OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM

Cost-Sharing Multiple-Employer
Defined Benefit Pension Plan
Schedules of Employer Allocations and
Pension Amounts by Employer

As of and for the Fiscal Year Ended June 30, 2022



OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Fiscal Year Ended June 30, 2022

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Independent Auditor's Report

To the Honorable Tina Kotek Governor of Oregon

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

Report on the Audit of the Schedules

Opinions

We have audited the schedule of employer allocations of Oregon Public Employees Retirement System (the System) Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan), as of and for the fiscal year ended June 30, 2022, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources excluding employer specific amounts, total deferred inflows of resources excluding employer specific amounts, and total pension expense/(credit) (specified column totals) included in the accompanying schedule of pension amounts by employer of the Plan as of and for the fiscal year ended June 30, 2022, and the related notes.

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources excluding employer specific amounts, total deferred inflows of resources excluding employer specific amounts, and total pension expense/(credit) for the total of all participating entities of the Oregon Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan, as of and for the fiscal year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Schedules

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

Auditor's Responsibilities for the Audit of the Schedules

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matter

We have audited, in accordance with standards generally accepted in the United States of America, the financial statements of the fiduciary activities and the proprietary activities of the Oregon Public Employees Retirement System as of and for the fiscal year ended June 30, 2022, and our report thereon dated December 1, 2022, expressed unmodified opinions on those financial statements.

Restriction on Use

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

Sacramento, California

Macias Gini & O'Connell LAP

February 2, 2023

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

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
	City of Tillamook	7,276,409	·
2128 2129	City of Sweet Home		0.021860259 0.010197939
2129	City of Drain	3,394,486	
2131	Eugene Water & Electric Board	1,855,763 125,315,246	0.005575209 0.376480069
2132	McMinnville Water & Light Department	17,457,029	0.052445529
2138	City of Hood River	17,840,716	0.053598229
2139	City of Reedsport	4,487,714	0.013482289
2140	City of Lebanon	21,690,350	0.065163539
2140	City of Sherwood	31,135,495	0.093539249
2143	City of Oakland	605,985	0.001820549
2145	City of Vale	1,292,622	0.003883389
2146	City of Prineville	13,510,738	0.040589829
2147	City of Wheeler	232,023	0.000697069
2148	City of Klamath Falls	30,724,265	0.092303809
2149	City of Canyonville	821,292	0.002467389
2149	City of Bandon	8,294,795	0.024919759
2150	City of Coos Bay		
2154	City of Pendleton	35,594,941 33,217,387	0.106936599
	City of Corvallis		0.099793799
2155	City of Monmouth	109,673,826	0.329489119
2157	· ·	12,021,410	0.036115499
2158	City of Milton-Freewater City of Baker City	15,697,867	0.047160539
2159	·	13,335,520	0.040063429
2160	City of Hermiston	23,873,288	0.071721669
2161	City of Pilot Rock	1,071,090	0.003217849
2162	City of Clatskanie	2,989,778	0.008982089
2163	City of Milwaukie	38,044,375	0.11429534
2165	City of Cornelius	9,791,970	0.02941766
2166	City of Nyssa	2,353,659	0.007071019
2167	City of Athena	657,985	0.001976769
2168	City of Oakridge	4,904,601	0.014734729
2170	City of Madras	7,023,898	0.02110164
2172	City of Sandy	17,258,956	0.05185046
2174	City of Mt Angel	2,695,407	0.008097719
2175	City of Umatilla	7,886,196	0.02369221
2176	City of Scappoose	8,996,181	0.02702690
2177	City of Condon	678,460	0.00203827
2178	City of Boardman	6,046,906	0.01816650
2179	City of Estacada	4,404,729	0.01323297
2180	City of Enterprise	3,049,775	0.00916233
2181	City of Central Point	19,281,379	0.057926359
2182	City of Cascade Locks	2,636,654	0.00792120
2183	City of Myrtle Point	4,592,310	0.01379651
2184	City of Port Orford	1,834,231	0.00551051
2185	City of Wood Village	2,030,751	0.00610091
2186	City of Chiloquin	132,353	0.00039762
2187	City of Philomath	4,175,911	0.01254554
2188	City of Talent	4,750,688	0.014272329
2189	City of Willamina	-	0.00000000
2191	City of Huntington	397,996	0.00119568
2192	City of North Plains	2,763,023	0.00830085
2193	City of Heppner	728,454	0.00218847
2194	City of Cave Junction	1,765,777	0.00530486
2195	City of Metolius	-	0.00000000
2196	City of Hubbard	3,033,640	0.00911385
2197	City of Myrtle Creek	3,853,855	0.01157800
2198	City of Carlton	1,934,668	0.00581225
2199	City of Junction City	9,627,992	0.02892503
2200	City of Wallowa	451,223	0.00135559
2201	City of Coburg	2,476,447	0.00743990
2202	City of Dallas	20,983,511	0.06304000
2203	City of Rockaway Beach	3,145,369	0.009449529
2204	City of Burns	1,913,659	0.005749149
2205	City of Elgin	1,064,116	0.00319689
2205 2206	, 8		

2207	Employer Name City of Mill City City of Fairview City of Monroe City of Helix City of Jefferson Town of Lakeview City of Stanfield City of Yamhill City of Powers City of Brookings City of Sutherlin City of Sheridan City of Garibaldi City of Garibaldi City of Sisters City of Jacksonville	Effort 1,079,067 4,966,497 232,823 85,518 - 2,193,382 618,104 1,544,258 - 9,961,944 10,083,901 1,136,117 2,670,164	Share Percentage 0.00324180% 0.01492067% 0.00069946% 0.00025692% 0.00000000% 0.00658950% 0.00185695% 0.00463936% 0.00000000% 0.02992831% 0.03029470% 0.00341320%
2208	City of Fairview City of Monroe City of Helix City of Jefferson Town of Lakeview City of Stanfield City of Yamhill City of Powers City of Brookings City of Sutherlin City of Prairie City City of Sheridan City of Garibaldi City of Sisters	4,966,497 232,823 85,518 - 2,193,382 618,104 1,544,258 - 9,961,944 10,083,901 1,136,117	0.01492067% 0.00069946% 0.00025692% 0.00000000% 0.00658950% 0.00185695% 0.00463936% 0.00000000% 0.02992831% 0.03029470%
2209	City of Monroe City of Helix City of Jefferson Town of Lakeview City of Stanfield City of Yamhill City of Powers City of Brookings City of Sutherlin City of Prairie City City of Sheridan City of Garibaldi City of Sisters	232,823 85,518 - 2,193,382 618,104 1,544,258 - 9,961,944 10,083,901 1,136,117	0.00069946% 0.00025692% 0.00000000% 0.00658950% 0.00185695% 0.00463936% 0.00000000% 0.02992831% 0.03029470%
2210	City of Helix City of Jefferson Town of Lakeview City of Stanfield City of Yamhill City of Powers City of Brookings City of Sutherlin City of Prairie City City of Sheridan City of Garibaldi City of Sisters	85,518 - 2,193,382 618,104 1,544,258 - 9,961,944 10,083,901 1,136,117	0.00025692% 0.00000000% 0.00658950% 0.00185695% 0.00463936% 0.00000000% 0.02992831% 0.03029470%
2211	City of Jefferson Town of Lakeview City of Stanfield City of Yamhill City of Powers City of Brookings City of Sutherlin City of Prairie City City of Sheridan City of Garibaldi City of Sisters	2,193,382 618,104 1,544,258 - 9,961,944 10,083,901 1,136,117	0.00000000% 0.00658950% 0.00185695% 0.00463936% 0.00000000% 0.02992831% 0.03029470%
2212 2213 2214 2215 2216 2217 2218 2220 2221 2222 2223 2224 2225 2226 2227 2228 2229 2229 2229 2229 2229 2229	Town of Lakeview City of Stanfield City of Yamhill City of Powers City of Brookings City of Sutherlin City of Prairie City City of Sheridan City of Garibaldi City of Sisters	618,104 1,544,258 - 9,961,944 10,083,901 1,136,117	0.00658950% 0.00185695% 0.00463936% 0.00000000% 0.02992831% 0.03029470%
2213	City of Stanfield City of Yamhill City of Powers City of Brookings City of Sutherlin City of Prairie City City of Sheridan City of Garibaldi City of Sisters	618,104 1,544,258 - 9,961,944 10,083,901 1,136,117	0.00185695% 0.00463936% 0.00000000% 0.02992831% 0.03029470%
2214	City of Yamhill City of Powers City of Brookings City of Sutherlin City of Prairie City City of Sheridan City of Garibaldi City of Sisters	1,544,258 - 9,961,944 10,083,901 1,136,117	0.00463936% 0.00000000% 0.02992831% 0.03029470%
2215	City of Powers City of Brookings City of Sutherlin City of Prairie City City of Sheridan City of Garibaldi City of Sisters	9,961,944 10,083,901 1,136,117	0.00000000% 0.02992831% 0.03029470%
2216	City of Brookings City of Sutherlin City of Prairie City City of Sheridan City of Garibaldi City of Sisters	10,083,901 1,136,117	0.02992831% 0.03029470%
2217	City of Sutherlin City of Prairie City City of Sheridan City of Garibaldi City of Sisters	10,083,901 1,136,117	0.03029470%
2218	City of Prairie City City of Sheridan City of Garibaldi City of Sisters	1,136,117	
2219	City of Sheridan City of Garibaldi City of Sisters		
2220	City of Garibaldi City of Sisters		0.00802188%
2221	City of Sisters	1,660,539	0.00498870%
2222		3,139,025	0.00943046%
2223 Q 2224 Q 2225 Q 2226 Q 2227 Z 2228 Q 2229 Q		4,462,585	0.01340678%
2224 Q 2225 Q 2226 Q 2227 2 2228 Q 2229 Q	City of Cannon Beach	8,727,642	0.02622014%
2225 G 2226 G 2227 C 2228 G 2229 G	City of Falls City	867,854	0.00260726%
2226 G 2227 C 2228 G 2229 G	City of Echo	717,596	0.002007207
2227 2228 2229	City of Hines	1,473,969	0.00442819%
2228 2229	Town of Bonanza	1,475,707	0.00000000%
2229	City of Turner	1,912,090	0.00574442%
	City of John Day	2,088,015	0.00627295%
2231	City of Banks	1,221,262	0.00366899%
	City of Joseph	686,084	0.00206118%
	City of Joseph City of Lafayette	1,825,243	0.00548351%
	City of Aumsville	3,923,549	0.01178738%
	City of Amity	830,571	0.00249525%
	City of Creswell	3,642,404	0.01094274%
	City of Troutdale	11,138,478	0.03346293%
	City of Warrenton	10,010,228	0.03007337%
	City of Wilsonville	32,658,150	0.09811370%
	City of Bay City	1,521,195	0.00457007%
	City of Gaston	1,521,175	0.00000000%
	City of Brownsville	845,855	0.00254117%
	City of Lakeside	520,233	0.00156292%
	City of Dundee	1,689,541	0.00507583%
	City of Merrill	190,933	0.00057361%
	City of Malin	164,217	0.00049335%
	City of Fossil	266,145	0.00079957%
	City of Phoenix	2,959,427	0.00889090%
	City of Gold Beach	1,859,139	0.00558534%
	City of Rogue River	2,579,126	0.00774837%
	City of Dayton	1,688,055	0.00507136%
	Town of Butte Falls	385,503	0.00115815%
	City of Shady Cove	453,299	0.00136183%
	Town of Canyon City	541,526	0.00162689%
	City of Jordan Valley	-	0.00000000%
	City of Culver	862,251	0.00259043%
	City of Adair Village	962,235	0.00289081%
	Town of Hammond	-	0.00000000%
	City of Riddle	1,023,060	0.00307354%
	City of Waldport	1,619,869	0.00486651%
	City of Dufur	510,330	0.0048003176
	City of La Grande	8,349,186	0.02508316%
	City of Gervais	2,018,075	0.00606283%
	City of Westfir	126,580	0.00038028%
	City of Irrigon	1,769,334	0.00531555%
	City of Integers City of Independence	12,483,128	0.03750261%
	City of Harrisburg	2,122,726	0.00637723%
	City of Durham	339,775	0.00102077%
	City of Durnam City of Lyons		
	City of Lyons City of Columbia City	222,764	0.00066924%
2272	City of Columbia City	1,673,381	0.00502728%

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
	Employer Name		
	City of Silverton	8,423,234	0.02530562%
	City of Gold Hill	322,937	0.00097019%
	City of Toledo	5,931,767	0.01782059%
	City of Newport	8,794,325	0.02642047%
	City of Rajneeshpuram	-	0.00000000%
	City of Springfield	99,835,500	0.29993218%
	City of Keizer	26,673,528	0.08013432%
	City of Winston	4,714,639	0.01416402%
	City of Manzanita	2,844,173	0.00854465%
	City of Eagle Point	3,548,565	0.01066083%
	City of Maupin	1,474,769	0.00443060%
	City of Halsey	609,668	0.00183160%
	City of Veneta	2,950,705	0.00886470%
2286	City of Millersburg	1,314,155	0.00394807%
2287	City of King City	1,918,991	0.005765169
2288	City of Tualatin	41,075,415	0.12340138%
2289	City of St Paul	-	0.00000000%
2290	City of Molalla	5,677,643	0.017057149
2291	City of Florence	11,129,347	0.03343549%
2292	City of North Bend	13,709,136	0.041185869
	City of Lowell	754,822	0.002267689
	City of Depoe Bay	2,065,029	0.00620389%
	City of Tigard	22,786,238	0.06845587%
	City of Happy Valley	14,615,265	0.04390811%
	City of Rainier	3,730,619	0.01120776%
	City of Lincoln City	22,750,806	0.068349429
	City of Dunes City	139,611	0.000419439
	City of Yachats	1,426,574	0.00428580%
	City of Moro	278,247	0.004283807
	City of Mt. Vernon	489,425	0.00147036%
	City of Woodburn	28,791,996	
			0.08649875%
	City of Gladstone	13,478,596	0.04049326%
	City of Elkton	193,710	0.00058196%
	City of Imbler	-	0.00000000%
	City of Yoncalla	727,359	0.002185189
	City of North Powder	245,904	0.00073876%
	City of Gearhart	1,810,532	0.00543932%
	Port of The Dalles	344,089	0.00103373%
	Port of Astoria	2,907,695	0.00873548%
2508	Multnomah Drainage	9,978,226	0.02997722%
	Horsefly Irrigation District	418,942	0.00125861%
2511	Grants Pass Irrigation District	2,041,653	0.00613366%
2512	Port of Portland	169,275,175	0.50854729%
2513	Port of Coos Bay	4,852,195	0.01457727%
2515	Klamath County Fire District 1	37,586,214	0.11291890%
2518	Clackamas County Housing Authority	7,383,921	0.022183259
2519	Home Forward	61,412,139	0.18449827%
	League of Oregon Cities	6,846,180	0.02056773%
2522	Lane Council of Governments	45,548,001	0.136838219
	Clatskanie People's Utility District	10,545,791	0.03168234%
	Deschutes Valley Water District	5,137,585	0.01543466%
	Columbia River Fire & Rescue	18,430,791	0.05537096%
	East Fork Irrigation District	690,401	0.002074159
	River Road Water District	958,033	0.002878189
	Oregon School Boards Association	12,470,493	0.002878187
		4,909,902	0.037404639
	Owyhee Irrigation District	4,909,902	
	Athena Cemetery Maintenance District 1	-	0.00000000%
	Valley View Cemetery	-	0.00000000%
	Clackamas Vector Control	1,024,098	0.00307666%
	West Extension Irrigation District	992,255	0.00298100%
	Jackson County Vector Control District	641,772	0.00192805%
2542	Rainbow Water District	1,878,624	0.005643889
2545	Council of Governments Metzger Water District	30,777,329	0.09246322%

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2549	Rogue River Fire District	3,604,321	0.01082833%
2550	Nyssa Road Assessment District 2	534,301	0.00160518%
2551	Sandy Fire Department	6,245,390	0.01876280%
2552	Winston-Dillard Fire District	3,386,958	0.01017532%
2553	Tangent Rural Fire Protection District	1,093,400	0.00328486%
2555	Monroe Fire Department	712,961	0.00214192%
2556	Jackson County Fire District 5	16,271,071	0.04888259%
2557	Estacada Fire Department	-	0.00000000%
2559	Keizer Fire Department	15,035,971	0.04517202%
2561	Jefferson Rural Fire Protection District	1,519,445	0.00456481%
2562	Wy'East Fire District	174,687	0.00052481%
2563	Central Oregon Irrigation District	6,437,854	0.01934101%
2564	Illinois Valley Fire District	2,750,948	0.00826457%
2567	Charleston Rural Fire Protection District	817,511	0.002456029
2568	Molalla Rural Fire Protection District 73	5,410,630	0.01625496%
2569	Central Oregon Intergovernmental Council	6,955,938	0.02089747%
2570	Port of St Helens	1,366,993	0.004106819
2571	Crystal Springs Water District	2,101,170	0.006312479
2572	Local Government Personnel Institute		0.00000000%
2575	Jefferson County Rural Fire Protection District 1	1,249,463	0.003753729
2576	Depoe Bay Rural Fire Protection District	4,994,984	0.01500625%
2579	La Pine Rural Fire Protection District	9,494,529	0.02852407%
2580	Marion County Fire District 1	18,014,764	0.054121109
2581	Port of Umatilla	532,025	0.001598349
2582	Talent Irrigation District	2,652,607	0.00796913%
2585	Rogue River Valley Irrigation District	1,159,441	0.00348327%
2587	Tualatin Valley Irrigation District	1,296,011	0.003893569
2588	Clatskanie Rural Fire Protection District	4,815,878	0.014468179
2589	West Slope Water District	1,584,446	0.00476009%
2590	Redmond Fire & Rescue	17,522,121	0.05264107%
2592	Medford Irrigation District	1,475,613	0.00443313%
2594	Metro	177,716,999	0.53390875%
2595	Canby Fire District	8,836,251	0.02654643%
2596	Bend Parks & Recreation	18,391,304	0.05525233%
2597	Mapleton Water District	59,871	0.00017987%
2598	Marion County Housing Authority	1,219,602	0.00366401%
2599	South Suburban Sanitary District	2,841,852	0.00853767%
2600	Winston-Dillard Water District	1,534,464	0.00460993%
2601	Baker Valley Irrigation District	, , , , , , , , , , , , , , , , , , ,	0.00000000%
2602	Aumsville Rural Fire Protection District	1,212,372	0.00364229%
2603	Corbett Water District	191,408	0.00057504%
2604	Netarts-Oceanside Sanitary District	1,374,953	0.00413072%
2605	Scio Fire District	265,515	0.00079768%
2606	West Valley Housing Authority	2,324,393	0.00698309%
2607	Hoodland Fire District 74	4,850,633	0.01457258%
2608	Gaston Rural Fire Protection District	625,678	0.00187970%
2610	Turner Fire District	2,040,295	0.00612958%
2612	Community Services Consortium	16,213,690	0.04871020%
2613	Polk Soil & Water Conservation District	369,404	0.00110979%
2614	Mountain Valley Mental Health Program	- -	0.00000000%
2615	Humanities Council	131,555	0.00039523%
2616	Alcohol Safety Action Program	· -	0.00000000%
2617	Clean Water Services	90,096,939	0.27067497%
2618	Estacada Cemetery District	-	0.00000000%
2619	Comprehensive Options For Drug Abusers	-	0.00000000%
2620	Jackson County Fire District 4	2,559,767	0.00769022%
2623	Evans Valley Fire District 6	449,571	0.00135063%
2624	Klamath Vector Control	349,206	0.001049119
2625	Port of Newport	4,245,383	0.012754259
2626	Tillamook Peoples Utility District	26,691,338	0.080187829
2628	McKenzie Fire and Rescue	1,925,946	0.00578605%
2020			
2629	Metropolitan Wastewater Management Commission	-	0.00000000%
	Metropolitan Wastewater Management Commission Sheridan Fire District	4,123,303	0.00000000% 0.01238749%

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionat Share Percentage
	1 0		
2632	Umpqua Regional Council of Governments	264,366	0.00079423
2633	Port of Cascade Locks Northeast Oregon Housing Authority	1,688,483	0.00507265
2637 2638		3,618,116 1,959,630	0.01086978
	North Douglas County Fire and EMS Suburban East Salem Water District		0.00588725
2641 2642	Dexter Rural Fire Protection District	1,191,441	0.00357940
2643	Sweet Home Cemetery	613,959 227,230	0.00184449
2644	Lakeside Water District	261,580	0.00068266 0.00078586
2645	Chiloquin Agency Lake Rural Fire Protection District	809,149	0.00243090
2646	Keno Rural Fire Protection District	1,558,266	0.00243090
2647	Crooked River Ranch Rural Fire Protection District	1,703,241	0.00511699
2648	Black Butte Ranch Rural Fire Protection District	2,964,615	0.00311699
2649	Colton Fire Department	2,904,013	0.00890049
2651	Imbler Rural Fire Protection District	36,109	0.0001848
2652	The Oregon Consortium	30,109	
2653	Umatilla Fire Department	024 120	0.00000000
2654	<u> </u>	934,120	0.00280634 0.00000000
2655	Spring Valley Rural Fire Protection District	201 200	
	North Bay Rural Fire Protection District	201,288	0.00060472
2657	Mid-Willamette Valley Senior Service Agency	47,735,449	0.1434098
2658	Salem Metropolitan Communication Agency	801,939	0.00240924
2659	Silverton Fire District	1,801,514	0.0054122
2660	Tualatin Valley Fire & Rescue	223,597,852	0.67174694
2661	Lincoln County 911	150.054	0.0000000
2662	East Central Oregon Association of Counties	159,054	0.0004778
2663	Metropolitan Area Communications Commission	2,593,582	0.0077918
2664	Applegate Valley Rural Fire Protection District 9	3,108,679	0.00933929
2665	N NE Community Mental Health Center	444,239	0.0013346
2666	Central City Concern	-	0.0000000
2667	Mental Health Services West Inc	-	0.0000000
2668	Southeast Mental Health Network Inc		0.0000000
2669	Roseburg Urban Sanitary Authority	3,304,075	0.0099263
2670	Mt Hood Community Mental Health Ctr	729,008	0.0021901
2671	Columbia 911 Communications District	4,967,342	0.0149232
2672	Rockwood Water People's Utility District	5,491,786	0.0164987
2673	Port Orford Library	187,249	0.0005625
2674	Nestucca Rural Fire District	2,790,079	0.0083821
2676	Woodburn Fire District	7,491,948	0.0225077
2677	Portland Private Industry Council Inc	-	0.0000000
2678	Central Oregon Regional Housing Authority	2,420,018	0.0072703
2679	Columbia River Public Utility District	15,344,742	0.0460996
2681	Cloverdale Rural Fire Protection District	597,920	0.0017963
2684	Parkdale Fire District	556,343	0.0016714
2685	Oregon Community College Association	1,244,976	0.0037402
2686	Weston Cemetery	-	0.0000000
2687	Columbia Drainage Vector Control District	718,579	0.0021588
2688	Polk County Fire District 1	5,060,327	0.0152025
2689	Redmond Area Park & Recreation District	1,071,770	0.0032198
2692	Siuslaw Public Library	1,188,556	0.0035707
2693	City-County Insurance Services	13,969,257	0.0419673
2694	Philomath Fire Department	2,106,514	0.0063285
2695	Washington County Consolidated Communications Agency	24,013,794	0.0721437
2696	Stayton Fire District	1,931,634	0.0058031
2697	Oregon Museum Park	-	0.0000000
2698	Halsey Shedd Rural Fire Protection District	742,923	0.0022319
2699	Chetco Library Board	1,393,716	0.0041870
2700	Lowell Rural Fire Protection District	691,351	0.0020770
2701	Sisters-Camp Sherman Rural Fire Protection District	2,497,775	0.0075039
2702	Banks Fire District 13	1,208,743	0.0036313
2703	Westport Sewer District	-	0.0000000
2704	Clatsop County 4-H District	-	0.0000000
2705	Lebanon Fire District	16,333,601	0.0490704
2707	Clatskanie Library	214,116	0.0006432
	Milton-Freewater Cemetery District 3	4,286	0.0000128
2708	Millon-Freewater Cemetery District 5		

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

As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employor Nama	Employer Total Present Value of Contribution Effort	Employer Proportionat Share Percentage
	Employer Name		·
2710	Klamath County Emergency Communications District	2,887,033	0.00867341
2712	Jefferson County EMS	2,770,018	0.00832186
2713	Port of Tillamook Bay	2,819,673	0.00847104
2714	Winchester Bay Sanitary District	277,803	0.00083459
2715	Jackson County Fire District 3	24,185,236	0.07265883
2716	Neskowin Water District	792,793	0.00238176
2717	Ice Fountain Water District	1,041,381	0.00312858
2718	Curry Library	626,075	0.00188089
2719	Human Solutions, Inc	-	0.00000000
2720	Tri-Met	-	0.00000000
2721	Klamath Housing Authority	2,594,900	0.00779576
2722	Tillamook 9-1-1	1,487,579	0.00446908
2723	Oregon Coastal Zone Management Association	-	0.00000000
2724	Nehalem Bay Wastewater Agency	1,509,922	0.00453620
2725	West Valley Fire District	1,952,106	0.00586464
2726	Yamhill Communications Agency	3,011,048	0.00904598
2728	Baker County Library District	1,575,688	0.00473378
2729	Douglas County Fire District 2	41,220,804	0.1238381
2731	Canby Utility Board	7,025,820	0.02110742
2732	Umatilla County Special Library District	456,450	0.00137130
2733	Wiard Memorial Park District	553,281	0.0016622
2734	Seal Rock Water District	1,540,824	0.0046290
2736	Wasco 9-1-1	-	0.0000000
2737	Portland Energy Conservation Inc	161,885	0.0004863
2739	Scappoose Rural Fire Protection District	8,371,343	0.0251497
2740	Neskowin Regional Sanitary Authority	0,5/1,545	0.0000000
2741	Port of Garibaldi	1,465,127	0.0044016
2741	Amity Fire District	1,403,127	
2742	Douglas Soil & Water Conservation District	-	0.0000000
	•	129 556 412	0.0000000
2745	Clackamas County Fire District	138,556,412	0.4162600
2746	Marion-Salem Data Center	0.240.156	0.0000000
2747	Salem Housing Authority	9,349,156	0.0280873
2749	Black Butte Ranch Police	827,346	0.0024855
2750	Eastern Oregon Human Services Consortium	0.42.002	0.0000000
2752	Mist-Birkenfeld Rural Fire Protection District	942,993	0.0028330
2753	Linn-Benton Housing Authority	4,142,018	0.0124437
2754	Western Lane Ambulance District	5,135,465	0.0154282
2756	Sandy Area Sch Trans Agency	-	0.0000000
2757	City of Stayton	2,639,666	0.0079302
2758	Mohawk Valley Rural Fire District	1,378,497	0.0041413
2760	Knappa Svensen Burnside Rural Fire Protection District	942,037	0.0028301
2761	Clackamas River Water	10,465,958	0.0314425
2763	Junction City Fire Department	1,501,723	0.0045115
2765	Green Sanitary	816,266	0.0024522
2766	Southwest Lincoln County Water District	771,531	0.0023178
2767	Springfield Utility Board	-	0.0000000
2768	Lake County Library District	400,463	0.0012031
2771	Harbor Water Public Utility District	883,123	0.0026531
2772	Umatilla County Soil & Water District	282,690	0.0008492
2773	Housing Authority of Jackson County	10,946,657	0.0328866
2774	Oregon Trail Library District	721,067	0.0021662
2776	Rainier Cemetery District	128,558	0.0003862
2777	City of Newberg	19,991,610	0.0600600
2778	Mulino Water District 23	214,029	0.0006430
2779	Brownsville Rural Fire Protection District	401,846	0.0012072
2780	Nehalem Bay Health District	126,739	0.0003807
2781	North Bend Coos-Curry Housing Authority	2,236,315	0.0067184
2782	Millington Rural Fire Protection District		
	-	440,552 992,454	0.0013235
2783	Tillamook Fire District	992,454	0.0029815
2784	Eisenschmidt Pool	586,640	0.0017624
2785	Fern Ridge Community Library	448,396	0.0013471
2786	Seal Rock Rural Fire Protection District	653,507	0.0019633
2788	Port of Hood River Farmers Irrigation District	3,418,534	0.0102701 0.0042276
2789		1,407,215	

