

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, 2020



Certified
Public
Accountants

Oregon Public Employees Retirement System
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As of and for the Fiscal Year Ended June 30, 2020

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Independent Auditor's Report

To the Honorable Kate Brown
Governor of Oregon

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

We have audited the accompanying schedule of employer allocations of the Oregon Public Employees Retirement System (the System) Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan) as of and for the fiscal year ended June 30, 2020, 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, 2020, and the related notes.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources excluding employer specific amounts, total deferred inflows of resources excluding employer specific amounts, and total pension expense/(credit) for the total of all participating entities for the Oregon Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan as of and for the fiscal year ended June 30, 2020, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with standards generally accepted in the United States of America, the financial statements of the fiduciary activities and the proprietary activities of the Oregon Public Employees Retirement System as of and for the fiscal year ended June 30, 2020, and our report thereon dated December 1, 2020, 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.

A handwritten signature in dark ink that reads "Macias Gini & O'Connell LLP". The signature is written in a cursive, flowing style.

Sacramento, California
March 5, 2021

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, 2020

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
1000	State Agencies	\$ 8,674,749,125	28.35807327%
1039	SAIF	116,240,899	0.37999577%
2000	Lake County	12,823,916	0.04192185%
2001	Clackamas County	503,286,407	1.64526174%
2002	Curry County	28,100,340	0.09186104%
2003	Douglas County	159,185,402	0.52038292%
2004	Harney County	14,705,969	0.04807435%
2005	Jackson County	130,024,363	0.42505441%
2006	Jefferson County	13,578,763	0.04438947%
2007	Klamath County	10,231,043	0.03344566%
2008	Lane County	351,288,662	1.14837553%
2009	Marion County	239,667,896	0.78348315%
2011	Washington County	470,424,475	1.53783487%
2012	Grant County	7,160,409	0.02340764%
2013	Umatilla County	46,963,199	0.15352442%
2014	Linn County	137,532,232	0.44959791%
2015	Yamhill County	57,088,175	0.18662334%
2016	Sherman County	6,600,227	0.02157638%
2017	Columbia County	33,300,909	0.10886189%
2018	Coos County	55,332,276	0.18088324%
2020	Wasco County	16,900,230	0.05524747%
2021	Baker County	16,549,961	0.05410243%
2022	Gilliam County	6,540,601	0.02138146%
2023	Morrow County Rural School District Board	-	0.00000000%
2027	Deschutes County	196,137,224	0.64117978%
2028	Union County	-	0.00000000%
2035	Hood River County	18,391,877	0.06012372%
2036	Clatsop County	40,601,131	0.13272659%
2037	Polk County	59,051,597	0.19304184%
2038	Multnomah County	1,020,581,315	3.33631778%
2039	Malheur County	20,073,855	0.06562217%
2040	Benton County	82,429,183	0.26946402%
2042	Josephine County	60,148,931	0.19662906%
2043	Lincoln County	14,823,457	0.04845842%
2044	Crook County	5,797,411	0.01895195%
2050	Wallowa County	468,586	0.00153182%
2052	Tillamook County	25,529	0.00008346%
2099	State Judiciary	102,975,382	0.33663030%
2100	City of Roseburg	38,602,092	0.12619166%
2101	City of Salem	292,534,426	0.95630578%
2102	City of Medford	122,072,878	0.39906072%
2103	City of Albany	106,114,096	0.34689087%
2104	City of Ashland	65,196,605	0.21313009%
2105	City of Astoria	21,765,778	0.07115313%
2106	City of Beaverton	145,987,647	0.47723898%
2107	City of Bend	116,882,780	0.38209410%
2109	City of Canby	19,935,375	0.06516947%
2110	City of Coquille	5,861,293	0.01916078%
2111	City of Eugene	403,647,194	1.31953749%
2112	City of Forest Grove	1,619,296	0.00529354%
2113	City of Grants Pass	51,466,849	0.16824702%
2114	City of Gresham	182,164,830	0.59550352%
2115	City of Hillsboro	176,110,812	0.57571271%
2117	City of McMinnville	48,381,388	0.15816053%
2118	City of Ontario	19,741,620	0.06453608%
2119	City of Oregon City	44,415,218	0.14519498%
2120	City of Lake Oswego	90,602,763	0.29618376%
2121	City of Portland	1,301,103,715	4.25335580%
2122	City of Redmond	39,878,296	0.13036361%
2123	City of St Helens	16,076,391	0.05255431%
2125	City of Vernonia	2,367,512	0.00773948%
2126	City of West Linn	26,444,999	0.08644967%
2127	City of Cottage Grove	20,075,245	0.06562671%
2128	City of Tillamook	5,895,477	0.01927253%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2020

