2178	City of Boardman	1,942,194	181,802	486,190	362,704	1,030,696	5,111	1,437,791	87,184	1,530,086	281,721	34,083	315,804	
2179	City of Estacada	1,579,428	147,845	395,378	136,544	679,767	4,157	1,169,238	58,213	1,231,608	229,101	53,774	282,875	
2180	City of Enterprise	1,015,329	95,041	254,168	106,183	455,392	2,672	751,641	209,495	963,808	147,276	(37,326)	109,950	
2181	City of Central Point	6,685,919	625,846	1,673,687	126,500	2,426,033	17,596	4,949,534	69,003	5,036,133	969,812	(59,774)	910,038	
2182	City of Cascade Locks	991,808	92,840	248,279	102,502	443,621	2,610	734,228	77,505	814,343	143,865	(4,052)	139,813	
2183	City of Myrtle Point	1,384,908	129,636	346,684	259,252	735,572	3,645	1,025,237	328,952	1,357,834	200,885	(31,058)	169,827	
2184	City of Port Orford	776,619	72,697	194,411	110,441	377,549	2,044	574,925	33,876	610,845	112,651	20,892	133,543	
2185	City of Wood Village	613,501	57,428	153,578	94,314	305,320	1,615	454,170	398,808	854,593	88,990	(112,381)	(23,391)	
2186	City of Chiloquin	22,536	2,110	5,642	-	7,752	59	16,684	46,740	63,483	3,269	(12,670)	(9,401)	
2187	City of Philomath	1,198,314	112,170	299,974	75,231	487,735	3,154	887,102	1,043,003	1,933,259	173,819	(235,723)	(61,904)	
2188	City of Talent	1,722,816	161,267	431,273	465,493	1,058,033	4,534	1,275,388	304,997	1,584,919	249,900	36,189	286,089	
2189	City of Willamina	-	-	-	-	-	-	-	-	-	-	-	-	-
2191	City of Huntington	140,479	13,150	35,166	18,504	66,820	370	103,996	11,885	116,251	20,377	(2,444)	17,933	
2192	City of North Plains	802,306	75,101	200,841	468,821	241,113	2,111	593,941	432,461	1,028,513	116,377	(62,054)	54,323	
2193	City of Heppner	256,564	24,016	64,226	241,325	153,083	675	189,932	27,720	218,327	36,453	73,668	104,985	
2194	City of Cres Junction	559,819	52,403	140,140	34,474	227,017	1,473	414,430	75,971	491,874	81,203	(26,908)	54,295	
2195	City of Matolius	-	-	-	-	-	-	-	-	-	-	-	-	-
2196	City of Hubbard	935,505	87,569	234,185	450,289	2,462	692,547	105,843	800,852	135,698	(42,262)	93,436	143,206	
2197	City of Myrtle Creek	1,219,539	114,157	305,287	208,061	627,505	3,210	902,815	157,605	1,063,630	176,898	(14,584)	162,314	
2198	City of Carlton	710,243	66,483	177,795	133,411	377,689	1,869	525,787	2,004	529,660	103,023	50,287	153,310	
2199	City of Junction City	3,141,468	294,062	786,404	191,727	1,272,193	8,268	2,325,604	285,807	2,619,679	455,679	(113,307)	342,372	
2200	City of Wallowa	176,821	16,552	44,264	98,424	159,240	465	130,900	64,855	196,220	25,648	4,729	30,777	
2201	City of Coburg	906,458	84,850	226,914	311,186	622,950	2,386	671,044	35,818	709,248	131,484	68,974	200,458	
2202	City of Dallas	7,401,021	692,784	1,852,698	1,201,243	3,746,725	19,478	5,478,919	301,360	5,799,757	1,073,540	159,499	1,233,039	
2203	City of Rockaway Beach	1,025,466	95,990	256,705	44,161	396,856	2,699	759,145	309,130	1,070,974	148,747	(26,241)	122,506	
2204	City of Burns	813,374	76,137	203,612	44,416	324,165	2,141	602,134	218,580	822,855	117,982	(22,266)	95,716	
2205	City of Elgin	222,487	20,826	55,695	163,990	240,511	586	164,705	34,301	199,592	32,272	46,480	78,752	
2206	City of Weston	126,402	11,832	31,642	10,182	53,656	333	93,574	40,184	134,091	18,335	(3,548)	14,787	
2207	City of Mill City	366,076	34,267	91,640	83,398	209,305	963	271,003	12,409	284,375	53,100	6,679	59,779	
2208	City of Fairview	1,585,807	148,442	396,975	-	545,417	4,173	1,173,961	1,385,525	2,563,659	230,026	(497,747)	(267,721)	
2209	City of Monroe	169,449	15,862	42,418	113,485	171,765	446	125,442	16,189	142,077	24,579	33,517	58,096	
2210	City of Helix	27,852	2,607	6,972	15,261	24,840	73	20,619	7,225	27,917	4,400	1,698	5,738	
2211	City of Jefferson	-	-	-	-	-	-	-	-	-	-	-	-	-
2212	Town of Lakeview	576,343	53,949	144,276	8,819	207,044	1,517	426,662	474,239	902,418	83,600	(126,415)	(42,815)	
2213	City of Stanfield	68,619	6,423	17,177	51,651	75,251	181	50,798	17,281	68,260	9,953	13,770	23,723	
2214	City of Yamhill	505,415	47,310	126,521	15,199	189,030	1,330	374,155	55,849	431,334	73,312	2,020	75,332	
2215	City of Powers	-	-	1,955	-	1,955	-	-	4,130	-	-	-	(247)	(247)
2216	City of Brookings	3,211,399	300,608	803,910	613,510	1,718,028	8,452	2,377,374	921,430	3,307,256	465,823	(229,239)	236,584	
2217	City of Sutherlin	3,381,403	316,521	846,467	717,407	1,880,395	8,899	2,503,226	7,238	2,519,363	490,482	225,326	715,808	
2218	City of Prairie City	412,457	38,609	103,250	125,074	266,933	1,085	305,339	43,404	349,828	59,828	36,587	96,415	
2219	City of Sheridan	937,300	87,737	234,634	82,349	404,720	2,467	693,876	72,069	768,412	135,598	6,544	142,502	
2220	City of Garibaldi	364,908	34,158	91,348	63,456	188,962	960	270,139	352,462	623,561	52,931	(65,507)	(12,576)	
2221	City of Sisters	1,126,934	105,488	282,105	265,557	653,150	2,966	834,260	106,108	943,334	163,465	34,428	197,893	
2222	City of Jacksonville	1,499,685	140,380	375,416	473,758	989,554	3,947	1,110,205	66,970	1,181,122	217,534	85,256	302,790	
2223	City of Cannon Beach	3,095,228	289,734	774,829	451,065	1,515,628	8,146	2,291,373	120,395	2,419,914	448,972	106,770	555,742	
2224	City of Falls City	244,591	22,895	61,229	45,445	129,569	644	181,069	4,292	186,005	35,479	1,664	37,143	
2225	City of Echo	112,229	10,505	28,094	9,322	47,921	295	83,082	205,300	288,677	16,279	(51,500)	(35,221)	
2226	City of Hines	520,455	48,718	130,285	49,439	228,442	1,370	385,288	54,831	441,489	75,493	(18,954)	56,539	
2227	Town of Bonanza	-	-	-	-	-	-	-	-	-	-	-	-	-
2228	City of Turner	657,704	61,565	164,643	76,338	302,546	1,731	486,893	27,513	516,137	95,402	15,341	110,743	
2229	City of John Day	584,123	54,678	146,224	85,281	286,183	1,537	432,422	206,547	640,506	84,729	(44,330)	40,399	
2231	City of Banks	456,060	42,690	114,166	173,237	330,093	1,200	337,41						

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, 2021

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense / (Credit)				
			Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
2234	City of Aumsville	1,337,151	125,166	334,729	240,245	700,140	3,519	989,883	63,039	1,056,441	193,958	65,279	259,237
2235	City of Amity	133,800	12,525	33,494	10,751	56,770	352	99,051	133,589	232,992	19,408	(59,823)	(40,415)
2236	City of Creswell	1,191,529	111,535	298,276	135,441	545,252	3,136	882,079	75,285	960,500	172,835	44,772	217,607
2237	City of Troutdale	3,548,033	332,119	888,179	1,319,838	2,540,136	9,338	2,626,581	296,979	2,932,898	514,652	(254,177)	260,475
2238	City of Warrenton	3,560,258	333,263	891,240	360,610	1,585,113	9,370	2,635,591	340,872	3,185,873	516,426	(83,438)	432,988
2240	City of Wilsonville	11,333,002	1,069,843	2,836,992	1,316,153	5,213,988	29,826	8,389,734	1,437,795	9,857,335	1,643,885	(349,170)	1,294,715
2241	City of Bay City	424,969	39,780	106,383	90,635	236,798	1,118	314,601	142,342	458,061	61,643	2,058	63,701
2242	City of Gaston	-	-	-	-	-	-	-	-	-	-	-	-
2243	City of Brownsville	329,267	30,822	82,426	210,174	96,926	867	243,754	69,349	313,970	47,761	(51,632)	(3,871)
2244	City of Lakeside	123,493	11,560	30,914	-	42,474	325	91,421	104,698	196,444	17,913	(47,351)	(29,438)
2245	City of Dundee	608,641	56,973	152,361	16,289	225,623	1,602	450,573	250,601	702,776	88,285	(53,183)	35,102
2246	City of Merrill	60,026	5,619	15,026	12,528	33,173	158	44,437	14,163	58,758	8,707	604	9,311
2247	City of Malin	83,154	7,784	20,816	18,642	47,242	219	61,558	50,027	111,804	12,062	(11,968)	94
2248	City of Fossil	131,376	12,298	32,887	40,986	86,171	346	97,257	7,535	105,138	19,057	7,691	26,748
2249	City of Phoenix	1,172,544	109,758	293,523	172,707	575,988	3,086	868,025	180,322	1,051,433	170,081	(12,217)	157,864
2250	City of Gold Beach	503,425	47,124	126,022	70,561	243,707	1,325	372,682	139,733	513,740	73,023	(28,428)	44,595
2251	City of Rogue River	893,198	83,609	223,594	30,511	337,714	2,351	661,228	107,765	771,344	129,561	(26,259)	103,302
2252	City of Dayton	522,276	48,888	130,741	142,727	322,356	1,375	386,637	39,399	427,411	75,758	29,654	105,412
2253	Town of Butte Falls	105,946	9,917	26,522	52,040	88,479	279	88,479	186	78,896	15,368	13,052	31,032
2254	City of Shady Cove	162,778	15,237	40,748	64,925	120,910	428	120,503	59,427	180,358	23,611	17,361	40,972
2255	Town of Canyon City	192,916	18,058	48,293	12,851	79,202	508	142,815	10,115	153,438	27,983	1,403	29,386
2256	City of Jordan Valley	-	-	-	-	-	-	-	-	-	-	-	-
2257	City of Culver	330,436	30,931	82,718	52,008	165,657	870	244,620	19,500	264,990	47,931	17,886	65,817
2258	City of Adair Village	320,843	30,033	80,317	55,853	166,203	844	237,514	6,718	245,079	46,539	(397)	46,142
2259	Town of Hammond	-	-	-	-	-	-	-	-	-	-	-	-
2260	City of Riddle	350,570	32,816	87,758	41,433	162,007	923	259,527	79,747	340,194	50,851	(6,688)	44,163
2261	City of Waldport	563,898	52,785	141,161	173,921	367,867	1,484	417,449	22,827	441,760	81,795	56,600	138,395
2262	City of Dufur	188,236	17,620	47,121	24,155	88,896	495	139,350	2,707	142,552	27,304	8,255	35,559
2263	City of La Grande	2,746,590	257,099	687,554	70,895	1,015,548	7,228	2,033,279	567,482	2,607,989	398,401	(166,472)	231,929
2264	City of Gervais	606,987	56,818	151,947	178,739	387,504	1,597	449,187	28,243	479,187	88,045	25,015	113,060
2265	City of Westfir	18,693	1,750	4,679	46,758	53,187	49	13,838	99,196	113,083	2,711	(7,711)	(5,000)
2266	City of Irrigon	638,663	59,873	159,877	84,156	303,816	1,681	472,797	36,372	510,850	92,640	4,435	97,075
2267	City of Independence	4,299,303	402,443	1,076,245	442,459	1,921,147	11,315	3,182,740	2,610	3,196,665	623,626	137,074	760,700
2268	City of Harrisburg	818,085	76,578	204,791	57,282	338,651	2,153	605,622	225,156	832,931	118,666	(23,186)	95,480
2269	City of Durham	79,603	7,451	19,927	12,548	39,926	209	58,930	62,975	122,114	11,547	(6,551)	4,996
2270	City of Lyons	88,967	8,328	22,271	4,626	35,225	234	65,862	11,235	77,331	12,905	(3,834)	9,071
2271	City of Columbia City	656,334	61,437	164,300	47,108	272,845	1,727	485,879	84,755	572,361	95,203	(19,367)	75,836
2272	City of Aurora	285,821	26,765	71,549	172,888	271,182	71,549	211,591	36,200	248,543	41,459	42,156	83,655
2273	City of Astoria	3,523,948	329,771	881,900	411,126	1,622,797	9,272	2,608,011	681,794	3,299,077	511,014	(134,813)	376,201
2274	City of Gold Hill	66,973	6,269	16,765	60,915	83,949	176	49,579	41,297	91,052	9,715	(12,109)	(2,394)
2275	City of Toledo	1,964,123	183,855	491,679	243,548	919,082	5,169	1,454,025	175,352	1,634,546	284,902	(14,608)	270,294
2276	City of Newport	3,179,105	297,585	795,826	290,307	1,383,718	8,367	2,353,467	638,674	3,000,508	461,138	(77,427)	383,711
2277	City of Rajneeshpuram	-	-	-	-	-	-	-	-	-	-	-	-
2278	City of Springfield	36,420,240	3,409,173	9,117,083	732,284	13,258,540	95,849	26,961,621	1,060,152	28,117,622	5,282,861	116,600	5,399,461
2279	City of Keizer	9,024,588	844,760	2,259,126	1,831,223	4,935,109	23,751	6,680,832	219,906	6,924,489	1,309,043	417,971	1,727,014
2280	City of Winston	1,447,382	135,844	362,323	268,980	766,787	3,809	1,071,485	43,232	1,118,526	209,947	28,323	238,270
2281	City of Manzanita	885,540	82,892	221,677	95,498	400,667	2,331	655,558	46,901	704,790	128,450	(15,046)	113,404
2282	City of Eagle Point	1,263,696	118,290	316,341	202,712	637,343	3,326	935,504	24,477	963,307	183,303	12,523	195,826
2283	City of Maupin	350,576	32,816	87,760	23,789	144,365	923	259,529	231	260,683	50,852	26,652	77,504
2284	City of Halsey	282,110	26,407	70,621	55,220	152,248	742	208,844	5,868	215,454	40,921	17,004	57,925
2285	City of Veneta	1,242,130	116,272	310,943	66,244	493,459	3,269	919,539	430	923,238	180,175	16,023	196,198
2286	City of Millersburg	458,036	42,875	114,660	149,767	307,302	1,205	339,081	24,460	364,746	66,439	30,692	97,131
2287	City of King City	620,665	58,098	155,371	138,017	351,486	1,633	459,474	68,266	529,373	90,029	19,517	109,546
2288	City of Tualatin	15,029,619	1,406,871	3,762,366	1,796,215	6,965,452	39,554	11,126,310	1,770,430	12,936,294	2,180,090	(280,241)	1,899,849
2289	City of St Paul	-	-	-	-	-	-	-	-	-	-	-	-
2290	City of Medalla	2,168,440	202,980	542,826	391,159	1,136,965	5,707	1,605,279	130,915	1,741,901	314,538	58,932	373,470
2291	City of Florence	3,642,132	340,927	911,735	472,430	1,725,092	9,585	2,696,242	48,015	2,753,842	528,320	120,436	648,738
2292	City of North Bend	5,096,019	477,021	1,275,687	298,643	2,051,351	13,412	3,772,543	758,101	4,544,056	739,192	(118,337)	620,855
2293	City of Lowell	346,972	32,479	86,857	172,714	292,050	913	256,860	80,994	338,767	50,329	39,916	90,245
2294	City of Depoe Bay	763,047	71,426	91,804	91,804	354,244	2,008	564,878	131,822	698,708	110,682	(37,281)	73,401
2295	City of Tigard	8,211,051	768,608	2,055,473	197,497	3,021,578	21,610	6,078,578	653,408	6,753,596	1,191,037	(179,251)	1,011,786
2296	City of Happy Valley	4,834,320	452,524	1,210,176	372,938	2,035,638	12,170	3,578,810	734,457	4,325,990	701,232	110,480	1,811,712
2297	City of Rainier	1,236,413	115,736	309,511	113,219	538,466	3,254	915,307	13,402	931,963	179,345	50,216	229,561
2298	City of Lincoln City	8,387,695	785,143	2,099,693	391,142	3,275,978	22,074	6,209,345	664,525	6,895,944	1,216,659	(172,103)	1,044,556
2299	City of Dunes City	52,089	4,876	13,039	28,306	46,221	137	38,561	2,272	40,970	7,556	2,714	10,270
2300	City of Yachats	536,712	50,240	134,355	121,846	306,441	1,412	397,324	131,816	530,552	77,852	(26,382)	51,470
2301	City of Moro	86,271	8,076	21,596	14,208	43,880	227	63,866	10,929	75,022	12,514	(3,037)	9,477
2302	City of Mt. Vernon	169,299	15,848	42,381	31,616	89,845	446	125,331	22,441	148,218	24,557	1,076	25,633
2303	City of Woodburn	9,545,487	893,520	2,389,523	554,995	3,838,038	25,121	7,066,450	1,578,810	8,670,381	1,384,601	(639,493)	745,108
2304	City of Gladstone	4,715,816	441,431	1,180,511	931,051	2,552,993	12,411	3,491,082	497,233	4,000,726	684,043	109,532	793,575
2305	City of Elkton	63,225	5,918	15,827	21,461	43,206	166	46,805	4,510	51,481	9,171	3,112	12,283
2306	City of Imbler	-	-	-	-	-	-	-	-	-	-	-	-
2307	City of Yoncalla	251,622	23,553	62,988	113,647	200,188	662	186,273	73,670	260,605	36,498	7,327	43,825
2308	City of North Powder	25,994	2,433	6,507	7,384	16,324	68	19,243	73,341	92,652	3,770	(15,570)	(11,800)
2309	City of Gearhart	649,208	60,770	162,516	192,839	416,125	1,709	480,604	146,077	628,390	94,169	9,128	103,297
2501	Port of The Dalles	106,545	9,973	26,671	6,354	42,998	280	78,874	88,667	167,821	15,455	(10,730)	4,725
2507	Port of Astoria	829,427	77,640	207,630	43,726	328,996	2,183	614,018	376,672	992,873			