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

As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionat Share Percentage
	X V		
2790	Silver Falls Library District	1,495,393	0.00449256
2792	North Wasco County Parks and Recreation District	999,350	0.00300231
2793 2794	North Lincoln Fire & Rescue District 1 Siuslaw Rural Fire Protection District 1	5,530,340	0.01661460
		2,288,688	0.00687582
2796 2797	West Side Rural Fire Protection District Vernonia Fire	145,747	0.00043786
		366,841	0.00110209
2798 2799	Fairview Water District Sublimity Fire District	323,689	0.00097245
2801	Coburg Rural Fire Protection District	435,804 1,059,885	0.00130927 0.00318417
2802	Rural Road Assessment District 3	617,585	0.00318417
2802	Southwestern Polk County Rural Fire Protection District	017,383	0.00000000
2804	Aurora Rural Fire Protection District	2,075,868	0.00623646
2806	Multnomah County Rural Fire Protection District 14	79,940	0.00023040
2808	Lifeways	79,940	0.00024010
2809	Juntura Road District 4	115,284	0.00034634
2810	Sutherlin Water Control District	262,345	0.00078815
2811	Mid-Columbia Center For Living	15,467,768	0.04646926
2812	Workforce Development Board	15,407,708	0.00000000
2814	The Job Council	-	0.0000000
2816	Odell Sanitary District	939,769	0.0028233
2817	Wickiup Water District	545,294	0.0028233
2818	Netarts Water District	521,522	0.0015382
2819	Harrisburg Fire and Rescue	1,164,163	0.0013007
2820	Central Oregon Coast Fire & Rescue District	1,413,415	0.0034974.
2821	Tillamook County Soil and Water Conservation District	289,075	0.0008684
2822	Deschutes County Rural Fire Protection District 2	289,073	0.0000000
2823	Lyons Fire District	455,908	0.0013696
2824	Glide Fire Department	409,587	0.0013090
2825	Northern Oregon Corrections		0.0012303
2826	Wasco County Soil-Water Conservation District	11,592,676 1,361,771	0.00409111
2828	Deschutes Public Library District	10,925,407	0.0328228
2829	Hubbard Rural Fire Protection District	805,469	0.0024198
2830	Netarts-Oceanside Rural Fire Protection District	687,495	0.0024198
2831	Oregon Advanced Technology Consortium, Inc	087,493	0.00200342
2832	CareOregon	421,476	0.00126623
2833	Boardman Rural Fire Protection District	2,153,421	0.0064694
2834	Crescent Rural Fire Protection District	810,094	0.00243374
2835	North Clackamas County Water Commission	1,207,547	0.0024337
2836	Regional Organized Crime Narcotics Task Force	1,207,347	0.0000000
2837	NORCOM	4,807,657	0.0144434
2838	High Desert Parks & Recreation District	106,361	0.00031954
2839	North Morrow Vector Control District	494,301	0.0003193
2840	Cannon Beach Rural Fire Protection District	973,840	0.0014830
2841	Jefferson County Soil & Water Conservation District	374,286	0.0023230
2842	Tualatin Valley Water District	27,205,675	0.0817330
2843	Yachats Rural Fire Protection District	1,672,919	0.00502589
2844	Crook County Rural Fire Protection District 1	10,998,480	0.03304234
2845	Sunrise Water Authority	2,689,517	0.00808000
2846	Jefferson County Library District	833,729	0.0025047
2847	Sweet Home Fire and Ambulance District	5,275,516	0.0158490
2848	Lane Transit District	5,994	0.0000180
2849	Lebanon Aquatic District	961,890	0.0028897
2850	Lake County 4-H & Extension Service	701,070	0.0028897
2851	East Umatilla County Rural Fire Protection District	_	0.0000000
2852	Ochoco Irrigation District	1,514,269	0.0045492
2853	Mill City Rural Fire Protection District	182,723	0.0005489
2854	Sunset Empire Transportation District	102,723	0.0000000
2855		33,010,942	0.0991735
2856	Harney Hospital Mid-Columbia Council of Governments	62,136	
	Sunriver Service District		0.0001866
2857		7,049,907	0.0211797
2858	Nesika Beach-Ophir Water District	127,024	0.0003816
2859	South Lane County Fire and Rescue	9,572,717	0.0287589
2860 2861	Coos County Airport District Mt Angel Fire District	2,261,563 194,464	0.00679433 0.00058423
		194 464	0.0005842

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
	1 0		
2864	Tri-City Water and Sanitary Authority Tri-County Cooperative Weed Management Area	1,278,375	0.003840589
2865	, ,	181,006	0.000543799
2866	Jefferson Behavioral Health West Multnomah Soil and Water Conservation District	11,822	0.000035529
2867		2,823,194	0.00848162
2869 2870	Nehalem Bay Fire & Rescue Clackamas River Water Providers	1,850,978	0.00556083
		278,958	0.00083806
2872 2873	Emergency Communications of Southern Oregon Mosier Fire District	10,951	0.00003290 0.00045145
2874	Umatilla-Morrow Radio and Data District	150,270 283,609	
2876	Oregon Municipal Electric Utilities Association		0.00085204
2877	Mid-Columbia Fire and Rescue V1-801	177,574	0.00053348
2878	Yamhill Fire Protection District	4,802,567	0.01442818 0.00053710
2879	LaGrande Rural Fire Protection District	178,780	0.00000000
2880	Oregon Health & Science University	861,666,560	2.58867368
2881	Lake Chinook Fire and Rescue District	96,731	0.00029061
2883	Lane Fire Authority	14,628,860	0.04394895
2884	North Central Public Health District	4,879,686	0.04394893
2885	Siletz Rural Fire Protection District	86,022	0.00025843
2886	Idanha-Detroit Rural Fire Protection District	105,756	0.00023843
2887	Umatilla County Fire District #1	13,232,423	
2888	Oak Lodge Water Services District	7,681,012	0.03975369 0.02307579
2889	Mid-Valley Behavioral Care Network	204,235	0.02307379
2890	Central Cascades Fire and EMS	91,499	0.0001338
2891	Grant County Emergency Communications Agency	373,397	0.00027489
2892	Lake Health District	3/3,39/	0.00000000
2892	Pleasant Hill Goshen Fire and Rescue	1,386,312	0.00416485
2894	Greater Toledo Pool Recreation District	16,974	0.00010483
2895	Western Lane Fire and EMS Authority	1,773,043	0.00532669
2897	Morrow County	1,773,043	0.00000000
2900	Clatsop Community College	18,896,398	0.05676976
2901	Blue Mountain Community College	28,314,520	0.08506429
2902	Treasure Valley Community College	16,280,763	0.04891171
2903	Umpqua Community College	11,791,633	0.03542518
2904	Lane Community College	38,430,692	0.11545594
2905	Mt Hood Community College	52,027,546	0.15630447
2906	Klamath Community College	27,655,326	0.08308390
2908	Clackamas Community College	41,240,745	0.12389808
2910	Linn-Benton Community College	79,676,410	0.23936896
2918	Portland Community College	193,943,002	0.58265595
2919	Chemeketa Community College	62,686,176	0.18832581
2922	Rogue Community College	24,895,631	0.07479304
2995	Oregon Coast Community College	8,198,375	0.02463008
2996	Columbia Gorge Community College	13,793,495	0.04143930
2997	Tillamook Bay Community College	8,324,943	0.02501033
2998	Southwestern Community College	27,680,996	0.08316101
2999	Central Oregon Community College	71,783,828	0.21565756
3003	Baker School District 5J	13,022,890	0.03912420
3008	Huntington School District 16J	2,004,478	0.00602198
3016	Burnt River High School	1,504,550	0.00452007
3027	Pine-Eagle School District 61	6,008,483	0.01805107
3037	Alsea School	8,606,080	0.02585493
3039	Corvallis School District 509J	119,224,756	0.35818262
3043	Philomath School District 17J	26,778,676	0.08045021
3049	Monroe Elementary School	20,770,070	0.00000000
3075	West Linn School District	83,812,566	0.25179506
3083	Welches Elementary School	-	0.00000000
3094	Damascus-Union School District 26	- -	0.0000000
3102	Molalla Elementary School 35	<u>-</u>	0.0000000
3102	Boring School District	-	0.0000000
3111	Sandy Elementary School District 46	-	0.0000000
	· · · · · · · · · · · · · · · · · · ·	11 179 006	
3116	Colton School District 53	11,178,096 69,005,039	0.03358195 0.20730934
2122			0 /0 / 309 34
3122 3138	Oregon City School District 62 Canby Elementary School District 86	07,003,037	0.00000000

Employer		Employer Total Present Value of Contribution	Employer Proportionate
Number	Employer Name	Effort	Share Percentage
3174	Canby Union High School	-	0.00000000%
3175	Sandy Union High School	-	0.00000000%
3176	Molalla Union High School	-	0.00000000%
3179	Clatsop County School District 1C	22,304,712	0.06700924%
3186	Jewell School District 8	7,461,550	0.02241646%
3187	Seaside Schools	28,468,814	0.08552783%
3195	Warrenton-Hammond School District	17,046,540	0.05121230%
3230	Vernonia School District	13,104,824	0.03937035%
3241	Coquille School District 8	23,636,545	0.07101042%
3242	Coos Bay School District 9	50,089,827	0.15048306%
3245	North Bend Public Schools	37,156,437	0.11162774%
3252	Powers School District	3,700,694	0.01111786%
3257	Myrtle Point School District 41	12,029,271	0.03613910%
3264	Bandon School District	13,301,205	0.03996033%
3274	Crook County School District	41,227,901	0.12385949%
3275	Port Orford-Langlois School District 2Cj	5,825,877	0.01750247%
3277	Curry County School District 3C	-	0.00000000%
3281	Ophir School	-	0.00000000%
3282	Pistol River School District 16	-	0.00000000%
3283	Brookings-Harbor School District 17C	19,968,866	0.05999174%
3288	Central Curry School District 1	8,752,446	0.02629466%
3291	Bend-La Pine Public Schools	309,466,657	0.92971948%
3296	Sisters School District	15,526,912	0.04664694%
3307	Oakland School District	10,634,440	0.03194866%
3310	Roseburg Public Schools	37,819,720	0.11362042%
3316	Glide School District 12	13,428,101	0.04034156%
3318	Days Creek School District 15	4,792,821	0.01439890%
3319	South Umpqua School District	9,131,731	0.02743413%
3320	Camas Valley School District 21	4,488,608	0.01348496%
3321	North Douglas School District 22	7,225,192	0.02170638%
3324	Yoncalla School District 32	6,791,459	0.02040333%
3325	Elkton School District 34	5,606,129	0.01684229%
3331	Umpqua School District	-	0.00000000%
3335	Riddle School District	7,555,780	0.02269956%
3338	Glendale 77	5,958,357	0.01790048%
3349	Winston-Dillard Schools	9,481,138	0.02848384%
3353	Sutherlin School District 130	15,861,056	0.04765080%
3361	Arlington Public Schools	3,281,791	0.00985937%
3364	Condon Admin School District 25J	2,605,922	0.00782888%
3370	Prairie City School District 4	2,759,777	0.00829110%
3372	Monument School District 8	551,610	0.00165718%
3375	Dayville School District 16J	1,671,955	0.00502299%
3376	Long Creek Schools	1,756,283	0.00527634%
3392	Burns-Slater School District	2 (0(220	0.00000000%
3394	Crane Elementary School	2,606,239	0.00782983%
3395	Pine Creek School	194,591	0.00058460%
3396	Diamond School District 7	195,672	0.00058785%
3397	Suntex School District	241,678	0.00072606%
3398	Drewsey School	247,336	0.00074306%
3399	Frenchglen School District	281,481	0.00084564%
3405	Fields-Trout Creek 33	616,949	0.00185348%
3407	Crane Union High School	2,800,873	0.00841456%
3408	Burns Union High School	- 01 200 002	0.00000000%
3409	Hood River County School District	81,209,983	0.24397621%
3414	Phoenix-Talent School District	34,523,859	0.10371878%
3415	Ashland Public Schools	62,494,479	0.18774990%
3416	Central Point School District 6	95,387,750	0.28656997%
3417	Eagle Point School District 9	73,942,173	0.22214180%
3424	Rogue River School District	18,749,663	0.05632893%
3432	Prospect School District	4,831,990	0.01451657%
3439	Butte Falls School District	5,531,905	0.01661930%
3440	Pinehurst School	573,894	0.00172413%
3445	Culver School District 4	15,440,292	0.04638671%
3446	Ashwood School	218,644	0.00065686%

mployer Number	Employor Namo	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
	Employer Name		
3447	Madras School District	26,695,015	0.080198879 0.002707399
3451	Black Butte School District	901,183	
3453	Josephine County School District Cu Grants Pass School District	122 257 021	0.00000000
3454	Klamath Falls School District 1	132,357,021	0.39763541
3455		141 400 820	0.00000000
3456	Klamath County School District	141,499,830	0.42510282
3457 3460	Klamath Falls City Schools Union School District 5	60,745,826	0.18249649
3460		7 450 802	0.00000000
	Lake County School District 7	7,450,893	0.02238445
3462	Paisley School District	3,378,532	0.01015000
3463	North Lake School District 14	5,801,472	0.01742915
3464	Plush School District	399,376	0.00119983
3465	Adel School District 21	250,491	0.00075254
3470	Pleasant Hill School District	17,293,073	0.05195295
3473	Eugene School District 4J	322,160,530	0.96785523
3487	Springfield School District 19	73,900,354	0.22201616
3494	Fern Ridge School District	17,886,736	0.05373647
3498	Mapleton School District	5,175,090	0.01554734
3502	Creswell School District 40	22,007,685	0.06611689
3506	South Lane School District	13,768,871	0.04136532
3510	Bethel School District	39,490,178	0.11863891
3517	Crow-Applegate-Lorane District 66	6,916,020	0.02077755
3519	McKenzie School District	6,883,862	0.02068094
3520	Junction City School District 69	17,776,144	0.05340423
3522	Lowell School District	9,522,165	0.02860710
3524	Oakridge School District	4,575,113	0.01374485
3527	Marcola School District 79	8,418,871	0.02529251
3533	Triangle Lake Schools	5,792,335	0.01740170
3537	Siuslaw School District 97J	23,621,582	0.07096546
3579	Lincoln County School District	22,603,706	0.06790750
3582	Linn County School District 5	-	0.00000000
3603	Hamilton Creek School District	-	0.00000000
3610	Harrisburg Elementary School District 42J	-	0.00000000
3613	Harris School	-	0.00000000
3615	Central Linn School District 552C	13,615,953	0.04090592
3618	Sweet Home School District 55	26,095,741	0.07839849
3626	Wyatt School District 63Cj	-	0.00000000
3647	Scio School District 95C	11,467,533	0.03445149
3665	Santiam Canyon School District	9,996,595	0.03003241
3676	Harrisburg High School	-	0.00000000
3684	Ontario School District 8C	46,955,225	0.14106588
3687	Juntura Grade School	259,155	0.00077857
3689	Vale School District 15	-	0.00000000
3694	Nyssa School District 26	27,510,033	0.08264740
3696	Annex Elementary School	2,367,402	0.00711230
3707	Adrian School District 61	6,213,437	0.01866680
3709	Harper School District 66	3,233,090	0.00971306
3712	W W Jones School	447,609	0.00134474
3715	Vale High School	-	0.00000000
3720	Silverton RFD	-	0.00000000
3727	Aumsville Elementary	-	0.00000000
3729	Jefferson School District 14Cj	10,972,331	0.03296378
3730	North Marion School District 15	14,150,088	0.04251060
3732	Marion Elementary School	-	0.00000000
3735	Salem-Keizer Public Schools	733,816,910	2.20457960
3750	St Paul School District	5,973,965	0.01794737
3759	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	-	0.0000000
		-	
	Gervais Flementary School		0.0000000
3771 3772	Gervais Elementary School Stayton School District 77J	-	0.00000000 0.00000000

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
3781	Silver Crest School District 93	-	0.00000000%
3786	Woodburn School District	127,945,020	0.38438060%
3794	Detroit School District 123J	-	0.00000000%
3804	Monitor School District 142J	-	0.0000000%
3806	Cloverdale School District 144	-	0.00000000%
3809	Morrow County Schools	23,498,348	0.07059524%
3818	Portland Public Schools	438,930,973	1.31866444%
3820	Parkrose School District	18,524,506	0.05565250%
3821	Gresham Grade School District 4	-	0.0000000%
3823	Orient School	-	0.00000000%
3824	Reynolds School District	153,022,536	0.45972007%
3842	Corbett School District 39	22,273,140	0.06691439%
3843	David Douglas School District	256,038,606	0.76920752%
3847	Riverdale School	13,497,166	0.04054905%
3848	Barlow-Gresham Uhs District U2-20Jt	- · · · · · · · · · · · · · · · · · · ·	0.00000000%
3850	Dallas School District	21,078,827	0.06332636%
3859	Central School District 13J	52,969,303	0.15913376%
3865	Perrydale School District 21	7,113,623	0.02137120%
3887	Falls City School District	4,215,800	0.01266538%
3894	Sherman County School District 9	-	0.00000000%
3902	Tillamook Public Schools	17,281,721	0.05191885%
3920	Neah-Kah-Nie School District	22,685,036	0.06815183%
3927	Echo School District	2,963,734	0.00890384%
3928	Umatilla School District 6R	12,368,445	0.03715807%
3929	Ferndale School District 10	-	0.00000000%
3931	Pendleton School District 16R	34,054,499	0.10230870%
3935	Athena-Weston School District 29Rj	12,685,018	0.03810914%
3936	Milton-Freewater Elementary School District 31	-	0.00000000%
3942	Stanfield School District	7,193,666	0.02161167%
3944	Ukiah School	1,392,363	0.00418303%
3957	Helix School District	3,893,167	0.01169610%
3958	Pilot Rock School District 2R	5,474,547	0.01644698%
3959	Mcloughlin Union High School District	-	0.00000000%
3965	La Grande Public Schools	16,703,975	0.05018315%
3966	Union County School District	5,692,913	0.01710301%
3967	North Powder School District	6,615,885	0.01987586%
3969	Imbler School District	6,624,870	0.01990286%
3970	Cove School District	4,933,194	0.01482062%
3973	Elgin School District 23	8,403,045	0.02524496%
3986	Joseph School District 6	6,281,364	0.01887087%
3990	Wallowa School	4,902,355	0.01472797%
3993	Enterprise School District 21	8,562,812	0.02572495%
4003	Troy School District 54	210,218	0.00063155%
4008	Chenowith School District	-	0.00000000%
4012	Dufur Schools	8,172,443	0.02455217%
4022	Maupin Grade School 84	-	0.00000000%
4025	West Union School District 1	_	0.0000000%
4030	Hillsboro Elementary School District 7	_	0.0000000%
4034	Gaston Public Schools	6,779,409	0.02036713%
4035	Banks School District	16,320,940	0.04903241%
4047	Reedville School District 29	10,320,740	0.00000000%
4055	Groner School	_	0.0000000%
4062	Beaverton School District	758,378,181	2.27836814%
4080	North Plains School District 70	730,370,101	0.00000000%
4105	Hillsboro Union High School		0.0000000%
4109	Spray School District 1	1,692,576	0.00508494%
4114	Fossil School District 21J	2,684,652	0.00806540%
4128	Yamhill Grade School	2,064,032	0.00000340%
4135	Newberg School District 29Jt	71,202,074	0.21390982%
4133	McMinnville Schools	114,013,761	
			0.34252742%
4144	Sheridan School District 48J	13,648,779	0.04100453%
4166	Yamhill-Carlton School District 1	6,127,669	0.01840913%
4185	Lebanon School District Uh-1	-	0.0000000%
4189	Wasco County High School	-	0.00000000%

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
4203	Employer Name Victor Point School		0.00000000%
		-	
4218	Curry County Education Service District	1.760.002	0.00000000%
4219	Grant County Education Service District Jefferson County Education Service District	1,760,093	0.00528778%
4220 4221	Marion Education Service District	1,960,023	0.00588843%
4221	InterMountain Education Service District	18,918,704	0.00000000% 0.05683678%
4223	Wallowa County Region 18	4,151,723	0.01247287%
4224	Washington County Education Service District	4,131,723	0.00000000%
4226	North Central Education Service District	2,109,306	0.00633691%
4227	Cascade School District Uh5	2,107,300	0.00000000%
4230	Mari-Linn School District	_	0.00000000%
4232	South Coast Education Service District Region 7	20,233,267	0.06078607%
4237	Douglas Education Service District	42,330,654	0.12717245%
4238	Multnomah Education Service District	25,811,349	0.07754410%
4251	Clatsop County Education Service District	-	0.00000000%
4252	High Desert Education Service District	36,219,406	0.10881265%
4254	Willamette Education Service District	44,876,892	0.13482202%
4258	Hermiston School District 8R	26,518,176	0.07966760%
4259	Clackamas Education Service District	48,737,705	0.14642092%
4260	Greater Albany School District 8J	162,430,216	0.48798322%
4268	Lake Oswego School District	129,292,840	0.38842980%
4270	Silver Falls School District	29,996,150	0.09011635%
4271	Malheur Education Service District Region 14	8,806,181	0.02645609%
4272	Linn-Benton-Lincoln Education Service District	47,439,607	0.14252110%
4273	Double O School District	245,967	0.00073895%
4275	Tillamook County Education Service District	-	0.00000000%
4276	Lane County Education Service District	29,388,626	0.08829119%
4277	Mitchell School	2,297,263	0.00690158%
4279	St Helens School District 502	34,310,980	0.10307924%
4280	Northwest Regional Education Service District	114,003,090	0.34249536%
4286	Southern Oregon Education Service District	36,633,206	0.11005582%
4288	Medford School District 549C	230,876,471	0.69361383%
4291	Dayton Public Schools	9,419,179	0.02829770%
4293	Lake County Education Service District	1,867,794	0.00561135%
4294	Harney Education Service District Region XVII	3,705,919	0.01113356%
4295	Wasco County Education Service District	8,036,070	0.02414247%
4297	Yamhill Education Service District	-	0.00000000%
4306	Amity School District	8,850,843	0.02659027%
4307	Columbia School District 5J	-	0.00000000%
4309	Scappoose School District	36,653,704	0.11011740%
4311	Redmond School District 2J	52,953,771	0.15908710%
4312	Reedsport School District	10,581,638	0.03179003%
4313	Forest Grove School District	110,639,655	0.33239071%
4314	Willamina School District 30J	16,078,642	0.04830448%
4315	John Day School District	8,593,975	0.02581857%
4316	Tigard-Tualatin School District 23J	256,210,955	0.76972530%
4317	Sherwood School District 88J	95,620,611	0.28726954%
4320	Rainier School District 13	13,349,242	0.04010464%
4321	North Clackamas School District 12	289,007,877	0.86825591%
4323	Estacada School District 108	33,853,075	0.10170357%
4324	Centennial School District 28	130,175,774	0.39108237%
4326	Harney County School District 3	-	0.00000000%
4327	Jordan Valley School District 3	2,107,436	0.00633129%
4329	Gervais School District 1	8,355,089	0.02510089%
4330	Vale School District 84	20,779,121	0.06242596%
4331	Molalla River School District	25,614,226	0.07695189%
4332	Gresham-Barlow School District 10	162,768,880	0.48900066%
4333	Canby School District	66,439,783	0.19960264%
4334	Cascade School District 5	32,983,753	0.09909190%
4335	Milton-Freewater Unified School District 7	14,811,491	0.04449763%
4336	Nestucca Valley School District 101	10,132,176	0.03043973%
4337	Sherman County School District Three Rivers U J School District	3,878,617 75,214,725	0.01165239%
4338 4339	Lebanon Community School District	75,214,725 78 122 659	0.22596488% 0.23470108%
4339	Leganon Community School District	78,122,659	0.234/0108%