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2129	City of Sweet Home	3,079,643	0.01006747%
2131	City of Drain	1,944,991	0.00635825%
2132	Eugene Water & Electric Board	105,694,770	0.34552008%
2135	McMinnville Water & Light Department	15,373,441	0.05025634%
2138	City of Hood River	15,758,576	0.05151536%
2139	City of Reedsport	4,078,677	0.01333334%
2140	City of Lebanon	17,717,585	0.05791944%
2142	City of Sherwood	24,105,931	0.07880317%
2143	City of Oakland	470,230	0.00153720%
2145	City of Vale	1,333,733	0.00436002%
2146	City of Prineville	9,894,194	0.03234448%
2147	City of Wheeler	372,403	0.00121740%
2148	City of Klamath Falls	25,100,482	0.08205440%
2149	City of Canyonville	913,614	0.00298664%
2150	City of Bandon	6,805,236	0.02224657%
2152	City of Coos Bay	30,188,021	0.09868575%
2154	City of Pendleton	29,675,506	0.09701032%
2155	City of Corvallis	88,378,682	0.28891316%
2157	City of Monmouth	10,416,229	0.03405103%
2158	City of Milton-Freewater	15,266,569	0.04990697%
2159	City of Baker City	12,310,249	0.04024266%
2160	City of Hermiston	22,097,197	0.07223655%
2161	City of Pilot Rock	1,151,748	0.00376511%
2162	City of Clatskanie	4,131,464	0.01350591%
2163	City of Milwaukie	31,775,365	0.10387483%
2165	City of Cornelius	8,395,324	0.02744462%
2166	City of Nyssa	2,196,472	0.00718035%
2167	City of Athena	670,523	0.00219196%
2168	City of Oakridge	4,534,717	0.01482416%
2170	City of Madras	6,511,455	0.02128619%
2172	City of Sandy	15,316,968	0.05007173%
2174	City of Mt Angel	2,014,865	0.00658667%
2175	City of Umatilla	5,782,411	0.01890291%
2176	City of Scappoose	7,768,245	0.02539468%
2177	City of Condon	549,879	0.00179757%
2178	City of Boardman	4,404,892	0.01439975%
2179	City of Estacada	4,164,816	0.01361494%
2180	City of Enterprise	2,755,155	0.00900670%
2181	City of Central Point	17,145,451	0.05604911%
2182	City of Cascade Locks	2,543,748	0.00831561%
2183	City of Myrtle Point	4,079,094	0.01333471%
2184	City of Port Orford	1,855,570	0.00606593%
2185	City of Wood Village	1,971,683	0.00644550%
2186	City of Chiloquin	138,908	0.00045410%
2187	City of Philomath	4,020,887	0.01314443%
2188	City of Talent	3,477,542	0.01136821%
2189	City of Willamina	-	0.00000000%
2191	City of Huntington	332,622	0.00108735%
2192	City of North Plains	2,945,649	0.00962943%
2193	City of Heppner	440,765	0.00144088%
2194	City of Cave Junction	1,544,349	0.00504853%
2195	City of Metolius	-	0.00000000%
2196	City of Hubbard	2,329,788	0.00761616%
2197	City of Myrtle Creek	2,850,513	0.00931843%
2198	City of Carlton	1,639,295	0.00535892%
2199	City of Junction City	7,698,216	0.02516575%
2200	City of Wallowa	264,735	0.00086543%
2201	City of Coburg	1,948,340	0.00636919%
2202	City of Dallas	16,802,128	0.05492677%
2203	City of Rockaway Beach	3,102,988	0.01014378%
2204	City of Burns	2,493,773	0.00815224%
2205	City of Elgin	570,580	0.00186525%
2206	City of Weston	376,828	0.00123186%
2207	City of Mill City	799,591	0.00261389%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
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Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2020