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, 2021

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense / (Credit)		
			Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Changes in Assumptions	Net Difference between Projected and Actual Investment	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⁾
2508	Multnomah Drainage	3,013,126	282,048	754,276	967,675	2,003,999	7,930	2,230,594	104,302	2,342,826	437,603	266,823	703,886
2510	Horsefly Irrigation District	200,660	18,783	50,231	154,304	223,318	528	148,547	18,824	167,899	29,106	32,009	61,115
2511	Grants Pass Irrigation District	547,521	51,252	137,061	55,719	244,032	1,441	405,326	155,822	562,589	79,420	(33,579)	45,841
2512	Port of Portland	6,620,834	5,861,719	15,675,880	376,385	1,913,984	164,803	46,357,719	13,212,941	59,735,463	9,083,334	(3,937,800)	5,145,950
2513	Port of Coos Bay	2,088,130	195,463	522,722	304,133	1,022,318	5,495	1,545,827	596,486	2,147,808	302,889	7,900	310,389
2515	Klamath County Fire District 1	13,265,471	1,241,735	3,320,747	2,323,654	6,886,136	34,912	9,820,326	344,609	10,199,847	1,924,195	374,812	2,299,077
2518	Clackamas County Housing Authority	2,656,131	248,631	664,910	6,990	1,041,654	6,990	1,966,313	378,105	2,351,408	385,280	(131,996)	253,284
2519	Home Forward	18,244,562	1,707,810	4,567,163	1,233,386	7,508,359	48,015	13,506,300	301,640	13,855,963	2,646,427	13,420	2,659,847
2521	League of Oregon Cities	2,549,230	238,625	638,149	1,646,186	6,709	1,887,175	1,554,384	3,448,268	369,773	(678,998)	(309,125)	(309,125)
2522	Lane Council of Governments	13,196,350	1,235,265	3,303,444	437,389	4,976,098	34,730	9,769,156	2,266,171	12,070,057	1,914,619	(345,045)	1,569,124
2526	Clatskanie People's Utility District	3,308,303	309,679	828,168	363,936	1,501,783	8,707	2,440,111	1,403,406	3,861,224	479,879	(332,258)	147,621
2527	Deschutes Valley Water District	1,760,585	164,802	440,727	150,970	756,499	4,633	1,303,348	473,870	1,781,851	255,378	(211,197)	44,181
2528	Columbia River Fire & Rescue	5,524,402	517,120	1,382,924	341,159	2,241,203	14,539	4,089,672	504,781	4,608,992	801,331	(38,552)	762,776
2529	East Fork Irrigation District	235,114	22,008	58,856	104,910	185,774	619	174,053	37,819	212,491	34,104	16,207	50,311
2530	River Road Water District	374,793	35,083	93,822	62,745	191,650	986	277,456	52,165	330,607	54,365	(12,965)	41,400
2531	Oregon School Boards Association	4,418,532	413,603	1,106,092	477,041	1,996,736	11,629	3,271,005	379,979	3,662,613	640,921	(2,840)	638,081
2533	Owyhee Irrigation District	1,641,030	153,611	410,799	46,850	611,260	4,319	1,214,842	278,360	1,497,521	238,036	(149,124)	88,912
2535	Athena Cemetery Maintenance District 1	-	-	-	-	-	-	-	-	-	-	-	-
2536	Valley View Cemetery	-	-	-	-	-	-	-	-	-	-	-	-
2538	Clackamas Vector Control	351,149	32,870	87,903	41,623	162,396	924	259,953	87,484	348,361	50,935	(23,531)	27,404
2540	West Extension Irrigation District	367,477	36,747	91,991	51,571	177,960	967	272,041	26,937	299,945	53,304	4,060	57,364
2541	Jackson County Vector Control District	314,952	29,482	78,842	103,922	212,246	829	233,156	9,835	243,820	45,685	32,831	78,516
2542	Rainbow Water District	803,851	75,246	201,228	57,727	334,201	2,116	595,084	808	598,008	116,601	13,681	130,282
2545	Council of Governments	10,097,052	945,150	2,527,596	1,564,084	5,036,830	26,573	7,474,770	321,774	7,823,117	1,464,607	148,939	1,613,546
2547	Metzger Water District	-	-	-	-	-	-	-	-	-	-	-	-
2549	Rogue River Fire District	1,414,620	132,418	354,122	134,671	621,211	3,723	1,047,232	68,438	1,119,393	205,195	26,546	231,741
2550	Nyssa Road Assessment District 2	350,009	32,763	87,618	130,337	250,718	921	259,109	43,112	303,142	50,770	(12,271)	38,499
2551	Sandy Fire Department	2,280,562	213,476	570,893	733,770	1,518,139	6,002	1,688,282	1,749	1,696,033	330,802	206,748	537,550
2552	Winston-Dillard Fire District	1,172,830	109,785	293,595	51,457	454,837	3,087	868,237	202,194	1,073,518	170,122	(78,441)	91,681
2553	Tangent Rural Fire Protection District	356,230	33,345	89,175	117,023	239,543	938	283,543	12,739	296,282	51,672	18,408	70,080
2555	Monroe Fire Department	175,771	16,453	44,001	82,477	142,931	463	130,122	7,627	138,212	25,496	12,530	47,026
2556	Jackson County Fire District 5	5,772,033	540,300	1,444,914	657,939	2,643,153	15,191	4,272,991	289,254	4,577,436	837,250	162,216	999,466
2557	Estacada Fire Department	1,463,398	136,984	366,332	422,271	925,587	3,851	1,083,342	263,539	1,350,732	212,270	115,590	327,860
2559	Keizer Fire Department	4,420,736	413,810	1,106,643	755,947	2,276,400	11,634	3,272,637	357,653	3,641,924	641,241	174,409	815,650
2561	Jefferson Rural Fire Protection District	401,345	37,569	100,469	100,723	238,761	1,056	297,113	153,405	451,574	58,216	(2,158)	56,058
2562	WyEast Fire District	61,232	5,732	15,328	3,823	24,883	161	45,330	4,704	50,195	8,882	(6,156)	2,726
2563	Central Oregon Irrigation District	2,243,955	210,049	561,730	198,764	970,534	5,906	1,661,183	245,206	1,912,295	325,492	(34,322)	291,170
2564	Illinois Valley Fire District	568,677	53,232	142,357	58,877	238,796	1,497	420,987	222,487	643,971	118,825	94,313	193,170
2567	Charleston Rural Fire Protection District	320,947	30,247	80,435	275,036	385,422	685	488,125	306,565	794,688	46,554	27,583	74,137
2568	Molalla Rural Fire Protection District 73	2,089,916	195,630	523,169	194,115	912,914	5,500	1,547,148	31,987	1,584,635	303,148	87,741	390,889
2569	Central Oregon Intergovernmental Council	2,393,205	224,020	599,091	334,395	1,157,506	6,298	1,717,671	1,015,907	2,793,876	347,141	(289,998)	57,143
2570	Port of St Helens	460,487	43,105	115,274	145,724	304,103	1,212	340,895	60,800	402,907	66,795	7,442	74,237
2571	Crystal Springs Water District	702,755	187,934	493,339	235,130	765,770	1,976	555,770	557,746	1,089,898	108,898	74,662	183,560
2572	Local Government Personnel Institute	-	-	-	47,509	47,509	-	-	359,173	359,173	-	(94,979)	(94,979)
2575	Jefferson County Rural Fire Protection District 1	429,728	40,225	107,574	30,050	177,849	1,131	318,125	92,083	411,339	62,333	(20,414)	41,919
2576	Depoe Bay Rural Fire Protection District	1,544,079	144,536	386,530	498,992	1,030,058	4,064	1,143,070	173,432	1,320,566	223,973	142,493	366,466
2579	La Pine Rural Fire Protection District	3,293,403	308,284	824,438	1,469,076	2,438,080	8,667	2,438,080	150,122	2,596,869	477,718	65,470	543,188
2580	Marion County Fire District 1	7,275,398	681,025	1,821,251	960,873	3,463,149	19,147	5,385,921	290,315	5,695,383	1,055,318	96,121	1,151,439
2581	Port of Umatilla	220,019	20,595	55,077	17,255	92,927	579	126,044	126,044	289,502	31,914	(36,881)	(4,967)
2582	Talent Irrigation District	867,594	81,212	217,185	94,456	392,853	2,283	642,273	81,181	725,377	125,847	(1,910)	123,937
2585	Rogue River Valley Irrigation District	520,060	48,681	130,187	129,035	307,903	1,369	384,996	23,999	410,364	75,436	21,979	97,415
2587	Tualatin Valley Irrigation District	346,020	32,390	86,619	61,010	180,019	911	256,156	40,199	297,266	50,191	11,839	62,030
2588	Clatskanie Rural Fire Protection District	1,944,919	182,057	486,872	485,837	1,154,766	5,119	1,439,809	6,092	1,450,990	282,116	144,280	426,396
2589	West Slope Water District	655,861	61,393	164,182	53,477	279,502	1,726	485,529	114,276	601,531	95,135	(34,340)	60,795
2590	Redmond Fire & Rescue	6,187,816	579,220	1,548,997	511,564	2,439,781	16,285	4,580,793	528,964	5,126,042	897,561	(118,176)	779,385
2592	Medford Irrigation District	532,157	49,813	133,215	143,654	326,667	1,401	393,951	47,473	442,825	77,191	6,463	83,654
2594	Metro	78,087,114	7,309,464	19,547,556	4,512,329	31,369,349	205,507	57,807,285	3,066,754	58,012,792	11,326,762	2,205,741	13,532,503
2595	Canby Fire District	3,258,300	304,998	815,651	1,028,714	2,149,363	8,575	2,412,094	646,085	3,066,754	472,626	11,015	483,641
2596	Bend Parks & Recreation	6,492,798	607,768	1,625,343	568,629	2,801,740	17,088	4,806,568	511,320	5,334,976	941,799	25,547	967,346
2597	Mapleton Water District	18,814	1,761	4,710	425	6,896	50	13,928	2,918	15,846	2,729	(6,810)	(4,081)
2598	Marion County Housing Authority	286,117	26,782	71,624	265,375	363,781	753	211,810	105,970	318,533	41,502	53,826	95,328
2599	South Suburban Sanitary District	1,070,475	100,203	267,972	91,016	459,191	2,817	792,464	34,321	829,602	155,275	4,410	159,685
2600	Winston-Dillard Water District	531,379	49,741	133,020	108,862	291,623	1,398	393,376	107,480	502,254	77,078	(10,309)	66,769
2601	Baker Valley Irrigation District	-	-	936	-	936	-	6,581	-	6,581	-	(1,490)	(1,490)
2602	Aumsville Rural Fire Protection District	265,434	24,846	66,446	101,311	192,603	699	196,499	113,175	310,373	38,502	(6,641)	32,041
2603	Corbett Water District	203,637	19,062	50,977	49,746	119,785	536	150,751	172,512	323,799	29,538	(28,224)	1,314
2604	Netarts-Oceanside Sanitary District	468,583	43,862	117,301	138,808	299,971	1,233	346,889	12,606	360,728	67,969	30,574	98,543
2605	Scio Fire District	126,543	11,845	31,678	116,851	160,374	333	93,679	59,043	153,055	18,355	12,959	31,314
2606	West Valley Housing Authority	961,182	89,973	240,613	47,683	378,269	2,530	711,556	90,695	804,781	139,422	(18,886)	120,536
2607	Hoodland Fire District 74	1,988,100	186,099	497,681	645,375	1,329,155	5,232	1,471,775	203,700	1,680,707	288,380	126,468	414,848
2608	Gaston Rural Fire Protection District	210,250	19,681	52,632	185,084	217,771	553	155,646	22,768	178,967	30,497	16,665	47,162
2610	Turner Fire District	805,273	75,379	201,584	317,479	594,482	2,119	596,138	26,999	625,256	116,807	85,164	201,971
2612	Community Services Consortium	5,414,772	506,858	1,355,481	619,463	2,481,802	14,250	4,008,514	33,111	4,055,875	785,428	45,695	831,123
2613	Polk Soil & Water Conservation District	12											