Employer	Emplayer Nama	Employer Total Present Value of Contribution Effort	Employer Proportionate
Number	Employer Name		Share Percentage
4340	Monroe School District 1J	6,222,757	0.018694809
4341	Hillsboro School District 1J	358,022,953	1.075595419
4342	North Santiam School District 29J	14,688,904	0.044129349
4343	Harrisburg Sschool District 7	15,270,719	0.045877279
4344	South Wasco County School District 1	6,346,881	0.019067719
4345	Oregon Trail School District 46	78,569,865	0.236044609
4346	Knappa School District 4	11,136,623	0.033457359
4347	Clatskanie School District 6J	17,851,818	0.053631579
4348	Lourdes Charter School	604,606	0.00181640
4350	Ridgeline Montessori	3,630,151	0.010905939
4351	The Village School	826,274	0.002482359
4352	Armadillo Technical Institute	1,372,119	0.004122219
4354	Opal Charter School	870,966	0.002616619
4355	Three Rivers Charter School	2,331,683	0.00700499
4358	Detroit Lake Charter School	-	0.000000000
4360	Luckiamute Valley Charter School	3,532,127	0.01061144
4361	Rimrock Expeditionary Alternative Learning	-	0.000000000
4362	Kings Valley Charter School	280,528	0.000842789
4363	Multisensory Learning Academy	9,193,087	0.02761846
4365	Mitch Charter School	3,190,680	0.00958564
4366	Sand Ridge Charter School	4,014,437	0.01206043
4367	Arthur Academy Charter School	13,159,472	0.03953453
4369	Trillium Charter School	-	0.00000000
4370	Howard Street Charter School, Inc.	1,991,680	0.005983539
4371	The Lighthouse School	2,984,892	0.00896740
4373	Sheridan Japanese School Foundation	1,205,087	0.00362040
4374	Ione School District	5,213,226	0.01566191
4375	Eddyville Charter School	3,978,531	0.01195256
4376	Four Rivers Community School	5,791,468	0.01739910
4378	Mosier Community School	2,793,504	0.00839242
4379	Siletz Valley School	4,304,366	0.01293145
4380	The Emerson School	1,856,723	0.00557809
4381	North Wasco County School District 21	44,277,802	0.13302220
4382	Self Enhancement Inc	-44,277,002	0.00000000
4383	City View Charter School	3,729,842	0.01120543
4386	Nixyaawii Community School	1,773,584	0.00532831
4388	West Lane Tech	1,805,948	0.00532851
4390	Oregon Connections Academy	43,421,198	0.13044873
4392	Eagleridge High School	2,852,264	0.00856895
4393	Cascade Heights Public Charter School		0.00937481
4393	Sweet Home Charter School	3,120,500	
		1,681,035	0.00505027
4397	Springwater Environmental Sciences School	2,563,808	0.00770236
4398	LEP High Phoenix School	1.004.275	0.00000000
4400		1,904,375	0.00572124
4401	Ballston Community School	559,287	0.00168025
4402	Sage Community School	4 002 260	0.00000000
4403	Portland Village School	4,893,269	0.01470067
4404	Alliance Charter Academy	5,939,151	0.01784278
4405	Forest Grove Community School	2,920,190	0.00877302
4407	Madrone Trail Public Charter School	3,184,640	0.00956750
4408	Muddy Creek Charter School	1,205,462	0.00362153
4409	Southwest Charter School	2,480,678	0.00745261
4410	Ace Academy	-	0.00000000
4411	Sherwood Charter School	2,538,531	0.00762642
4412	Estacada Web Academy	10,800,111	0.03244638
4413	Marcola Early College Academy	-	0.00000000
4414	Marcola Web Academy	-	0.00000000
4418	Lewis and Clark Montessori Charter School	4,617,049	0.01387083
4419	Silvies River Web Academy	5,941,470	0.01784974
4420	Oregon Virtual Academy	20,475,574	0.06151403
4421	Home Scholars Academy of Oakridge and Westfir	-	0.00000000
4422	Redmond Proficiency Academy	11,880,003	0.03569066
	The state of the s		
4423	Molalla River Academy	2,524,502	0.00758427

Employer		Employer Total Present Value of Contribution	Employer Proportionate
Number	Employer Name	Effort	Share Percentage
4429	Clackamas Web Academy	43,582	0.000130939
4430	Clackamas Charter Alliance 2	309,177	0.000928859
4431	Corbett Charter School	-	0.000000009
4432	Renaissance Public Academy	1,385,513	0.004162459
4433	Powell Butte Community Charter School	3,454,243	0.010377469
4434	Logos Public Charter School	11,387,415	0.034210809
4435	Sunny Wolf Charter School	2,640,512	0.00793279
4436	Academy of Arts & Academics	-	0.000000009
4437	Center for Advance Learning	3,224,225	0.009686429
4439	Homesource Family Charter	-	0.00000000
4440	Sheridan Allprep Academy	2,309,684	0.006938909
4441	Baker Web Academy	32,703,507	0.098249969
4443	Knova Learning Oreogn	3,803,243	0.011425959
4444	Bennett Pearson Academy, Inc.	2,064,004	0.006200819
4446	Coburg Community Charter School	3,491,243	0.010488629
4447	Arco Iris Spanish Immersion Charter School	4,779,274	0.01435820
4448	Gresham Barlow Web Academy	8,712,830	0.026175649
4449	Mosier Middle School		0.00000000
4450	Sauvie Island Academy	3,096,782	0.00930355
4451	River's Edge Academy Charter School	2,274,029	0.00683178
4452	South Columbia Family School	747,734	0.00224639
4453	Woodland Educational Initiative	2,005,341	0.00602457
4454	Le Monde Immersion Charter School	4,455,431	0.01338529
4455	Hope Chinese Charter School	5,033,591	0.01512224
4456	Insight School of Oregon Charter	7,173,542	0.02155121
4457	Oregon Virtual Education East	7,173,342	0.00000000
4458	Oregon Virtual Education West	_	0.0000000
4459	Crater Lake Charter Academy	3,663,787	0.01100698
4460	Kairos Pdx	, ,	
		4,944,357	0.01485415
4461 4462	Mountain View Academy	2 110 740	0.00000000
	Bend International School	3,119,748	0.00937255
4463	Dallas Community School-Community Innovation Partners	1,856,625	0.00557779
4464	The Valley School of Southern Oregon	1,517,033	0.00455757
4465	Bridge Educational Foundation	450,983	0.00135487
4467	Cannon Beach Academy	665,235	0.00199854
4468	Frontier Charter Academy	7,815,013	0.02347836
4469	Desert Sky Montessori	2,083,443	0.00625921
4470	Oregon Family School	4,219,500	0.01267649
4471	Wahtonka Community School	1,644,928	0.00494180
4472	Valley Inquiry Charter School	80,487	0.00024180
4473	Willamette Connections Academy	5,192,339	0.01559916
4474	Oregon for Quality Virtual Education Inc	-	0.00000000
4479	Harmony Academy	925,801	0.002781359
	Total	\$ 33,286,024,718	1009

Deferred Inflows of Resources

				Deterred Outflo	ws of Resources				Deterred Inflows of Re	sources		P	ension Expense / (Cred	it)
Employer			Differences between Expected and Actual	Changes in	Changes in Employer	Total Deferred Outflows of Resources Excluding Employer	Differences between Expected and Actual	Changes in	Net Difference between Projected and Actual	Changes in Employer	Total Deferred Inflows of Resources Excluding Employer	Proportionate Share of	Net Amortization of Deferred Amounts from Changes in	Total Pension Expense /
Number 1000	Employer Name	Net Pension Liability \$ 4.511.195.791	Experience \$ 218.982.159 \$	Assumptions 707.830.996	Proportion \$ 482,201,074	Specific Amounts (1) \$ 1,409,014,229	Experience \$ 28.132.647	Assumptions \$ 6,466,758	Investment Earnings \$ 806.514.543	Proportion \$ 1.272.819	Specific Amounts (1) \$ 842,386,767	Plan Pension Expense \$ 680,664,824	Proportion \$ 139,889,320	(Credit) (1) \$ 820,554,144
1039	State Agencies SAIF	72,674,498	3.527.761	11,403,022	15.227.989	30,158,772	453,212	104.178	12,992,795	22.552.771	36,102,956	10,965,380	(5,793,870)	
1252	Oregon State University	369,041,571	17,913,991	57,904,617	45,750,889	121,569,497	2.301.411	529.018	65,977,494	100.267	68,908,190	55.682.269	13,949,373	69,631,642
2000	Lake County	7,485,429	363,357	1,174,504	1,007,082	2,544,943	46,681	10,730	1,338,250	141,903	1,537,564	1,129,427	117,430	1,246,857
2001	Clackamas County	271,693,837	13,188,544	42,630,231	17,767,024	73,585,799	1,694,333	389,471	48,573,602	2,840,588	53,497,994	40,994,106	2,975,540	43,969,646
2002	Curry County	15,371,016	746,139	2,411,795	1,074,427	4,232,361	95,856	22,034	2,748,040	60,687	2,926,617	2,319,232	271,917	2,591,149
2003	Douglas County	78,505,543	3,810,811	12,317,944	636,726	16,765,481	489,575	112,537	14,035,273	2,505,605	17,142,990	11,845,188	(1,263,651)	10,581,537
2004 2005	Harney County	6,529,462 71,175,278	316,953 3,454,986	1,024,508 11,167,786	225,978 5,148,365	1,567,439 19,771,137	40,719 443,862	9,360 102,029	1,167,342 12,724,763	633,044 7,114,592	1,850,465 20,385,246	985,188 10,739,172	(117,376)	867,812 8,195,972
2005	Jackson County Jefferson County	7.738.863	3,434,986	1,167,786	5,148,365 890.461	2,480,389	443,862	11,094	12,724,763	7,114,592 484,555	1,927,469	1,167,666	(2,543,200)	
2007	Klamath County	6,022,570	292,347	944,974	873,770	2,111,091	37,558	8,633	1,076,719	10,389	1,133,299	908,706	207,229	1,115,935
2008	Lane County	51,139,288	2,482,400	8,024,031	1,350,302	11,856,733	318,914	73,308	9,142,716	110,579,144	120,114,082	7,716,073	(23,576,854)	
2009	Marion County	136,894,062	6,645,102	21,479,418	15,479,985	43,604,505	853,697	196,236	24,474,010	2,595,732	28,119,675	20,655,050	2,977,897	23,632,947
2011	Washington County	255,200,941	12,387,947	40,042,407	20,031,418	72,461,772	1,591,480	365,828	45,624,992	4,821,807	52,404,107	38,505,601	2,946,599	41,452,200
2012	Grant County	4,175,751	202,699	655,198	705,513	1,563,410	26,041	5,986	746,544		778,571	630,052	243,674	873,726
2013 2014	Umatilla County	25,020,223	1,214,530	3,925,808	2,031,086 5,573,959	7,171,424	156,031 465,050	35,866 106,900	4,473,132	149,419	4,814,448	3,775,138	586,845 856,448	4,361,983
2014	Linn County Yamhill County	74,572,893 36,879,845	3,619,912 1,790,219	11,700,890 5,786,647	7.074.626	20,894,761 14,651,492	229,989	52.867	13,332,191 6,593,403	1,229,818 275,606	15,133,959 7,151,865	11,251,816 5,564,559	1.647.652	12,108,264 7,212,211
2016	Sherman County	3,473,331	168,602	544.984	340.138	1,053,724	21,660	4,979	620,964	628,564	1,276,167	524,068	(139,877)	384,191
2017	Columbia County	18,565,151	901.188	2,912,972	2.401.518	6,215,678	115.776	26.613	3,319,090	-	3,461,479	2,801,174	1,035,268	3,836,442
2018	Coos County	29,513,407	1,432,638	4,630,813	1,549,955	7,613,406	184,051	42,307	5,276,426	580,906	6,083,690	4,453,085	134,573	4,587,658
2020	Wasco County	6,176,402	299,815	969,111	132,084	1,401,010	38,517	8,854	1,104,221	2,752,061	3,903,653	931,917	(758,393)	173,524
2021	Baker County	8,327,246	404,221	1,306,590	411,041	2,121,852	51,930	11,937	1,488,751	408,904	1,961,522	1,256,444	(79,958)	
2022	Gilliam County	1,829,377	88,802	287,039	587,155	962,996	11,408	2,622	327,057	1,553,910	1,894,997	276,023	(372,563)	(96,540)
2023 2027	Morrow County Rural School District Board	111.026.403	- 420 755	17.647.724	12 252 250	25 220 741	- - (07.422	100 210	10.004.107	1 205 205	22 227 220	17.074.073	2.042.525	10.017.700
2027	Deschutes County Union County	111,836,403	5,428,755	17,547,736	12,352,250	35,328,741	697,432	160,316	19,994,186	1,385,305	22,237,239	16,874,263	3,042,535	19,916,798
2035	Hood River County	9.153.914	444.349	1.436.299	683.541	2.564.189	57.085	13.122	1.636.543	471,641	2.178.391	1.381.174	132.781	1.513.955
2036	Clatsop County	23,186,161	1,125,501	3,638,034	2,598,361	7,361,896	144,593	33,237	4,145,237	-	4,323,067	3,498,408	928,119	4,426,527
2037	Polk County	32,914,302	1,597,724	5,164,432	3,081,484	9,843,640	205,260	47,182	5,884,440	238,018	6,374,900	4,966,224	976,983	5,943,207
2038	Multnomah County	541,251,469	26,273,392	84,925,280	30,333,295	141,531,967	3,375,344	775,879	96,765,293	4,395,378	105,311,894	81,665,894	2,706,110	84,372,004
2039	Malheur County	10,491,376	509,272	1,646,154	804,443	2,959,869	65,426	15,039	1,875,655	256,870	2,212,990	1,582,975	67,173	1,650,148
2040	Benton County	46,135,979	2,239,530	7,238,984	4,760,758	14,239,272	287,712	66,136	8,248,221	632,479	9,234,548	6,961,156	1,296,656	8,257,812
2042	Josephine County	37,353,509	1,813,212	5,860,967	7,209,799	14,883,978	232,943	53,546	6,678,085	9,875	6,974,449	5,636,027	2,101,330	7,737,357
2043 2044	Lincoln County Crook County	7,870,048 4,399,606	382,027 213,565	1,234,853 690,322	468,200 1,336,548	2,085,080 2,240,435	49,079 27,437	11,282 6,307	1,407,012 786,565	189,464 257,229	1,656,837 1,077,538	1,187,460 663,828	155,991 395,065	1,343,451 1,058,893
2050	Wallowa County	4,399,600	23,276	75.237	233,562	332.075	2,990	6,507	85.726	6.832	96.235	72.349	50,616	1,038,893
2052	Tillamook County	13,210	641	2.073	1,319	4.033	82	19	2,362	1.794	4.257	1,993	(211)	
2099	State Judiciary	56,405,262	2,738,020	8,850,290	7,943,891	19,532,201	351,754	80,856	10,084,170	531,326	11,048,106	8,510,621	2,404,808	10,915,429
2100	City of Roseburg	20,865,291	1,012,842	3,273,877	1,337,285	5,624,004	130,120	29,910	3,730,310	657,225	4,547,565	3,148,227	5,378	3,153,605
2101	City of Salem	157,197,368	7,630,664	24,665,116	10,759,601	43,055,381	980,312	225,341	28,103,849	91,574	29,401,076	23,718,483	2,368,888	26,087,371
2102	City of Medford	61,964,416	3,007,872	9,722,552	3,304,900	16,035,324	386,421	88,825	11,078,039	1,664,740	13,218,025	9,349,405	307,282	9,656,687
2103	City of Albany	50,138,174	2,433,804	7,866,950	789,698	11,090,452	312,671	71,873	8,963,736	2,493,565	11,841,845	7,565,021	(410,559)	7,154,462
2104	City of Ashland City of Astoria	29,308,607 11,900,007	1,422,696 577,649	4,598,679 1,867,175	326,423 715,359	6,347,798 3,160,183	182,774 74,211	42,014 17,059	5,239,812 2,127,491	2,779,280 146,175	8,243,880 2,364,936	4,422,184 1,795,514	(763,650) (3,274)	
2106	City of Beaverton	85,152,141	4,133,449	13,360,831	10.192.673	27,686,953	531.024	122.065	15,223,556	976,708	16,853,353	12.848.050	2.417.209	15.265.259
2107	City of Bend	68,178,933	3,309,537	10,697,643	9,324,727	23,331,907	425,176	97,734	12,189,074	2,714,925	15,426,909	10,287,073	1,478,671	11,765,744
2109	City of Canby	9,978,207	484,361	1,565,635	172,547	2,222,543	62,226	14,304	1,783,910	155,044	2,015,484	1,505,546	(18,498)	
2110	City of Coquille	2,902,311	140,884	455,388	439,720	1,035,992	18,099	4,160	518,877	325,427	866,563	437,911	(24,987)	
2111	City of Eugene	225,008,773	10,922,361	35,305,092	20,087,942	66,315,395	1,403,196	322,548	40,227,216	1,909,781	43,862,741	33,950,102	3,838,542	37,788,644
2112 2113	City of Forest Grove	1,482,169 26,739,527	71,947 1,297.988	232,560 4.195,576	636,976 935,891	941,483 6,429,455	9,243 166,753	2,125 38,331	264,983 4,780,510	509,285	276,351 5,494,879	223,635 4.034.552	248,294 76,716	471,929 4,111,268
2113	City of Grants Pass City of Gresham	103.202.555	1,297,988 5.009,651	16.193,039	11.132.219	32,334,909	643,590	38,331 147,940	18.450.621	509,285	19.242.151	15,571,559	4.067.844	4,111,268 19,639,403
2115	City of Hillsboro	99,830,671	4,845,974	15,663,972	10,877,489	31,387,435	622,562	143,106	17.847.793	1,274,839	19,888,300	15,062,797	2,788,663	17,851,460
2117	City of McMinnville	24,979,174	1,212,537	3,919,367	1,150,102	6,282,006	155,775	35,807	4,465,793	887,349	5,544,724	3,768,944	(1,078,209)	
2118	City of Ontario	9,324,444	452,627	1,463,056	314,439	2,230,122	58,149	13,367	1,667,030	1,607,202	3,345,748	1,406,904	(427,309)	979,595
2119	City of Oregon City	23,067,565	1,119,744	3,619,426	1,095,928	5,835,098	143,854	33,067	4,124,034	471,145	4,772,100	3,480,514	318,655	3,799,169
2120	City of Lake Oswego	46,744,185	2,269,053	7,334,415	1,641,874	11,245,342	291,505	67,007	8,356,956	2,107,793	10,823,261	7,052,924	(563,312)	
2121 2122	City of Portland City of Redmond	719,327,175 22,752,835	34,917,531 1,104,467	112,866,321 3,570,043	73,965,255 2,490,744	221,749,107 7,165,254	4,485,857 141,891	1,031,149 32,616	128,601,784 4,067,767	78,553	134,197,343 4,242,274	108,534,572 3,433,026	26,689,896 962,027	135,224,468 4,395,053
2122	City of Redmond City of St Helens	22,752,835 9,492,262	1,104,467	3,570,043 1,489,387	2,490,744	7,165,254	141,891 59.195	32,616 13,607	4,067,767 1,697,033	345.991	4,242,274 2.115.826	3,433,026 1,432,225	962,027 280,576	4,395,053 1.712.801
2125	City of Vernonia	1,377,056	66.845	216,068	348,632	631.545	8,588	1.974	246,191	121.486	378,239	207.775	66,759	274.534
2126	City of West Linn	13,438,442	652,328	2,108,564	342,905	3,103,797	83,805	19,264	2,402,533	931,746	3,437,348	2,027,639	(343,518)	
2127	City of Cottage Grove	10,993,782	533,659	1,724,984	1,077,204	3,335,847	68,559	15,759	1,965,476	7,172	2,056,966	1,658,780	334,137	1,992,917
2128	City of Tillamook	3,347,243	162,482	525,200	353,094	1,040,776	20,874	4,798	598,422	164,172	788,266	505,044	(6,208)	498,836
2129	City of Sweet Home	1,561,508	75,799	245,009	197,994	518,802	9,738	2,238	279,167	72,379	363,522	235,606	119,421	355,027
2131 2132	City of Drain	853,675	41,439	133,946 9.045,071	36,234 5,843,527	211,619	5,324 359,495	1,224 82,636	152,621	94,024	253,193 22,435,147	128,805	(30,700)	
2132	Eugene Water & Electric Board	57,646,651 8,030,461	2,798,280 389,814	9,045,071 1,260,023	5,843,527 654,299	17,686,878 2,304,136	359,495 50,079	82,636 11,512	10,306,106 1,435,691	11,686,910 182,286	22,435,147 1,679,568	8,697,926 1,211,664	(6,191,324) 1,047,763	2,506,602 2,259,427
2135	McMinnville Water & Light Department City of Hood River	8,030,461 8,206,963	389,814 398,382	1,260,023	654,299 809.882	2,304,136	50,079	11,512	1,435,691	182,286 458,577	1,679,568	1,211,664	1,047,763	2,259,427 1,296,941
2139	City of Reedsport	2,064,408	100,210	323,917	576,455	1,000,582	12,874	2,959	369,076	373,918	758,827	311,485	65,752	377,237
2140	City of Lebanon	9,977,844	484,344	1,565,578	923,895	2,973,817	62,224	14,303	1,783,845	356,304	2,216,676	1,505,492	121,727	1,627,219
2142	City of Sherwood	14,322,734	695,253	2,247,314	1,887,330	4,829,897	89,319	20,532	2,560,628	320,266	2,990,745	2,161,064	350,991	2,512,055
2143	City of Oakland	278,761	13,532	43,739	32,000	89,271	1,738	400	49,837	18,159	70,134	42,060	(9,413)	32,647
2145	City of Vale	594,623	28,864	93,300	28,976	151,140	3,708	852	106,307	127,199	238,066	89,719	(42,500)	47,219
2146	City of Prineville	6,215,116	301,694	975,185	1,139,586	2,416,465	38,759	8,909	1,111,142	46,245	1,205,055	937,758	307,775	1,245,533
2147 2148	City of Wheeler City of Klamath Falls	106,734 14,133,564	5,181 686.070	16,747 2,217,633	57,778 1,326,615	79,706 4,230,318	666 88,140	153 20,260	19,082 2,526,808	190,325 620,864	210,226 3,256,072	16,104 2,132,521	(34,413) 91,138	(18,309) 2,223,659
2148 2149	City of Klamath Falls City of Canyonville	14,133,564 377,805	686,070 18,339	2,217,633 59,280	1,326,615	4,230,318 109,857	88,140 2.356	20,260 542	2,526,808 67,544	620,864 77,196	3,256,072 147,638	2,132,521 57,005	91,138	
2149	City of Bandon	3,815,714	185,222	59,280 598,706	52,238 546,600	1.330,528	2,356	5,470	682,176	193,994	905,435	575,728	32,442	608,170
2152	City of Coos Bay	16,374,137	794,832	2,569,191	1,278,527	4,642,550	102,112	23,472	2,927,379	8,805	3,061,768	2,470,586	301,513	2,772,099
2154	City of Pendleton	15,280,431	741,742	2,397,582	885,730	4,025,054	95,292	21,904	2,731,846	430,682	3,279,724	2,305,564	89,907	2,395,471
2155	City of Corvallis	50,451,394	2,449,008	7,916,096	6,430,402	16,795,506	314,624	72,322	9,019,733	220,481	9,627,160	7,612,281	1,224,501	8,836,782