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2208	City of Fairview	4,222,298	0.01380285%
2209	City of Monroe	239,572	0.00078317%
2210	City of Helix	77,701	0.00025401%
2211	City of Jefferson	-	0.00000000%
2212	Town of Lakeview	2,276,102	0.00744066%
2213	City of Stanfield	213,202	0.00069697%
2214	City of Yamhill	1,358,524	0.00444106%
2215	City of Powers	-	0.00000000%
2216	City of Brookings	6,867,630	0.02245053%
2217	City of Sutherlin	8,009,174	0.02618228%
2218	City of Prairie City	977,426	0.00319524%
2219	City of Sheridan	2,482,950	0.00811685%
2220	City of Garibaldi	1,672,768	0.00546834%
2221	City of Sisters	2,493,686	0.00815195%
2222	City of Jacksonville	2,989,975	0.00977434%
2223	City of Cannon Beach	7,085,561	0.02316296%
2224	City of Falls City	602,338	0.00196907%
2225	City of Echo	604,934	0.00197755%
2226	City of Hines	1,358,844	0.00444211%
2227	Town of Bonanza	-	0.00000000%
2228	City of Turner	1,652,744	0.00540288%
2229	City of John Day	1,597,826	0.00522335%
2231	City of Banks	962,213	0.00314551%
2232	City of Joseph	376,864	0.00123198%
2233	City of Lafayette	1,690,880	0.00552755%
2234	City of Aumsville	3,017,157	0.00986320%
2235	City of Amity	497,212	0.00162540%
2236	City of Creswell	2,975,563	0.00972722%
2237	City of Troutdale	6,517,750	0.02130676%
2238	City of Warrenton	10,005,837	0.03270945%
2240	City of Wilsonville	26,987,392	0.08822277%
2241	City of Bay City	1,395,955	0.00456343%
2242	City of Gaston	-	0.00000000%
2243	City of Brownsville	698,119	0.00228218%
2244	City of Lakeside	374,050	0.00122278%
2245	City of Dundee	2,022,773	0.00661252%
2246	City of Merrill	130,615	0.00042699%
2247	City of Malin	180,033	0.00058853%
2248	City of Fossil	275,441	0.00090043%
2249	City of Phoenix	3,221,378	0.01053080%
2250	City of Gold Beach	1,547,893	0.00506012%
2251	City of Rogue River	2,345,360	0.00766707%
2252	City of Dayton	1,185,529	0.00387554%
2253	Town of Butte Falls	241,767	0.00079035%
2254	City of Shady Cove	535,504	0.00175058%
2255	Town of Canyon City	474,419	0.00155089%
2256	City of Jordan Valley	-	0.00000000%
2257	City of Culver	777,956	0.00254317%
2258	City of Adair Village	744,876	0.00243503%
2259	Town of Hammond	-	0.00000000%
2260	City of Riddle	836,152	0.00273341%
2261	City of Waldport	1,210,466	0.00395706%
2262	City of Dufur	476,239	0.00155684%
2263	City of La Grande	8,089,002	0.02644324%
2264	City of Gervais	1,195,226	0.00390724%
2265	City of Westfir	253,983	0.00083028%
2266	City of Irrigon	1,486,525	0.00485950%
2267	City of Independence	10,470,316	0.03422785%
2268	City of Harrisburg	2,513,190	0.00821571%
2269	City of Durham	318,205	0.00104022%
2270	City of Lyons	240,317	0.00078561%
2271	City of Columbia City	1,669,831	0.00545874%
2272	City of Aurora	562,773	0.00183973%
2273	City of Silverton	8,348,061	0.02729012%

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Oregon Public Employees Retirement System
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Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2020