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, 2021

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense / (Credit)				
			Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Changes in Assumptions	Net Difference between Projected and Actual Investment	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⁾
2617	Clean Water Services	27,923,306	2,613,804	6,990,044	1,056,577	10,660,425	73,488	20,671,407	2,724,209	23,469,104	4,050,357	(644,155)	3,406,202
2618	Estacada Cemetery District	-	-	-	-	-	-	-	-	-	-	-	-
2619	Comprehensive Options For Drug Abusers	-	-	-	-	-	-	-	-	-	-	-	-
2620	Jackson County Fire District 4	667,354	62,469	167,059	112,695	342,223	1,756	494,037	280,670	776,463	96,802	(3,395)	93,407
2623	Evans Valley Fire District 6	152,547	14,279	38,187	131,914	184,380	401	112,930	1,929	115,260	22,127	35,895	58,022
2624	Klamath Vector Control	122,703	11,486	30,716	20,367	62,569	323	90,836	3,083	94,242	17,798	2,548	20,346
2625	Port of Newport	1,125,376	105,343	281,715	610,819	997,877	2,962	833,107	85,928	921,997	163,239	14,907	308,146
2626	Tillamook Peoples Utility District	9,674,651	905,611	2,421,857	440,503	3,767,971	25,461	7,162,069	1,363,027	8,550,557	1,403,336	(304,046)	1,099,290
2628	McKenzie Fire and Rescue	592,806	55,491	148,397	100,517	304,405	1,560	438,850	186,592	627,002	85,988	10,264	96,252
2629	Metropolitan Wastewater Management Commission	-	-	-	-	-	-	-	-	-	-	-	-
2630	Sheridan Fire District	1,009,065	94,455	252,599	775,949	1,123,003	2,656	747,003	116,435	866,094	146,368	147,441	293,809
2631	Arch Cape Water-Sanitary District	135,840	12,716	34,005	4,842	51,563	357	100,561	7,566	108,484	19,704	(1,112)	18,592
2632	Umpqua Regional Council of Governments	100,299	9,389	25,108	29,985	64,482	264	74,251	8,333	83,348	14,549	8,548	23,097
2633	Port of Cascade Locks	644,194	60,301	161,261	157,673	379,235	1,695	476,892	108,080	586,667	93,442	38,505	131,947
2637	Northeast Oregon Housing Authority	1,034,743	96,859	259,027	93,055	448,941	2,723	766,012	1,896	770,631	150,092	13,612	163,704
2638	North Douglas County Fire and EMS	652,760	61,103	163,405	249,136	473,644	1,718	483,233	29,974	514,925	94,685	69,637	164,322
2641	Suburban East Salem Water District	385,418	36,078	96,482	71,132	203,692	1,014	285,322	109,971	396,307	55,906	(19,382)	36,524
2642	Dexter Rural Fire Protection District	199,323	18,658	49,897	132,337	200,892	525	147,557	1,973	150,055	28,912	37,993	66,905
2643	Sweet Home Cemetery	71,199	6,665	17,823	-	24,488	187	52,708	14,896	67,791	10,328	(7,154)	3,174
2644	Lakeside Water District	87,755	8,214	21,968	-	30,182	231	64,964	35,199	100,394	12,729	(15,302)	(2,573)
2645	Chiloquin Agency Lake Rural Fire Protection District	262,098	24,534	65,611	140,520	230,665	690	194,029	16,662	211,381	38,018	35,404	73,422
2646	Keno Rural Fire Protection District	714,023	66,837	178,741	380,570	626,148	1,879	528,586	65,915	596,380	103,571	114,793	218,364
2647	Crooked River Ranch Rural Fire Protection District	610,534	57,149	152,832	94,289	304,270	1,607	451,966	75,786	529,359	88,558	15,725	104,283
2648	Black Butte Ranch Rural Fire Protection District	1,078,011	100,909	269,859	227,126	597,894	2,837	798,043	219,539	1,020,419	156,369	(2,921)	153,448
2649	Colton Fire Department	97,173	9,096	24,325	75,952	109,373	256	71,936	25,882	98,074	14,095	(380)	13,715
2651	Imbler Rural Fire Protection District	28,128	2,633	7,041	11,425	17,451	74	20,823	9,336	30,233	4,080	(3,214)	866
2652	The Oregon Consortium	-	-	-	-	-	-	-	-	63,777	63,777	-	(71,610)
2653	Umatilla Fire Department	276,486	25,881	69,213	144,322	239,416	728	204,680	58,324	263,732	40,105	17,289	57,394
2654	Spring Valley Rural Fire Protection District	-	-	-	-	-	-	-	-	-	-	-	-
2655	North Bay Rural Fire Protection District	78,377	7,337	19,620	23,666	50,623	206	58,022	13,175	71,403	11,369	59	11,428
2657	Mid-Willamette Valley Senior Service Agency	15,983,457	1,496,156	4,001,141	930,899	6,428,196	42,065	11,832,430	226,255	12,100,750	2,318,447	610,677	2,929,124
2658	Salem Metropolitan Communications Agency	316,275	29,605	79,173	35,770	144,548	832	234,136	10,197	245,165	45,877	14,316	60,193
2659	Silverton Fire District	599,710	56,137	150,125	231,604	437,866	1,578	443,960	143,937	589,475	86,990	4,697	91,687
2660	Tualatin Valley Fire & Rescue	79,052,457	7,399,827	19,789,210	5,902,962	33,091,999	208,047	58,521,921	11,153,665	69,883,633	11,466,788	(7,452)	11,459,336
2661	Lincoln County 911	-	-	-	-	-	-	-	-	-	-	-	-
2662	East Central Oregon Association of Counties	60,456	5,659	15,134	20,652	41,445	159	44,755	17,590	62,504	8,769	4,582	13,351
2663	Metropolitan Area Communications Commission	796,957	74,600	199,502	199,502	383,956	2,097	589,981	359,697	951,775	115,601	(119,057)	(3,456)
2664	Applegate Valley Rural Fire Protection District 9	1,003,258	93,911	251,146	163,041	508,098	2,640	742,704	24,704	745,344	145,525	80,421	225,946
2665	NNE Community Mental Health Center	205,977	19,281	51,562	49,889	120,732	542	152,483	21,077	174,102	29,878	9,790	39,668
2666	Central City Concern	-	-	-	-	-	-	-	-	-	-	-	-
2667	Mental Health Services West Inc	-	-	-	-	-	-	-	-	-	-	-	-
2668	Southeast Mental Health Network Inc	-	-	-	-	-	-	-	-	-	-	-	-
2669	Roseburg Urban Sanitary Authority	1,190,944	111,480	298,129	254,538	664,147	3,134	881,646	107,696	992,476	172,750	(6,904)	165,846
2670	Mt Hood Community Mental Health Cr	281,160	26,318	70,383	52,932	149,633	740	208,140	35,847	244,727	40,783	(3,942)	36,841
2671	Columbia 911 Communications District	1,653,012	154,733	413,799	674,645	1,223,712	4,350	1,223,712	48,532	1,276,594	239,774	(19,913)	219,861
2672	Rockwood People's Utility District	2,233,773	209,096	559,181	387,899	1,156,176	5,879	1,653,645	43,501	1,703,025	324,015	75,375	399,390
2673	Port Orford Library	81,957	7,672	20,516	37,086	65,274	216	60,672	6,560	67,448	11,888	14,893	26,781
2674	Nestucca Rural Fire District	529,091	49,526	132,447	163,210	345,183	1,392	391,682	-	393,074	76,746	46,036	122,782
2676	Woodburn Fire District	2,382,752	223,041	596,475	409,681	1,229,197	6,271	1,763,933	272,889	2,043,093	345,625	9,822	355,447
2677	Portland Private Industry Council Inc	-	-	-	-	-	-	-	-	-	-	-	-
2678	Central Oregon Regional Housing Authority	811,080	75,922	203,038	157,207	436,167	2,135	600,436	44,582	647,153	117,649	56,834	174,483
2679	Columbia River Public Utility District	5,116,405	478,929	1,280,790	1,335,369	3,095,088	13,465	3,787,635	972,727	4,773,827	742,149	72,452	814,601
2681	Cloverdale Rural Fire Protection District	187,816	17,581	47,016	11,782	76,379	494	73,939	70,888	210,421	27,243	(12,803)	14,440
2684	Parkdale Fire District	202,362	18,942	50,657	33,864	83,664	533	149,497	13,403	163,743	29,353	(883)	28,470
2685	Oregon Community College Association	385,656	36,100	96,541	184,961	317,601	1,015	285,498	20,071	306,584	55,940	47,977	103,917
2686	Weston Cemetery	-	-	-	-	-	-	-	-	19,832	19,832	(7,364)	(7,364)
2687	Columbia Drainage Vector Control District	268,184	25,104	67,135	65,492	157,731	706	198,535	5,355	204,596	38,901	24,046	62,947
2688	Polk County Fire District 1	1,608,193	150,537	402,579	136,023	689,139	4,232	1,190,533	36,458	1,231,223	233,273	13,855	247,128
2689	Redmond Area Park & Recreation District	444,711	41,628	111,325	67,811	220,764	1,170	329,216	35,790	366,176	64,507	13,023	77,530
2692	Siuslaw Public Library	456,244	42,707	114,212	68,859	225,778	1,201	337,754	63,588	402,543	66,179	(7,325)	58,854
2693	City-County Insurance Services	4,220,289	395,047	1,056,465	1,625,237	3,076,749	11,107	3,124,247	638,007	3,773,361	612,165	630,708	1,242,873
2694	Philomath Fire Department	753,241	70,508	188,559	177,436	436,503	1,982	557,618	51,835	611,435	109,260	32,327	141,587
2695	Washington County Consolidated Communications Agency	8,745,500	818,636	2,189,262	31,084	3,038,982	23,016	6,474,226	407,762	6,905,004	1,268,560	(254,820)	1,013,740
2696	Stayton Fire District	459,264	42,990	114,968	25,269	183,227	1,209	339,990	312,199	661,818	66,618	(88,074)	(21,456)
2697	Oregon Museum Park	-	-	-	-	-	-	-	-	-	-	-	-
2698	Halsey Shedd Rural Fire Protection District	262,707	24,591	65,764	99,856	190,211	691	194,480	7,260	202,431	38,106	36,853	74,959
2699	Chetco Library Board	463,067	43,346	115,920	236,762	396,028	1,219	342,805	37,343	381,367	67,169	40,401	107,570
2700	Lowell Rural Fire Protection District	116,617	10,916	29,193	109,666	169,557	307	169,557	51,582	138,220	16,916	18,896	35,812
2701	Sisters-Camp Sherman Rural Fire Protection District	906,160	84,823	226,839	172,107	483,769	2,385	670,824	1,720,458	2,393,667	131,441	(303,780)	(172,339)
2702	Banks Fire District 13	411,172	38,488	102,929	121,996	263,413	1,082	304,387	31,333	336,802	59,642	22,687	82,329
2703	Westport Sewer District	-	-	-	-	-	-	-	-	-	-	-	-
2704	Clatsop County 4-H District	-	-	-	-	-	-	-	-	-	-	-	-
2705	Lebanon Fire District	5,279,230	494,170	1,321,550	513,034	2,328,754	13,894	3,908,173	184,297	4,106,364	765,768	72,741	838,509
2707	Clatskanie Library	112,617	10,542	28,191	21,162	59,895	296	83,669	26,238	109,903	16,335	(1,903)	14,432
2708	Milton-Freewater Cemetery District 3	1,958	183	490	1,716	2,389	5	1,449	14,639	16,093	284	(6,815)	(6,531)
2709	Scappoose Public Library	171,936	16,094	43,041	95,469	154,604	452	127,283	34,138	161,873	24,940	9,196	34,136
2710	Klamath County Emergency Communications District	980,570	91,788	245,466	132,194	469,448	2,581	725,909	20,406	748,896	142,235	14,065	156,300

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, 2021

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense / (Credit)		
			Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
2712	Jefferson County EMS	832,293	77,908	208,348	115,293	401,549	2,190	616,140	11,232	629,562	120,726	55,259	175,985
2713	Port of Tillamook Bay	974,835	91,251	244,031	27,677	362,959	2,566	721,663	41,496	765,725	141,403	4,487	145,890
2714	Winchester Bay Sanitary District	135,846	12,716	34,006	26,994	358	100,566	5,535	106,459	19,705	1,252	20,957	
2715	Jackson County Fire District 3	8,132,271	761,234	2,035,752	387,123	3,184,109	21,402	6,020,257	1,249,447	7,291,106	1,179,610	(239,822)	939,788
2716	Neskowin Water District	263,224	24,640	65,893	32,527	123,060	693	194,863	11,929	207,485	38,181	(2,974)	35,207
2717	Ice Fountain Water District	303,231	28,344	75,908	74,250	178,542	798	224,479	6,288	231,565	43,984	18,843	62,827
2718	Curry Library	181,599	16,999	45,460	134,374	196,833	478	134,436	26,960	161,874	26,341	35,747	62,088
2719	Human Solutions, Inc	-	-	-	-	-	-	-	-	-	-	-	-
2720	Tri-Met	-	-	-	-	-	-	-	-	-	-	-	-
2721	Klamath Housing Authority	781,959	73,196	195,748	197,812	466,756	2,058	578,878	2,040	582,976	113,425	48,546	161,971
2722	Tillamook 9-1-1	457,099	42,787	114,426	105,610	262,823	1,203	338,387	4,638	344,228	66,304	54,804	121,108
2723	Oregon Coastal Zone Management Association	-	-	-	8,898	8,898	-	-	-	28,760	-	-	(2,856)
2724	Nehalem Bay Wastewater Agency	262,440	24,566	65,697	9,860	100,123	691	194,283	59,473	254,447	38,068	(7,106)	30,962
2725	West Valley Fire District	493,334	46,179	123,496	803	170,478	1,298	365,211	144,280	510,789	71,559	(50,106)	21,453
2726	Yamhill Communications Agency	1,172,306	109,735	293,463	163,537	566,735	3,085	867,849	154,937	1,025,871	170,046	(34,281)	135,765
2728	Baker County Library District	611,697	57,259	153,126	39,220	249,605	1,610	452,834	137,930	592,374	88,728	(16,071)	72,657
2729	Douglas County Fire District 2	13,864,131	1,297,773	3,470,610	2,350,068	7,118,451	36,487	10,263,509	1,434,357	11,734,353	2,011,032	(54,557)	1,956,475
2731	Canby Utility Board	2,898,986	271,364	725,704	747,540	1,744,608	7,629	2,146,097	51,060	2,204,786	420,506	105,834	526,340
2732	Umatilla County Special Library District	149,975	14,039	37,543	78,634	130,216	395	111,025	57,437	168,857	21,754	5,859	27,613
2733	Ward Memorial Park District	211,820	19,828	53,025	73,228	146,081	557	156,809	39,276	196,642	30,725	880	31,605
2734	Seal Rock Water District	600,380	56,199	150,293	13,606	220,098	1,580	444,457	18,417	464,454	87,087	5,609	92,696
2736	Wasco 9-1-1	-	-	-	-	-	-	-	-	-	-	-	-
2737	Portland Energy Conservation Inc	73,380	6,869	18,369	6,631	31,869	193	54,322	7,336	61,851	10,644	(1,383)	9,261
2739	Scappoose Rural Fire Protection District	2,961,212	277,189	741,281	322,783	1,341,253	7,793	2,192,162	144,355	2,344,310	429,532	68,950	498,482
2740	Neskowin Regional Sanitary Authority	-	-	-	11,356	11,356	-	-	-	68,630	-	-	(15,734)
2741	Port of Garibaldi	167,119	15,643	41,835	56,490	113,968	440	123,717	380,626	504,783	24,241	(53,294)	(29,053)
2742	Amity Fire District	718	67	180	6,209	6,456	2	532	152,374	152,908	104	(36,044)	(35,940)
2743	Douglas Soil & Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-
2745	Clackamas County Fire District	42,770,306	4,003,580	10,706,695	2,098,223	16,808,498	112,561	31,662,526	2,534,852	34,309,939	6,203,957	136,295	6,340,252
2746	Marion-Salem Data Center	-	-	-	-	-	-	-	-	-	-	-	-
2747	Salem Housing Authority	3,239,745	303,261	811,006	286,085	1,400,352	8,526	2,398,358	265,038	2,671,922	469,934	15,585	485,519
2749	Black Butte Ranch Police	484,355	45,339	121,249	37,166	203,754	1,275	358,564	52,154	411,993	70,257	(17,469)	52,788
2750	Eastern Oregon Human Services Consortium	-	-	-	-	-	-	-	-	-	-	-	-
2752	Mist-Birkenfeld Rural Fire Protection District	312,336	29,237	78,187	129,807	237,231	822	231,220	31,559	263,601	45,305	45,494	90,799
2753	Linn-Benton Housing Authority	1,180,147	110,470	295,426	137,297	543,193	3,106	873,659	98,279	975,039	171,184	(1,817)	169,367
2754	Western Lane Ambulance District	2,041,368	191,085	511,016	893,216	1,911,115	5,372	1,511,209	31,449	1,548,030	296,106	74,371	370,477
2756	Sandy Area Sch Trans Agency	-	-	-	-	-	-	-	-	-	-	-	-
2757	City of Stayton	809,425	75,767	202,623	53,570	331,960	2,130	599,211	731,424	1,332,765	117,409	(187,242)	(69,933)
2758	Molokai Valley Rural Fire District	256,929	27,233	72,828	156,198	256,259	766	215,373	60,876	277,015	42,200	35,599	77,799
2760	Knappa Svensen Burnside Rural Fire Protection District	324,281	30,355	81,177	359,975	471,507	853	240,663	143,510	384,426	47,038	49,187	96,225
2761	Junction City Fire Department	3,839,914	359,441	961,246	150,379	1,471,066	10,106	2,842,659	186,298	3,039,063	556,991	(70,991)	486,000
2763	Green Sanitary	362,680	33,949	90,790	647	125,386	647	299,452	20,961	320,413	52,608	(9,408)	43,200
2766	Southwest Lincoln County Water District	358,388	33,547	89,715	38,951	162,213	943	265,312	31,868	298,123	51,985	(126)	51,859
2767	Springfield Utility Board	-	-	247	247	247	-	-	44,812	-	-	(14,896)	(14,896)
2768	Lake County Library District	162,066	15,170	40,570	4,777	60,517	427	119,976	15,261	135,664	23,508	(3,363)	20,145
2771	Harbor Water Public Utility District	326,720	30,583	81,788	199,098	311,469	860	241,868	14,784	257,112	47,392	45,274	92,666
2772	Umatilla County Soil & Water District	143,464	13,429	35,913	137,931	187,273	378	106,205	113,112	219,695	20,810	6,005	26,815
2773	Housing Authority of Jackson County	3,897,133	364,797	975,570	196,533	1,536,900	10,256	2,885,017	24,880	2,920,153	565,290	14,805	580,095
2774	Oregon Trail Library District	268,913	25,172	67,317	60,036	152,525	708	199,074	1,006	200,788	39,007	20,941	59,948
2776	Rainier Cemetery District	31,947	2,990	7,997	16,859	5,872	84	23,650	238	23,972	4,634	2,286	6,920
2777	City of Newberg	6,951,480	650,704	1,740,165	951,540	3,342,409	18,295	5,146,127	911,473	6,075,895	1,008,332	(438,266)	570,066
2778	Mulino Water District 23	79,728	7,463	19,958	2,388	29,809	210	59,022	7,350	66,582	11,565	(2,419)	9,146
2779	Brownsville Rural Fire Protection District	159,219	14,904	39,857	52,800	107,561	419	117,868	37,977	156,264	23,095	(4,410)	18,685
2780	Nehalem Bay Health District	-	-	-	309	309	-	-	-	15,216	-	-	(9,596)
2781	North Bend Coss-Curry Housing Authority	703,110	65,816	176,010	157,877	399,703	1,850	520,507	59,551	581,908	101,988	4,414	106,402
2782	Millington Rural Fire Protection District	163,255	15,282	40,868	43,050	118,052	174,202	120,856	8,338	129,624	23,681	35,293	58,974
2783	Tillamook Fire District	275,872	25,823	69,059	48,657	143,539	726	204,226	16,573	221,525	40,016	4,378	44,394
2784	Eisenschmidt Pool	279,824	26,193	70,048	32,666	128,907	736	207,152	7,851	215,739	40,589	6,379	46,968
2785	Fern Ridge Community Library	135,534	12,687	33,928	74,089	120,704	357	100,334	1,734	102,425	19,660	22,317	41,977
2786	Seal Rock Rural Fire Protection District	335,633	31,417	84,019	250,970	366,406	883	248,467	2,888	252,238	48,685	65,803	114,488
2788	Port of Hood River	1,194,040	111,770	298,904	206,515	617,189	3,142	888,614	1,533	890,147	173,199	56,809	230,008
2789	Farmers Irrigation District	560,369	52,454	140,277	140,265	332,996	1,475	414,837	11,710	428,022	81,283	13,506	94,789
2790	Silver Falls Library District	557,448	52,181	139,546	62,054	253,781	1,467	412,674	54,407	468,548	80,859	8,387	89,246
2792	North Wasco County Parks and Recreation District	314,709	29,459	78,781	23,595	131,835	828	232,977	80,645	314,450	45,649	(35,953)	9,696
2793	North Lincoln Fire & Rescue District 1	1,833,735	171,650	459,039	756,720	1,387,409	4,826	1,357,500	152,713	1,515,039	265,989	195,505	461,494
2794	Siuslaw Rural Fire Protection District 1	1,136,027	106,340	284,382	271,020	661,742	2,990	840,992	350,511	1,194,493	164,784	7,110	171,894
2796	West Side Rural Fire Protection District	42,504	3,979	10,640	36,184	50,803	112	31,465	25,052	56,629	6,165	(5,725)	440
2797	Vernonia Fire	38,488	3,603	9,635	16,707	29,945	101	28,492	57,132	85,725	5,583	(7,806)	(2,223)
2798	Fairview Water District	112,712	10,551	28,215	55,131	73,897	297	83,440	2,647	86,384	16,349	(920)	15,429
2799	Sublimity Fire District	147,560	13,813	36,939	33,305	84,057	388	109,237	37,027	146,652	21,404	(2,634)	18,770
2801	Coburg Rural Fire Protection District	362,217	33,906	90,674	175,879	300,459	953	268,146	1,780	270,879	52,541	44,008	96,549
2802	Rural Road Assessment District 3	-	16,840	45,035	16,507	78,382	473	133,121	110,231	243,886	26,096	(30,580)	(4,484)
2803	Southwestern Polk County Rural Fire Protection District	-	-	-	96	96	-	-	-	6,156	-	-	(2,672)
2804	Aurora Rural Fire Protection District	577,125	54,023	144,472	331,697	530,192	1,519	427,241	77,605	506,365	83,714	50,521	134,235
2806	Multnomah County Rural Fire Protection District 14	28,934	2,708	7,243	23,366	33,317	76	21,419	29,281	50,776	4,197	(6,277)	(2,080)
2808	Lifeways	-	-	-	-	-	-	-	-	-	-	-	-