Deferred Inflows of Resources

			-	Deletted Outil	ons of Resources	-			Deterred Innovasion to	Jources			Ension Expense / (Cred	iii,
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)	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts (1)	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) (1)
2157	City of Monmouth	5,530,006	268,437	867,688	425,012	1,561,137	34,486	7,927	988,658	244,230	1,275,301	834,386	(17,659)	816,727
2158	City of Milton-Freewater	7,221,223	350,532	1,133,049	824,505	2,308,086	45,033	10,352	1,291,015	825,234	2,171,634	1,089,563	(108,411)	
2159	City of Baker City	6,134,513	297,781	962,538	317,255	1,577,574	38,256	8,794	1,096,732	634,832	1,778,614	925,597	(164,650)	760,947
2160	City of Hermiston	10,982,025	533,089	1,723,139	240,098	2,496,326	68,486	15,743 706			2,243,856	1,657,006	17,687	1,674,693
2161 2162	City of Pilot Rock City of Clatskanie	492,716 1,375,337	23,917 66,761	77,310 215,798	37,440 75,727	138,667 358,286	3,073 8,577	1,972	88,088 245,884	91,926 587,551	183,793 843,984	74,343 207,516	(20,126) (189,885)	
2162	City of Milwaukie	17,500,910	849.528	2,745,987	1,301,451	4,896,966	109,139	25,087		367,331	3,263,050	2,640,598	373,102	3,013,700
2165	City of Cornelius	4,504,434	218,654	706,770	564,046	1,489,470	28,090	6,457	805,306	60,628	900,481	679,645	186,669	866,314
2166	City of Nyssa	1,082,714	52,557	169,884	59,322	281,763	6,752	1,552		107,178	309,050	163,364	(61,139)	
2167	City of Athena	302,682	14,693	47,492	47,262	109,447	1,888	434	54,114	40,550	96,986	45,670	(2,281)	
2168	City of Oakridge	2,256,181	109,519	354,007	205,288	668,814	14,070	3,234	403,362	266,125	686,791	340,420	(22,901)	317,519
2170 2172	City of Madras City of Sandy	3,231,084 7,939,346	156,843 385,391	506,975 1,245,726	183,688 726,985	847,506 2,358,102	20,150 49,511	4,632 11,381	577,655 1,419,401	243,226 711,859	845,663 2.192,152	487,517 1,197,916	2,471 96,159	489,988 1,294,075
2172	City of Mt Angel	1 239 922	60.188	194.550	451.123	705.861	7.732	11,381	221.674	222.095	453.278	1,197,916	19.797	206.881
2175	City of Umatilla	3,627,753	176,098	569,214	685,752	1,431,064	22,623	5,200	648,572	116,717	793,112	547,368	184,965	732,333
2176	City of Scappoose	4,138,361	200,884	649,331	207,988	1,058,203	25,808	5,932	739,859	81,735	853,334	624,410	53,149	677,559
2177	City of Condon	312,100	15,150	48,970	32,263	96,383	1,946	447	55,797	40,226	98,416	47,091	(10,424)	36,667
2178	City of Boardman	2,781,656	135,027	436,457	523,937	1,095,421	17,347	3,987	497,306	14,532	533,172	419,706	90,255	509,961
2179	City of Estacada	2,026,233	98,357	317,927	75,171	491,455	12,636	2,905	362,251	44,983	422,775	305,725	53,868	359,593
2180 2181	City of Enterprise City of Central Point	1,402,937 8,869,686	68,101 430,552	220,128 1,391,702	150,722 345,922	438,951 2.168,176	8,749 55,313	2,011 12,715	250,818 1,585,728	144,218 30,948	405,796 1,684,704	211,680 1,338,289	3,612 86,430	215,292 1,424,719
2182	City of Cascade Locks	1,212,895	58.876	190,310	55,751	304.937	7.564	1.739	216,842	75,251	301,396	1,330,269	(16,946)	1,424,719
2183	City of Myrtle Point	2,112,522	102,546	331.466	485,217	919,229	13,174	3.028	377,678	222,067	615,947	318,745	39,348	358,093
2184	City of Port Orford	843,770	40,958	132,392	72,346	245,696	5,262	1,210		146,954	304,276	127,311	(12,794)	114,517
2185	City of Wood Village	934,172	45,347	146,577	187,213	379,137	5,826	1,339	167,012	257,121	431,298	140,951	(71,515)	69,436
2186	City of Chiloquin	60,884	2,955	9,553	28,667	41,175	380	87	10,885	34,533	45,885	9,186	(5,837)	3,349
2187	City of Philomath	1,920,974	93,248	301,411	379,638	774,297	11,980	2,754		760,090	1,118,257	289,843	(163,502)	
2188 2189	City of Talent City of Willamina	2,185,379	106,082	342,898	333,875	782,855	13,628	3,133	390,703	217,187	624,651	329,737	22,932	352,669
2191	City of Huntington	183,083	8,887	28,727	15,824	53,438	1,142	262	32,732	4,330	38,466	27,624	(1,235)	26,389
2192	City of North Plains	1,271,027	61,698	199.431	340.399	601.528	7.926	1.822	227.235	318,787	555,770	191.777	6.032	197,809
2193	City of Heppner	335,099	16,266	52,579	109,490	178,335	2,090	480	59,909	14,245	76,724	50,561	37,560	88,121
2194	City of Cave Junction	812,281	39,430	127,451	105,436	272,317	5,066	1,164		43,549	194,999	122,560	1,521	124,081
2195	City of Metolius	-	-	-	-	-	-	-	-	-	-	-	-	-
2196	City of Hubbard	1,395,513	67,741	218,964	269,255	555,960	8,703	2,000	249,491	49,183	309,377	210,560	19,606	230,166
2197 2198	City of Myrtle Creek City of Carlton	1,772,824 889,972	86,056 43,201	278,166 139,641	331,175 81,913	695,397 264,755	11,056 5.550	2,541 1,276	316,947 159,110	81,781 16,850	412,325 182,786	267,490 134.282	33,210 45,749	300,700 180,031
2198	City of Junction City	4,429,002	214,992	694,934	505,214	1,415,140	27,620	6,349	791,820	165,521	991.310	668.263	13.679	681.942
2200	City of Wallowa	207.568	10,076	32,569	73,149	115,794	1,294	298	37,109	61.237	99,938	31,319	1,225	32,544
2201	City of Coburg	1,139,198	55,299	178,746	228,692	462,737	7,104	1,633	203,667	34,722	247,126	171,886	58,785	230,671
2202	City of Dallas	9,652,689	468,560	1,514,559	1,038,525	3,021,644	60,196	13,837			1,987,852	1,456,431	249,025	1,705,456
2203	City of Rockaway Beach	1,446,911	70,236	227,028	128,760	426,024	9,023	2,074	258,680	232,136	501,913	218,315	(14,267)	
2204	City of Burns	880,309	42,732	138,125	12,115	192,972	5,490	1,262		310,124	474,258	132,824	(51,594)	81,230
2205 2206	City of Elgin	489,508 180,032	23,762 8,739	76,806 28,248	285,328 20,130	385,896 57,117	3,053 1,123	702 258	87,515 32,186	18,900 29,868	110,170 63,435	73,859 27,164	87,195 (266)	161,054 26,898
2206	City of Weston City of Mill City	180,032 496,385	8,739 24.095	28,248 77,885	20,130 87,857	57,117 189,837	3,096	258 712	32,186 88,744	29,868 4,372	63,435 96,924	27,164 74,896	18,076	26,898 92,972
2207	City of Fairview	2.284.654	110,902	358,475	228,549	697,926	14,248	3,275		904.815	1,330,790	344,716	(429,921)	
2209	City of Monroe	107.101	5,199	16,805	80,608	102.612	668	154		109,433	129,403	16,160	6,161	22,321
2210	City of Helix	39,340	1,910	6,173	12,514	20,597	245	56	7,033	2,997	10,331	5,936	2,565	8,501
2211	City of Jefferson	=	-	-	-	-	-	-	-		-		-	-
2212	Town of Lakeview	1,008,985	48,978	158,315	244,346	451,639	6,292	1,446		345,861	533,986	152,239	(67,056)	
2213	City of Stanfield	284,336	13,802	44,614	210,152	268,568	1,773	408	50,834	13,354	66,369	42,902	52,445	95,347
2214 2215	City of Yamhill City of Powers	710,379	34,483	111,462	62,737 324	208,682 324	4,430	1,018	127,002	41,230 2,252	173,680 2,252	107,184	7,447 (247)	114,631 (247)
2215	City of Brookings	4,582,625	222,449	719.039	897,549	1.839.037	28.578	6,569	819.285	572,174	1,426,606	691,442	(115,717)	575,725
2217	City of Sutherlin	4,638,726	225,173	727,841	742,459	1,695,473	28,928	6,650		-	864,893	699,907	308,792	1,008,699
2218	City of Prairie City	522,629	25,369	82,003	76,218	183,590	3,259	749	93,436	33,995	131,439	78,856	33,828	112,684
2219	City of Sheridan	1,228,311	59,625	192,729	65,785	318,139	7,660	1,761		46,350	275,369	185,332	22,514	207,846
2220	City of Garibaldi	763,870	37,080	119,855	308,643	465,578	4,764	1,095		263,802	406,226	115,255	(9,192)	
2221	City of Sisters	1,443,993	70,094	226,570	186,805	483,469	9,005	2,070	258,158	59,430	328,663	217,875	34,256	252,131
2222 2223	City of Jacksonville City of Cannon Beach	2,052,847 4,014,830	99,649 194,888	322,103 629,948	478,485 351,722	900,237 1,176,558	12,802 25,037	2,943 5,755	367,009 717,774	32,792 71,603	415,546 820,169	309,741 605,771	107,478 109,868	417,219 715,639
2223	City of Falls City	4,014,830 399 224	194,888	629,948	107.712	1,176,558	23,037	5,755		/1,003	820,169 74.435	60.236	27.742	/15,639 87,978
2225	City of Echo	330,104	16,024	51,795	171.915	239,734	2,059	473	59.016	152.251	213,799	49.807	(11,738)	38,069
2226	City of Hines	678,045	32,914	106,389	35,358	174,661	4,228	972	121,221	32,566	158,987	102,306	5,028	107,334
2227	Town of Bonanza	· -	-	· -	-		-	-	-	-	-	-	-	-
2228	City of Turner	879,586	42,697	138,012	73,605	254,314	5,485	1,261		16,029	180,028	132,715	32,800	165,515
2229	City of John Day	960,515	46,625	150,710	237,129	434,464	5,990	1,377		126,474	305,562	144,926	1,050	145,976
2231	City of Banks	561,796	27,271	88,149	123,075	238,495	3,503	805	100,438	21,055	125,801	84,766	34,566	119,332
2232 2233	City of Joseph City of Lafavette	315,608 839,635	15,320 40.758	49,521 131,743	107,738 196,765	172,579 369,266	1,968 5,236	452 1,204	56,425 150,111	45,526 116,571	104,371 273,122	47,620 126.687	7,146 12,579	54,766 139,266
2233	City of Latayette City of Aumsville	839,635 1,804,884	40,758 87.613	283,196	196,765 248,983	369,266 619,792	5,236 11,256	1,204	322,678	116,5/1 42,260	2/3,122 378,781	126,687 272,327	73,145	139,266 345,472
2234	City of Amity	382.073	87,613 18,547	283,196 59,949	248,983 190,418	268.914	2,383	2,387	68,307	42,260 89,290	160,528	57.648	6,578	545,472 64,226
2236	City of Creswell	1,675,553	81,335	262,903	207.489	551,727	10.449	2,402		52,283	364,690	252,813	69,936	322,749
2237	City of Troutdale	5,123,846	248,721	803,959	1,507,430	2,560,110	31,953	7,345	916,045	91,523	1,046,866	773,104	245,313	1,018,417
2238	City of Warrenton	4,604,836	223,528	722,524	295,365	1,241,417	28,717	6,601	823,256	368,572	1,227,146	694,794	(53,241)	641,553
2240	City of Wilsonville	15,023,176	729,254	2,357,217	1,390,735	4,477,206	93,687	21,536	2,685,853	839,389	3,640,465	2,266,749	(102,526)	2,164,223
2241	City of Bay City	699,769	33,968	109,798	196,991	340,757	4,364	1,003	125,105	109,815	240,287	105,584	31,664	137,248
2242	City of Gaston	-		-		-		-	-				-	
2243	City of Brownsville	389,104	18,888	61,053	67,792	147,733	2,427	558		62,620	135,169	58,709	(12,820)	
2244 2245	City of Lakeside	239,314 777,211	11,617	37,550 121,949	72,722 8,736	121,889	1,492 4.847	343 1.114	42,785	58,918	103,538 334,300	36,109	(29,619)	
2245 2246	City of Dundee City of Merrill	777,211 87,831	37,727 4.263	121,949	8,736 18,948	168,412 36,992	4,847 548	1,114	138,950 15,703	189,389 9.785	334,300 26,162	117,268 13,252	(55,398) 1,254	61,870 14,506
2240	ony or morni	07,831	4,203	15,/81	10,948	30,992	348	120	15,705	9,783	20,102	15,252	1,234	14,500

					Deferred Outflo		as of and for the riscar rea	- Ended Julie 30, 2022		Deferred Inflows of Re	esources		P	ension Expense / (Cred	it)
Employer Number		Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Specific Amounts (1)	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Specific Amounts (1)	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) (1)
2247 2248	City of Malin City of Fossil		75,542 122,430	3,667 5,943	11,853 19,210	13,549 30,342	29,069 55,495	471 763	108 176	13,505 21.888	61,543 44,890	75,627 67,717	11,398 18.473	(17,130)	(5,732) 16,534
2249	City of Phoenix		1,361,375	66,084	213,607	100,699	380,390	8,490	1,952	243,388	216,053	469,883	205,409	(44,214)	161,195
2250 2251	City of Gold Beach City of Rogue River		855,228 1,186,431	41,514 57,592	134,190 186,157	237,979 55,329	413,683 299,078	5,333 7,399	1,226 1,701	152,898 212,111	100,224 75,576	259,681 296,787	129,040 179,013	23,828 (9,429)	152,868 169,584
2252	City of Dayton		776,527	37,694	121,841	192,173	351,708	4,843	1,113	138,828	20,967	165,751	117,165	50,458	167,623
2253 2254	Town of Butte Falls City of Shady Cove		177,336 208,523	8,608 10,122	27,825 32,718	72,058 40,703	108,491 83,543	1,106 1,300	254 299	31,704 37,280	42.992	33,064 81,871	26,757 31,463	25,464 8,046	52,221 39,509
2254	Town of Canyon City		208,523	10,122	32,/18	10,978	62,157	1,553	357	37,280 44,536	6,485	52,931	31,463	8,046 712	39,309
2256	City of Jordan Valley		-		=	=	-		-		-	-		-	-
2257 2258	City of Culver City of Adair Village		396,647 442,641	19,254 21,487	62,236 69,453	33,872 64,774	115,362 155,714	2,474 2,760	569 635	70,913 79,136	36,644	110,600 82,531	59,847 66,787	6,667 19,454	66,514 86,241
2259	Town of Hammond		=	-	-	-	-	-	-	-	-	-	-	-	
2260 2261	City of Riddle City of Waldport		470,621 745,160	22,845 36,172	73,843 116,920	47,149 139,051	143,837 292,143	2,935 4,647	675 1.068	84,138 133,220	55,581 12,451	143,329 151,386	71,009	(5,784) 50,309	65,225 162,741
2262	City of Waldport City of Dufur		234,759	11,396	36,835	13,602	61,833	1,464	337	41,970	5,912	49,683	35,421	7,085	42,506
2263	City of La Grande		3,840,735	186,437	602,632	341,270	1,130,339	23,952	5,506	686,649	411,898	1,128,005	579,503	(69,243)	510,260
2264 2265	City of Gervais City of Westfir		928,341 58,228	45,063 2,827	145,662 9,136	270,196 60,682	460,921 72,645	5,789 363	1,331 83	165,969 10.410	14,465 73,674	187,554 84,530	140,071 8 786	60,574 (1,935)	200,645 6,851
2266	City of Irrigon		813,917	39,509	127,708	61,086	228,303	5,076	1,167	145,513	24,790	176,546	122,807	7,880	130,687
2267 2268	City of Independence		5,742,402	278,747	901,014 153,215	522,315 27,798	1,702,076	35,811	8,232 1,400	1,026,630 174,576	229,970	1,070,673 412.036	866,433 147,335	181,159	1,047,592 104,752
2268	City of Harrisburg City of Durham		976,482 156,300	47,400 7,587	153,215 24,524	27,798 54,804	228,413 86,915	6,090 975	1,400	174,576 27,943	229,970 47,866	412,036 77.008	23,583	(42,583) 2,158	104,752 25,741
2270	City of Lyons		102,474	4,974	16,079	2,523	23,576	639	147	18,320	17,880	36,986	15,462	(3,679)	
2271 2272	City of Columbia City City of Aurora	у	769,777 320,370	37,366 15,551	120,782 50,268	26,523 116,699	184,671 182,518	4,800 1,998	1,103 459	137,621 57,276	119,408 60,056	262,932 119,789	116,147 48,339	(21,350) 30,454	94,797 78,793
2273	City of Silverton		3,874,798	188,090	607,977	292,599	1,088,666	24,164	5,554	692,739	1,016,331	1,738,788	584,643	(239,094)	
2274	City of Gold Hill		148,556	7,211	23,309	103,301	133,821	926	213	26,559	16,098	43,796	22,415	1,140	23,555
2275 2276	City of Toledo City of Newport		2,728,690 4,045,504	132,456 196,377	428,146 634,761	371,211 133,190	931,813 964,328	17,017 25,229	3,912 5,799	487,837 723,258	85,921 481,379	594,687 1,235,665	411,714 610.400	18,459 (24,668)	430,173 585,732
2277	City of Rajneeshpurar	m	-		-	-	-			-	-	-	-	-	
2278 2279	City of Springfield City of Keizer		45,925,635 12,270,172	2,229,319 595,618	7,205,980 1,925,256	358,434 1,963,140	9,793,733 4,484,014	286,401 76,519	65,834 17,589	8,210,615 2,193,669	1,306,099 143,877	9,868,949 2,431,654	6,929,419 1,851,366	(120,149) 582,019	6,809,270 2,433,385
2280	City of Winston		2,168,796	105,278	340,296	471,086	916,660	13,525	3,109	387,739	6,090	410,463	327,235	107,075	434,310
2281	City of Manzanita		1,308,357	63,510	205,288	217,046	485,844	8,159	1,876	233,909	7,044	250,988	197,409	30,192	227,601
2282 2283	City of Eagle Point City of Maupin		1,632,387 678,414	79,239 32,932	256,130 106,447	168,803 217,566	504,172 356,945	10,180 4,231	2,340 972	291,839 121,287	7,317	311,676 126,528	246,300 102,361	33,578 57,303	279,878 159,664
2284	City of Halsey		280,455	13,614	44,005	41,359	98,978	1,749	402	50,140	75,202	127,493	42,316	(4,845)	
2285 2286	City of Veneta		1,357,363 604,529	65,889 29,345	212,978 94,854	45,185 111,986	324,052 236,185	8,465 3,770	1,946 867	242,670 108,078	207,564 3,958	460,645 116.673	204,804 91.213	(25,496) 37,437	179,308 128,650
2286	City of Millersburg City of King City		882,762	42,851	138,510	171,527	352,888	5,505	1,265	157,821	39,759	204,350	133,194	34,822	168,016
2288	City of Tualatin		18,895,227	917,211	2,964,763	1,276,398	5,158,372	117,834	27,086	3,378,101	1,486,742	5,009,763	2,850,977	(131,548)	
2289 2290	City of St Paul City of Molalla		2,611,790	126,781	409,804	254.147	790.732	16.288	3.744	466,938	213.630	700,600	394.076	41,634	435,710
2291	City of Florence		5,119,644	248,517	803,300	759,001	1,810,818	31,927	7,339	915,293	29,702	984,261	772,470	197,240	969,710
2292 2293	City of North Bend City of Lowell		6,306,382 347,227	306,124 16,855	989,505 54,482	156,087 116,529	1,451,716 187,866	39,328 2,165	9,040 498	1,127,459 62,078	746,064 142,997	1,921,891 207,738	951,529 52,391	(103,840) 12,410	847,689 64,801
2293	City of Depoe Bay		949,940	46,112	149,051	63,984	259,147	2,165 5,924	1,362	169,831	100,009	207,738	143,330	(32,896)	
2295	City of Tigard		10,481,967	508,815	1,644,677	128,140	2,281,632	65,367	15,026		471,696	2,426,062	1,581,555	(139,347)	1,442,208
2296 2297	City of Happy Valley City of Rainier		6,723,213 1,716,133	326,358 83,304	1,054,908 269,271	636,964 196,543	2,018,230 549.118	41,927 10,702	9,638 2,460	1,201,980 306,811	511,894 7,053	1,765,439 327,026	1,014,422 258,936	100,895 56,888	1,115,317 315.824
2298	City of Lincoln City		10,465,668	508,024	1,642,120	272,304	2,422,448	65,266	15,002	1,871,059	717,550	2,668,877	1,579,096	(120,071)	1,459,025
2299	City of Dunes City City of Yachats		64,223 656,242	3,118 31,855	10,077 102,968	17,783 84 923	30,978 219,746	401 4.092	92 941	11,482 117,323	2,172 105,958	14,147 228,314	9,690 99,016	7,768	17,458 76,711
2301	City of Moro		127,998	6,213	20,084	25,652	51,949	798	183	22,884	4,363	28,228	19,313	1,240	20,553
2302	City of Mt. Vernon		225,142	10,929	35,326	29,620	75,875	1,404	323	40,251 2.367.895	13,400	55,378	33,970	2,259	36,229 1.713.263
2303 2304	City of Woodburn City of Gladstone		13,244,694 6,200,331	642,923 300,976	2,078,164 972,865	1,286,959 728,075	4,008,046 2,001,916	82,596 38,666	18,986 8,888	2,367,895 1,108,499	898,933 322,012	3,368,410 1,478,065	1,998,405 935,527	(285,142) 209,346	1,713,263 1,144,873
2305	City of Elkton		89,110	4,326	13,982	23,063	41,371	556	128	15,931	2,840	19,455	13,445	5,703	19,148
2306	City of Imbler City of Yoncalla		334 595	16.242	52,500	7,577 93,234	7,577 161,976	2.087	480	59.819	22,812 49,182	22,812 111,568	50.485	(1,684) 9.730	(1,684) 60.215
2308	City of North Powder	r	113,119	5,491	17,749	75,463	98,703	705	162	20,223	54,849	75,939	17,068	740	17,808
2309	City of Gearhart		832,869	40,429	130,682 24,836	136,338	307,449	5,194 987	1,194	148,901	98,447 65,832	253,736	125,666 23,883	11,232	136,898
2501 2507	Port of The Dalles Port of Astoria		158,285 1.337,577	7,683 64 929	24,836	20,422 276,009	52,941 550.811	987 8.341	227 1.917	28,298 239,133	65,832 271 308	95,344 520,699	23,883	(12,902)	
2508	Multnomah Drainage		4,590,114	222,813	720,214	1,353,250	2,296,277	28,625	6,580	820,624	72,695	928,524	692,572	385,966	1,078,538
2510 2511	Horsefly Irrigation Di Grants Pass Irrigation		192,718 939,186	9,355 45,590	30,239 147,363	113,758 249,977	153,352 442,930	1,202 5,857	276 1,346	34,454 167,908	66,726 107,272	102,658 282,383	29,078 141.708	18,431 18,050	47,509 159,758
2512	Port of Portland	District	77,868,793	3,779,902	12,218,034	62,731	16,060,667	485,604	111,624		11,240,093	25,758,755	11,749,113	(4,129,281)	
2513	Port of Coos Bay		2,232,073	108,349	350,224	139,219	597,792	13,920	3,200	399,051	842,876	1,259,047	336,783	(69,590)	
2515 2518	Klamath County Fire Clackamas County H		17,290,149 3,396,701	839,297 164,882	2,712,918 532,961	1,995,051 89,291	5,547,266 787,134	107,825 21,182	24,785 4,869	3,091,144 607,264	180,484 235,799	3,404,238 869,114	2,608,798 512,506	509,952 (105,691)	3,118,750 406,815
2519	Home Forward	,	28,250,387	1,371,328	4,432,638	5,303,950	11,107,916	176,175	40,497	5,050,623	45,870	5,313,165	4,262,516	1,036,525	5,299,041
2521 2522	League of Oregon Cit Lane Council of Gove		3,149,332 20,952,675	152,875 1,017,083	494,147 3,287,588	419,679 3,836,174	1,066,701 8,140,845	19,640 130,665	4,515 30,035	563,040 3,745,933	640,472 1,723,581	1,227,667 5,630,214	475,182 3,161,412	(687,286) 505,119	(212,104) 3,666,531
2522	Clatskanie People's U		4,851,202	235,487	3,287,388 761,180	3,836,174 777,221	1,773,888	30,253	6,954	3,745,933 867,301	955,095	1,859,603	731,966	(185,944)	
2527	Deschutes Valley Wa		2,363,356	114,722	370,823	213,791	699,336	14,738	3,388	422,522	236,367	677,015	356,591	(179,451)	
2528 2529	Columbia River Fire of East Fork Irrigation D		8,478,405 317,594	411,558 15,417	1,330,308 49,832	1,446,953 88,226	3,188,819 153,475	52,873 1,981	12,154 455	1,515,775 56,780	340,441 17,544	1,921,243 76,760	1,279,251 47,920	270,925 14,720	1,550,176 62.640
2530	River Road Water Di	strict	440,709	21,393	69,150	46,030	136,573	2,748	632	78,790	65,896	148,066	66,496	(12,048)	54,448
2531 2533	Oregon School Board		5,736,590	278,465	900,102	395,378	1,573,945	35,774 14,085	8,223	1,025,591 403,797	244,146	1,313,734	865,556	36,299 (65,374)	901,855
2533 2535	Owyhee Irrigation Di Athena Cemetery Mai		2,258,619	109,638	354,390 -	174,703	638,731	14,085	3,238	403,797	167,222	588,342	340,788	(65,374)	275,414

Deferred Inflows of Resources

				Deterred Outil	ows of Resources				Deterred Inflows of Re	esources			ension Expense / (Crec	lit)
Employer Number 2536	Employer Name Valley View Cemetery	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)	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts (1)	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
2538	Clackamas Vector Control	471,098	22,868	73,918			2,938	675				71,081	4,880	75,961
2540	West Extension Irrigation District	456,451	22,157	71,620	26,110		2,847	654			113,398	68,871	11,768	80,639
2541	Jackson County Vector Control District	295,223	14,331	46,322		129,767	1,841	423		98,054	153,098	44,544	5,187	49,731
2542	Rainbow Water District	864,191	41,950	135,596	37,486	215,032	5,389	1,239		147,058		130,392	(13,247)	
2545 2547	Council of Governments Metzger Water District	14,157,974	687,255	2,221,463	2,289,982	5,198,700	88,292	20,295	2,531,172	105,456	2,745,215	2,136,204	411,360	2,547,564
2549	Rogue River Fire District	1,658,035	80,484	260,155	86,180	426,819	10,340	2,377	296,425	173,923	483,065	250,170	(12,293)	237,877
2550	Nyssa Road Assessment District 2	245,785	11,931	38,565	99,572		1,533	352			243,661	37,085	(35,448)	
2551	Sandy Fire Department	2,872,961	139,459	450,783	533,815	1,124,057	17,916	4,118		40,716	576,380	433,482	189,516	622,998
2552	Winston-Dillard Fire District	1,558,046	75,631	244,466		407,903	9,716	2,233				235,083	(50,989)	
2553	Tangent Rural Fire Protection District	502,978	24,416	78,920		235,393	3,137	721			100,825	75,891	30,826	106,717
2555 2556	Monroe Fire Department Jackson County Fire District 5	327,971 7,484,905	15,920 363,332	51,460 1,174,422		218,221 2,061,379	2,045 46,677	470 10,730		5,315 201,601	66,465 1,597,164	49,485 1,129,348	42,001 155,072	91,486 1,284,420
2557	Estacada Fire Department	/,484,905	303,332	1,1/4,422	323,623 254,892	2,061,379	40,077	10,730	1,338,130	1.858.721	1,597,164	1,129,348	(284,714	
2559	Keizer Fire Department	6.916.743	335,752	1.085.274		3.027.644	43,134	9,915	1,236,580	224,102	1,513,731	1.043.622	393,451	1.437.073
2561	Jefferson Rural Fire Protection District	698,964	33,929	109,671	233,255	376,855	4,359	1,002	124,961	116,625	246,947	105,462	33,404	138,866
2562	Wy'East Fire District	80,359	3,901	12,609	4,271	20,781	501	115	14,367	2,868	17,851	12,125	(89)	12,036
2563	Central Oregon Irrigation District	2,961,497	143,757	464,675	225,392	833,824	18,468	4,245		168,326	720,497	446,841	(4,904)	
2564	Illinois Valley Fire District	1,265,471	61,428	198,559			7,892	1,814		168,257		190,939	116,051	306,990
2567 2568	Charleston Rural Fire Protection District Molalla Rural Fire Protection District 73	376,066 2.488.961	18,255 120,819	59,007 390,531	206,212 119,975	283,474 631,325	2,345 15.522	539 3.568		59,718 179,324	129,835 643,392	56,742 375,543	22,578 18 946	79,320 394,489
2569	Central Oregon Intergovernmental Council	3,199,822	155,326	502,069		1,012,720	19,955	3,568 4.587				482,800	(251,509)	
2570	Port of St Helens	628,835	30,525	98 668	136,996		3,922	901				94,881	24,312	
2571	Crystal Springs Water District	966,566	46,919	151,659		368,430	6,028	1,386		-	180,217	145,839	71,764	217,603
2572	Local Government Personnel Institute	-	-	-	7,028	7,028	-	-	-	232,417		-	(86,275)	
2575	Jefferson County Rural Fire Protection District 1	574,770	27,900	90,184		157,930	3,584	824		62,558	169,724	86,723	(12,097)	
2576	Depoe Bay Rural Fire Protection District	2,297,758	111,538	360,531	594,181	1,066,250	14,329	3,294		120,112		346,694	203,534	550,228
2579 2580	La Pine Rural Fire Protection District Marion County Fire District 1	4,367,607 8,287,026	212,012 402,268	685,301 1,300,279	325,445 608.845	1,222,758 2,311,392	27,237 51,679	6,261 11,879		97,702 984.892	912,044 2,530,010	659,000 1,250,375	126,262 (71,197	785,262 1,179,178
2581	Port of Umatilla	244,738	11.880	38.401	9.411	59.692	1,526	351		119,899	165.530	36,927	(38,527	
2582	Talent Irrigation District	1,220,234	59,233	191,461	162,162	412,856	7,610	1,749			283,580	184,113	27,536	211,649
2585	Rogue River Valley Irrigation District	533,359	25,890	83,687	96,493		3,326	765				80,475	(2,933)	
2587	Tualatin Valley Irrigation District	596,182	28,940	93,544	164,089	286,573	3,718	855		26,518	137,677	89,954	50,981	140,935
2588	Clatskanie Rural Fire Protection District	2,215,367	107,538	347,603		791,748	13,815	3,176				334,262	88,839	423,101
2589	West Slope Water District	728,865	35,381	114,363	22,842	172,586	4,545 50.266	1,045		176,898	312,795	109,974 1,216,182	(27,400)	
2590 2592	Redmond Fire & Rescue Medford Irrigation District	8,060,404 678,801	391,268 32,950	1,264,721 106,508	297,532 99,653	1,953,521 239,111	50,266	11,555 973		310,008 9.822	1,812,873 136,385	1,216,182	(48,983) 4.018) 1,167,199 106,438
2594	Metro	81.752.142	3,968,407	12.827.353	2,794,152	19,589,912	509,821	117,191		16.250.291	31,493,005	12,335,046	(1.892.999)	
2595	Canby Fire District	4.064.791	197.313	637,788	716.257	1,551,358	25,349	5.827		507.208	1,265,090	613.310	59.384	672.694
2596	Bend Parks & Recreation	8,460,240	410,676	1,327,457	476,250	2,214,383	52,760	12,128	1,512,527	346,503	1,923,918	1,276,510	93,987	1,370,497
2597	Mapleton Water District	27,542	1,337	4,321	3,174	8,832	172	39		15,512	20,647	4,156	(5,363)	
2598	Marion County Housing Authority	561,033	27,234	88,029		456,152	3,499	804		57,801	162,406	84,651	89,433	174,084
2599	South Suburban Sanitary District	1,307,289	63,458	205,121			8,152	1,874				197,248	(5,961)	
2600 2601	Winston-Dillard Water District Baker Valley Irrigation District	705,873	34,264	110,755	104,254	249,273 103	4,402	1,012	126,196	74,096 4.254	205,706 4.254	106,505	(422)	
2602	Aumsville Rural Fire Protection District	557,708	27,072	87,507	264,522		3,478	799	99,707		4,234 176,575	84.149	34.620	118,769
2603	Corbett Water District	88,050	4,274	13.816		45,225	549	126		278,530		13.285	(59,990)	
2604	Netarts-Oceanside Sanitary District	632,496	30,703	99,242	125,806	255,751	3,944	907		1,936	119,865	95,433	38,312	133,745
2605	Scio Fire District	122,141	5,929	19,165		108,345	762	175		67,791	90,564	18,429	(1,145)	
2606	West Valley Housing Authority	1,069,251	51,904	167,771	26,958	246,633	6,668	1,533		192,335	391,697	161,332	(53,281)	
2607 2608	Hoodland Fire District 74	2,231,354 287,820	108,314 13,971	350,112 45,160		903,228 162,958	13,915 1.795	3,199		410,483	826,520 67,463	336,674	65,618 20,517	402,292
2608 2610	Gaston Rural Fire Protection District Turner Fire District	287,820 938.562	13,9/1 45,560	45,160 147,265		162,958 427,988	1,795 5,853	413 1,345		13,798 96,887	67,463 271.882	43,427 141.613	20,517 51,786	63,944 193,399
2612	Community Services Consortium	7.458,509	362,050	1.170.280		2.461.103	46,513	10.692		3,136	1,393,778	1,125,366	240.070	1,365,436
2613	Polk Soil & Water Conservation District	169,931	8,249	26,663			1,060	244				25,640	(3,489)	
2614	Mountain Valley Mental Health Program	-	-	,	-	-	-		-		-		-	
2615	Humanities Council	60,516	2,938	9,495	-	12,433	377	87	10,819	9,361	20,644	9,131	(11,885)	(2,754)
2616	Alcohol Safety Action Program					-				-			- '	
2617	Clean Water Services	41,445,769	2,011,858	6,503,065	5,701,155	14,216,078	258,463	59,412	7,409,702	1,485,931	9,213,508	6,253,481	366,365	6,619,846
2618 2619	Estacada Cemetery District	-	-	-	-	-	-	-	-	-	-	-	-	-
2619	Comprehensive Options For Drug Abusers Jackson County Fire District 4	1.177.527	57.159	184,760	325,127	567.046	7,343	1.688	210.519	203.717	423,267	177,669	64.412	242.081
2623	Evans Valley Fire District 6	206,809	10,039	32,449		148,501	1,290	296		1,051	39,610	31,204	37,719	68,923
2624	Klamath Vector Control	160,640	7,798	25,205	16,196	49,199	1,002	230	28,719	2,382	32,333	24,238	7,441	31,679
2625	Port of Newport	1,952,932	94,799	306,426	902,493	1,303,718	12,179	2,800		46,869		294,665	230,064	524,729
2626	Tillamook Peoples Utility District	12,278,364	596,016	1,926,542			76,570	17,601			3,285,556	1,852,602	(277,056)	
2628	McKenzie Fire and Rescue	885,960	43,006	139,012	162,020	344,038	5,525	1,270	158,393	140,826	306,014	133,677	32,043	165,720
2629	Metropolitan Wastewater Management Commission	1.896.773	92.073	297.614	1.133.318	1.523.005	11.829	2.719	339.106	73.185	426.839	286.192	261.495	547.687
2630 2631	Sheridan Fire District Arch Cape Water-Sanitary District	1,896,773 179,484	92,073 8,713	297,614 28.162			11,829 1,119	2,719 257		73,185 4.622		286,192 27,081	261,495 1.522	547,687 28,603
2632	Umpqua Regional Council of Governments	121,613	5,903	28,162 19,082		43,447	758	174		4,622 11.926	34,600	18,349	7,290	28,603
2632	Port of Cascade Locks	776,724	37,704	121,872		263,379	4,844	1,113		111,492		117,195	5,273	122,468
2637	Northeast Oregon Housing Authority	1,664,381	80,792	261,150		715,576	10,379	2,386		50	310,374	251,128	89,687	340,815
2638	North Douglas County Fire and EMS	901,456	43,758	141,443	201,939	387,140	5,622	1,292	161,163	15,897	183,974	136,015	105,500	241,515
2641	Suburban East Salem Water District	548,078	26,605	85,996		211,294	3,418	786		72,913	175,103	82,696	(4,588)	
2642	Dexter Rural Fire Protection District	282,428	13,710	44,315		178,062	1,761	405		329		42,614	40,591	83,205
2643	Sweet Home Cemetery	104,529	5,074	16,401	12,008	33,483	652	150		10,617		15,772	(1,610)	
2644 2645	Lakeside Water District	120,331 372,220	5,841 18,068	18,881 58,403	7,193 132,374	31,915 208,845	750 2.321	172 534		22,051 9,089	44,486 78,490	18,156	(11,549)	
2645	Chiloquin Agency Lake Rural Fire Protection District Keno Rural Fire Protection District	372,220 716,822	18,068	58,403 112,473	132,374 247,256	208,845 394,525	2,321 4.470	1.028		9,089	78,490 347,511	56,162 108.157	40,856	97,018 174,223
2647	Crooked River Ranch Rural Fire Protection District	710,822	34,796	112,473	247,256 44.955	394,323 205,926	4,470	1,028		213,839 50.785	347,311 196.871	118,157	26.851	174,223
2648	Black Butte Ranch Rural Fire Protection District	1,363,762	66,200	213,982		429,690	8,505	1,955		156,583	410.857	205,769	(2,431)	
		-,,-02	,250	,/02	,500	.2.,,0	5,200	-,,,,,	=,011	,,,,,,,	,,	202,707	(=, 101)	