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2274	City of Gold Hill	37,986	0.00012418%
2275	City of Toledo	4,674,016	0.01527953%
2276	City of Newport	9,117,514	0.02980549%
2277	City of Rajneeshpuram	-	0.00000000%
2278	City of Springfield	93,577,644	0.30590875%
2279	City of Keizer	19,939,549	0.06518312%
2280	City of Winston	3,355,663	0.01096979%
2281	City of Manzanita	2,191,661	0.00716462%
2282	City of Eagle Point	2,833,464	0.00926270%
2283	City of Maupin	890,724	0.00291181%
2284	City of Halsey	629,964	0.00205938%
2285	City of Veneta	3,085,622	0.01008701%
2286	City of Millersburg	1,152,446	0.00376739%
2287	City of King City	1,415,902	0.00462864%
2288	City of Tualatin	35,523,495	0.11612761%
2289	City of St Paul	-	0.00000000%
2290	City of Molalla	5,454,479	0.01783089%
2291	City of Florence	8,390,657	0.02742937%
2292	City of North Bend	14,203,884	0.04643302%
2293	City of Lowell	620,316	0.00202784%
2294	City of Depoe Bay	2,027,381	0.00662758%
2295	City of Tigard	20,762,413	0.06787309%
2296	City of Happy Valley	12,253,596	0.04005746%
2297	City of Rainier	3,081,410	0.01007324%
2298	City of Lincoln City	22,727,404	0.07429672%
2299	City of Dunes City	107,584	0.00035170%
2300	City of Yachats	1,559,827	0.00509913%
2301	City of Moro	227,375	0.00074330%
2302	City of Mt. Vernon	443,928	0.00145122%
2303	City of Woodburn	23,800,897	0.07780601%
2304	City of Gladstone	11,096,509	0.03627490%
2305	City of Elkton	120,902	0.00039523%
2306	City of Imbler	64,559	0.00021105%
2307	City of Yoncalla	415,482	0.00135823%
2308	City of North Powder	184,831	0.00060422%
2309	City of Gearhart	1,378,398	0.00450603%
2501	Port of The Dalles	388,770	0.00127090%
2507	Port of Astoria	2,873,956	0.00939507%
2508	Multnomah Drainage	5,901,358	0.01929176%
2510	Horsefly Irrigation District	333,602	0.00109056%
2511	Grants Pass Irrigation District	1,301,264	0.00425388%
2512	Port of Portland	165,153,950	0.53989432%
2513	Port of Coos Bay	6,322,090	0.02066714%
2515	Klamath County Fire District 1	29,629,205	0.09685896%
2518	Clackamas County Housing Authority	7,293,445	0.02384254%
2519	Home Forward	44,661,557	0.14600027%
2521	League of Oregon Cities	7,226,924	0.02362508%
2522	Lane Council of Governments	38,611,980	0.12622398%
2526	Clatskanie People's Utility District	8,207,799	0.02683160%
2527	Deschutes Valley Water District	4,175,432	0.01364964%
2528	Columbia River Fire & Rescue	14,347,774	0.04690340%
2529	East Fork Irrigation District	552,120	0.00180490%
2530	River Road Water District	844,486	0.00276066%
2531	Oregon School Boards Association	11,950,519	0.03906669%
2533	Owyhee Irrigation District	4,560,912	0.01490979%
2535	Athena Cemetary Maintenance District 1	-	0.00000000%
2536	Valley View Cemetery	-	0.00000000%
2538	Clackamas Vector Control	967,828	0.00316387%
2540	West Extension Irrigation District	876,187	0.00286429%
2541	Jackson County Vector Control District	699,731	0.00228745%
2542	Rainbow Water District	2,008,486	0.00656581%
2545	Council of Governments	23,144,080	0.07565885%
2547	Metzger Water District	-	0.00000000%
2549	Rogue River Fire District	3,711,753	0.01213386%