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, 2021

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⁾	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
2810	Sutherlin Water Control District	107,033	10,019	26,794	19,495	56,308	282	79,236	1,170	80,688	15,525	6,635	22,160
2811	Mid-Columbia Center For Living	7,556,061	707,297	1,891,510	199,251	2,798,058	19,886	5,593,694	705,648	6,319,228	1,096,029	13,848	1,109,877
2812	Workforce Development Board	-	-	-	-	-	-	-	-	-	-	-	-
2814	The Job Council	-	-	-	-	-	-	-	-	-	-	-	-
2816	Odell Sanitary District	331,781	31,057	83,055	15,830	129,942	873	245,615	16,885	263,373	48,126	5,345	53,471
2817	Wickiup Water District	194,814	18,236	48,768	75,961	142,965	513	144,220	1,747	146,480	28,258	14,906	43,164
2818	Netarts Water District	129,699	12,141	32,467	10,439	55,047	341	96,015	28,934	125,290	18,813	(6,851)	11,962
2819	Harrisburg Fire and Rescue	266,079	24,907	66,608	109,610	201,125	700	196,977	55,398	253,075	38,596	16,049	54,645
2820	Central Oregon Coast Fire & Rescue District	319,343	29,893	79,941	231,124	340,958	840	236,407	134,728	371,975	46,322	(7,626)	38,696
2821	Tillamook County Soil and Water Conservation District	130,059	12,174	32,558	13,961	58,693	342	96,282	54,330	150,954	18,865	(7,198)	11,667
2822	Deschutes County Rural Fire Protection District 2	-	-	-	76	76	-	-	67,157	67,157	-	(31,349)	(31,349)
2823	Lyons Fire District	165,233	15,467	41,363	140,241	197,071	435	122,321	2,529	125,285	23,968	30,319	54,287
2824	Glide Fire Department	143,993	13,479	36,046	32,078	81,603	379	106,597	1,511	108,487	20,887	11,910	32,797
2825	Northern Oregon Corrections	3,548,039	332,120	888,181	279,386	1,499,687	9,338	2,626,585	375,354	3,011,277	514,653	(96,658)	417,995
2826	Wasco County Soil-Water Conservation District	521,694	48,834	130,596	165,823	345,253	1,373	386,206	10,154	397,733	75,673	32,036	107,709
2826	Deschutes Public Library District	3,708,712	347,160	928,402	349,124	1,624,686	349,124	2,745,531	30,306	2,785,597	537,960	60,337	598,297
2829	Hubbard Rural Fire Protection District	123,578	11,568	30,935	135,140	177,643	325	91,484	28,579	120,388	17,925	26,839	44,764
2830	Netarts-Oceanside Rural Fire Protection District	398,739	37,325	99,816	316,655	453,796	1,049	295,183	51,394	347,626	57,838	56,056	113,894
2831	Oregon Advanced Technology Consortium, Inc	-	-	-	-	-	-	-	-	-	-	-	-
2832	CareOregon	-	-	-	571	571	-	-	1,384	1,384	-	(106)	(106)
2833	Boardman Rural Fire Protection District	422,438	39,543	105,749	43,597	188,889	1,112	312,728	62,492	376,332	61,276	(2,222)	59,054
2834	Crescent Rural Fire Protection District	335,109	31,368	83,888	163,343	278,599	882	248,079	99,940	348,901	48,609	24,146	72,755
2835	North Clackamas County Water Commission	291,099	27,249	72,871	26,528	126,648	766	215,498	5,644	221,908	42,225	(2,204)	40,021
2836	Regional Organized Crime Narcotics Task Force	-	-	-	-	-	-	-	-	-	-	-	-
2837	NORCOM	1,602,649	150,018	401,191	59,390	610,599	4,218	1,186,429	59,113	1,249,760	232,469	19,645	252,114
2838	High Desert Parks & Recreation District	29,282	2,741	7,330	2,325	12,396	77	21,677	9,516	31,270	4,247	670	4,917
2839	North Morrow Vector Control District	170,065	15,919	42,572	11,995	70,486	448	125,898	7,529	133,875	24,668	65	24,733
2840	Cannon Beach Rural Fire Protection District	141,571	13,252	35,439	35,474	84,165	373	104,804	108,692	213,869	20,535	(23,796)	(3,261)
2841	Jefferson County Soil & Water Conservation District	112,216	10,504	28,091	46,019	84,614	295	83,072	41,682	125,049	16,277	(2,96)	15,981
2842	Tualatin Valley Water District	8,597,428	804,775	2,152,195	455,742	3,412,712	22,626	6,364,609	3,184,274	9,571,509	1,247,082	(845,250)	401,832
2843	Yachats Rural Fire Protection District	533,802	49,967	133,627	77,910	261,504	1,405	395,619	122,828	519,402	77,430	18,234	95,664
2844	Crook County Rural Fire Protection District 1	3,561,114	333,344	891,454	756,620	1,981,418	9,372	2,636,265	120,524	2,766,161	516,550	178,823	695,373
2845	Sunrise Water Authority	717,870	67,197	179,705	68,678	315,580	1,889	531,434	666,744	1,200,067	104,129	(178,425)	(74,296)
2846	Jefferson County Library District	140,029	13,108	35,054	14,544	62,706	363	103,663	156,006	260,038	20,312	(34,175)	(13,863)
2847	Sweet Home Fire and Ambulance District	1,836,512	171,910	459,734	228,982	860,626	4,839	1,359,556	137,017	1,501,406	266,391	47,745	314,136
2848	Lane Transit District	2,189	205	548	480	1,233	6	1,620	134	1,760	317	350	667
2849	Lebanon Aquatic District	346,839	32,466	86,824	109,814	229,104	913	256,762	36,287	293,962	50,310	19,734	70,044
2850	Lake County 4-H & Extension Service	-	-	-	-	-	-	-	2,732	2,732	-	(9,003)	(9,003)
2851	East Umatilla County Rural Fire Protection District	-	-	-	10,094	10,094	-	-	59,153	59,153	-	(18,483)	(18,483)
2852	Ochoco Irrigation District	531,516	49,753	133,055	27,145	209,953	1,399	393,477	40,630	435,506	77,098	10,349	87,447
2853	Mill City Rural Fire Protection District	61,469	5,754	15,388	7,971	29,113	162	45,505	4,833	50,500	8,916	28	8,944
2854	Sunset Empire Transportation District	-	-	-	-	-	-	-	-	-	-	-	-
2855	Harney Hospital	12,106,974	1,133,292	3,030,740	436,608	4,600,640	31,863	8,962,699	381,847	9,376,409	1,756,152	177,683	1,933,835
2856	Mid-Columbia Council of Governments	18,726	1,753	4,688	3,793	10,234	49	13,863	5,060	18,972	2,716	(583)	2,133
2857	Sunriver Service District	2,266,569	212,166	567,390	60,099	839,655	5,965	1,677,923	215,911	1,899,799	328,772	(76,234)	252,538
2858	Nesika Beach-Ophir Water District	112,816	10,560	28,241	21,729	60,530	297	83,517	12,900	96,714	16,364	(1,560)	14,804
2859	South Lane County Fire and Rescue	3,358,895	314,415	840,833	389,963	1,545,211	8,840	2,486,564	155,055	2,650,459	487,217	(7,979)	479,238
2860	Coos County Airport District	745,549	69,788	186,633	127,013	383,434	1,962	551,924	140,688	694,574	108,144	(10,288)	97,856
2861	Mt Angel Fire District	46,763	4,377	11,706	9,783	25,866	123	34,618	4,366	39,107	6,783	1,968	8,751
2864	Tri-County Water and Sanitary Authority	426,774	39,949	106,834	14,498	161,281	1,123	315,937	80,854	397,914	61,905	(16,301)	45,604
2865	Tri-County Cooperative Weed Management Area	67,252	6,295	16,835	24,517	47,647	177	49,786	5,382	55,345	9,755	4,941	14,696
2866	Jefferson Behavioral Health	4,820	451	1,207	101	1,759	13	3,568	624	4,205	699	(211)	488
2867	West Multnomah Soil and Water Conservation District	1,015,837	95,089	254,295	206,602	555,986	2,673	752,016	55,085	809,774	147,350	50,807	198,157
2869	Netullem Bay Fire & Rescue	561,175	52,530	140,479	228,688	421,697	1,477	415,434	59,910	476,821	81,400	56,717	138,117
2871	Clackamas River Water Providers	97,175	9,096	24,326	16,389	49,811	256	49,811	1,552	73,746	14,096	3,395	17,491
2872	Emergency Communications of Southern Oregon	4,201	393	1,052	731	2,176	11	3,110	469	3,590	609	(44)	565
2873	Mosier Fire District	52,830	4,945	13,225	19,699	37,869	139	39,109	29,200	68,448	7,663	464	8,127
2874	Umatilla-Morrow Radio and Data District	96,656	9,048	24,196	10,047	43,291	254	71,553	5,555	77,362	14,020	1,307	15,327
2876	Oregon Municipal Electric Utilities Association	54,954	5,144	13,757	40,339	59,240	145	40,682	18,038	58,865	7,971	2,730	10,701
2877	Mid-Columbia Fire and Rescue V1-801	1,753,227	164,113	438,885	512,342	1,115,340	4,614	1,297,900	345,271	1,647,785	254,311	(29,582)	224,729
2878	Yamhill Fire Protection District	98,723	9,241	24,713	56,430	90,384	260	73,084	14,956	88,300	14,320	2,335	16,655
2879	LaGrande Rural Fire Protection District	-	-	-	13,239	13,239	-	-	76,589	76,589	-	(16,207)	(16,207)
2880	Oregon Health & Science University	305,955,008	28,639,389	76,589,751	-	105,229,140	805,201	226,496,122	50,332,839	277,634,162	44,379,662	(22,796,734)	21,582,928
2881	Lake Chinook Fire and Rescue District	32,302	3,024	8,086	2,498	13,608	85	23,913	3,342	27,340	4,686	324	5,010
2883	Lane Fire Authority	5,037,265	471,521	1,260,979	613,250	2,345,750	13,257	3,729,048	676,805	4,419,110	730,670	53,826	784,496
2884	North Central Public Health District	1,539,778	144,133	385,453	268,921	798,507	4,052	1,139,886	426,276	1,570,214	223,349	12,328	235,677
2885	Siletz Rural Fire Protection District	9,747	974	2,440	3,269	6,621	26	7,215	81,017	88,258	1,414	(21,976)	(20,562)
2886	Idanha-Detroit Rural Fire Protection District	45,649	4,273	11,427	200,985	216,685	120	33,793	585,198	619,111	6,621	(33,837)	(27,216)
2887	Umatilla County Fire District #1	4,665,299	436,702	1,167,865	802,594	2,407,161	12,278	3,453,684	203,602	3,669,564	676,715	266,481	943,196
2888	Oak Lodge Water Services District	2,950,872	276,221	738,692	-	1,014,913	7,766	2,184,507	432,054	2,624,327	428,033	(221,259)	206,774
2889	Mid-Valley Behavioral Care Network	149,733	14,016	37,483	391,206	445,705	394	110,846	431,602	542,842	21,719	20,457	42,176
2890	Central Cascades Fire and EMS	38,721	3,625	9,693	45,261	58,579	102	28,665	28,767	57,432	5,617	10,287	15,904
2891	Grant County Emergency Communications Agency	88,938	8,325	22,264	103,960	134,549	234	65,840	-	66,074	12,901	23,627	36,528
2892	Lake Health District	-	-	-	9,325	9,325	-	-	14,460	14,460	-	(460)	(460)
2893	Pleasant Hill Goshen Fire and Rescue	399,276	37,375	99,951	98,282	235,608	1,051	295,581	34,263	330,895	57,916	8,542	66,458
2894	Greater Toledo Pool Recreation District	6,285	588	1,573	7,347	9,508	17	4,653	-	4,670	912	1,670	2,582