Deferred Inflows of Resources

				Deterred Outflows of Resources Deterred Inflows of Resources					Pension Expense / (Credit)					
Employer Number	Employer Name Colton Fire Department	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) 83 920	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts (1)	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) (1)
2649 2651	Colton Fire Department Imbler Rural Fire Protection District	125,326 16,610	6,084 806	19,664 2,606	58,172 1,221	83,920 4,633	782 104	180 24	22,406	7,030	30,398 26,380	18,910 2,506	(6.714	
2652	The Oregon Consortium	10,010		2,000	1,221	4,033	104	- 24	2,970	9,495	9,495	2,300	(54,282)	
2653	Umatilla Fire Department	429,707	20,859	67,423	163,159	251,441	2,680	616	76,823	29,445	109,564	64,836	35,293	100,129
2654	Spring Valley Rural Fire Protection District	-	-	-	-	-	-	-	-	-	-	-	-	•
2655	North Bay Rural Fire Protection District	92,595	4,495	14,529	16,501	35,525	577	133	16,554	15,004	32,268	13,971	582	14,553
2657 2658	Mid-Willamette Valley Senior Service Agency	21,958,930	1,065,929 17,907	3,445,475 57.883	1,779,684	6,291,088 95,535	136,940	31,478 529	3,925,832 65,952	174,834 37,552	4,269,084 106,334	3,313,239 55,661	747,322	4,060,561
2658 2659	Salem Metropolitan Communication Agency Silverton Fire District	368,901 828,719	17,907 40,228	57,883 130.031	19,745	95,535 394,908	2,301 5.168	1,188	65,952 148,159	37,552 94,313	106,334 248.828	55,061 125,040	4,244 24,403	59,905 149,443
2660	Tualatin Valley Fire & Rescue	102,857,934	4,992,923	16.138.966	4.484.439	25,616,328	641,441	147,446	18,389,009	8,233,742	27.411.638	15.519.561	362.059	15,881,620
2661	Lincoln County 911	-	-	-	- 1,101,137	-	-		-	-		-	-	
2662	East Central Oregon Association of Counties	73,167	3,552	11,480	11,241	26,273	456	105	13,081	16,300	29,942	11,040	3,539	14,579
2663	Metropolitan Area Communications Commission	1,193,081	57,914	187,201	229,798	474,913	7,440	1,710	213,300	238,947	461,397	180,016	(51,205)	
2664 2665	Applegate Valley Rural Fire Protection District 9	1,430,033	69,417	224,380	222,299	516,096	8,918	2,050	255,662		266,630	215,768	100,684	316,452
2666	N NE Community Mental Health Center Central City Concern	204,356	9,920	32,064	30,765	72,749	1,274	293	36,535	66,278	104,380	30,834	(408)	30,426
2667	Mental Health Services West Inc	-	-	-	-	-	-	-	-	-	-	-	-	-
2668	Southeast Mental Health Network Inc													
2669	Roseburg Urban Sanitary Authority	1,519,917	73,780	238,483	196,688	508,951	9,478	2,179	271,732	61,994	345,383	229,330	7,792	237,122
2670	Mt Hood Community Mental Health Ctr	335,353	16,279	52,619	37,015	105,913	2,091	481	59,955	43,577	106,104	50,599	(3,043)	
2671	Columbia 911 Communications District	2,285,043	110,920	358,536	228,760	698,216	14,250	3,276	408,521	16,174	442,221	344,775	30,738	375,513
2672 2673	Rockwood Water People's Utility District Port Orford Library	2,526,293 86,138	122,631 4.181	396,389 13.515	277,340 21,539	796,360 39,235	15,754 537	3,621	451,652 15,400	320,702 20,998	791,729 37,058	381,176 12,997	24,791 9.504	405,967 22,501
2673	Port Ortord Library Nestucca Rural Fire District	86,138 1,283,472	4,181 62,302	201.384	21,539 659,771	39,235 923,457	5.57 8.004	1.840	15,400 229,460	20,998	37,058 239,304	12,997	9,504 166,496	22,501 360,151
2676	Woodburn Fire District	3,446,394	167,295	540,758	649,996	1,358,049	21,492	4,940	616,149	161,093	803,674	520.004	82.467	602,471
2677	Portland Private Industry Council Inc	-		-	-	-,,,,,,,,		-		-	-		-	-
2678	Central Oregon Regional Housing Authority	1,113,240	54,039	174,673	165,341	394,053	6,942	1,596	199,026	31,072	238,636	167,969	60,796	228,765
2679	Columbia River Public Utility District	7,058,781	342,647	1,107,561	1,399,382	2,849,590	44,020	10,119	1,261,974	673,215	1,989,328	1,065,053	196,210	1,261,263
2681	Cloverdale Rural Fire Protection District	275,051	13,352	43,157	33,025	89,534	1,715 1,596	394	49,174 45,754	49,226	100,509	41,501	(4,938)	
2684 2685	Parkdale Fire District	255,925	12,423 27,800	40,156 89,861	9,517 205,361	62,096	1,596 3,571	367 821	45,754 102,389	11,786 10,948	59,503 117,729	38,615 86,412	(162) 57.101	38,453 143,513
2685 2686	Oregon Community College Association Weston Cemetery	572,706	27,800	89,861	205,361	323,022	3,571	821	102,389	10,948	117,729	86,412	57,101	
2687	Columbia Drainage Vector Control District	330.556	16.046	51.866	41.724	109.636	2.061	474	59.097	15,113	76,745	49.875	19.743	69.618
2688	Polk County Fire District 1	2,327,817	112,997	365,247	328,456	806,700	14,517	3,337	416,169	6,023	440,046	351,229	72,343	423,572
2689	Redmond Area Park & Recreation District	493,028	23,933	77,359	45,471	146,763	3,075	707	88,144	95,365	187,291	74,390	(1,192)	73,198
2692	Siuslaw Public Library	546,752	26,540	85,788	48,381	160,709	3,410	784	97,749	72,348	174,291	82,496	(11,265)	
2693 2694	City-County Insurance Services	6,426,040 969,023	311,932 47,038	1,008,280 152,045	1,552,194 82,885	2,872,406 281,968	40,074 6,043	9,212 1,389	1,148,852 173,243	339,125 26,769	1,537,263 207,444	969,583 146,210	895,761 75,165	1,865,344
2694 2695	Philomath Fire Department Washington County Consolidated Communications Agency	969,023 11,046,659	47,038 536,226	152,045	82,885 21,664	281,968 2,291,170	6,043	1,389	1/3,243	26,769 369,202	207,444	146,210	75,165 (186,428)	221,375 1.480.330
2696	Stavton Fire District	888,577	43,133	139,423	283,045	465,601	5,541	1.274	158.860	227.780	393,455	134.072	(13,198)	
2697	Oregon Museum Park	-	-	-		-	-		-	,	-		-	
2698	Halsey Shedd Rural Fire Protection District	341,755	16,589	53,623	63,204	133,416	2,131	490	61,099	1,603	65,323	51,565	37,118	88,683
2699	Chetco Library Board	641,127	31,122	100,596	225,646	357,364	3,998	919	114,621	24,205	143,743	96,736	51,112	147,848
2700	Lowell Rural Fire Protection District	318,030	15,438	49,901	188,948	254,287	1,983	456	56,858	38,861	98,158	47,986	52,453	100,439
2701 2702	Sisters-Camp Sherman Rural Fire Protection District Banks Fire District 13	1,149,010 556,037	55,775 26,991	180,286 87,245	77,273	313,334 220,662	7,165 3,468	1,647 797	205,421 99,409	1,267,986 12,549	1,482,219	173,367 83.897	(369,107	(195,740) 113,387
2702	Westport Sewer District	550,037	20,991	87,245	106,426	220,062	3,408	/9/	99,409	12,549	116,223	83,897	29,490	113,387
2704	Clatsop County 4-H District	-	_	_	_	-	-	-	_	-	_	_	-	-
2705	Lebanon Fire District	7,513,670	364,728	1,178,935	1,008,367	2,552,030	46,857	10,771	1,343,299	102,211	1,503,138	1,133,689	251,866	1,385,555
2707	Clatskanie Library	98,496	4,781	15,455	14,632	34,868	614	141	17,609	59,083	77,447	14,861	(10,487)	
2708	Milton-Freewater Cemetery District 3	1,972	96	309	935	1,340	12	3	353	10,487	10,855	298	(3,953)	
2709 2710	Scappoose Public Library Klamath County Emergency Communications District	160,938 1,328,073	7,812 64,467	25,252 208,382	67,342 159,265	100,406 432.114	1,004 8,282	231 1,904	28,773 237,434	70,629 3,094	100,637 250,714	24,283 200.384	39 35,823	24,322 236,207
2712	Jefferson County EMS	1,274,244	61.854	199,936	251.095	512.885	7,946	1,904	227,810	6,126	243,709	192.262	87,884	280,146
2713	Port of Tillamook Bay	1,297,086	62,963	203,520	61,670	328,153	8,089	1,859	231,894	21,361	263,203	195,709	223	195,932
2714	Winchester Bay Sanitary District	127,792	6,203	20,051	20,209	46,463	797	183	22,847	43,557	67,384	19,282	(5,522)	13,760
2715	Jackson County Fire District 3	11,125,525	540,054	1,745,655	850,499	3,136,208	69,381	15,948	1,989,029	827,135	2,901,493	1,678,658	(98,851	1,579,807
2716	Neskowin Water District	364,695	17,703	57,223	38,261	113,187	2,274	523	65,200	4,053	72,050	55,026	16,872	71,898
2717	Ice Fountain Water District	479,048	23,254	75,165	136,069	234,488	2,987	687 413	85,645	4,383	93,702	72,280 43.455	35,814	108,094
2718 2719	Curry Library Human Solutions, Inc	288,002	13,980	45,189	147,938	207,107	1,796	413	51,489	18,791	72,489	43,455	39,092	82,547
2719	Tri-Met	-	-	-	-	-	-	-	-	-	-	-	-	-
2721	Klamath Housing Authority	1,193,687	57,944	187,296	307,157	552,397	7,444	1,711	213,408		222,563	180,108	99,748	279,856
2722	Tillamook 9-1-1	684,306	33,218	107,371	142,333	282,922	4,267	981	122,341	2,255	129,844	103,250	69,585	172,835
2723	Oregon Coastal Zone Management Association	-	-	-	4,922	4,922	-	-	-	17,650	17,650	-	(7,134)	
2724	Nehalem Bay Wastewater Agency	694,583	33,716	108,984	323,391	466,091	4,332	996	124,178	44,692	174,198	104,801	63,940	168,741
2725 2726	West Valley Fire District Yamhill Communications Agency	897,994 1.385,121	43,590 67,236	140,900 217,333	239,045 109,217	423,535 393,786	5,600 8,638	1,287	160,544 247,633	94,108 203,990	261,539 462,247	135,492 208,992	3,215 (22,284)	138,707 186,708
2726	Yamhili Communications Agency Baker County Library District	1,585,121 724,837	67,236 35,185	217,333	109,217	393,786 166,917	8,638 4,520	1,986	247,633 129,587	203,990 141,134	462,247 276,280	208,992 109,366	(22,284)	
2728	Douglas County Fire District 2	18,962,108	35,185 920,457	2,975,257	2,712,627	6,608,341	4,520 118,251	27,182	3,390,058	141,134 816,474	4,351,965	2,861,069	355,505	3,216,574
2731	Canby Utility Board	3,231,969	156,886	507,113	567,452	1,231,451	20,155	4,633	577,814	439,003	1,041,605	487,651	45,969	533,620
2732	Umatilla County Special Library District	209,974	10,193	32,946	69,127	112,266	1,309	301	37,539	30,726	69,875	31,682	2,552	34,234
2733	Wiard Memorial Park District	254,516	12,355	39,935	48,116	100,406	1,587	365	45,503	34,588	82,043	38,402	2,359	40,761
2734	Seal Rock Water District	708,799	34,406	111,214	6,052	151,672	4,420	1,016	126,720	66,247	198,403	106,946	(9,594)	97,352
2736	Wasco 9-1-1	-	-	-	-	-	-	-	-	-		-	-	-
2737 2739	Portland Energy Conservation Inc Scappoose Rural Fire Protection District	74,470 3,850,927	3,615 186,931	11,685 604,231	4,691 207,121	19,991 998,283	464 24,015	107 5,520	13,314 688,471	21,631 89,634	35,516 807,640	11,236 581,041	(5,003) 128,546	6,233 709,587
2739	Neskowin Regional Sanitary Authority	3,830,927	180,931	004,231	207,121 7.550	998,283 7,550	24,015	3,320	088,4/1	89,634 50.321	807,640 50.321	381,041	128,546	
2741	Port of Garibaldi	673,978	32,716	105,751	431,333	569,800	4,203	966	120,494	281,195	406,858	101,692	28,803	130,495
2742	Amity Fire District		,710	,	1,036	1,036	-	-		116,698	116,698		(31,507)	
2743	Douglas Soil & Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	- '	
2745	Clackamas County Fire District	63,737,761	3,093,954	10,000,799	9,204,215	22,298,968	397,480	91,367	11,395,079	1,783,468	13,667,394	9,616,974	1,993,404	11,610,378
2746	Marion-Salem Data Center	-	-	-	-	-	-	-	-	-	-	-	-	-

Deferred Inflows of Resources

Pension Expense / (Credit)

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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)	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts (1)	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense /
2747	Salem Housing Authority	4,300,734	208,766	674,808	305,780	1.189.354	26.820	6.165	768,888	176,186	978,059	648,910	61.178	710,088
2749	Black Butte Ranch Police	380,591	18,475	59,717	24,185	102,377	2,373	546	68,042	246,629	317,590	57,425	(54,042)	3,383
2750	Eastern Oregon Human Services Consortium													
2752 2753	Mist-Birkenfeld Rural Fire Protection District Linn-Benton Housing Authority	433,789 1,905,382	21,057 92,491	68,064 298,965	111,105 449,054	200,226 840,510	2,705 11,882	622 2.731	77,553 340,645	24,386 51,179	105,266 406,437	65,452 287,491	48,846 73,328	114,298 360,819
2754	Western Lane Ambulance District	2,362,381	114,675	370,670	116,129	601,474	14,732	3,386		242,962	683,428	356,444	13,493	369,937
2756	Sandy Area Sch Trans Agency	-		-	- 110,129	-	-	-	-		-	-		-
2757	City of Stayton	1,214,280	58,944	190,527	188,950	438,421	7,572	1,741	217,090	527,666	754,069	183,215	(143,913)	39,302
2758 2760	Mohawk Valley Rural Fire District	634,127 433,350	30,782 21,036	99,498 67,995	340,336 286,966	470,616 375,997	3,955	909	113,370 77,475	46,680	164,914 178,495	95,679 65,385	87,964 47,322	183,643
2760	Knappa Svensen Burnside Rural Fire Protection District Clackamas River Water	433,350 4.814.478	21,036	67,995 755.418	286,966 70,236	1 059 358	2,702 30,024	621		97,697 199,516	178,495	65,385 726,425	47,322	112,707 711.569
2763	Junction City Fire Department	690,812	33,533	108,392	293,415	435,340	4,308	990	123,504	141,946	270,748	104,232	45,544	149,776
2765	Green Sanitary	375,493	18,227	58,917	-	77,144	2,342	538		89,750	159,761	56,656	(27,413)	29,243
2766	Southwest Lincoln County Water District	354,914	17,228	55,688	25,345	98,261	2,213	509	63,452	104,517 28.797	170,691 28,797	53,551	(27,090)	26,461
2767 2768	Springfield Utility Board Lake County Library District	184,219	8,942	28,905	2,890	40,737	1,149	264	32,935	28,797 31,072	28,797 65,420	27,796	(15,768)	(15,768) 20,176
2771	Harbor Water Public Utility District	406,247	19,720	63,742	147,670	231,132	2,533	582		17,379	93,123	61,296	41,106	102,402
2772	Umatilla County Soil & Water District	130,042	6,312	20,404	94,857	121,573	811	186	23,249	129,368	153,614	19,621	804	20,425
2773	Housing Authority of Jackson County	5,035,606	244,438	790,114	177,458	1,212,010	31,403	7,218		8,763	947,653	759,790	56,456	816,246
2774 2776	Oregon Trail Library District Rainier Cemetery District	331,701 59,138	16,101 2,871	52,046 9,279	35,349 19,398	103,496 31,548	2,069	475 85	59,302 10,573	11,087 184	72,933 11,211	50,048 8,923	21,217 6,384	71,265 15,307
2777	City of Newberg	9,196,402	446,411	1.442.965	895,139	2,784,515	57,350	13,183		219.714	1,934,386	1,387,585	(305,762)	1.081.823
2778	Mulino Water District 23	98,456	4,779	15,448	1,302	21,529	614	141	17,602	7,709	26,066	14,855	(2,449)	12,406
2779	Brownsville Rural Fire Protection District	184,854	8,973	29,005	37,466	75,444	1,153	265	33,048	42,095	76,561	27,891	(1,188)	26,703
2780 2781	Nehalem Bay Health District North Bend Coos-Curry Housing Authority	58,302 1,028,734	2,830 49,937	9,148 161,414	52,153 207,792	64,131 419,143	364 6,415	84 1.475	10,423 183,918	4,218 25,981	15,089 217,789	8,797 155,219	901 57,611	9,698 212,830
2782	Millington Rural Fire Protection District	202.659	9,937	31.798	80.333	121.968	1.264	291	36.232	10.664	48 451	30.578	33,225	63.803
2783	Tillamook Fire District	456,541	22,161	71,634	126,536	220,331	2,847	654		8,524	93,646	68,885	27,278	96,163
2784	Eisenschmidt Pool	269,862	13,100	42,343	19,481	74,924	1,683	387		80,369	130,685	40,718	(10,722)	29,996
2785	Fem Ridge Community Library	206,268	10,013 14.593	32,365 47,169	76,080 175,598	118,458 237,360	1,286 1,875	296 431	36,877 53,745	-	38,459	31,122 45,359	32,183 46,871	63,305 92,230
2786 2788	Seal Rock Rural Fire Protection District Port of Hood River	1.572.571	76,336	47,169 246,745	1/5,598	237,360 506,410	1,875	431 2.254	53,745 281.145	115,257	171,308 293,206	45,359	46,871 70,532	92,230 307.807
2789	Farmers Irrigation District	647,338	31,423	101.571	87,703	220,697	4.037	928		62,345	183,042	97,673	26,997	124,670
2790	Silver Falls Library District	687,901	33,392	107,935	38,875	180,202	4,290	986	122,983	52,061	180,320	103,793	(6,931)	96,862
2792	North Wasco County Parks and Recreation District	459,714	22,315	72,132	69,239	163,686	2,867	659	82,188	45,654	131,368	69,363	(18,293)	51,070
2793 2794	North Lincoln Fire & Rescue District 1 Siuslaw Rural Fire Protection District 1	2,544,029 1,052,826	123,492 51,106	399,172 165,194	668,949 162,301	1,191,613 378,601	15,865 6,566	3,647 1,509	454,823 188,225	87,791 595,034	562,126 791.334	383,852 158,854	238,920 (84,968)	622,772 73,886
2796	West Side Rural Fire Protection District	67.045	3,255	10,520	36,390	50.165	418	96	11.986	14.947	27,447	10.116	3,530	13,646
2797	Vernonia Fire	168,752	8,192	26,478	114,904	149,574	1,052	242		40,936	72,400	25,462	16,264	41,726
2798	Fairview Water District	148,902	7,228	23,363	28,492	59,083	929	213		44	27,807	22,467	9,151	31,618
2799 2801	Sublimity Fire District Coburg Rural Fire Protection District	200,476 487,560	9,731 23,667	31,456 76,501	32,769 152,390	73,956 252,558	1,250 3,041	287 699	35,841 87,166	28,612 298	65,990 91,204	30,248 73,565	4,871 48,330	35,119 121,895
2802	Rural Road Assessment District 3	284,097	13,791	44,576	53,236	111,603	1,772	407		78,082	131,052	42,866	(9,951)	32,915
2803	Southwestern Polk County Rural Fire Protection District		-	-	17	17	-,,,-	-	-	3,355	3,355	-	(2,722)	(2,722)
2804	Aurora Rural Fire Protection District	954,927	46,354	149,833	434,930	631,117	5,955	1,369		40,417	218,464	144,083	96,231	240,314
2806 2808	Multnomah County Rural Fire Protection District 14 Lifeways	36,773	1,785	5,770	16,199	23,754	229	53	6,574	15,396	22,252	5,548	(6,991)	(1,443)
2808	Juntura Road District 4	53.032	2 574	8.321	29.303	40.198	331	76	9.481	14 440	24.328	8.002	5.186	13,188
2810	Sutherlin Water Control District	120,682	5,858	18,936	12,446	37,240	753	173	21,576	15,444	37,946	18,209	3,530	21,739
2811	Mid-Columbia Center For Living	7,115,376	345,394	1,116,441	28,873	1,490,708	44,373	10,200	1,272,092	2,746,694	4,073,359	1,073,593	(580,013)	493,580
2812 2814	Workforce Development Board The Job Council	-	-	-	-	-	-	-	-	-	-	-	(118,484)	(118,484)
2814	Odell Sanitary District	432,305	20,985	67,831	13,904	102,720	2,696	620	77,288	10,975	91,579	65,228	(118,484)	(118,484)
2817	Wickiup Water District	250,843	12,176	39,359	59,145	110,680	1,564	360	44,846	175	46,945	37,848	16,954	54,802
2818	Netarts Water District	239,907	11,646	37,643	72,517	121,806	1,496	344		17,370	62,101	36,198	7,207	43,405
2819	Harrisburg Fire and Rescue	535,530	25,996	84,028	253,229	363,253	3,340	768	95,742	37,614	137,464	80,803	51,862	132,665
2820 2821	Central Oregon Coast Fire & Rescue District Tillamook County Soil and Water Conservation District	650,189 132,979	31,561 6.455	102,018 20,865	370,855 9,093	504,434 36,413	4,055 829	932 191	116,241 23,774	36,617 69,913	157,845 94.707	98,103 20,064	26,267 (16,111)	124,370 3.953
2822	Deschutes County Rural Fire Protection District 2	132,979	- 0,455	20,003		50,415	- 627	- 191	23,774	36,029	36,029	20,004	(31,052)	(31,052)
2823	Lyons Fire District	209,724	10,180	32,907	101,255	144,342	1,308	301	37,495	1,524	40,628	31,644	36,118	67,762
2824	Glide Fire Department	188,416	9,146	29,563	23,316	62,025	1,175	270		848	35,978	28,429	12,654	41,083
2825 2826	Northern Oregon Corrections Wasco County Soil-Water Conservation District	5,332,783 626,433	258,864 30.408	836,742 98 291	891,847 124,580	1,987,453	33,256 3,907	7,644	953,398 111.994	230,439	1,224,737	804,629 94 518	109,412	914,041 122,709
2828	Deschutes Public Library District	5,025,831	243,964	788,580	496,942	1,529,486	31,342	7,204		17,405	954,472	758,315	145,690	904,005
2829	Hubbard Rural Fire Protection District	370,526	17,986	58,138	283,078	359,202	2,311	531		15,588	84,673	55,906	71,291	127,197
2830	Netarts-Oceanside Rural Fire Protection District	316,257	15,352	49,622	235,936	300,910	1,972	453	56,541	202,031	260,997	47,718	19,296	67,014
2831	Oregon Advanced Technology Consortium, Inc	193.885	9.412	30.422	173.769	213.603	- 1 200	- 270	34.663	917	27.077	29.254	- 20.214	67.568
2832 2833	CareOregon Boardman Rural Fire Protection District	193,885	9,412 48,086	30,422 155,431	173,769 426.812	630,329	1,209 6,178	278 1.420	34,663 177,100	45.638	37,067 230,336	29,254 149,465	38,314 91,992	67,568 241,457
2834	Crescent Rural Fire Protection District	372,654	18,089	58,471	102,846	179,406	2,324	534	66,623	118,063	187,544	56,227	17,238	73,465
2835	North Clackamas County Water Commission	555,487	26,964	87,159	181,878	296,001	3,464	796	99,310	2,391	105,961	83,814	41,480	125,294
2836	Regional Organized Crime Narcotics Task Force	-	-		-	-	-		-	-	-	-	-	-
2837 2838	NORCOM High Desert Parks & Recreation District	2,211,585 48,928	107,355 2,375	347,010 7,677	170,448 10,844	624,813 20,896	13,792 305	3,170	395,389 8,747	42,732 7,229	455,083 16,351	333,692 7,382	48,450 1,723	382,142 9,105
2838 2839	High Desert Parks & Recreation District North Morrow Vector Control District	48,928 227,385	2,375 11,038	7,677 35,678	10,844 16,697	20,896 63,413	305 1,418	70 326	8,747 40,652	7,229 4,695	16,351 47.091	7,382 34,309	1,723 3,150	9,105 37,459
2840	Cannon Beach Rural Fire Protection District	447,979	21,746	70,290	260,298	352,334	2,794	642		75,136	158,662	67,593	33,349	100,942
2841	Jefferson County Soil & Water Conservation District	172,176	8,358	27,015	58,231	93,604	1,074	247	30,782	27,894	59,997	25,978	5,255	31,233
2842	Tualatin Valley Water District	12,514,967	607,501	1,963,666	1,661,472	4,232,639	78,046	17,940	2,237,434	2,219,342	4,552,762	1,888,301	(515,466)	1,372,835
2843 2844	Yachats Rural Fire Protection District Crook County Rural Fire Protection District 1	769,565 5,059,445	37,356 245,595	120,749 793,854	111,126 981,372	269,231 2,020,821	4,799 31,552	1,103 7,253		57,460 63,379	200,945 1,006,715	116,115 763,387	(3,984) 267,753	112,131 1,031,140
2844	Sunrise Water Authority	1,237,213	243,393 60.057	194,125	981,372 321,583	2,020,821 575.765	7,715	1,233		475.372	706,051	186,675	(95,895)	1,031,140
2846	Jefferson County Library District	383,526	18,617	60,177	189,584	268,378	2,392	550	68,567	115,359	186,868	57,868	7,731	65,599
2847	Sweet Home Fire and Ambulance District	2,426,806	117,802	380,779	198,707	697,288	15,134	3,479	433,866	78,370	530,849	366,165	55,651	421,816