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, 2021

			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⁾	Changes in Assumptions	Net Deferred 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		Total Pension Expense / (Credit) ⁽¹⁾
												from Changes in	Proportion	
2895	Western Line Fire and EMS Authority	-	-	-	-	-	-	-	-	-	-	-	-	-
2896	CareOregon Inc	-	-	-	-	-	-	-	-	-	-	-	-	-
2897	Morrow County	-	-	-	-	-	-	-	-	-	-	-	-	-
2900	Clatsop Community College	6,482,364	606,792	1,622,731	1,249,536	3,479,059	17,060	4,798,844	21,629	4,837,533	940,286	399,069	1,339,355	
2901	Blue Mountain Community College	10,451,586	978,337	2,616,347	612,617	4,207,301	27,506	7,737,228	658,629	8,423,363	1,516,033	100,923	1,616,956	
2902	Treasure Valley Community College	5,489,078	513,814	1,374,082	250,603	2,138,499	14,446	4,063,522	2,469,379	6,547,347	796,207	(619,181)	1,177,026	
2903	Umpqua Community College	10,945,629	1,024,582	2,740,021	497,097	4,261,700	28,806	8,102,964	1,045,545	9,177,315	1,587,695	(352,845)	1,234,850	
2904	Lane Community College	34,918,216	3,268,573	8,741,081	837,339	12,846,993	91,896	25,849,685	4,051,271	29,992,852	5,064,989	(1,891,113)	3,173,876	
2905	Mt Hood Community College	37,204,740	3,482,607	9,313,467	6,070,401	18,866,475	97,914	27,542,380	27,640,294	53,966,558	5,396,558	8,381,203		
2906	Klamath Community College	10,616,904	993,812	2,657,731	1,992,350	5,643,893	27,941	7,859,612	187,495	8,075,048	1,540,013	801,867	2,341,880	
2908	Clackamas Community College	30,121,548	2,819,574	7,540,330	2,394,988	12,754,892	79,273	22,298,749	1,876,521	24,254,543	4,369,218	749,926	5,119,144	
2910	Linn-Benton Community College	27,135,625	2,540,072	6,792,864	1,618,417	10,951,353	71,415	20,088,293	1,092,870	21,252,578	3,936,101	466,660	4,402,761	
2918	Portland Community College	47,734,817	4,468,291	11,949,462	13,825,153	30,242,906	125,627	35,337,715	54,949,324	90,412,666	6,924,074	(16,428,813)	(9,504,739)	
2919	Chemeketa Community College	41,166,371	3,853,441	10,305,182	1,710,855	15,869,478	108,340	30,475,145	4,908,799	35,492,284	5,971,302	(51,388)	5,919,914	
2922	Rogue Community College	19,325,075	1,808,953	4,837,648	127,968	6,774,569	50,859	12,348	1,309,021	15,666,083	2,803,158	(241,906)	2,561,252	
2995	Oregon Coast Community College	2,815,431	263,543	704,787	520,978	1,489,308	7,410	2,084,242	17,876	2,109,528	408,387	148,567	556,954	
2996	Columbia Gorge Community College	4,691,837	439,187	1,174,508	-	1,613,695	12,348	3,473,330	376,122	3,861,800	680,565	(27,150)	409,532	
2997	Tillamook Bay Community College	2,221,579	207,954	556,128	212,134	976,216	5,847	1,644,618	121,010	1,771,475	322,247	105,343	427,590	
2998	Southwestern Community College	10,574,217	989,816	2,647,045	715,546	4,352,407	27,829	7,828,011	-	7,855,840	1,533,821	283,875	1,817,696	
2999	Central Oregon Community College	24,970,066	2,337,361	6,250,759	89,336	8,677,456	65,715	18,485,146	3,158,736	21,709,597	3,621,980	(931,346)	2,690,634	
3003	Baker School District 53	11,702,041	1,095,388	2,929,373	1,385,286	5,410,047	30,797	8,662,930	387,320	9,081,057	1,697,415	205,145	1,902,560	
3008	Huntington School District 16d	791,943	74,131	198,247	27,886	300,264	2,084	586,269	159,884	748,237	114,874	(36,548)	78,326	
3016	Burnt River High School	569,177	53,279	142,482	87,875	283,636	1,498	421,357	164,221	587,076	82,561	(33,203)	49,358	
3027	Pine-Engle School District 61	2,013,741	188,499	504,100	30,262	722,861	5,300	1,400,757	179,755	1,675,812	292,099	(45,291)	246,808	
3037	Alsea School	1,973,359	184,719	493,991	254,851	933,561	5,193	1,460,862	221,581	1,687,636	286,241	10,491	296,732	
3039	Corvallis School District 509J	38,674,926	3,620,226	9,681,498	2,364,236	15,665,960	101,783	28,630,748	1,553,038	30,285,569	5,609,910	387,597	5,997,507	
3043	Philomath School District 17J	9,199,504	861,134	2,302,913	978,914	4,142,961	24,211	6,810,322	273,097	7,107,630	1,334,415	274,518	1,608,933	
3049	Monroe Elementary School	-	-	-	-	-	-	-	-	-	-	-	-	-
3075	West Linn School District	66,494,006	6,224,274	16,645,452	5,060,117	27,929,843	174,996	49,224,997	4,960,288	54,360,281	9,645,148	786,647	10,431,795	
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	4,110,835	384,801	1,029,066	69,137	1,483,004	10,819	3,043,219	843,863	3,897,901	596,289	(341,686)	254,603	
3122	Oregon City School District 62	45,367,004	4,246,648	11,356,727	143,206	15,746,581	119,395	33,584,841	5,343,579	39,047,815	6,580,616	(1,676,446)	4,904,170	
3138	Canby Elementary School District 86	-	-	-	-	-	-	-	-	-	-	-	-	-
3160	Gladstone School District 115	5,005,934	468,588	1,253,136	1,127,694	2,849,418	13,174	3,705,854	3,335,608	7,054,636	726,125	27,640	753,765	
3174	Canby Union High School	-	-	-	-	-	-	-	-	-	-	-	-	-
3175	Sandy Union High School	-	-	-	-	-	-	-	-	-	-	-	-	-
3176	Molalla Union High School	-	-	-	-	-	-	-	-	-	-	-	-	-
3179	Clatsop County School District 1C	5,515,360	516,274	1,380,661	1,246,673	3,143,608	14,515	4,082,978	2,565,598	6,663,091	800,019	20,359	820,378	
3186	Jewell School District 8	2,767,129	259,021	1,154,094	692,696	2,023,377	7,282	2,048,484	336,967	2,392,733	401,380	(113,078)	288,302	
3187	Seaside Schools	9,655,284	903,798	2,417,008	138,319	3,459,125	25,410	7,147,732	1,437,733	8,610,515	1,400,527	(401,143)	999,384	
3195	Warrenton-Hammond School District	6,104,895	571,458	1,528,239	249,985	2,349,682	16,067	4,519,406	1,244,306	5,779,779	885,533	(154,944)	730,589	
3230	Vernonia School District	4,173,093	390,629	1,044,651	-	1,435,280	10,983	3,089,309	776,690	3,876,982	605,319	(349,358)	255,961	
3241	Coquille School District 8	8,313,645	778,211	2,081,156	589,724	3,449,091	21,880	6,154,527	50,270	6,226,677	1,205,918	59,418	1,265,336	
3242	Coos Bay School District 9	16,607,983	1,554,616	4,157,478	163,200	5,875,294	43,708	12,294,761	2,037,906	14,376,375	2,409,036	(676,590)	1,732,446	
3245	North Bend Public Schools	13,095,625	1,225,836	3,278,229	357,492	4,861,557	37,425	9,694,590	618,759	10,347,814	1,899,558	(122,631)	1,776,927	
3252	Powers School District	1,292,984	121,032	323,673	82,953	527,658	3,403	957,186	197,369	1,157,958	187,551	(49,908)	137,643	
3257	Myrtle Point School District 41	4,220,278	395,046	1,056,463	7,528	1,459,037	11,107	3,124,239	1,373,240	4,508,586	612,164	(564,684)	47,480	
3264	Bandon School District	5,156,844	482,714	1,290,913	205,148	1,978,775	13,572	3,817,572	712,140	4,543,284	748,015	(266,381)	481,634	
3274	Crook County School District 2CJ	11,332,505	1,060,797	2,836,867	2,291,215	6,188,879	29,824	8,389,366	2,718,726	11,137,916	1,643,813	219,149	1,862,962	
3275	Port Orford-Langlois School District 2CJ	2,124,836	198,899	531,911	10,012	740,822	5,592	1,573,000	278,812	1,857,404	308,214	(159,085)	149,129	
3277	Curry County School District 3C	-	-	-	-	-	-	-	-	-	-	-	-	-
3281	Ophir School	-	-	-	-	-	-	-	-	-	-	-	-	-
3282	Pistol River School District 16	-	-	-	-	-	-	-	-	-	-	-	-	-
3283	Brookings-Harbor School District 17C	6,746,236	631,492	1,688,786	568,990	2,889,268	17,754	4,994,186	1,431,209	6,443,149	978,561	(31,889)	946,672	
3288	Central Curry School District 1	2,958,332	276,919	740,559	40,079	1,057,557	7,786	2,190,030	600,664	2,798,480	429,115	(285,894)	143,221	
3291	Bend-La Pine Public Schools	106,176,637	9,938,827	26,579,209	285,052	36,803,088	279,432	78,601,742	7,735,260	86,616,434	15,401,229	(1,839,907)	13,561,322	
3296	Sisters School District	4,381,809	410,166	1,096,899	88,731	1,595,796	11,532	3,243,819	761,900	4,017,251	635,594	(101,978)	533,616	
3307	Oakland School District	3,455,692	323,475	1,249,692	865,064	61,153	9,095	2,558,222	1,248,416	3,815,733	501,258	(399,517)	101,741	
3310	Roseburg Public Schools	22,733,087	2,127,966	5,690,776	596,786	8,415,528	59,828	16,829,128	5,229,064	22,118,020	3,297,500	(1,149,331)	2,148,169	
3316	Glide School District 12	4,429,643	414,644	1,108,873	562,916	2,086,433	11,658	3,279,230	658,430	3,949,318	642,533	21,905	664,438	
3318	Days Creek School District 15	1,631,117	152,683	408,318	177,836	738,837	4,273	1,207,504	290,288	1,502,085	236,598	(85,419)	151,179	
3319	South Umpqua School District	1,791,952	167,738	448,579	1,020,219	1,636,536	4,916	3,266,568	1,669,404	3,000,688	259,928	72,064	331,992	
3320	Camas Valley School District 21	1,408,386	131,834	352,562	96,140	580,536	7,207	1,042,618	604,217	1,650,542	204,291	(133,672)	70,619	
3321	North Douglas School District 22	2,745,620	257,008	687,311	202,435	1,146,754	7,226	2,032,561	151,932	2,191,719	398,260	(94,155)	304,105	
3324	Yoncalla School District 32	2,056,901	192,539	514,904	75,434	782,877	5,413	1,522,708	228,241	1,756,362	298,360	(150,209)	148,151	
3325	Elkton School District 34	2,038,486	190,816	510,294	76,398	777,508	5,365	1,509,076	135,693	1,650,134	295,688	(37,762)	257,926	
3331	Umpqua School District	-	-	-	-	-	-	-	-	-	-	-	-	-
3335	Reddie School District	2,708,783	253,560	678,090	738	932,388	7,129	2,005,291	527,946	2,540,366	392,917	(184,511)	208,406	
3338	Glendale 77	2,495,626	233,607	624,730	52,502	910,839	6,502	1,847,493	185,810	2,039,871	361,998	(98,660)	263,338	
3349	Winston-Dillard Schools	1,438,342	134,638	340,060										