Deferred Inflows of Resources

Pension Expense / (Credit)

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			Differences between			Total Deferred Outflows of Resources	Differences between Expected		Net Difference between Projected		Total Deferred Inflows of Resources		Net Amortization of Deferred Amounts	
Employer Number	Employer Name	Net Pension Liability	Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion		and Actual Experience	Changes in Assumptions	and Actual Investment Earnings	Changes in Employer Proportion		Proportionate Share of Plan Pension Expense	from Changes in Proportion	Total Pension Expense / (Credit) (1)
2848	Lane Transit District	2,758	134	433	84	651	17	4	493	126	640	416	341	757
2849 2850	Lebanon Aquatic District Lake County 4-H & Extension Service	442,482	21,479	69,428	78,083	168,990	2,759	634	79,107	26,476	108,976	66,763	20,472 (2,732)	87,235 (2,732)
2851	East Umatilla County Rural Fire Protection District	-	-	-	5,316	5,316	-	-	-	35,674	35,674	-	(18,701)	(18,701)
2852	Ochoco Irrigation District	696,583	33,813	109,298	30,855	173,966	4,344	999	124,536	29,858	159,737	105,103	3,523	108,626
2853 2854	Mill City Rural Fire Protection District Sunset Empire Transportation District	84,055	4,080	13,189	10,263	27,532	524	120	15,027	2,618	18,289	12,683	1,398	14,081
2855	Harney Hospital	15,185,465	737,132	2,382,681	224,630	3,344,443	94,699	21,768	2,714,867	562,304	3,393,638	2,291,235	57,536	2,348,771
2856 2857	Mid-Columbia Council of Governments Sunriver Service District	28,583 3,243,049	1,387 157,424	4,485 508,852	6,592 338,913	12,464 1,005,189	178 20,224	41 4,649	5,110 579,794	3,658 153,264	8,987 757,931	4,313 489,322	851 33,335	5,164 522,657
2858	Nesika Beach-Ophir Water District	58,432	2.836	9,168	12,658	24.662	20,224	4,649	10.447	79.123	90.018	489,322 8,816	(18,649)	(9,833)
2859	South Lane County Fire and Rescue	4,403,575	213,758	690,945	347,370	1,252,073	27,462	6,312	787,274	60,398	881,446	664,427	63,410	727,837
2860 2861	Coos County Airport District Mt Angel Fire District	1,040,348 89,456	50,501 4,342	163,236 14,036	164,159 33,244	377,896 51.622	6,488 558	1,491 128	185,994 15.993	88,559 2,942	282,532 19,621	156,971 13.497	5,147 7,499	162,118 20,996
2864	Tri-City Water and Sanitary Authority	588,070	4,342 28,546	92.271	33,244 45,462	166,279	3,667	128 843	105,136	58.761	19,621	13,497 88,730	(7.159)	20,996 81,571
2865	Tri-County Cooperative Weed Management Area	83,265	4,042	13,065	15,870	32,977	519	119	14,886	5,650	21,174	12,563	5,866	18,429
2866 2867	Jefferson Behavioral Health West Multnomah Soil and Water Conservation District	5,439 1,298,706	264 63.042	853 203,774	54 126.113	1,171 392,929	34 8,099	1.862	972 232.184	1,076 37,421	2,090 279,566	821 195,953	(298) 61.586	523 257,539
2869	Nehalem Bay Fire & Rescue	851,475	41.332	133.601	285,669	460,602	5,310	1,221	152,227	38,964	197,722	193,933	67.932	196,405
2870	Clackamas River Water Providers	128,324	6,229	20,135	14,572	40,936	800	184	22,942	864	24,790	19,362	5,481	24,843
2872 2873	Emergency Communications of Southern Oregon Mosier Fire District	5,038 69,126	245 3,356	790 10,846	511	1,546 27,144	31 431	7 99	901 12.358	583 22,379	1,522 35,267	760 10.430	(35)	725 12.035
2873 2874	Moster Fire District Umatilla-Morrow Radio and Data District	69,126 130,464	5,356 6.333	10,846	12,942 12,761	27,144 39.565	431 814	187	12,358	22,379	35,267 27,782	10,430	1,605 2,607	12,035
2876	Oregon Municipal Electric Utilities Association	81,686	3,965	12,817	38,146	54,928	509	117	14,604	9,673	24,903	12,325	6,258	18,583
2877	Mid-Columbia Fire and Rescue V1-801	2,209,244	107,241	346,642	377,030	830,913	13,777	3,167	394,970	228,655	640,569	333,338	(18,631)	
2878 2879	Yamhill Fire Protection District LaGrande Rural Fire Protection District	82,241	3,992	12,904	42,904 7,221	59,800 7.221	513	118	14,703	46,029 51,926	61,363 51,926	12,409	(3,598)	8,811 (18,645)
2880	Oregon Health & Science University	396,377,879	19,240,948	62,193,831	4,370,303	85,805,082	2,471,885	568,204	70,864,697	33,274,661	107,179,447	59,806,865	(16,086,999)	43,719,866
2881	Lake Chinook Fire and Rescue District	44,498	2,160	6,982	4,514	13,656	277	64	7,955	2,157	10,453	6,714	259	6,973
2883 2884	Lane Fire Authority North Central Public Health District	6,729,466 2,244,719	326,661 108,963	1,055,890	607,107 398 599	1,989,658 859,770	41,966 13,998	9,647 3,218	1,203,098	511,536 313,665	1,766,247 732,193	1,015,365 338,691	151,278 57.781	1,166,643 396,472
2885	Siletz Rural Fire Protection District	39,571	1,921	6,209	25,846	33,976	247	57	7,074	59,365	66,743	5,971	(14,601)	(8,630)
2886	Idanha-Detroit Rural Fire Protection District	48,649	2,362	7,633	91,014	101,009	303	70	8,698	450,122	459,193	7,340	(35,777)	
2887 2888	Umatilla County Fire District #1 Oak Lodge Water Services District	6,087,088 3,533,366	295,479 171,516	955,097 554.404	585,283	1,835,859 725,920	37,960 22,035	8,726 5,065	1,088,254	123,729 480,694	1,258,669 1,139,492	918,441 533,127	265,891 (216,485)	1,184,332 316,642
2889	Mid-Valley Behavioral Care Network	93,951	4,561	14,741	272,658	291,960	586	135	16,797	420,857	438,375	14,176	1,047	15,223
2890	Central Cascades Fire and EMS	42,091	2,043	6,604	34,974	43,621	262	60	7,525	6,669	14,516	6,351	8,805	15,156
2891 2892	Grant County Emergency Communications Agency Lake Health District	171,767	8,338	26,951	132,184	167,473 6.499	1,071	246	30,709	11.174	32,026 11,174	25,917	35,149 (460)	61,066
2893	Pleasant Hill Goshen Fire and Rescue	637,722	30,956	100,062	168,700	299,718	3,977	914	114,012	10,981	129,884	96,222	44,953	141,175
2894	Greater Toledo Pool Recreation District	7,808	379	1,225	5,677	7,281	49	11	1,396	209	1,665	1,178	1,623	2,801
2895 2897	Western Lane Fire and EMS Authority Morrow County	815,623	39,592	127,976	729,605	897,173	5,086	1,169	145,818	-	152,073	123,064	162,134	285,198
2900	Clatsop Community College	8,692,589	421,955	1,363,914	1,223,769	3,009,638	54,209	12,461	1,554,067	3,604	1,624,341	1,311,568	442,796	1,754,364
2901	Blue Mountain Community College	13,025,050	632,261	2,043,701	370,077	3,046,039	81,227	18,671	2,328,627	770,823	3,199,348	1,965,265	(26,329)	
2902 2903	Treasure Valley Community College Umpqua Community College	7,489,364 5,424,306	363,548 263,306	1,175,122 851,103	581,643 346,462	2,120,313 1,460,871	46,705 33,827	10,736	1,338,953	1,696,389 8,261,136	3,092,783 9,272,500	1,130,021 818.438	(594,893)	
2904	Lane Community College	17,678,621	858,154	2,773,871	583,600	4,215,625	110,247	25,342	3,160,595	26,503,518	29,799,702	2,667,411	(6,815,731)	
2905	Mt Hood Community College	23,933,350	1,161,771	3,755,272	3,647,466	8,564,509	149,253	34,308	4,278,820	21,176,265	25,638,646	3,611,147	(2,282,902)	
2906 2908	Klamath Community College Clackamas Community College	12,721,812 18,971,282	617,541 920,903	1,996,121 2,976,697	1,251,558	3,865,220 5,333,089	79,336 118,308	18,237 27,195	2,274,414	902,941 18,957,449	3,274,928 22,494,650	1,919,511 2,862,453	512,361 (3,357,518)	2,431,872 (495,065)
2910	Linn-Benton Community College	36,652,190	1,779,168	5,750,927	2,670,044	10,200,139	228,570	52,541	6,552,703	844,490	7,678,304	5,530,209	810,243	6,340,452
2918	Portland Community College	89,216,316	4,330,732	13,998,522	34,804,424	53,133,678	556,369	127,891	15,950,152	34,383,863	51,018,275	13,461,266	(10,782,973)	
2919 2922	Chemeketa Community College Rogue Community College	28,836,460 11,452,315	1,399,777 555,917	4,524,596 1,796,930	894,342 16,601	6,818,715 2,369,448	179,829 71,419	41,337 16,417	5,155,401 2,047,452	24,994,622 12,753,991	30,371,189 14,889,279	4,350,945 1,727,965	(5,161,359) (2,958,131)	
2995	Oregon Coast Community College	3,771,359	183,069	591,747	456,649	1,231,465	23,519	5,406	674,246	12,755,991	703,171	569,036	231,010	800,046
2996	Columbia Gorge Community College	6,345,188	308,008	995,594	305,602	1,609,204	39,570	9,096	1,134,397	229,893	1,412,956	957,384	(78,317)	
2997 2998	Tillamook Bay Community College Southwestern Community College	3,829,583 12,733,619	185,895 618,114	600,882 1,997,974	985,753 481,357	1,772,530 3,097,445	23,882 79,409	5,490 18,254	684,655 2,276,525	93,508 712,841	807,535 3.087,029	577,821 1.921.293	277,886 75,780	855,707 1,997,073
2999	Central Oregon Community College	33.021.499	1.602.927	5.181.252	1.005.040	7,789,219	205,928	47,336	5,903,605	2.326.719	8,483,588	4,982,398	(577,394)	4.405.004
3003	Baker School District 5J	5,990,700	290,800	939,973	993,610	2,224,383	37,359	8,588	1,071,021	8,241,309	9,358,277	903,898	(1,575,587)	(671,689)
3008	Huntington School District 16J Burnt River High School	922,086 692,113	44,760 33,597	144,680 108,596	4,648 56,398	194,088 198,591	5,750 4.316	1,322 992	164,851 123,736	193,202 121,214	365,125 250,258	139,128 104.428	(43,225) (51,099)	95,903 53,329
3027	Pine-Eagle School District 61	2,763,981	134,169	433,684	172,543	740,396	17,237	3,962	123,736 494,146	121,214	638,876	417,039	6,218	423,257
3037	Alsea School	3,958,909	192,173	621,174	1,444,175	2,257,522	24,688	5,675	707,776	153,693	891,832	597,334	310,446	907,780
3039 3043	Corvallis School District 509J	54,844,946	2,662,280	8,605,468	6,023,332	17,291,080	342,023	78,620	9,805,215	826,224	11,052,082	8,275,195	1,471,545	9,746,740
3043 3049	Philomath School District 17J Monroe Elementary School	12,318,541	597,966	1,932,846	1,072,333	3,603,145	76,821	17,659	2,202,317	198,395	2,495,192	1,858,664	430,022	2,288,686
3075	West Linn School District	38,554,876	1,871,528	6,049,468	2,908,336	10,829,332	240,435	55,268	6,892,866	45,365,866	52,554,435	5,817,293	(8,314,020)	(2,496,727)
3083	Welches Elementary School	-	-	-	-	-	-	-	-	-	-	-	- 1	- 1
3094 3102	Damascus-Union School District 26 Molalla Elementary School 35	-	-	-	-	=	-	-	-	-	-	-	-	-
3109	Boring School District	-	-	-	-	-	-	-	-	-	-	-	-	-
3111	Sandy Elementary School District 46		-	-	-			-	-	-		-	-	-
3116 3122	Colton School District 53 Oregon City School District 62	5,142,070 31,743,219	249,606 1,540,877	806,819 4,980,683	37,712 23,869	1,094,137 6,545,429	32,067 197,957	7,371 45,504	919,303 5,675,074	678,599 27,107,709	1,637,340 33,026,244	775,853 4,789,527	(262,907)	512,946 (2,089,309)
3138	Canby Elementary School District 86	- · · · · · · · · ·	· · · · · ·	-	-	-		-	-	-		-	-	-
3160	Gladstone School District 115	10,534,141	511,348	1,652,864	4,217,995	6,382,207	65,693	15,101	1,883,301	2,477,087	4,441,182	1,589,428	565,150	2,154,578
3174 3175	Canby Union High School Sandy Union High School	-	-	-	-	-	-	-	-	-	-	-	-	-
3175	Molalla Union High School	-	-	-	-	-	-		-	-	-	-	-	
3179	Clatsop County School District 1C	10,260,459	498,063	1,609,921	3,597,230	5,705,214	63,986	14,708	1,834,372	1,852,527	3,765,593	1,548,134	438,439	1,986,573
3186	Jewell School District 8	3,432,410	166,616	538,564	110,387	815,567	21,405	4,920	613,648	304,296	944,269	517,894	(59,131)	458,763

Deferred Inflows of Resources

Pension Expense / (Credit)

			-											·
			Differences between			Total Deferred Outflows of Resources	Differences between Expected		Net Difference between Projected		Total Deferred Inflows of Resources		Net Amortization of Deferred Amounts	
Employer Number	Employer Name	Net Pension Liability	Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Excluding Employer Specific Amounts (1)	and Actual Experience	Changes in Assumptions	and Actual Investment Earnings	Changes in Employer Proportion	Excluding Employer Specific Amounts (1)	Proportionate Share of Plan Pension Expense	from Changes in Proportion	Total Pension Expense / (Credit) (1)
3187 3195	Seaside Schools Warrenton-Hammond School District	13,096,027 7,841,631	635,706 380,648	2,054,837 1,230,394	712,669 129,402	3,403,212 1,740,444	81,669 48,902	18,773 11,241	2,341,316 1,401,932	1,024,201 955,830	3,465,959 2,417,905	1,975,974	(176,966)	1,799,008
3230	Vernonia School District	6,028,391	292,630	945,887	615,983	1,854,500	37,594	8,642	1,077,760	491,718	1,615,714	909,584	(148,087)	761,497
3241	Coquille School District 8	10,873,120	527,802	1,706,051	619,160	2,853,013	67,807	15,587	1,943,904	23,905	2,051,203	1,640,574	201,337	1,841,911
3242	Coos Bay School District 9	23,041,976	1,118,502	3,615,411	1,690,971	6,424,884	143,694	33,030	4,119,460	1,448,906	5,745,090	3,476,653	(158,830)	3,317,823
3245 3252	North Bend Public Schools Powers School District	17,092,447 1,702,367	829,700 82,636	2,681,897 267,111	560,450 76,520	4,072,047 426,267	106,592 10,616	24,502 2,440	3,055,799 304,350	381,209 141,645	3,568,102 459,051	2,578,967 256,859	(73,573) 3,076	2,505,394 259,935
3257	Myrtle Point School District 41	5,533,621	268,613	868,255	119,384	1,256,252	34,509	7,932	989,304	810,601	1,842,346	834,932	(528,581)	306,351
3264	Bandon School District	6,118,728	297,015	960,062	87,575	1,344,652	38,158	8,771	1,093,910	898,841	2,039,680	923,215	(220,346)	702,869
3274 3275	Crook County School District Port Orford-Langlois School District 2Ci	18,965,373 2,679,979	920,616 130,091	2,975,770 420,503	5,429,637	9,326,023 558,331	118,272	27,187 3,842	3,390,642 479,128	1,917,050 162,107	5,453,151	2,861,561 404,365	941,131	3,802,692 247,396
3277	Curry County School District 3C	2,679,979	130,091	420,503	7,737	338,331	16,713	3,842	4/9,128	102,107	661,790	404,303	(156,969)	247,390
3281	Ophir School	-	-	-	-	-	-	-	-	-	-	-	-	-
3282	Pistol River School District 16	-	-	-	-	-	-	-	-	-	-	-	-	-
3283 3288	Brookings-Harbor School District 17C Central Curry School District 1	9,185,939 4,026,240	445,903 195,441	1,441,323 631,739	809,020 237,295	2,696,246 1.064.475	57,285 25,108	13,168 5,772	1,642,268 719,814	1,031,207 395,960	2,743,928 1,146,654	1,386,006 607,493	(34,741)	1,351,265 468,881
3291	Bend-La Pine Public Schools	142,358,706	6,910,367	22,336,850	5,859,987	35,107,204	887,775	204.070	25,450,983	5,753,444	32.296.272	21,479,574	(452,613)	21.026.961
3296	Sisters School District	7,142,582	346,715	1,120,710	1,385,735	2,853,160	44,542	10,239	1,276,956	525,110	1,856,847	1,077,698	145,253	1,222,951
3307	Oakland School District	4,891,981	237,466	767,578	453,671	1,458,715	30,507	7,013	874,592	906,692	1,818,804	738,119	(220,201)	517,918
3310	Roseburg Public Schools	17,397,566	844,511	2,729,772	91,629	3,665,912	108,494	24,939	3,110,348	13,908,518	17,152,299	2,625,005	(3,597,547)	(972,542)
3316 3318	Glide School District 12 Days Creek School District 15	6,177,102 2,204,760	299,848 107,023	969,221 345,939	794,010 238,860	2,063,079 691,822	38,522 13,749	8,855 3,161	1,104,346 394,169	466,808 197,021	1,618,531 608,100	932,023 332,662	133,832 (25,690)	1,065,855 306,972
3319	South Umpqua School District	4,200,716	203,911	659,115	2,247,381	3,110,407	26,196	6,022	751,007	1,117,137	1,900,362	633,819	306,388	940,207
3320	Camas Valley School District 21	2,064,818	100,230	323,981	287,419	711,630	12,877	2,960	369,150	438,972	823,959	311,547	(69,327)	242,220
3321	North Douglas School District 22	3,323,682	161,338	521,504	156,427	839,269	20,727	4,764	594,210	231,004	850,705	501,489	(82,153)	419,336
3324 3325	Yoncalla School District 32 Elkton School District 34	3,124,159 2,578,893	151,653 125,184	490,197 404,642	484,937 42,665	1,126,787 572,491	19,483 16,082	4,478 3,697	558,539 461,056	96,200 111,938	678,700 592,773	471,384 389,112	(3,411) (22,279)	467,973 366,833
3331	Umpqua School District	2,376,693	123,104		42,003	3/2,491	10,002	3,077	401,030	111,930	392,113	309,112	(22,279)	300,033
3335	Riddle School District	3,475,758	168,720	545,365	8,648	722,733	21,675	4,982	621,398	357,407	1,005,462	524,434	(167,879)	356,555
3338	Glendale 77	2,740,923	133,050	430,066	34,141	597,257	17,093	3,929	490,024	513,884	1,024,930	413,560	(148,204)	265,356
3349 3353	Winston-Dillard Schools Sutherlin School District 130	4,361,447 7,296,294	211,713 354,176	684,335 1.144.828	3,032,054 443,533	3,928,102 1,942,537	27,199 45,501	6,252 10,459	779,742 1,304,436	405,562 406,941	1,218,755 1,767,337	658,070 1.100.890	627,401 62,671	1,285,471
3361	Arlington Public Schools	1,509,667	73,282	1,144,828	2,927	313,084	9,415	2,164	269,899	406,941 385,958	667,436	227.784	(135,793)	91,991
3364	Condon Admin School District 25J	1,198,759	58,190	188,092	16,034	262,316	7,476	1,718	214,315	198,519	422,028	180,873	(66,456)	114,417
3370	Prairie City School District 4	1,269,534	61,626	199,197	38,271	299,094	7,917	1,820	226,968	189,294	425,999	191,552	(138,993)	52,559
3372 3375	Monument School District 8 Davville School District 16J	253,748 769,121	12,317 37,335	39,814 120,679	196,657 20,831	248,788 178,845	1,582 4,796	364 1,103	45,365 137,504	349,177 220,545	396,488 363,948	38,286 116,048	(142,319) (89,418)	(104,033) 26,630
3375 3376	Dayville School District 16J Long Creek Schools	769,121 807,914	37,335 39,218	120,679	20,831 88,321	178,845 254,305	4,796 5,038	1,103	137,504	220,545 58,897	363,948 209,532	116,048	(89,418) 874	26,630 122,775
3392	Burns-Slater School District	-	-	-	-	-	-			-	-	-	-	-
3394	Crane Elementary School	1,198,904	58,197	188,115		537,797	7,477	1,719	214,341	1,351	224,888	180,895	110,317	291,212
3395 3396	Pine Creek School	89,514	4,345 4 369	14,045 14,123	14,061	32,451	558	128	16,003 16,092	4,020 47.705	20,709 64.487	13,506 13,581	2,727	16,233
3396	Diamond School District 7 Suntex School District	90,012 111,174	4,369 5,397	17,444	57,075 10,377	75,567 33,218	561 693	129 159	19,876	61,862	82,590	16,774	(22,892) (24,553)	(9,311) (7,779)
3398	Drewsey School	113,777	5,523	17,852	13,376	36,751	710	163	20,341	14,227	35,441	17,167	14,764	31,931
3399	Frenchglen School District	129,484	6,285	20,317	-	26,602	807	186	23,149	35,505	59,647	19,537	(19,341)	196
3405 3407	Fields-Trout Creek 33	283,805	13,776	44,531	23,660	81,967	1,770 8.035	407	50,739	10,869	63,785	42,821	1,541	44,362
3407 3408	Crane Union High School Burns Union High School	1,288,438	62,543	202,163	270,605	535,311	8,035	1,847	230,348	63,877	304,107	194,404	(2,309)	192,095
3409	Hood River County School District	37,357,653	1,813,413	5,861,618	2,849,141	10,524,172	232,969	53,552	6,678,826	1,609,620	8,574,967	5,636,652	5,134	5,641,786
3414	Phoenix-Talent School District	15,881,426	770,915	2,491,882		4,518,217	99,039	22,766	2,839,292	997,858	3,958,955	2,396,245	(109,959)	2,286,286
3415 3416	Ashland Public Schools Central Point School District 6	28,748,277 43,879,612	1,395,497 2,130,001	4,510,760 6,884,948	719,838 597,761	6,626,095 9,612,710	179,280 273,641	41,210 62,901	5,139,636 7,844,826	1,651,085 3,351,652	7,011,211 11,533,020	4,337,639 6,620,708	(759,185) (700,785)	3,578,454 5,919,923
3417	Eagle Point School District 9	43,879,612 34,014,367	1,651,123	5,337,038	397,761	6,988,161	212,120	48.759	6,081,111	1,745,363	8.087.353	5,132,205	(1,019,139)	5,919,923 4.113.066
3424	Rogue River School District	8,625,089	418,679	1,353,323	768,911	2,540,913	53,788	12,364	1,541,999	178,332	1,786,483	1,301,383	131,923	1,433,306
3432	Prospect School District	2,222,778	107,898	348,766	150,734	607,398	13,862	3,186	397,390	276,088	690,526	335,380	(68,303)	267,077
3439 3440	Butte Falls School District	2,544,748	123,527	399,285	115,806	638,618	15,870	3,648	454,952	136,169	610,639	383,960	(3,435)	380,525
3440 3445	Pinehurst School Culver School District 4	263,999 7.102.736	12,815 344,781	41,423 1,114,458	62,127 453,149	116,365 1,912,388	1,646 44,294	378 10,182	47,198 1,269,832	24,157 430,397	73,379 1.754.705	39,833 1,071,685	(1,332) (177,580)	38,501 894,105
3446	Ashwood School	100,578	4,882	15,781	75,057	95,720	627	144	17,981	30,446	49,198	15,176	6,405	21,581
3447	Madras School District	12,280,056	596,098	1,926,807	25,922	2,548,827	76,581	17,603	2,195,436	13,687,722	15,977,342	1,852,857	(3,464,438)	(1,611,581)
3451	Black Butte School District	414,556	20,123	65,046	180,882	266,051	2,585	594	74,115	118,503	195,797	62,550	2,376	64,926
3453 3454	Josephine County School District Cu Grants Pass School District	60,885,959	2,955,522	9,553,336	148,606	12,657,464	379,696	87,279	10,885,232	6,524,405	17,876,612	9,186,684	(2,399,821)	6,786,863
3455	Klamath Falls School District 1	-	2,933,322	9,555,550	140,000	12,037,404	379,090	67,279	10,003,232	0,324,403	17,070,012	>,100,004	(2,399,621)	0,760,803
3456	Klamath County School District	65,091,771	3,159,680	10,213,251	934,088	14,307,019	405,924	93,308	11,637,149	3,707,230	15,843,611	9,821,272	(1,937,332)	7,883,940
3457	Klamath Falls City Schools	27,943,874	1,356,450	4,384,545	312,017	6,053,012	174,263	40,057	4,995,824	3,250,000	8,460,144	4,216,268	(1,465,433)	2,750,835
3460 3461	Union School District 5 Lake County School District 7	3.427.508	166,378	537,795	257,490	961,663	21,375	4,913	612,772	4.310.445	4,949,505	517,154	(1,055,026)	(537,872)
3462	Paisley School District	1,554,169	75,442	243,857	51,534	370,833	9,692	2.228	277.855	313.842	603.617	234.498	(38,108)	196,390
3463	North Lake School District 14	2,668,753	129,546	418,742	387,320	935,608	16,643	3,826	477,121	304,149	801,739	402,671	(19,043)	383,628
3464	Plush School District	183,718	8,918	28,826	10,530	48,274	1,146	263	32,845	20,170	54,424	27,720	(6,153)	21,567
3465	Adel School District 21	115,229	5,593	18,080	5,582	29,255	719	165	20,601	42,811	64,296	17,386	(15,544)	1,842
3470 3473	Pleasant Hill School District Eugene School District 4J	7,955,039 148,198,054	386,153 7,193,820	1,248,189 23,253,076	47,310	1,681,652 30,446,896	49,609 924,190	11,403 212,441	1,422,207 26,494,945	719,680 11,114,188	2,202,899 38,745,764	1,200,284 22,360,635	(283,979) (4,225,438)	916,305 18,135,197
3473	Springfield School District 19	33,995,129	1,650,189	5,334,019	1,081,464	8,065,672	212,000	48,732	6,077,671	44,762,271	51,100,674	5,129,303	(10,130,831)	(5,001,528)
3494	Fem Ridge School District	8,228,132	399,409	1,291,038	123,520	1,813,967	51,312	11,795	1,471,031	624,502	2,158,640	1,241,489	(138,563)	1,102,926
3498 3502	Mapleton School District	2,380,610 10.123.822	115,559 491 430	373,531 1.588.482	39,988	529,078	14,846 63,134	3,413	425,607 1,809,944	221,262	665,128 3,048,018	359,195 1,527,517	(106,711)	252,484
3502 3506	Creswell School District 40 South Lane School District	10,123,822 6,333,860	491,430 307,458	1,588,482 993,817	87,086 1,546,876	2,166,998 2,848,151	63,134 39,499	14,512 9,080	1,809,944 1,132,372	1,160,428 11,914,703	3,048,018 13,095,654	1,527,517 955,675	(410,744) (2,398,448)	1,116,773 (1,442,773)
3510	Bethel School District	18,165,997	881,813	2,850,343	1,540,670	3,732,156	113,287	26,041	3,247,729	33,104,347	36,491,404	2,740,949	(8,530,481)	(5,789,532)
3517	Crow-Applegate-Lorane District 66	3,181,460	154,434	499,188	62,907	716,529	19,840	4,561	568,783	474,667	1,067,851	480,030	(158,083)	321,947
3519	McKenzie School District	3,166,667	153,716	496,867	86,881	737,464	19,748	4,539	566,139	101,595	692,021	477,798	(61,912)	415,886
3520	Junction City School District 69	8,177,259	396,940	1,283,056	667,436	2,347,432	50,995	11,722	1,461,936	2,451,327	3,975,980	1,233,813	(1,428,728)	(194,915)