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, 2021

			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⁾	Changes in Assumptions	Net Difference between Projected and Actual Investment	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⁾
3372	Monument School District 8	61,521	5,759	15,401	57,519	78,679	162	45,543	543,719	589,424	8,924	(192,951)	(184,027)
3375	Dayville School District 16J	679,554	63,611	170,113	26,958	260,682	1,788	503,068	206,299	711,155	98,571	(83,473)	15,098
3376	Long Creek Schools	576,332	53,948	144,273	40,182	238,403	1,517	426,654	86,913	515,084	83,599	(17,928)	65,671
3392	Burns-Slater School District	-	-	-	-	-	-	-	-	-	-	-	-
3394	Crane Elementary School	884,195	82,766	221,341	335,145	639,252	2,327	654,563	8,505	665,395	128,255	98,336	226,591
3395	Pine Creek School	59,251	5,546	14,832	3,551	23,929	156	43,863	5,759	49,778	8,595	(781)	7,814
3396	Diamond School District 7	20,482	1,917	5,127	-	7,044	54	15,163	83,280	98,497	2,971	(41,715)	(38,744)
3397	Suntex School District	99,913	9,353	25,011	19,024	53,388	263	73,965	76,834	151,062	14,493	(24,386)	(9,893)
3398	Drewsey School	101,268	9,479	25,350	31,357	66,186	267	74,968	167	75,402	14,689	17,905	32,594
3399	Frenchglen School District	105,475	9,873	26,404	-	36,277	278	78,082	48,856	127,216	15,299	(24,534)	(9,235)
3405	Fields-Trout Creek 33	208,938	19,558	52,304	13,948	85,810	550	154,675	17,605	172,830	30,307	(1,836)	28,471
3407	Crane Union High School	824,916	77,218	206,501	80,586	364,305	2,171	610,679	130,797	743,647	119,657	(94,369)	25,288
3408	Burns Union High School	-	-	-	-	-	-	-	-	-	-	-	-
3409	Hood River County School District	26,712,134	2,500,430	6,686,851	53,564	9,240,845	70,300	19,774,786	2,282,916	22,128,002	3,874,673	(664,173)	3,210,500
3414	Phoenix-Talent School District	11,814,303	1,105,896	2,957,476	785,718	4,849,090	31,092	8,746,037	1,473,568	10,250,697	1,713,699	(246,468)	1,467,231
3415	Ashland Public Schools	21,868,590	2,047,043	5,474,367	63,838	7,585,248	57,553	18,838,214	2,591,513	21,429,727	3,172,102	(1,198,271)	1,973,831
3416	Central Point School District 6	35,349,197	3,308,916	8,848,968	1,095,894	13,253,778	93,031	26,168,737	3,072,038	29,333,806	5,127,504	(874,199)	4,253,305
3417	Eagle Point School District 9	26,722,863	2,501,435	6,689,537	-	9,190,972	70,328	19,782,729	2,568,212	22,421,269	3,876,229	(1,378,810)	2,501,419
3424	Rogue River School District	6,137,055	574,468	1,536,290	143,164	2,253,922	16,151	4,543,214	265,000	4,824,365	890,198	(118,156)	772,042
3432	Prospect School District	1,872,685	175,296	468,789	195,068	839,153	4,928	1,386,334	199,076	1,590,338	271,638	(61,449)	210,189
3439	Butte Falls School District	2,093,278	195,945	524,011	166,157	886,113	5,509	1,540,638	43,715	1,598,862	303,636	(9,259)	294,377
3440	Punchurst School	168,794	15,800	42,254	26,974	85,028	444	124,957	42,830	168,231	24,484	(28,838)	(4,354)
3445	Culver School District 4	5,154,963	482,538	1,290,443	-	1,772,981	13,567	3,816,179	708,677	4,538,423	747,742	(293,519)	454,223
3446	Ashwood School	61,781	5,783	15,466	72,215	92,464	163	45,736	44,733	90,632	8,961	3,553	12,514
3447	Madras School District	19,541,868	1,829,247	4,891,918	155,520	6,876,685	51,430	14,466,694	3,368,987	17,887,111	2,834,605	(1,161,311)	1,673,294
3451	Black Butte School District	185,131	17,329	46,344	35,789	99,462	487	137,051	165,281	302,819	26,854	(42,868)	(16,014)
3453	Josephine County School District CU	-	-	-	-	-	-	-	-	-	-	-	-
3454	Grants Pass School District	49,336,578	4,618,226	12,350,431	272,446	17,241,103	129,842	36,523,487	6,594,778	43,248,107	7,156,414	(2,680,631)	4,475,783
3455	Klamath Falls School District 1	-	-	-	-	-	-	-	-	-	-	-	-
3456	Klamath County School District	50,249,690	4,703,699	12,579,010	524,909	17,807,618	132,245	37,199,456	6,102,970	43,434,671	7,288,863	(2,160,645)	5,128,218
3457	Klamath Falls City Schools	23,388,607	2,189,326	5,854,873	403,786	8,447,985	61,553	17,314,405	2,638,490	20,014,448	3,392,585	(1,552,557)	1,840,028
3460	Union School District 5	-	-	-	-	-	-	-	-	-	-	-	-
3461	Lake County School District 7	6,160,717	576,683	1,542,213	333,222	2,452,118	16,214	4,560,731	569,808	5,146,753	893,630	(261,883)	631,747
3462	Paisley School District	1,329,107	124,413	332,716	105,295	562,424	3,498	983,928	245,513	1,232,399	192,791	(32,830)	159,961
3463	North Lake School District 14	1,777,796	166,413	445,036	70,638	682,087	4,679	1,316,029	437,201	1,757,969	257,875	(197,923)	89,952
3464	Plush School District	135,273	12,662	33,863	6,136	52,661	356	100,141	33,548	134,045	19,622	(10,720)	8,902
3465	Adel School District 21	87,438	8,185	21,888	4,743	34,816	230	64,730	61,175	126,135	12,683	(18,839)	(6,156)
3470	Pleasant Hill School District	6,293,257	589,090	1,575,392	86,736	2,251,218	16,562	4,658,849	936,318	5,611,729	912,855	(324,291)	588,564
3473	Eugene School District 4J	118,253,258	11,069,278	29,602,351	40,671,629	71,311,24	311,214	87,541,971	11,933,012	99,786,197	17,152,978	(4,294,894)	12,858,084
3477	Springfield School District 19	64,481,136	6,035,856	16,141,570	1,704,833	23,882,259	169,699	47,734,886	2,475,799	50,380,384	9,353,176	(676,856)	8,677,091
3494	Ferr Ridge School District	6,773,805	634,072	1,695,687	187,557	2,517,316	17,827	5,014,596	346,631	5,379,054	982,560	(32,610)	949,950
3498	Mapleton School District	1,969,545	184,362	493,036	56,509	733,907	5,183	1,458,039	191,898	1,655,120	285,688	(127,855)	158,603
3502	Creswell School District 40	8,689,343	813,379	2,175,204	112,700	3,101,283	22,868	6,432,654	509,103	6,964,625	1,260,414	(291,402)	969,012
3506	South Lane School District	11,791,770	1,103,787	2,951,835	2,408,323	6,463,945	31,033	8,729,356	5,603,009	14,363,398	1,710,431	(441,951)	1,268,480
3510	Bethel School District	40,030,009	3,747,070	10,020,710	-	13,767,786	105,349	29,633,905	5,494,637	35,233,891	5,806,469	(2,191,349)	3,615,120
3517	Crow-Applegate-Lorane District 66	2,569,766	240,547	643,290	115,331	999,168	6,763	1,902,378	568,465	2,477,606	372,752	(155,596)	217,156
3519	McKenzie School District	2,465,942	230,828	617,300	110,140	958,268	6,490	1,825,218	199,130	2,031,138	357,692	(99,947)	257,745
3520	Junction City School District 69	5,807,503	543,620	1,453,793	-	1,997,413	15,284	4,299,249	4,028,374	8,342,907	842,395	(1,891,602)	(1,049,207)
3522	Lowell School District	3,615,363	338,422	905,034	487,478	1,730,934	9,515	2,676,425	172,110	2,858,050	524,419	99,430	623,849
3524	Oakridge School District	3,985,407	373,060	997,667	58,078	1,428,805	10,489	2,950,366	1,058,635	4,019,490	578,095	(320,814)	257,281
3527	Marcola School District 79	3,226,606	302,031	807,717	723,684	1,833,432	8,492	2,388,631	7,025	2,404,148	468,029	207,451	675,480
3533	Triangle Lake Schools	2,274,499	212,908	569,376	68,049	850,333	5,986	1,683,794	360,612	2,050,392	329,923	(143,772)	186,151
3537	Siuslaw School District 97J	7,299,662	683,296	1,827,325	344,596	2,855,217	19,211	5,403,883	709,516	6,132,610	1,058,837	(105,000)	953,837
3579	Lincoln County School District	4,041,165	378,279	1,011,625	7,550,231	8,940,135	10,635	2,991,643	7,742,969	10,745,247	586,183	592,588	1,178,771
3582	Linn County School District 5	-	-	-	-	-	-	-	-	-	-	-	-
3603	Hamilton Creek School District	-	-	-	-	-	-	-	-	-	-	-	-
3610	Harrisburg Elementary School District 42J	-	-	-	-	-	-	-	-	-	-	-	-
3613	Harris School	-	-	-	-	-	-	-	-	-	-	-	-
3615	Central Linn School District 552C	5,090,466	476,501	1,274,297	-	1,750,798	13,397	3,768,433	824,736	4,606,566	738,387	(366,357)	372,030
3618	Sweet Home School District 55	8,897,993	832,910	2,227,436	2,111,477	5,171,823	23,417	6,587,115	1,345,265	7,955,797	1,290,680	552,946	1,843,626
3626	Wyatt School District 63CJ	-	-	-	-	-	-	-	-	-	-	-	-
3647	Scio School District 95C	3,981,388	372,684	996,661	6,062	1,375,407	10,478	2,947,391	1,420,250	4,378,119	577,512	(601,245)	(23,733)
3665	Santiam Canyon School District	3,621,649	339,010	906,608	1,152,185	2,397,803	9,531	2,681,079	190,962	2,881,572	525,331	401,191	926,522
3676	Harrisburg High School	-	-	-	-	-	-	-	-	-	-	-	-
3684	Ontario School District 8C	15,490,492	1,450,011	3,877,737	121,688	5,449,436	40,767	11,467,491	439,046	11,947,304	2,246,941	(320,137)	1,926,804
3687	Juntura Grade School	71,926	6,733	18,005	75,239	99,977	189	53,246	86,610	140,045	10,433	(9,437)	996
3689	Vale School District 15	-	-	-	-	-	-	-	-	-	-	-	-
3694	Nyssa School District 26	9,420,596	881,829	2,358,259	190,082	3,430,170	24,793	6,973,994	850,795	7,849,582	1,366,485	(442,331)	924,154

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, 2021

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense / (Credit)		
			Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
3730	North Marion School District 15	9,609,756	899,536	2,405,611	16,852	3,321,999	25,291	7,114,028	1,027,744	8,167,063	1,393,923	(206,497)	1,187,426
3732	Marion Elementary School	-	-	-	-	-	-	-	-	-	-	-	-
3735	Salem-Keizer Public Schools	257,260,647	24,081,278	64,400,086	3,352,923	91,834,287	677,049	190,448,064	25,683,852	216,808,965	37,316,403	(3,251,246)	34,065,157
3750	St Paul School District	2,066,150	193,405	517,220	74,355	784,980	5,438	1,529,555	780,877	2,315,870	299,701	(257,519)	42,182
3759	Eldridge Elementary	-	-	-	-	-	-	-	-	-	-	-	-
3760	West Stayton School District	-	-	-	-	-	-	-	-	-	-	-	-
3761	Bethany Elementary	-	-	-	-	-	-	-	-	-	-	-	-
3763	Butte Creek School	-	-	-	-	-	-	-	-	-	-	-	-
3769	Scotts Mills School	-	-	-	-	-	-	-	-	-	-	-	-
3771	Gervais Elementary School	-	-	-	-	-	-	-	-	-	-	-	-
3772	Stayton School District 77J	-	-	-	-	-	-	-	-	-	-	-	-
3780	Mt Angel School District 91	5,965,587	558,418	1,493,366	-	2,051,784	15,700	4,416,278	787,435	5,219,413	865,326	(314,440)	550,886
3781	Silver Crest School District 93	-	-	-	-	-	-	-	-	-	-	-	-
3786	Woodburn School District	46,263,798	4,330,594	11,581,222	259,793	16,171,609	121,755	34,248,731	3,058,682	37,429,168	6,710,698	(2,228,484)	4,482,214
3794	Detroit School District 123J	-	-	-	-	-	-	-	-	-	-	-	-
3804	Monitor School District 142J	-	-	-	-	-	-	-	-	-	-	-	-
3806	Cloverdale School District 144	-	-	-	-	-	-	-	-	-	-	-	-
3809	Morrow County Schools	14,476,070	1,355,055	3,623,796	821,375	5,800,226	38,098	10,716,522	621,711	11,376,331	2,099,796	19,693	2,119,489
3818	Portland Public Schools	267,827,732	25,070,426	67,045,345	63,594,162	155,709,933	704,859	198,270,795	46,801,720	245,777,374	38,849,190	19,483,891	58,333,081
3820	Parkrose School District	15,003,939	1,404,467	3,755,938	-	5,160,405	39,487	11,107,300	7,738,076	18,884,863	2,176,365	(3,576,022)	(1,399,657)
3821	Gresham Grade School District 4	-	-	-	-	-	-	-	-	-	-	-	-
3823	Orient School	-	-	-	-	-	-	-	-	-	-	-	-
3824	Reynolds School District	51,679,503	4,837,539	12,936,936	393,303	18,167,778	136,008	38,257,935	15,456,108	53,850,051	7,496,262	(3,507,079)	3,989,183
3842	Corbett School District 39	8,721,126	816,354	2,183,160	205,773	3,205,287	22,952	6,456,182	878,820	7,257,954	1,265,025	(255,364)	1,009,661
3843	David Douglas School District	95,797,799	8,967,300	23,981,074	-	32,948,374	252,117	70,918,369	14,277,851	85,448,337	13,895,749	(4,976,446)	8,919,303
3847	Riverdale School	4,373,710	409,408	1,094,871	77,307	1,581,586	11,511	3,237,824	1,147,948	4,397,283	634,419	(174,412)	460,007
3848	Barlow-Gresham Uls District U2-20TF	-	-	-	-	-	-	-	-	-	-	-	-
3850	Dallas School District	22,788,798	2,133,180	5,704,722	681,484	8,519,386	59,975	16,870,371	2,897,222	19,827,568	3,305,581	(1,023,794)	2,281,787
3859	Central School District 13J	18,297,442	1,712,760	4,580,401	1,168,785	7,461,946	48,155	13,545,454	596,816	14,190,425	2,654,097	688,594	3,342,691
3865	Perrydale School District 21	2,470,844	231,287	618,527	970,766	1,209,952	6,503	1,829,146	340,014	2,175,663	358,403	(120,272)	238,131
3887	Falls City School District	1,189,447	111,340	297,754	454,356	863,450	3,130	880,538	188,904	1,072,572	172,533	154,616	327,149
3894	Sherman County School District 9	-	-	-	-	-	-	-	-	-	-	-	-
3902	Tillamook Public Schools	8,691,448	813,576	2,175,731	1,881,388	4,870,695	22,874	6,434,212	939,213	7,396,299	1,260,720	624,368	1,885,088
3920	Neah-Kah-Nie School District	8,624,903	807,347	2,159,073	214,931	3,181,351	22,699	6,384,949	774,683	7,182,331	1,251,067	(450,794)	800,273
3927	Echo School District	1,995,055	186,750	499,422	206,940	893,112	5,251	1,476,924	370,106	1,852,281	289,389	9,937	299,326
3928	Umatilla School District 6R	8,411,562	787,377	2,105,667	574,044	3,467,088	22,137	6,227,014	947,972	7,197,123	1,220,121	(337,083)	883,038
3929	Ferdinand School District 10	-	-	-	-	-	-	-	-	-	-	-	-
3931	Ferdinand School District 16R	10,302,050	964,339	2,578,913	1,730,576	5,273,828	27,113	7,626,528	3,599,025	11,252,666	1,494,342	(42,433)	1,451,909
3935	Athens-Weston School District 29RJ	4,455,281	417,043	1,115,291	1,532,334	-	11,725	3,298,210	573,633	3,883,568	646,251	(323,179)	323,072
3936	Milton-Freewater Elementary School District 31	-	-	-	-	-	-	-	-	-	-	-	-
3942	Stanfield School District	2,472,518	231,444	618,946	302,736	1,153,126	6,507	1,830,386	254,457	2,091,350	358,646	43,566	402,212
3944	Ukiah School	565,362	52,922	141,527	3,471	197,920	1,488	418,533	73,963	493,984	82,007	(37,269)	44,738
3957	Helix School District	1,317,514	123,328	329,813	25,188	478,329	3,467	975,346	342,032	1,320,845	191,109	(99,076)	92,033
3958	Pilot Rock School District 2R	1,554,096	145,474	389,037	82,393	616,904	4,090	1,150,485	446,952	1,601,527	225,426	(108,669)	116,757
3959	McLoughlin Union High School District	-	-	-	-	-	-	-	-	-	-	-	-
3965	La Grande Public Schools	11,829,691	1,107,336	2,961,328	276,775	4,345,439	31,133	8,757,429	337,986	9,126,548	1,715,931	101,564	1,817,495
3966	Union County School District	1,573,787	147,317	393,966	281,801	823,084	4,142	1,165,062	621,061	1,790,265	228,282	(55,174)	173,108
3967	North Powder School District	2,375,820	222,392	594,739	289,767	1,106,898	6,253	1,758,801	172,173	1,937,227	344,620	(11,655)	332,965
3969	Imbler School District	2,600,169	243,393	650,901	38,415	932,709	6,843	1,924,885	270,834	2,202,562	377,162	(106,789)	270,373
3970	Cove School District	2,187,457	204,760	547,586	65,469	817,815	5,757	1,619,357	314,933	1,940,047	317,297	(88,177)	229,120
3973	Elgin School District 23	2,725,256	255,102	682,214	37,362	974,678	7,172	2,017,486	458,293	2,482,951	395,306	(155,871)	239,435
3986	Joseph School District 6	2,525,085	236,364	632,105	104,158	972,627	6,465	1,869,301	180,489	2,056,435	366,271	(84,464)	281,807
3990	Wallowa School	1,746,457	163,480	437,191	34,361	635,032	6,546	1,292,889	319,281	1,616,766	253,329	(156,530)	96,799
3993	Enterprise School District 21	3,023,874	283,054	756,967	75,144	1,115,165	7,958	2,238,551	194,724	2,441,233	438,622	(103,085)	335,537
4003	Troy School District 54	76,132	7,126	19,058	-	26,184	200	56,360	10,828	67,388	11,043	(4,481)	6,562
4008	Chenoweth School District	-	-	-	-	-	-	-	-	-	-	-	-
4012	Dufur Schools	3,178,558	297,534	795,689	322,530	1,415,753	8,365	2,353,062	117,954	2,479,381	461,059	9,359	470,418
4022	Maupin Grade School 84	-	-	-	-	-	-	-	-	-	-	-	-
4025	West Union School District 1	-	-	-	-	-	-	-	-	-	-	-	-
4030	Hillsboro Elementary School District 7	-	-	-	-	-	-	-	-	-	-	-	-
4034	Gaston Public Schools	2,205,011	206,403	551,981	92,320	850,704	5,803	1,632,352	1,137,799	2,775,954	319,843	(140,763)	179,080
4035	Banks School District	6,418,282	600,793	1,606,689	282,144	2,489,626	16,891	4,751,405	813,447	5,581,743	930,990	(138,812)	792,178
4047	Reedville School District 29	-	-	-	-	-	-	-	-	-	-	-	-
4055	Groner School	-	-	-	-	-	-	-	-	-	-	-	-
4062	Beaverton School District	284,738,427	26,653,378	71,278,602	6,539,482	104,471,462	749,364	210,789,652	33,710,194	245,249,210	41,302,135	(115,914)	41,186,221
4080	North Plains School District 70	-	-	-	-	-	-	-	-	-	-	-	-
4105	Hillsboro Union High School	-	-	-	-	-	-	-	-	-	-	-	-
4109	Spray School District 1	473,932	44,363	118,640	13,399	176,402	1,247	350,849	111,032	463,128	68,745	(83,677)	(14,932)
4114	Fossil School District 21J	1,093,314	102,341	273,689	102,571	478,601	2,877	809,372	525,932	1,338,181	158,588	(141,482)	17,106
4128	Yamhill Grade School	-	-	-	-	-	-	-	-	-	-	-	-
4135	Newberg School District 29U	21,443,499	2,007,252	5,367,953	744,029	8,119,234	56,434	15,874,456	6,246,429	22,177,319	3,110,442	(893,017)	2,217,425
4142	McMinnville Schools	40,488,340	3,789,973	10,135,451	341,897	14,267,321	106,556	29,973,205	6,901,570	36,981,331	5,872,951	(1,867,323)	3,990,719
4144	Sheridan School District 48J	4,634,581	433,827	1,160,175	34,047	1,638,049	12,197	3,430,944	2,065,273	5,508,414	672,259	(862,302)	(189,943)
4166	Yamhill-Carlton School District 1	1,691,731	158,357	423,491	378,966	960,814	4,452	1,252,375	927,611	2,184,438	245,391	(129,874)	115,517
4185	Lebanon School District UH-1	-	-	-	-	-	-	-	-	-	-	-	-
4189	Wasco County High School	-	-	-	-	-	-	-	-	-	-	-	-
4203	Victor Point School	-	-	-	-	-	-	-	-	-	-	-	-