Deferred Inflows of Resources

			-	Deletted Outil	ons of Resources				Deterred Illiows of Re	sources			ension Expense / (Creu	it)
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Specific Amounts (1)	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts (1)	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) (1)
3522	Lowell School District	4,380,321	212,629	687,296	318,187	1,218,112	27,316	6,279	783,117	347,278	1,163,990	660,918	75,713	736,631
3524	Oakridge School District	2,104,612	102,162	330,225		442,068	13,125	3,017	376,264	3,436,374	3,828,780	317,551	(848,380)	
3527	Marcola School District 79	3,872,791	187,993	607,662		1,319,546	24,151	5,552	692,380	230,075	952,158	584,340	143,069	727,409
3533	Triangle Lake Schools	2,664,549	129,342	418,082	37,118	584,542	16,617	3,820	476,370	439,855	936,662	402,036	(158,610)	243,426
3537	Siuslaw School District 97J	10,866,236	527,468	1,704,971	1,563,423	3,795,862	67,764	15,577	1,942,673	387,008	2,413,022	1,639,535	126,826	1,766,361
3579	Lincoln County School District	10,398,001	504,739	1,631,503	9,390,606	11,526,848	64,844	14,905	1,858,961	5,449,327	7,388,037	1,568,886	1,580,807	3,149,693
3582	Linn County School District 5	10,550,001	301,737	-,001,000	7,570,000	11,520,010	01,011	11,505	1,050,701	3,117,327	-	-	1,500,007	3,113,033
3603	Hamilton Creek School District		=		-	-	-	-						-
3610				-	-	-	-	-		-	-	-	-	-
3613	Harrisburg Elementary School District 42J Harris School		-	-	-	-	-	-	-		-	-	-	-
					-								-	
3615	Central Linn School District 552C	6,263,517	304,043	982,780		1,286,823	39,060	8,979	1,119,796	748,519	1,916,354	945,061	(349,675)	
3618	Sweet Home School District 55	12,004,382	582,716	1,883,552	1,900,787	4,367,055	74,862	17,208	2,146,151	879,411	3,117,632	1,811,263	421,311	2,232,574
3626	Wyatt School District 63Cj	-	-	=	-	-	-	-	-	-	=	-	-	-
3647	Scio School District 95C	5,275,214	256,069	827,710	162,682	1,246,461	32,897	7,562	943,106	960,415	1,943,980	795,943	(418,858)	377,085
3665	Santiam Canyon School District	4,598,565	223,223	721,540	745,067	1,689,830	28,677	6,592	822,134	136,011	993,414	693,847	313,238	1,007,085
3676	Harrisburg High School	-	_	-	-		-	-	-	-	-	-	-	-
3684	Ontario School District 8C	21,600,017	1,048,507	3,389,159	1,685,208	6,122,874	134,702	30,963	3.861.665	155,792	4.183.122	3,259,085	97,997	3,357,082
3687	Juntura Grade School	119,215	5,787	18,705		104,302	743	171	21,313	58,985	81,212	17,988	(2,479)	
3689	Vale School District 15	119,213	5,767	10,700	77,010	101,502	710	.,,	21,515	50,705	01,212	17,700	(2,177)	13,309
3694		12.654.975	614.297	1.985.634	640.956	3.240.887	78,919	18.141	2.262.465	510,661	2.870.186	1.909.426	(134,339)	1.775.087
	Nyssa School District 26													
3696	Annex Elementary School	1,089,036	52,864	170,876		320,568	6,791	1,561	194,699	1,546	204,597	164,317	82,817	247,134
3707	Adrian School District 61	2,858,262	138,746	448,477		815,696	17,825	4,097	511,002	273,944	806,868	431,264	(56,966)	
3709	Harper School District 66	1,487,264	72,195	233,360		308,393	9,275	2,132	265,894	119,495	396,796	224,404	(31,851)	
3712	W W Jones School	205,907	9,995	32,308	15,857	58,160	1,284	295	36,812	20,813	59,204	31,068	(9,494)	21,574
3715	Vale High School	-	-	-	-			-	-	-	-	-	-	-
3720	Silverton RFD	-	_	-	-		-	-	-	-	-	-	-	-
3727	Aumsville Elementary	_	_	_	_	_	_	_	_	_	_	_	_	_
3729	Jefferson School District 14Ci	5,047,416	245,011	791,967	306,188	1,343,166	31,477	7,235	902,380	834,056	1,775,148	761,572	(132,326)	629,246
3730	North Marion School District 15	6,509,226	315,970	1.021.333		1,337,303	40,593	9,331	1.163.724	5,895,012	7.108.660	982,135	(1,443,126)	
3732	Marion Elementary School	0,509,220	313,970	1,021,333	-	1,337,303	40,393	9,331	1,103,724	3,093,012	7,100,000	962,133	(1,443,120)	(400,551)
3735		337.565.369	16.386.075	52,965,830	7.958.412	77,310,317	2.105.120	483.897	60.350.158	17.916.872	80 856 047	50.933.030	(3.209.204)	47.723.826
	Salem-Keizer Public Schools													
3750	St Paul School District	2,748,102	133,398	431,192	133,865	698,455	17,138	3,939	491,308	548,402	1,060,787	414,643	(177,942)	236,701
3759	Eldriedge Elementary	-	-	=	-	-	-	-	-	-	=	-	-	-
3760	West Stayton School District	-	-	-				-	-	-	-	-		=
3761	Bethany Elementary	-	_	-	-		-	-	-	-	-	-	-	-
3763	Butte Creek School	-	-	-				-			-	-		-
3769	Scotts Mills School	_	_	_	_	_	_	_	_	_	_	_	_	_
3771	Gervais Elementary School	_	_	_	_	_	_	_	_	_	_	_	_	_
3772	Stayton School District 77J													
3780	Mt Angel School District 91	7,161,568	347,636	1,123,689		1,471,325	44,661	10,266	1.280.350	930,925	2,266,202	1.080.562	(372,391)	708.171
3781	Silver Crest School District 93	7,101,500	347,030	1,123,009	-	1,771,323	44,001	10,200	1,200,330	930,923	2,200,202	1,000,302	(3/2,391)	700,171
3786	Woodburn School District	-		0.001.001	200,749		-	0.4.480	10,522,383				-	
		58,856,382	2,857,002	9,234,884	200,749	12,292,635	367,039	84,370		1,811,957	12,785,749	8,880,454	(1,561,170)	7,319,284
3794	Detroit School District 123J	=	-	=	-	=	=	-	-	-	=	=	=	-
3804	Monitor School District 142J	-	-	=	-	-	-	-	-	-	=	-	-	-
3806	Cloverdale School District 144	-	-	-				-	-	-	-	-		=
3809	Morrow County Schools	10,809,548	524,716	1,696,076	558,295	2,779,087	67,410	15,495	1,932,538	7,325,724	9,341,167	1,630,982	(1,466,428)	164,554
3818	Portland Public Schools	201,913,983	9,801,295	31,681,395	39,641,676	81,124,366	1,259,173	289,442	36,098,314	156,262,115	193,909,044	30,465,480	(20,517,723)	9,947,757
3820	Parkrose School District	8,521,514	413,651	1,337,072		1,750,723	53,142	12,216	1,523,482	14,293,425	15,882,265	1,285,756	(5.118.212)	(3,832,456)
3821	Gresham Grade School District 4		-,	-	_	-	-					-	,	-
3823	Orient School	_	_	_	_		_	_	_	_	_	_	_	_
3824	Revnolds School District	70,392,366	3,416,981	11,044,943	3,814,818	18,276,742	438,980	100,907	12,584,793	10,324,405	23,449,085	10,621,044	(3,890,663)	6,730,381
3842	Corbett School District 39	10,245,936	497,358	1,607,643		2.264.008	63,896	14.687	1.831.775	1,354,311	3,264,669	1,545,942	(476,381)	1,069,561
3843	David Douglas School District	117,781,104	5,717,322	18,480,492		24,197,814	734,505	168,838	21,056,983	14,460,276	36,420,602	17,771,220	(5,064,807)	
3847	Riverdale School	6,208,873	301,391	974,206	556,590	1,832,187	38,720	8,900	1,110,026	825,032	1,982,678	936,816	(132,667)	804,149
3848	Barlow-Gresham Uhs District U2-20Jt	-	-	-		-	-	-	-	-	-	-	-	-
3850	Dallas School District	9,696,536	470,689	1,521,439		2,480,202	60,469	13,900	1,733,553	19,319,854	21,127,776	1,463,047	(4,663,762)	(3,200,715)
3859	Central School District 13J	24,366,571	1,182,800	3,823,247	1,422,791	6,428,838	151,954	34,929	4,356,272	325,536	4,868,691	3,676,513	517,334	4,193,847
3865	Perrydale School District 21	3,272,360	158,847	513,451	165,025	837,323	20,407	4,691	585,035	215,511	825,644	493,745	(47,512)	446,233
3887	Falls City School District	1,939,324	94,139	304,290		1,065,464	12,094	2,780	346,714	124,800	486,388	292,612	179,502	472,114
3894	Sherman County School District 9		. ,				-	-		-	-			
3902	Tillamook Public Schools	7,949,818	385,900	1,247,369	1,167,399	2,800,668	49,577	11,396	1,421,274	3,436,551	4,918,798	1,199,496	(256,188)	943,308
3920	Neah-Kah-Nie School District	10,435,413	506,555	1,637,373	117,236	2,261,164	65,077	14,959	1,865,650	954.122	2,899,808	1,574,531	(379,729)	
3920 3927	Febo School District	10,435,413	66,180	213.918		2,261,164 402,429	8.502	14,959	1,865,650	1.346.692	2,899,808	1,374,331	(379,729)	
3928	Umatilla School District 6R	5,689,646	276,186	892,736	400,091	1,569,013	35,482	8,156	1,017,199	5,122,163	6,183,000	858,473	(1,198,909)	(340,436)
3929	Femdale School District 10	-		-	-	-	-	-	-	-	-		-	-
3931	Pendleton School District 16R	15,665,515	760,434	2,458,004		6,315,062	97,693	22,456	2,800,691	2,440,448	5,361,288	2,363,667	190,389	2,554,056
3935	Athena-Weston School District 29Rj	5,835,274	283,255	915,586	120,233	1,319,074	36,390	8,365	1,043,234	300,925	1,388,914	880,446	(245,989)	634,457
3936	Milton-Freewater Elementary School District 31	-	-	-	-		-	-	-	-	-	-	- 1	-
3942	Stanfield School District	3,309,180	160,634	519.228	270,899	950,761	20,637	4.744	591,617	157.911	774,909	499,301	94.270	593,571
3944	Ukiah School	640,506	31,091	100,499		133,483	3,994	918	114,510	122,874	242,296	96,642	(40,167)	56,475
3957	Helix School District	1,790,908	86,934	281.003		475,646	11.168	2,567	320,180	241.306	575,221	270.218	(68,394)	
3957 3958													20,306	
	Pilot Rock School District 2R	2,518,363	122,246	395,145	516,081	1,033,472	15,705	3,610	450,235	321,725	791,275	379,979	20,306	400,285
3959	Mcloughlin Union High School District	=		-					-	-	· · · · · ·	-	-	
3965	La Grande Public Schools	7,684,047	372,998	1,205,669		1,660,612	47,919	11,015	1,373,759	6,921,589	8,354,282	1,159,396	(1,370,017)	
3966	Union County School District	2,618,814	127,122	410,906		1,270,959	16,331	3,754	468,193	471,925	960,203	395,136	61,233	456,369
3967	North Powder School District	3,043,393	147,732	477,525		784,853	18,979	4,363	544,100	101,110	668,552	459,198	62,775	521,973
3969	Imbler School District	3,047,527	147,933	478,173	20,953	647,059	19,005	4,369	544,839	427,016	995,229	459,821	(132,031)	327,790
3970	Cove School District	2,269,334	110,158	356,071		511,658	14,152	3,253	405,713	706,205	1,129,323	342,405	(167,799)	174,606
3973	Elgin School District 23	3,865,510	187,639	606,519		1,152,770	24,106	5,541	691,078	293,884	1,014,609	583,242	(72,010)	
3986	Joseph School District 6	2,889,509	140,262	453,380		674.128	18,020	4,142	516,588	412,954	951,704	435,979	(117,261)	
3980	Wallowa School	2,889,509	140,262	453,380 353,845		500,327	18,020	3,233	403.177		951,704 598,519	340.264		
					37,013					178,045			(121,557)	
3993	Enterprise School District 21	3,939,006	191,207	618,051	111,789	921,047	24,564	5,647	704,218	125,881	860,310	594,331	(29,247)	
4003	Troy School District 54	96,703	4,694	15,173	-	19,867	603	139	17,289	7,881	25,912	14,591	(3,727)	10,864

Deferred Inflows of Resources

				Deterred Outflows of Resources			Deterred Inflows of Resources					Pension Expense / (Credit)			
Employer Number	Employer Name Chenowith School District	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)	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts (1)	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) (1)	
4012	Dufur Schools	3,759,430	182,490	589,875	224,582	996,947	23,444	5,389	672,113	346,669	1,047,615	567,236	(9,832)	557,404	
4022	Maupin Grade School 84	-	-	-	-	-	-	-	-	-	-	-	-	-	
4025 4030	West Union School District 1	-	-	-	-	-	-	-	-	-	-	-	-	-	
4030	Hillsboro Elementary School District 7 Gaston Public Schools	3.118.616	151,384	489,328	278,343	919,055	19,448	4,471	557,548	821,223	1,402,690	470,548	(177,729)	292,819	
4035	Banks School District	7,507,846	364,445	1,178,022		1,686,959	46,820	10,762		1,132,405	2,532,245	1,132,810	(313,993)		
4047	Reedville School District 29	-	-	-	-	-	-	-	-	-	-	-	-	-	
4055	Groner School	-	-	-	-	-		-	-	-		-	-	-	
4062 4080	Beaverton School District North Plains School District 70	348,863,875	16,934,526	54,738,627	1,841,671	73,514,824	2,175,579	500,093	62,370,112	39,896,429	104,942,213	52,637,788	(6,040,851)	46,596,937	
4105	Hillsboro Union High School		-	-		-		-				-	-	-	
4109	Spray School District 1	778,606	37,795	122,168		321,287	4,856	1,116	139,200	28,348	173,520	117,479	(42,367)	75,112	
4114 4128	Fossil School District 21J Yamhill Grade School	1,234,975	59,948	193,774	38,727	292,449	7,702	1,770	220,790	445,962	676,224	186,337	(195,433)	(9,096)	
4128	Newberg School District 29Jt	32.753.885	1.589.937	5.139.262	4.851.794	11,580,993	204.259	46.952	5.855.761	4.243.219	10.350.191	4 942 019	(299.614	4.642.405	
4142	McMinnville Schools	52,447,820	2,545,919	8,229,346		11,404,713	327,074	75,183	9,376,656	5,039,764	14,818,677	7,913,509	(1,449,675)	6,463,834	
4144	Sheridan School District 48J	6,278,616	304,776	985,149		1,620,083	39,155	9,000	1,122,495	1,382,282	2,552,932	947,339	(598,273		
4166	Yamhill-Carlton School District 1	2,818,807	136,830	442,286	843,448	1,422,564	17,579	4,041	503,948	599,944	1,125,512	425,311	(76,995)	348,316	
4185 4189	Lebanon School District Uh-1 Wasco County High School	-	-	-	-	-	=	-	-	-	-	-	-	-	
4203	Victor Point School		-	-		-		-				-	-	-	
4218	Curry County Education Service District	-	-	-	-	-	-	-	-	-	-	-	-	-	
4219	Grant County Education Service District	809,665	39,303	127,041		415,059	5,049	1,161		331,627	482,589	122,165	(104,752)		
4220 4221	Jefferson County Education Service District Marion Education Service District	901,637	43,767	141,472	42,584	227,823	5,623	1,292	161,195	939,623	1,107,733	136,042	(243,582)	(107,540)	
4223	InterMountain Education Service District	8.702.851	422.453	1.365,524	411.089	2.199.066	54,273	12,475	1,555,901	5,690,120	7.312.769	1.313.116	(998,308)	314,808	
4224	Wallowa County Region 18	1,909,847	92,708	299,665		450,446	11,910	2,738		246,107	602,199	288,164	(57,606)		
4225	Washington County Education Service District	-	-	-	-	-	-	-	-	-	-	-	-	-	
4226 4227	North Central Education Service District	970,308	47,101	152,247	32,816	232,164	6,051	1,391	173,472	112,576	293,490	146,403	(70,448)		
4227	Cascade School District Uh5 Mari-Linn School District	-	-	-	-	-	-	-	-	-	-	-	-	-	
4232	South Coast Education Service District Region 7	9,307,567	451,807	1,460,408	448,470	2,360,685	58,044	13,342	1,664,013	162,009	1,897,408	1,404,358	(90,132)	1,314,226	
4237	Douglas Education Service District	19,472,654	945,240	3,055,365	1,237,364	5,237,969	121,435	27,914	3,481,334	242,981	3,873,664	2,938,101	246,051	3,184,152	
4238 4251	Multnomah Education Service District	11,873,558	576,365	1,863,025	3,789,472	6,228,862	74,046	17,021	2,122,762	18,125,920	20,339,749	1,791,523	(2,220,089)	(428,566)	
4251 4252	Clatsop County Education Service District High Desert Education Service District	16.661.400	808.777	2.614.264	51.587	3,474,628	103.904	23.884	2.978.736	2.219.926	5.326.450	2.513.930	(324.503)	2.189.427	
4254	Willamette Education Service District	20,643,956	1,002,098	3,239,148		7,878,792	128,740	29,593	3,690,740	883,641	4,732,714	3,114,832	877,815	3,992,647	
4258	Hermiston School District 8R	12,198,708	592,149	1,914,043	439,339	2,945,531	76,073	17,487	2,180,893	24,249,926	26,524,379	1,840,583	(5,058,628)	(3,218,045)	
4259	Clackamas Education Service District	22,419,981	1,088,309	3,517,816		5,660,270	139,815	32,139	4,008,259	329,256	4,509,469	3,382,804	166,390	3,549,194	
4260 4268	Greater Albany School District 8J Lake Oswego School District	74,720,022 59,476,396	3,627,054 2,887,099	11,723,975 9.332,168		15,400,653 16,102,407	465,968 370,906	107,110 85,259	13,358,495 10,633,229	3,133,756 54,056	17,065,329 11,143,450	11,274,015 8,974,004	(763,195) 1,854,504	10,510,820 10,828,508	
4270	Silver Falls School District	13,798,621	669.812	2,165,078		2.855.342	86.051	19.780	2.466,927	13,513,899	16,086,657	2,081,984	(3.197.297	(1.115.313)	
4271	Malheur Education Service District Region 14	4,050,958	196,641	635,617	233,661	1,065,919	25,263	5,807	724,233	461,348	1,216,651	611,223	(52,974	558,249	
4272	Linn-Benton-Lincoln Education Service District	21,822,840	1,059,323	3,424,122		4,489,210	136,091	31,283		1,669,390	5,738,266	3,292,706	(642,756)		
4273	Double O School District	113,148	5,492	17,754	25,827	49,073	706	162	20,229	25,323	46,420	17,072	1,129	18,201	
4275 4276	Tillamook County Education Service District Lane County Education Service District	13,519,153	656,246	2.121.228	906,292	3,683,766	84,308	19,380	2,416,963	248.052	2,768,703	2.039.817	169,863	2,209,680	
4277	Mitchell School	1,056,770	51,298	165,813		419,371	6,590	1,515	188,930	244,419	441,454	159,449	(34,031)	125,418	
4279	St Helens School District 502	15,783,500	766,162	2,476,516		4,665,074	98,429	22,626	2,821,784	591,445	3,534,284	2,381,469	346,645	2,728,114	
4280	Northwest Regional Education Service District	52,442,911	2,545,680	8,228,576		10,942,575	327,044	75,176	9,375,778	2,162,004	11,940,002	7,912,768	(799,501)	7,113,267	
4286 4288	Southern Oregon Education Service District Medford School District 549C	16,851,754 106,206,194	818,017 5,155,454	2,644,131 16,664,326	43,416 8,795,048	3,505,564 30,614,828	105,091 662,321	24,157 152,246	3,012,768 18,987,613	4,560,591 7,619,438	7,702,607 27,421,618	2,542,651 16,024,758	(1,413,101)	1,129,550 14,623,453	
4291	Dayton Public Schools	4,332,946	210,330	679,863	123,250	1,013,443	27,021	6,211	774,647	1,287,844	2,095,723	653,770	(256,852)	396,918	
4293	Lake County Education Service District	859,210	41,708	134,815		260,052	5,358	1,232	153,610	197,356	357,556	129,641	(53,030)	76,611	
4294	Harney Education Service District Region XVII	1,704,771	82,753	267,488		519,683	10,631	2,444		373,528	691,383	257,222	(146,245)		
4295 4297	Wasco County Education Service District Yamhill Education Service District	3,696,697	179,445	580,032	97,640	857,117	23,053	5,299	660,898	64,811	754,061	557,770	75,236	633,006	
4306	Amity School District	4,071,504	197.639	638,841	863,292	1,699,772	25,391	5,836	727,906	546,794	1,305,927	614.323	91,330	705,653	
4307	Columbia School District 5J	≘-	-	-	-	-	-	-	-	-	-	-	-	-	
4309	Scappoose School District	16,861,183	818,474	2,645,611	-	3,464,085	105,149	24,170	3,014,453	2,737,911	5,881,683	2,544,074	(961,322	1,582,752	
4311 4312	Redmond School District 2J Reedsport School District	24,359,427 4,867,691	1,182,454 236,287	3,822,126 763,767		5,278,853 1,522,051	151,910 30,356	34,919 6,978	4,354,994 870,249	29,588,572 182,119	34,130,395 1.089.702	3,675,435 734,454	(6,647,868)	(2,972,433)	
4312 4313	Reedsport School District Forest Grove School District	4,867,691 50,895,687	236,287 2,470,575	763,767 7.985,808		1,522,051 10,505,708	30,356 317,395	6,978 72,959	870,249 9.099,164	182,119 4.445,347	1,089,702 13,934,865	734,454 7,679,317	238,145	972,599	
4314	Willamina School District 30J	7,396,385	359,035	1,160,533		1,703,030	46,125	10,603	1,322,331	842,596	2,221,655	1,115,992	(182,886)	933,106	
4315	John Day School District	3,953,341	191,903	620,301	624,327	1,436,531	24,654	5,667	706,781	533,219	1,270,321	596,494	(166,491	430,003	
4316	Tigard-Tualatin School District 23J	117,860,387	5,721,171	18,492,932		26,139,288	734,999	168,952		4,138,885	26,113,993	17,783,183	(1,054,361)	16,728,822	
4317 4320	Sherwood School District 88J Rainier School District 13	43,986,730 6,140,825	2,135,201 298,088	6,901,756 963,529	228,648 653,580	9,265,605 1,915,197	274,309 38,295	63,055 8,803	7,863,976 1,097,861	2,256,090 662,059	10,457,430 1,807,018	6,636,870 926,549	(885,293) (11,376)	5,751,577 915,173	
4320	North Clackamas School District 12	132,947,400	6,453,524	20,860,165	12,803,017	40,116,706	38,295 829,084	190,579	23,768,423	3,384,776	28,172,862	20,059,564	4,217,920	24,277,484	
4323	Estacada School District 108	15,572,857	755,937	2,443,465		5,382,682	97,115	22,324	2,784,126	354,565	3,258,130	2,349,687	452,024	2,801,711	
4324	Centennial School District 28	59,882,557	2,906,815	9,395,897	-	12,302,712	373,439	85,841	10,705,843	10,520,969	21,686,092	9,035,287	(3,810,706)		
4326 4327	Harney County School District 3	969 448	47.059	152.112	28.194	227.365	6.046	1.390	173.318	147.186	327,940	146.274	1.780	148.054	
4327	Jordan Valley School District 3 Gervais School District 1	969,448 3.843.450	47,059 186,568	603,058	28,194 308,472	1,098,098	6,046 23,968	1,390 5,510	687,134	1,377,547	2.094.159	146,274 579,913	(300,417	148,054	
4329	Vale School District 84	9,558,667	463,996	1,499,806		2,151,508	59,610	13,702		950,808	2,733,025	1,442,245	(382,649)	1,059,596	
4331	Molalla River School District	11,782,878	571,964	1,848,797		7,231,159	73,480	16,891	2,106,551	2,127,080	4,324,002	1,777,841	881,681	2,659,522	
4332	Gresham-Barlow School District 10	74,875,812	3,634,617	11,748,420		19,940,783	466,939	107,334		6,716,397	20,677,017	11,297,522	(1,168,355)		
4333 4334	Canby School District Cascade School District 5	30,563,169 15,172,958	1,483,595 736,525	4,795,526 2,380,719		11,205,482 4,507,925	190,598 94,621	43,812 21,750	5,464,103 2,712,631	2,337,997 130,024	8,036,510 2,959,026	4,611,477 2,289,348	1,197,598 551.382	5,809,075 2,840,730	
4334	Cascade School District 5 Milton-Freewater Unified School District 7	15,172,958 6,813,480	736,525	2,380,719		4,507,925 2,232,155	94,621 42,490	21,750 9.767	1,218,118	2.584.355	2,959,026 3,854,730	2,289,348	(238,071)		
4336	Nestucca Valley School District 101	4,660,933	226,251	731,326	290,646	1,248,223	29,066	6,681	833,285	214,638	1,083,670	703,258	(83,032)	620,226	
4337	Sherman County School District	1,784,215	86,609	279,953	48,215	414,777	11,127	2,558	318,983	513,049	845,717	269,208	(242,251)	26,957	