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, 2021

		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⁾	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts	
												From Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
4218	Curry County Education Service District	-	-	-	-	-	-	-	-	-	-	-	-
4219	Grant County Education Service District	415,473	38,891	104,005	-	142,896	1,093	307,571	491,649	800,313	60,266	(198,101)	(137,835)
4220	Jefferson County Education Service District	1,345,918	125,987	336,924	79,295	542,206	3,542	996,373	322,774	1,322,689	195,229	(90,620)	104,609
4221	Marion Education Service District	-	-	-	-	-	-	-	-	-	-	-	-
4223	InterMountain Education Service District	11,285,069	1,056,356	2,824,993	738,893	4,620,242	29,700	8,354,249	743,582	9,127,531	1,636,932	38,108	1,675,040
4224	Wallowa County Region 18	1,645,623	154,041	411,949	86,686	652,676	4,331	1,218,242	118,197	1,340,770	238,702	(62,312)	176,390
4225	Washington County Education Service District	-	-	-	-	-	-	-	-	-	-	-	-
4226	North Central Education Service District	768,428	71,930	192,361	42,468	306,759	2,022	568,861	178,515	749,398	111,463	(119,830)	(8,367)
4227	Cascade School District UHS	-	-	-	-	-	-	-	-	-	-	-	-
4230	Mari-Linn School District	-	-	-	-	-	-	-	-	-	-	-	-
4232	South Coast Education Service District Region 7	7,079,884	662,723	1,772,308	324,741	2,759,772	18,633	5,241,183	399,912	5,659,728	1,026,958	(268,098)	758,860
4237	Douglas Education Service District	14,158,378	1,325,317	3,544,268	146,518	5,016,103	37,261	10,481,337	388,574	10,907,172	2,053,714	(135,941)	1,917,773
4238	Multnomah Education Service District	24,848,775	2,326,008	6,220,397	5,783,568	14,329,973	65,396	18,395,355	558,605	19,019,356	3,604,387	1,874,321	5,478,708
4251	Clatsop County Education Service District	-	-	-	-	-	-	-	-	-	-	-	-
4252	High Desert Education Service District	14,519,052	1,359,078	3,634,556	305,633	5,299,267	38,211	10,748,342	702,781	11,489,334	2,106,031	(19,275)	2,086,756
4254	Willamette Education Service District	14,596,041	1,366,285	3,653,828	2,979,776	7,999,889	38,413	10,805,336	1,498,872	12,342,621	2,117,198	678,306	2,795,504
4258	Hermiston School District 8R	29,854,271	2,794,555	7,473,423	914,692	11,182,670	78,569	22,100,885	1,355,277	23,534,731	4,330,449	124,671	4,455,120
4259	Clackamas Education Service District	17,571,275	1,644,786	4,398,619	1,499,406	7,542,811	46,243	13,007,879	538,395	13,592,517	2,548,764	(16,496)	2,532,268
4260	Greater Albany School District 8J	58,898,405	5,513,276	14,744,044	297,739	20,555,059	155,007	43,602,033	3,439,989	47,197,029	8,543,384	(718,708)	7,824,676
4268	Lake Oswego School District	45,650,296	4,273,166	11,427,644	4,620,023	20,320,833	120,141	33,794,560	99,103	34,013,804	6,621,708	1,802,651	8,424,359
4270	Silver Falls School District	21,457,387	2,008,552	5,371,430	140,932	7,520,914	36,471	15,884,737	1,899,399	17,840,607	3,112,456	(441,014)	2,671,442
4271	Mallard Education Service District Region 14	3,015,364	282,258	754,836	131,431	1,168,525	7,936	2,232,550	2,862,824	437,387	2,862,824	(12,825)	315,562
4272	Linn-Benton-Lincoln Education Service District	17,451,798	1,633,602	4,368,711	34,603	6,036,916	45,929	12,919,431	1,785,531	14,750,891	2,531,434	(839,332)	1,692,102
4273	Double O School District	104,019	9,737	26,039	35,257	71,033	274	77,004	11,811	89,089	15,088	6,365	21,453
4275	Tillamook County Education Service District	-	-	-	-	-	-	-	-	-	-	-	-
4276	Lane County Education Service District	10,278,431	962,128	2,573,001	798,228	4,333,357	27,050	7,609,043	371,518	8,007,611	1,490,916	38,254	1,529,170
4277	Mitchell School	974,524	91,222	243,953	280,459	615,634	2,565	721,432	148,692	872,689	141,358	(12,458)	128,900
4279	St Helens School District 502	11,680,879	1,093,407	2,924,076	1,248,606	5,266,089	30,741	8,647,265	986,056	9,664,062	1,694,345	480,250	2,174,595
4280	Northwest Regional Education Service District	42,294,794	3,959,069	10,587,660	217,824	14,764,553	111,310	31,310,509	1,178,119	32,599,938	6,134,983	(1,325,518)	4,809,465
4286	Southern Oregon Education Service District	14,527,739	1,359,891	3,636,730	260,489	5,257,110	38,230	10,754,772	4,291,036	15,084,042	2,107,291	(1,569,944)	5,378,242
4288	Medford School District 549C	75,317,386	7,050,200	18,854,209	-	25,904,409	198,217	55,756,877	10,975,198	66,930,292	10,925,005	(3,811,983)	7,113,022
4291	Dayton Public Schools	3,981,104	372,657	996,590	240,612	1,609,859	10,477	2,947,181	829,848	3,787,506	577,471	(68,586)	508,885
4293	Lake County Education Service District	720,425	67,437	180,344	121,221	369,002	1,896	353,325	219,606	754,827	104,500	(59,473)	45,027
4294	Harney Education Service District Region XVII	1,184,263	110,855	296,457	407,312	1,317	3,117	876,700	557,427	1,437,244	171,781	(212,463)	(40,682)
4295	Wasco County Education Service District	2,922,369	273,553	731,557	189,192	1,194,302	7,691	2,163,407	34,449	2,205,547	423,898	93,914	517,812
4297	Yamhill Education Service District	-	-	-	-	-	-	-	-	-	-	-	-
4306	Amity School District	2,646,679	247,746	662,543	424,766	1,335,055	6,965	1,959,316	765,732	2,732,013	383,908	31,647	415,555
4307	Columbia School District 5J	-	-	-	-	-	-	-	-	-	-	-	-
4309	Scappoose School District	14,854,048	1,390,436	3,718,415	510,881	39,092	10,996,336	1,353,311	12,388,739	2,154,623	2,154,623	(746,060)	1,408,563
4311	Redmond School District 2J	42,925,881	4,018,143	10,745,641	434,323	15,198,107	112,971	31,777,697	2,976,422	34,867,090	6,226,524	(567,825)	5,658,699
4312	Reedsport School District	3,663,259	342,905	917,024	699,207	1,959,136	9,641	2,711,882	318,285	3,039,808	531,366	719,087	1,718,887
4313	Forest Grove School District	41,555,981	3,899,911	10,402,713	336,688	14,629,312	109,365	30,763,571	3,381,870	34,254,806	6,027,816	(531,033)	5,496,783
4314	Willamina School District 30J	6,089,912	570,056	1,524,488	287,947	2,382,491	16,027	4,508,314	696,888	5,221,229	883,359	(102,229)	781,130
4315	John Day School District	2,650,253	248,081	663,438	187,444	1,098,963	6,975	1,961,962	877,432	2,846,369	384,427	(249,107)	135,320
4316	Tigard-Tualatin School District 23J	90,504,697	8,471,831	22,656,051	532,982	31,660,864	238,187	66,999,926	6,045,475	73,283,588	13,127,969	(2,338,576)	10,789,393
4317	Sherwood School District 88J	34,176,294	3,191,124	8,555,355	-	11,754,479	89,944	25,300,446	3,192,194	28,582,584	4,957,371	(1,114,220)	3,843,151
4320	Rainier School District 13	4,770,651	446,564	1,194,238	933,729	2,574,531	12,555	3,531,676	993,402	4,537,633	691,997	(290,062)	662,935
4321	North Clackamas School District 12	94,061,729	8,804,793	23,546,483	5,043,676	37,394,952	247,548	69,633,169	5,170,669	75,051,386	13,643,927	2,832,583	16,476,510
4323	Estacada School District 108	10,494,198	982,326	2,627,014	554,111	4,163,451	27,618	7,768,774	1,612,269	8,414,661	1,522,214	(4,705)	1,517,509
4324	Centennial School District 28	51,883,689	4,856,652	12,988,050	-	17,844,702	136,546	38,409,093	7,217,970	45,763,609	7,525,880	(3,595,136)	3,930,744
4326	Harney County School District 3	-	-	-	-	-	-	-	-	-	-	-	-
4327	Jordan Valley School District 3	811,262	75,939	203,083	80,286	359,308	2,135	600,571	122,472	725,178	117,676	(22,625)	95,051
4329	Gervais School District 1	3,795,972	355,328	1,756,403	450,829	950,246	9,990	2,810,129	711,933	3,532,052	550,617	(57,923)	492,694
4330	Vale School District 84	7,306,201	683,908	1,828,962	182,933	2,512,870	19,228	5,408,724	1,375,169	6,803,121	1,059,786	(567,738)	492,048
4331	Mollala River School District	6,019,249	563,441	1,506,799	2,223,838	4,298,078	15,841	4,456,034	3,120,466	7,592,311	871,310	356,603	1,229,713
4332	Gresham-Barlow School District 10	54,721,048	5,122,248	13,698,326	908,044	19,728,611	144,013	40,509,568	9,544,372	50,197,953	7,937,447	(2,228,536)	5,708,911
4333	Canby School District	21,242,056	1,988,395	5,317,526	3,523,674	10,829,595	55,904	15,725,330	3,435,731	19,216,965	3,081,222	944,526	4,025,748
4334	Cascade School District 5	11,242,618	1,052,383	2,814,366	1,175,684	5,042,433	29,588	8,322,823	224,294	8,576,705	1,630,774	(504,048)	2,134,822
4335	Milton-Freewater Unified School District 7	7,097,603	664,382	1,776,744	1,314,366	3,755,492	18,679	5,254,300	824,319	6,097,298	1,029,528	216,986	1,246,514
4336	Nestucca Valley School District 101	3,626,919	339,503	907,927	352,955	1,600,385	9,545	2,684,980	381,866	3,076,391	526,095	(144,561)	381,534
4337	Sherman County School District	1,352,258	126,580	338,511	-	465,091	3,559	1,001,066	766,014	1,770,639	196,149	(287,022)	(90,873)
4338	Three Rivers U J School District	26,659,650	2,495,518	6,673,713	436,461	9,605,692	70,162	19,735,932	2,985,052	22,791,146	3,867,600	(617,990)	3,249,151
4339	Lebanon Community School District	31,472,878	2,946,067	7,878,609	1,112,003	11,936,679	82,829	23,299,128	1,011,043	24,393,000	4,565,322	(398,539)	4,166,693
4340	Monroe School District 1J	2,218,869	207,701	555,450	9,701	772,852	5,840	1,642,612	753,220	2,401,672	321,853	(223,398)	98,455
4341	Hillsboro School District 1J	129,942,083	12,163,428	32,528,416	1,960,065	46,651,909	341,977	96,195,117	15,303,566	111,840,660	18,848,476	(1,783,711)	17,064,765
4342	North Santiam School District 29J	9,582,296	896,966	2,388,737	676,710	3,972,413	25,218	7,093,700	1,340,836	8,459,754	1,389,940	12,035	1,401,975
4343	Harrisburg School District 7	5,326,151	498,563	1,333,296	88,847	1,920,706	14,017	3,942,908	2,217,306	6,174,231	772,574	(733,916)	38,658
4344	South Wasco County School District 1	2,386,796	223,420	597,487	178,755	999,662	6,281	1,766,926	328,945	2,102,152	346,212	(98,512)	247,700
4345	Oregon Trail School District 46	28,134,429	2,633,566	7,042,895	-	9,676,461	74,043	20,827,700	3,579,574	24,481,317	4,080,981	(1,916,371)	2,164,610
4346	Knappa School District 4	4,090,683	382,915	1,024,021	272,666	1,679,602	10,766	3,028,301	546,961	3,586,028	593,365	(167,139)	426,226
4347	Clatskanie School District 6J	6,240,742	584,174	1,562,246	429,205	2,575,625	16,424	4,619,973	825,045	5,461,442	905,238	(2	