Deferred Inflows of Resources

			-	Deterred Outilo	ws of Resources				Deterred Inflows of Re	sources			ension Expense / (Cred	it)
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)	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts (1)	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) (1)
4338	Three Rivers U J School District	34,599,757	1,679,539	5,428,889	682,518	7,790,946	215,770	49,598	6,185,767	2,164,901	8,616,036	5,220,531	(534,045)	4,686,486
4339	Lebanon Community School District	35,937,444	1,744,473	5,638,779	732,170	8,115,422	224,113	51,516	6,424,920	4,448,347	11,148,896	5,422,366	(921,822)	4,500,544
4340	Monroe School District 1J	2,862,549	138,954	449,149	20,878	608,981	17,851	4,103	511,768	512,599	1,046,321	431,911	(226,280)	205,631
4341	Hillsboro School District 1J	164,695,238	7,994,625	25,841,573	278,797	34,114,995	1,027,070	236,089	29,444,323	12,337,863	43,045,345	24,849,787	(3,006,833)	21,842,954
4342	North Santiam School District 29J	6,757,087	328,002	1,060,224	363,473	1,751,699	42,138	9,686	1,208,037	5,822,272	7,082,133	1,019,533	(1,223,166)	(203,633)
4343	Harrisburg Sschool District 7	7,024,731	340,994	1,102,218	235,887	1,679,099	43,808	10,070	1,255,886	1,554,391	2,864,155	1,059,916	(580,880)	
4344	South Wasco County School District 1	2,919,649	141,725	458,109	124,850	724,684	18,207	4,185	521,977	331,554	875,923	440,527	(90,466)	350,061
4345	Oregon Trail School District 46	36,143,164	1,754,459	5,671,058	127,969	7,553,486	225,395	51,811	6,461,699	2,268,140	9,007,045	5,453,406	(1,282,996)	4,170,410
4346	Knappa School District 4	5,122,992	248,680	803,825	187,160	1,239,665	31,948	7,344	915,892	446,103	1,401,287	772,975	(137,085)	
4347 4348	Clatskanie School District 6J	8,212,069	398,630	1,288,518 43,640	492,073	2,179,221	51,212	11,772	1,468,159	529,613	2,060,756	1,239,065	(110,583)	1,128,482
4348 4350	Lourdes Charter School Ridgeline Montessori	278,127 1,669,917	13,501 81,061	43,640 262,019	132,077 131,585	189,218 474,665	1,734 10,414	399 2,394	49,724 298,549	89,331 114,188	141,188 425,545	41,965 251,963	(13,189) (9,866)	28,776 242,097
4350	The Village School	380.098	18.451	262,019 59,639	8 418	474,663 86.508	2,370	2,394	298,349 67.954	114,188	425,545 187,400	251,963 57,350	(16,412)	40.938
4352	Armadillo Technical Institute	631,193	30,639	99,038	72.855	202.532	3,936	905	112.845	112,582	230,268	95.237	(48,729)	
4354	Onal Charter School	400,655	19,449	62,865	56,324	138,638	2,499	574	71,629	42,565	117.267	60,452	(42,730)	17,722
4355	Three Rivers Charter School	1.072.605	52,066	168,297	42,764	263,127	6,689	1,538	191.761	173,964	373,952	161,838	(43,197)	
4358	Detroit Lake Charter School	-	-	-	-	-	-	-		-		-	-	-
4360	Luckiamute Valley Charter School	1,624,824	78,872	254,944	95,232	429,048	10,133	2,329	290,487	134,863	437,812	245,159	(21,290)	223,869
4361	Rimrock Expeditionary Alternative Learning			-			-						(48,522)	(48,522)
4362	Kings Valley Charter School	129,047	6,264	20,248	9,495	36,007	805	185	23,071	2,152	26,213	19,471	(3,662)	15,809
4363	Multisensory Learning Academy	4,228,940	205,281	663,544	960,194	1,829,019	26,372	6,062	756,053	126,692	915,179	638,077	262,023	900,100
4365	Mitch Charter School	1,467,754	71,248	230,299	234,637	536,184	9,153	2,104	262,406	259,579	533,242	221,460	(36,666)	184,794
4366	Sand Ridge Charter School	1,846,694	89,642	289,756	39,368	418,766	11,516	2,647	330,153	140,616	484,932	278,636	(24,724)	253,912
4367	Arthur Academy Charter School	6,053,530	293,850	949,832	151,812	1,395,494	37,751	8,678	1,082,254	672,340	1,801,023	913,378	178,137	1,091,515
4369	Trillium Charter School		-		120,828	120,828				1,465,119	1,465,119		(466,717)	(466,717)
4370	Howard Street Charter School, Inc.	916,198	44,474	143,756	198,350	386,580	5,714	1,313	163,799	52,536	223,362	138,239	51,505	189,744
4371 4373	The Lighthouse School Sheridan Japanese School Foundation	1,373,089 554,356	66,652 26,910	215,445 86,981	252,117 111,008	534,214 224,899	8,563 3,457	1,968 795	245,482 99.108	223,378 81 646	479,391 185,006	207,176 83,643	(23,733)	183,443 83,679
4373 4374	Sheridan Japanese School Foundation Ione School District	2,398,153		86,981 376,283	111,008 42,851	224,899 535,545	3,457 14,955	795 3,438	99,108 428,743	81,646 328,378	775,514	83,643 361.842	36 (158,805)	203,037
4375	Eddyville Charter School	1,830,177	116,411 88,840	287.165	42,851	857,856	11,413	2,624	327,200	235,432	576,669	276,143	(158,805)	351.820
4376	Four Rivers Community School	2,664,151	129,323	418.020	481,831	1.002.540	16,614	2,624 3.819	327,200 476,299	235,432 161.358	658,090	276,143 401,976	75,677 81,470	351,820 483,446
4378	Mosier Community School	1,285,048	62,379	201,631	35,731	299,741	8,014	1,842	229,742	342,444	582,042	193,892	(34,158)	159,734
4379	Siletz Valley School	1,980,064	96,116	310.683	402.334	809.133	12,348	2,838	353,997	219,546	588,729	298.759	(78,313)	
4380	The Emerson School	854.117	41.461	134.016	92.804	268 281	5.326	1.224	152,700	164.261	323,511	128.872	(12,647)	116,225
4381	North Wasco County School District 21	20,368,368	988,720	3,195,907	2,982,362	7,166,989	127,021	29,198	3,641,470	2,506,132	6,303,821	3,073,250	(138,392)	2,934,858
4382	Self Enhancement Inc			-	-,,			,	-	129,947	129,947	-,,	(128,534)	
4383	City View Charter School	1,715,776	83,287	269,215	344,387	696,889	10,700	2,460	306,748	34,723	354,631	258,882	52,831	311,713
4386	Nixyaawii Community School	815,871	39,604	128,015	60,248	227,867	5,088	1,170	145,862	59,351	211,471	123,101	192	123,293
4388	West Lane Tech	830,759	40,327	130,351	113,180	283,858	5,181	1,191	148,524	-	154,896	125,348	53,575	178,923
4390	Oregon Connections Academy	19,974,318	969,592	3,134,078	2,733,542	6,837,212	124,564	28,633	3,571,022	-	3,724,219	3,013,794	804,858	3,818,652
4392	Eagleridge High School	1,312,078	63,691	205,872	115,032	384,595	8,182	1,881	234,574	145,559	390,196	197,971	(35,919)	162,052
4393	Cascade Heights Public Charter School	1,435,472	69,681	225,233	127,861	422,775	8,952	2,058	256,635	127,139	394,784	216,589	(7,764)	208,825
4396	Sweet Home Charter School	773,298	37,537	121,335	25,289	184,161	4,822	1,109	138,251	185,265	329,447	116,678	(17,514)	99,164
4397	Springwater Environmental Sciences School	1,179,386	57,250	185,052	196,849	439,151	7,355	1,691	210,851	403,002	622,899	177,950	(55,890)	122,060
4398	LEP High	876.037	42.525	137.455	167.106	347 086	5.463	1.256		184.766	348.103	132.179	(125,361)	
4400 4401	Phoenix School				167,106		5,463 1,604		156,618				49,039	181,218
4401 4402	Ballston Community School Sage Community School	257,280	12,489	40,369	14,768 52,117	67,626 52,117	1,604	369	45,997	139,653 132,663	187,623 132,663	38,819	(49,108) (57,972)	(10,289) (57,972)
4402 4403	Portland Village School	2.250.968	109.266	353.189	715.601	1.178.056	14.037	3.227	402.429	512,165	931.858	339.634	(25,266)	314 368
4404	Alliance Charter Academy	2,732,088	132,621	428.679	76,976	638,276	17.038	3,227	488.444	232,205	741,603	412.227	(116,350)	
4405	Forest Grove Community School	1,343,325	65,208	210,775	124,993	400,976	8,377	1.926	240.161	189,076	439,540	202.686	(45,721)	
4407	Madrone Trail Public Charter School	1.464.976	71,113	229,863	256,683	557,659	9.136	2,100	261,909	153,108	426,253	221.041	(23,263)	197,778
4408	Muddy Creek Charter School	554,529	26,918	87,009	107,371	221,298	3,458	795	99,139	281,077	384,469	83,669	(34,543)	49,126
4409	Southwest Charter School	1,141,144	55,393	179,052	487,829	722,274	7,116	1,636	204,014	394,946	607,712	172,180	(7,510)	164,670
4410	Ace Academy	-	-	-	-	-	-	-	-	20,341	20,341	-	(107,715)	(107,715)
4411	Sherwood Charter School	1,167,758	56,685	183,228	27,583	267,496	7,282	1,674	208,773	157,248	374,977	176,195	(41,462)	134,733
4412	Estacada Web Academy	4,968,192	241,166	779,536	1,277,306	2,298,008	30,983	7,122	888,217	-	926,322	749,618	350,466	1,100,084
4413	Marcola Early College Academy	-	-	-	-	-	-	-	-	-	÷	-	-	-
4414	Marcola Web Academy		-				-						-	
4418	Lewis and Clark Montessori Charter School	2,123,902	103,098	333,252	66,220	502,570	13,245	3,045	379,713	775,062	1,171,065	320,462	(45,680)	
4419	Silvies River Web Academy	2,733,153	132,673	428,847	1,260,924	1,822,444	17,044	3,918	488,635	-	509,597	412,388	401,518	813,906
4420 4421	Oregon Virtual Academy	9,419,032	457,218	1,477,897	1,869,334	3,804,449	58,739	13,502	1,683,941	-	1,756,182	1,421,176	511,387 (1.872)	1,932,563
4421 4422	Home Scholars Academy of Oakridge and Westfir Redmond Proficiency Academy	5,464,956	265,280	857,481	876,423	1,999,184	34,080	7,834	977,028	626,390	1,645,332	824,571	(1,872) 72,515	(1,872) 897,086
4422 4423	Molalla River Academy	5,464,956 1.161.304	265,280 56,372	857,481 182,215	876,423 184,624	1,999,184	34,080 7.242	1,834	977,028 207.619	626,390 361,999	1,645,332 578,525	824,571 175,222	72,515 (14,703)	897,086 160,519
4424	The Ivy School	1,379,509	66,964	216.452	465,437	748.853	8,603	1,978	246,630	560,823	818,034	208.145	81.086	289,231
4429	Clackamas Web Academy	20,048	973	3,146	1.784	5,903	125	29	3,584	3,087	6,825	3.025	(2.168)	857
4430	Clackamas Charter Alliance 2	142,226	6,904	22,316	137	29,357	887	204	25,427	13.822	40,340	21,459	(6,377)	15,082
4431	Corbett Charter School		-				-	-		.5,322	-10,510	21,439	(58,448)	(58,448)
4432	Renaissance Public Academy	637,355	30,938	100,004	581,645	712,587	3,975	914	113,947	310,177	429,013	96,166	24,062	120,228
4433	Powell Butte Community Charter School	1,588,997	77,133	249,322	191,149	517,604	9,909	2,278	284,082	86,572	382,841	239,753	85,486	325,239
4434	Logos Public Charter School	5,238,360	254,280	821,927	2,016,390	3,092,597	32,667	7,509	936,517	959,685	1,936,378	790,382	70,065	860,447
4435	Sunny Wolf Charter School	1,214,669	58,962	190,588	128,454	378,004	7,575	1,741	217,159	-	226,475	183,274	82,671	265,945
4436	Academy of Arts & Academics	· · · · · · ·	· -		33,872	33,872	-	-	-	565,459	565,459	-	(212,189)	(212,189)
4437	Center for Advance Learning	1,483,185	71,997	232,720	266,307	571,024	9,249	2,126	265,165	239,494	516,034	223,788	(12,272)	211,516
4439	Homesource Family Charter	-	-	-	-	-	-	-	-	-	-	-	-	
4440	Sheridan Allprep Academy	1,062,485	51,575	166,710	260,709	478,994	6,626	1,523	189,952	97,601	295,702	160,311	60,560	220,871
4441	Baker Web Academy	15,044,040	730,267	2,360,491	4,736,477	7,827,235	93,817	21,565	2,689,583	-	2,804,965	2,269,897	1,794,434	4,064,331
4443	Knova Learning Oreogn	1,749,542	84,926	274,513	187,593	547,032	10,910	2,508	312,784	216,886	543,088	263,977	(36,359)	227,618
4444	Bennett Pearson Academy, Inc.	949,468	46,089	148,977	423,775	618,841	5,921	1,361	169,747	299,589	476,618	143,259	18,502	161,761
4446	Coburg Community Charter School	1,606,018	77,959	251,993	137,004	466,956	10,015	2,302	287,125	105,157	404,599	242,322	(4,533)	237,789
4447 4448	Arco Iris Spanish Immersion Charter School Gresham Barlow Web Academy	2,198,528 4,008,016	106,721 194,557	344,961 628,879	414,559 973,297	866,241 1,796,733	13,710 24,995	3,152 5,745	393,054	60,398 3,003	470,314	331,722 604,743	128,232 258,716	459,954 863,459
4448	Gresnam Bariow Web Academy	4,008,016	194,557	628,879	9/3,297	1,796,733	24,995	5,745	716,556	3,003	750,299	604,743	258,716	863,459

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

Deferred Outflows of Resource Deferred Inflows of Resource Total Deferred Differences Net Difference Net Amortization of Outflows of Resource between Expected between Projected Inflows of Resources Deferred Amounts Changes in Employer Excluding Employer Changes in Employer Proportion Excluding Employer Specific Amounts (1) Employer Number and Actual Experience Total Pension Expense / **Expected and Actual** Changes in Changes in and Actual Proportionate Share of from Changes in Net Pension Liability Plan Pension Expense Proportion (Credit) (1) 4449 Mosier Middle School 4450 1,424,560 69,151 325,124 254,684 604,224 869,834 214,943 (67,813) 147,130 223,521 Sauvie Island Academy 4451 4452 50,779 16,697 294,714 26,810 509,629 97,477 6,524 2,145 1,500 493 River's Edge Academy Charter School 1,046,083 164,136 187,019 266,080 461,123 157,837 (15,825) 142,012 South Columbia Family School 343,967 53,970 61,495 23,482 87,615 51,899 7,438 59,337 Woodland Educational Initiative 922,483 44,779 144,742 358,576 548,097 164,922 418,315 139,187 126,427 4454 Le Monde Immersion Charter School 2 049 556 99 489 321 586 352 132 773 207 12,781 2 938 366 421 47,463 429 603 309 244 127 997 437 241 255,023 14,440 3,319 7,717 176,303 525,676 Hope Chinese Charter School 2,315,518 112,400 363,317 730,740 413,970 439,446 349,373 4456 Insight School of Oregon Charter 3,299,923 160,185 517,776 1,401,385 2.079.346 20,579 4,730 589,962 615,366 497,904 359,209 857,113 131,917 Oregon Virtual Education East 4.813 4.813 131.917 (25,165) (25,165) Oregon Virtual Education Wes 4,487 131,361 (23,394) 4459 Crater Lake Charter Academy 1.685,389 81.812 264,447 222,264 568,523 10.510 2.416 301,315 49,969 364,210 254,297 105,941 360,238 110,407 14,184 343,180 298,493 641,673 Kairos Pdx 406,631 Mountain View Academy Bend International School 4461 98 798 98 798 (83,369) (83.369) 69,664 256,573 117,913 385,493 216,537 137,715 354,252 5,326 4,352 1,224 4463 Dallas Community School-Community Innovation Partners 41,458 134,008 228,109 403,575 152,691 112,407 271,648 128,865 77,372 206,237 The Valley School of Southern Oregon 697,855 33,875 109,497 258,951 402,323 124,763 39,200 169,315 105,295 88,399 193,694 32,551 297 439 54,710 4467 Cannon Beach Academy 306,017 14.855 48.016 116,459 179,330 1.908 39,519 96,576 46,173 49,577 95,750 4468 3,595,008 174,509 1,982,395 22,419 642,718 1,206,793 Frontier Charter Academy 564,076 2,720,980 5,153 670,290 542,427 664,366 958,411 46,523 150,380 459,973 5,977 171,345 178,696 144,608 176,771 393,704 321,379 4470 1.941.025 1.396.777 1.795.555 12.105 2.782 347.018 686.573 Oregon Family School 94.221 304.557 361.905 292.869 141,085 Valley Inquiry Charter School 37.024 1.797 5.809 33.119 40.725 231 6.619 6.903 5.586 7.360 12.946 2,388,544 115,945 374,776 2,038,511 2,529,232 14,895 3,424 427,026 445,345 360,392 479,401 839,793 Willamette Connections Academy 4474 Oregon for Quality Virtual Education Inc 20,673 66,823 2,656 610 88,331 152,589 425,880 302,514 390,010 76,139 79,405 64,258 Harmony Academy 2,310,328,494 743,274,372 \$ 2,402,536,547 \$ 2,737,490,545 \$ 1,336,008,140 \$ 4,190,936,792 2,310,328,494 \$ Total for All Entities 15,312,006,363 1,336,008,140 \$ 4,481,819,059 95,488,479 \$ 21,949,628 \$

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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Notes to the Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Fiscal Year Ended June 30, 2022

Note 1 - Description of Plan

A. Organization

Oregon Public Employees Retirement System (PERS or the System) administers a cost-sharing, multiple-employer defined benefit pension plan (Plan) for units of state government, political subdivisions, community colleges, and school districts, containing multiple actuarial pools. Plan assets may be used to pay the benefits of the employees of any employer that provides pensions through the Plan. Participation by state government units, school districts, and community colleges is mandatory. Participation by most political subdivisions is optional, but irrevocable after election. As of June 30, 2022, there were 939 participating employers and State Agencies.

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

B. Plan Membership

The 1995 Legislature enacted Chapter 654, Section 3, Oregon Laws 1995, which has been codified into ORS 238.435. This legislation created a second tier of benefits for those who established membership on or after January 1, 1996. The second tier does not have the Tier One assumed earnings rate guarantee and has a higher normal retirement age of 60, compared to 58 for Tier One. As of June 30, 2022, there were 11,413 active plan members, 129,376 retired plan members or their beneficiaries currently receiving benefits, 8,372 inactive plan members entitled to but not yet receiving benefits, for a total of 149,161 Tier One members. For Tier Two members or their beneficiaries currently receiving benefits, 13,335 inactive plan members entitled to but not yet receiving benefits, for a total of 61,111 Tier Two members.

The 2003 Legislature enacted HB 2021, codified as ORS 238A, which created the Oregon Public Service Retirement Plan (OPSRP). OPSRP consists of the Pension Program (defined benefit) and the Individual Account Program. Membership includes public employees hired on or after August 29, 2003. As of June 30, 2022, there were 142,471 active plan members, 10,230 retired plan members or their beneficiaries currently receiving benefits, 8,625 inactive plan members entitled to but not yet receiving benefits, and 21,482 inactive plan members not eligible for refund or retirement, for a total of 182,808 OPSRP Pension Program members.

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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Notes to the Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Fiscal Year Ended June 30, 2022

Note 2 - Summary of Significant Accounting Policies

Governmental Accounting Standards Board (GASB) Statement No. 68

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

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

The Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer (Schedules), along with PERS audited financial statements and the schedule of pension amounts under the GASB 68 report prepared by PERS' third-party actuaries provide employers with the required information for financial reporting related to PERS pensions provided through the Plan as of and for the fiscal year ended June 30, 2022 (the measurement period).

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

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

Basis of Accounting

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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Notes to the Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Fiscal Year Ended June 30, 2022

The Schedule of Employer Allocations reflects employer allocation percentages calculated by PERS for the fiscal year ended June 30, 2022 (the measurement date). Consistent with GASB 68, paragraph 50, employer proportions are actuarially determined as of December 31, 2020 the date of the actuarial valuation used to measure the collective net pension liability.

Proportionate Share Allocation Methodology

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

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

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

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

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

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

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

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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Notes to the Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Fiscal Year Ended June 30, 2022

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):

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

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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Notes to the Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Fiscal Year Ended June 30, 2022

Actuarial Methods and Assumptions

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

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2020 Experience Study, which reviewed experience for the four-year period ended on December 31, 2020.

Discount Rate

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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Notes to the Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Fiscal Year Ended June 30, 2022

Long-Term Expected Rate of Return

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

https://www.oregon.gov/pers/Documents/Financials/CAFR/2022-Annual-Comprehensive-Financial-Report.pdf

Depletion Date Projection

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

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

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

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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Notes to the Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Fiscal Year Ended June 30, 2022

Deferred Inflows of Resources and Deferred Outflows of Resources

Deferred inflows of resources and deferred outflows of resources are calculated at the Plan level and are allocated to employers based on their proportionate share. For the measurement period ended June 30, 2022, employers will report the following deferred inflows of resources and/or deferred outflows of resources:

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

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

Fiscal Year ended June 30, 2022 – 5.5 years Fiscal Year ended June 30, 2021 – 5.4 years Fiscal Year ended June 30, 2020 – 5.3 years Fiscal Year ended June 30, 2019 – 5.2 years Fiscal Year ended June 30, 2018 – 5.2 years Fiscal Year ended June 30, 2017 – 5.3 years

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

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

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