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, 2021

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense / (Credit)				
			Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
4358	Detroit Lake Charter School	-	-	-	-	-	-	-	-	-	-	-	
4360	Luckiamute Valley Charter School	1,262,516	118,180	316,046	128,256	562,482	3,323	934,631	199,389	1,137,343	183,132	(30,075)	153,057
4361	Rimrock Expeditionary Alternative Learning	-	-	-	-	-	-	-	48,522	48,522	-	(163,277)	(163,277)
4362	Kings Valley Charter School	100,066	9,367	25,050	15,502	49,919	263	74,078	12,919	87,260	14,515	2,945	17,460
4363	Multisensory Learning Academy	2,551,535	238,840	638,726	223,272	1,106,838	6,715	1,888,881	181,776	2,077,372	370,108	100,566	470,674
4365	Mitch Charter School	948,870	88,820	237,531	52,120	378,471	2,497	702,441	390,999	1,095,939	137,636	(79,261)	58,375
4366	Sand Ridge Charter School	1,564,361	146,434	391,607	55,182	593,223	4,117	1,158,084	11,664	1,173,865	226,915	3,780	230,695
4367	Arthur Academy Charter School	4,909,415	459,553	1,228,974	517,715	2,206,242	12,920	3,634,402	610,355	4,257,677	712,125	393,641	1,105,766
4369	Trillium Charter School	3,881	363	971	199,246	199,246	10	2,873	2,003,491	2,006,374	563	(416,943)	(416,380)
4370	Howard Street Charter School, Inc.	675,757	63,255	169,162	216,372	448,789	1,778	500,257	75,738	577,413	98,020	58,009	156,029
4371	The Lighthouse School	1,091,284	102,151	273,181	332,186	707,518	2,872	807,869	301,715	1,112,456	158,294	(33,124)	125,170
4373	Sheridan Japanese School Foundation	337,598	31,601	84,511	9,248	125,360	888	249,921	113,643	364,452	48,970	(36,614)	12,356
4374	Ione School District	1,966,953	184,120	492,388	61,483	737,991	5,177	1,456,120	376,025	1,837,322	285,312	(149,537)	135,775
4375	Eddyville Charter School	1,633,847	152,939	409,001	630,227	1,192,167	4,300	1,209,524	23,373	1,237,197	236,994	99,095	336,089
4376	Four Rivers Community School	1,769,902	165,674	443,060	157,584	766,318	4,658	1,310,245	218,980	1,533,883	256,729	(22,839)	233,890
4378	Mosier Community School	1,215,160	113,747	304,191	107,903	525,841	3,198	899,574	153,751	1,056,523	176,623	(9,166)	167,097
4379	Siletz Valley School	1,000,127	93,618	250,362	81,950	425,930	2,632	740,386	240,728	983,746	145,071	(106,951)	38,120
4380	The Emerson School	594,892	55,686	148,919	58,159	262,764	1,566	440,394	243,842	685,802	86,291	(52,813)	33,478
4381	North Wasco County School District 21	13,910,712	1,302,134	3,482,270	1,072,301	5,856,705	36,610	10,297,992	3,542,738	13,877,340	2,017,789	(651,537)	1,366,252
4382	Self Enhancement Inc	-	-	-	670	670	-	-	259,151	259,151	-	(136,208)	(136,208)
4383	City View Charter School	1,085,143	101,576	271,644	462,690	909,310	2,856	803,323	87,989	894,168	157,403	(14,505)	142,898
4386	Nixyaawii Community School	686,900	64,298	171,952	91,940	328,190	1,808	508,507	1,806	532,211	99,637	(5,706)	93,931
4388	West Lane Tech	614,286	57,501	153,774	128,339	339,614	1,617	454,751	10,493	466,861	89,104	19,033	108,137
4390	Oregon Connections Academy	13,520,966	1,265,651	3,384,705	639,271	5,289,627	35,584	10,009,467	23,572	10,068,623	1,961,255	224,991	2,186,246
4392	Eagleridge High School	1,016,987	95,197	254,582	174,772	524,551	2,676	752,867	252,991	1,008,534	147,517	(38,066)	109,451
4393	Cascade Heights Public Charter School	1,048,012	98,101	262,349	430,711	902,611	2,758	775,835	180,579	959,172	152,017	(28,420)	123,597
4395	Siletz Valley Early College Academy	195,813	18,329	49,018	12,092	79,439	515	144,959	240,580	386,054	28,403	(71,151)	(42,748)
4396	Sweet Home Charter School	614,799	57,549	153,903	96,690	308,142	1,618	455,131	259,547	716,296	89,178	(56,996)	32,182
4397	Springwater Environmental Sciences School	1,195,687	111,924	299,316	265,810	677,050	3,147	885,158	144,550	1,032,855	173,438	(22,166)	151,272
4398	LEP High	-	-	-	-	-	-	-	125,361	125,361	-	(422,893)	(422,893)
4400	Phoenix School	728,817	68,222	182,445	285,726	536,393	1,918	539,538	192,531	733,987	105,717	(100,213)	205,930
4401	Ballston Community School	267,845	25,072	67,050	23,610	115,732	705	198,283	104,181	303,169	38,852	(37,202)	1,650
4402	Sage Community School	59,319	5,553	14,849	72,422	92,824	1,156	43,913	127,953	172,022	8,604	(65,355)	(56,751)
4403	Portland Village School	1,578,416	147,750	395,125	681,038	1,223,914	4,154	1,168,489	755,717	1,928,360	228,954	(90,081)	138,873
4404	Alliance Charter Academy	2,119,389	198,389	530,547	76,267	805,203	5,578	1,568,967	369,898	1,944,443	307,424	(130,504)	176,920
4405	Forest Grove Community School	942,469	88,221	235,928	3,032	327,181	2,480	697,703	263,021	963,204	136,708	(69,124)	67,584
4407	Madrone Trail Public Charter School	1,020,899	95,563	255,562	164,649	515,774	2,687	755,763	257,803	1,016,253	148,084	(53,943)	94,141
4408	Muddy Creek Charter School	675,011	63,185	168,976	143,078	375,239	1,776	499,706	13,273	514,755	97,912	39,746	137,658
4409	Southwest Charter School	1,044,532	97,775	261,478	706,193	1,065,446	2,749	773,259	407,171	1,183,179	151,512	(37,021)	188,533
4410	Ace Academy	-	-	-	-	-	-	-	128,056	128,056	-	(119,968)	(119,968)
4411	Sherwood Charter School	893,871	83,672	223,763	46,188	353,623	2,352	661,726	243,537	907,615	129,659	(26,325)	103,334
4412	Estacada Web Academy	3,243,237	303,588	811,880	746,017	1,861,485	8,535	2,400,943	12,832	2,422,310	470,441	156,413	626,854
4413	Marcola Early College Academy	-	-	-	-	-	-	-	-	-	-	-	-
4414	Marcola Web Academy	-	-	-	-	-	-	-	-	-	-	-	-
4418	Lewis and Clark Montessori Charter School	2,310,618	216,289	578,417	195,702	990,408	6,081	1,710,533	39,808	1,756,422	335,162	126,396	461,558
4419	Silvies River Web Academy	1,629,868	152,566	408,005	954,390	1,514,961	4,289	1,206,579	-	1,210,868	236,417	285,089	521,506
4420	Oregon Virtual Academy	5,968,571	558,697	1,494,113	432,641	2,485,451	15,708	4,418,487	-	4,434,195	865,759	208,496	1,074,255
4421	Home Scholars Academy of Oakridge and Westfir	-	-	-	-	-	-	-	1,872	1,872	-	(4,749)	(4,749)
4422	Redmond Proficiency Academy	3,719,176	348,139	931,022	387,133	1,666,294	9,788	2,753,277	836,463	3,599,528	539,477	(121,814)	417,663
4423	Molalla River Academy	1,223,137	114,494	306,188	256,046	676,728	3,219	905,479	6,650	915,348	177,420	57,566	234,986
4424	The Ivy School	1,308,646	122,498	327,593	771,792	1,221,883	3,444	968,780	463,561	1,435,785	189,823	126,313	316,136
4429	Clackamas Web Academy	14,913	1,396	3,733	1,685	6,814	39	11,040	6,212	17,291	2,163	(3,859)	(1,696)
4430	Clackamas Charter Alliance 2	112,108	10,494	28,064	251	38,809	295	82,993	18,974	102,262	16,262	(8,556)	7,706
4431	Corbett Charter School	-	-	-	-	-	-	-	58,448	58,448	-	(229,997)	(229,997)
4432	Renaissance Public Academy	-	-	-	-	37,374	-	-	438,679	438,679	-	(100,338)	(100,338)
4433	Powell Butte Community Charter School	1,297,661	121,470	324,844	328,051	774,365	3,415	960,648	59,863	1,023,926	188,229	59,226	247,455
4434	Logos Public Charter School	4,073,243	381,282	1,019,655	2,886,789	4,287,726	10,720	3,015,390	1,788,819	4,814,929	590,836	(2,105)	588,731
4435	Sunny Wolf Charter School	902,721	84,501	225,978	145,997	456,476	2,376	668,278	670,654	1,340,942	130,942	67,770	198,712
4436	Academy of Arts & Academics	-	-	-	-	71,798	-	-	815,574	815,574	-	(221,247)	(221,247)
4437	Center for Advance Learning	928,649	86,928	232,469	15,005	334,402	2,444	687,472	322,894	1,012,810	134,703	(79,338)	55,365
4439	Homesource Family Charter	-	-	-	-	-	-	-	-	-	-	(1,441)	(1,441)
4440	Sheridan Allprep Academy	623,190	58,335	156,003	64,797	279,135	1,640	461,343	130,932	593,915	90,396	20,730	111,126
4441	Baker Web Academy	9,871,491	924,036	2,471,132	3,893,023	7,288,191	25,979	7,307,789	-	7,333,768	1,431,888	1,394,216	2,826,104
4443	Knova Learning Oregon	1,220,825	114,277	305,609	29,001	448,887	3,123	907,667	299,547	1,206,527	177,084	(106,325)	70,759
4444	Bennett Pearson Academy, Inc.	521,321	48,799	130,502	245,574	424,875	1,372	385,930	411,640	798,942	75,619	(42,821)	32,798
4446	Coburg Community Charter School	1,257,888	117,747	314,887	192,649	625,283	3,310	931,204	161,461	1,095,975	182,460	30,387	212,847
4447	Arco Iris Spanish Immersion Charter School	1,666,204	155,968	417,101	520,422	1,093,491	4,385	1,233,478	110,730	1,348,593	241,688	139,313	381,001
4448	Gresham Barlow Web Academy	2,580,227	241,526	645,908	476,089	1,363,523	6,791	1,910,122	19,426	1,936,339	374,269	122,600	496,869
4449	Mosier Middle School	-	-	-	-	-	-	-	97,943	97,943	-	(89,119)	(89,119)
4450	Sauvie Island Academy	1,477,117	138,268	369,767	447,389	955,424	3,887	1,093,498	285,336	1,382,721	214,260	(13,983)	200,277
4451	River's Edge Academy Charter School	658,714	61,660	164,896	171,484	398,040	1,734	487,641	380,848	870,223	95,548	(43,588)	51,960
4452	South Columbia Family School	254,155	23,791	63,623	27,007	114,421	669	188,140	36,748	225,566	36,866	5,669	42,535
4453	Woodland Educational Initiative	520,800	48,750	130,372	218,208	397,330	1,371	385,544	570,684	957,599	75,544	(47,459)	28,085
4454	Le Monde Immersion Charter School	1,636,916	153,226	409,769	495,082	1,058,077	4,308	1,211,796	13,217	1,229,321	237,439	153,148	390,587
4455	He Chineser Charter School	1,800,948	168,581	450,832	422,819	1,042,232	4,740	1,333,228	11,314	1,349,282	261,233	180,634	441,867
4456	Insight School of Oregon Charter	1,859,196	174,033	465,413	776,636	1,416,082	4,893	1,376,348	23,023	1,404,264	269,682	135,491	405,173
4457	Oregon Virtual Education East	112,538	10,534	28,172	10,128	48,834	296	83,311	4,958	88,565	16,324	2,074	18,398

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, 2021

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense / (Credit)		
			Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
4458	Oregon Virtual Education West	112,538	10,534	28,172	10,467	49,173	296	83,311	3,296	86,903	16,324	5,960	22,284
4459	Crater Lake Charter Academy	1,237,369	115,826	309,751	240,326	665,903	3,256	916,014	73,700	992,970	179,484	129,320	308,804
4460	Kairos PDX	1,368,940	128,142	342,687	476,623	947,452	3,603	1,013,416	-	1,017,019	198,569	232,773	431,342
4461	Mountain View Academy	-	-	-	12,579	12,579	-	-	194,746	194,746	-	(47,704)	(47,704)
4462	Bend International School	924,478	86,537	231,425	191,636	509,598	2,433	684,384	158,041	844,858	134,098	129,499	263,597
4463	Dallas Community School-Community Innovation Partners	516,946	48,390	129,407	143,779	321,576	1,360	382,691	161,279	545,330	74,985	66,638	141,623
4464	The Valley School of Southern Oregon	398,311	37,285	99,709	164,080	301,074	1,048	294,867	61,678	357,593	57,776	66,077	123,853
4465	Bridge Educational Foundation	203,778	19,075	51,012	105,977	176,064	536	150,856	99,297	250,689	29,559	29,849	59,408
4467	Cannon Beach Academy	259,107	24,254	64,862	176,017	265,133	682	191,815	21,587	214,084	37,584	54,652	92,236
4468	Frontier Charter Academy	2,192,579	205,240	548,868	1,783,649	2,537,757	5,770	1,623,149	-	1,628,919	318,040	507,437	825,477
4469	Desert Sky Montessori	733,703	68,679	183,668	615,334	867,681	1,931	543,155	-	545,086	106,426	172,878	279,304
4470	Oregon Family School	1,177,560	110,227	294,779	1,315,708	1,720,714	3,099	871,739	-	874,838	170,809	307,382	478,191
4471	Wahtonka Community School	345,408	32,332	86,466	382,367	501,165	909	255,703	-	256,612	50,102	89,843	139,945
4472	Valley Inquiry Charter School	-	-	-	-	-	-	-	-	-	-	-	-
4473	Willamette Connections Academy	406,526	38,054	101,766	475,189	615,009	1,070	300,948	-	302,018	58,968	107,997	166,965
4474	Oregon for Quality Virtual Education Inc	-	-	-	-	-	-	-	-	-	-	-	-
4479	Harmony Academy	325,011	30,423	81,360	379,906	491,689	855	240,603	-	241,458	47,144	86,342	133,486
Total for All Entities		\$ 11,966,479,861	\$ 1,120,140,722	\$ 2,995,570,215	\$ 858,729,916	\$ 4,974,440,853	\$ 31,492,931	\$ 8,858,692,329	\$ 858,729,916	\$ 9,748,915,176	\$ 1,735,772,627	\$ -	\$ 1,735,772,627

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

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2021

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, 2021, there were 941 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, 2021, there were 13,991 active plan members, 129,357 retired plan members or their beneficiaries currently receiving benefits, 9,103 inactive plan members entitled to but not yet receiving benefits, for a total of 152,451 Tier One members. For Tier Two members, as of June 30, 2021, there were 29,322 active plan members, 18,832 retired plan members or their beneficiaries currently receiving benefits, 13,498 inactive plan members entitled to but not yet receiving benefits, for a total of 6,652 Tier Two members.

The 2003 Legislature enacted HB 2021, codified as ORS 238A, which created the Oregon Public Service Retirement Plan (OPSRP). OPSRP consists of the Pension Program (defined benefit) and the Individual Account Program. Membership includes public employees hired on or after August 29, 2003. As of June 30, 2021, there were 136,785 active plan members, 8,311 retired plan members or their beneficiaries currently receiving benefits, 7,520 inactive plan members entitled to but not yet receiving benefits, and 18,263 inactive plan members not eligible for refund or retirement, for a total of 170,879 OPSRP Pension Program members.

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

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2021

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 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, 2021 (the measurement period).

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

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

Basis of Accounting

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

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2021

The Schedule of Employer Allocations reflects employer allocation percentages calculated by PERS for the fiscal year ended June 30, 2021 (the measurement date). Consistent with GASB 68, paragraph 50, employer proportions are actuarially determined as of December 31, 2019, 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.

Oregon Public Employees Retirement System
 Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Notes to the Schedules of Employer Allocations and Pension Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2021

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>2021</u>
Total Pension Liability	\$ 96,297.8
Plan Fiduciary Net Position	<u>84,331.3</u>
Employers' Net Pension Liability	<u>\$ 11,966.5</u>
Plan net position as a percentage of total pension liability	87.6 %

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

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2021

Actuarial Methods and Assumptions

<u>Actuarial Methods and Assumptions</u>	<u>Pension</u>
Valuation date	December 31, 2019
Measurement date	June 30, 2021
Experience Study	2018, published July 24, 2019
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent
Long-term expected rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increases	3.40 percent
Cost-of-living adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	<p><i>Healthy retirees and beneficiaries:</i> Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><i>Active members:</i> Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><i>Disabled retirees:</i> Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2018 Experience Study, which reviewed experience for the four-year period ended on December 31, 2018.

Discount Rate

The discount rate used to measure the total pension liability of the Plan was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2021

Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf>

Depletion Date Projection

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

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

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

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

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2021

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, 2021, 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, 2021 – 5.4 years
Fiscal Year ended June 30, 2020 – 5.3 years
Fiscal Year ended June 30, 2019 – 5.2 years
Fiscal Year ended June 30, 2018 – 5.2 years
Fiscal Year ended June 30, 2017 – 5.3 years
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.