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Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2550	Nyssa Road Assessment District 2	642,692	0.00210098%
2551	Sandy Fire Department	4,797,162	0.01568210%
2552	Winston-Dillard Fire District	2,911,471	0.00951771%
2553	Tangent Rural Fire Protection District	660,021	0.00215763%
2555	Monroe Fire Department	293,955	0.00096095%
2556	Jackson County Fire District 5	13,796,154	0.04510013%
2557	Estacada Fire Department	3,328,344	0.01088048%
2559	Keizer Fire Department	10,554,701	0.03450370%
2561	Jefferson Rural Fire Protection District	1,354,539	0.00442804%
2562	Wy'East Fire District	152,785	0.00049946%
2563	Central Oregon Irrigation District	5,347,058	0.01747973%
2564	Illinois Valley Fire District	1,908,699	0.00623961%
2567	Charleston Rural Fire Protection District	401,294	0.00131184%
2568	Molalla Rural Fire Protection District 73	5,372,370	0.01756247%
2569	Central Oregon Intergovernmental Council	7,608,574	0.02487271%
2570	Port of St Helens	1,222,398	0.00399606%
2571	Crystal Springs Water District	1,572,134	0.00513936%
2572	Local Government Personnel Institute	-	0.00000000%
2575	Jefferson County Rural Fire Protection District 1	1,053,180	0.00344288%
2576	Depoe Bay Rural Fire Protection District	3,270,582	0.01069165%
2579	La Pine Rural Fire Protection District	7,959,165	0.02601880%
2580	Marion County Fire District 1	17,778,240	0.05811772%
2581	Port of Umatilla	640,668	0.00209437%
2582	Talent Irrigation District	2,099,447	0.00686317%
2585	Rogue River Valley Irrigation District	1,078,174	0.00352459%
2587	Tualatin Valley Irrigation District	866,753	0.00283345%
2588	Clatskanie Rural Fire Protection District	4,363,796	0.01426541%
2589	West Slope Water District	1,863,442	0.00609166%
2590	Redmond Fire & Rescue	16,088,122	0.05259266%
2592	Medford Irrigation District	1,248,842	0.00408251%
2594	Metro	195,620,591	0.63949089%
2595	Canby Fire District	6,836,392	0.02234842%
2596	Bend Parks & Recreation	15,845,363	0.05179907%
2597	Mapleton Water District	68,428	0.00022369%
2598	Marion County Housing Authority	593,035	0.00193865%
2599	South Suburban Sanitary District	2,686,513	0.00878231%
2600	Winston-Dillard Water District	1,149,231	0.00375688%
2601	Baker Valley Irrigation District	-	0.00000000%
2602	Aumsville Rural Fire Protection District	818,806	0.00267671%
2603	Corbett Water District	763,124	0.00249468%
2604	Netarts-Oceanside Sanitary District	1,075,731	0.00351660%
2605	Scio Fire District	198,715	0.00064961%
2606	West Valley Housing Authority	2,459,627	0.00804061%
2607	Hoodland Fire District 74	4,163,447	0.01361046%
2608	Gaston Rural Fire Protection District	291,193	0.00095192%
2610	Turner Fire District	1,473,927	0.00481832%
2612	Community Services Consortium	12,646,975	0.04134343%
2613	Polk Soil & Water Conservation District	347,388	0.00113562%
2614	Mountain Valley Mental Health Program	-	0.00000000%
2615	Humanities Council	132,493	0.00043312%
2616	Alcohol Safety Action Program	-	0.00000000%
2617	Clean Water Services	70,967,140	0.23199419%
2618	Estacada Cemetery District	-	0.00000000%
2619	Comprehensive Options for Drug Abusers	-	0.00000000%
2620	Jackson County Fire District 4	1,944,073	0.00635525%
2623	Evans Valley Fire District 6	243,802	0.00079700%
2624	Klamath Vector Control	320,408	0.00104743%
2625	Port of Newport	2,203,150	0.00720218%
2626	Tillamook Peoples Utility District	27,166,495	0.08880827%
2628	McKenzie Fire and Rescue	1,826,531	0.00597100%
2629	Metropolitan Wastewater Management Commission	-	0.00000000%
2630	Sheridan Fire District	908,746	0.00297072%
2631	Arch Cape Water-Sanitary District	344,653	0.00112668%
2632	Umpqua Regional Council of Governments	236,409	0.00077283%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
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Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2633	Port of Cascade Locks	1,771,544	0.00579124%
2637	Northeast Oregon Housing Authority	2,481,430	0.00811189%
2638	North Douglas County Fire and EMS	1,713,646	0.00560197%
2641	Suburban East Salem Water District	1,130,603	0.00369598%
2642	Dexter Rural Fire Protection District	337,174	0.00110223%
2643	Sweet Home Cemetery	208,821	0.00068264%
2644	Lakeside Water District	254,591	0.00083227%
2645	Chiloquin Agency Lake Rural Fire Protection District	595,533	0.00194682%
2646	Keno Rural Fire Protection District	1,421,742	0.00464773%
2647	Crooked River Ranch Rural Fire Protection District	1,500,101	0.00490389%
2648	Black Butte Ranch Rural Fire Protection District	2,509,196	0.00820265%
2649	Colton Fire Department	95,519	0.00031226%
2651	Imbler Rural Fire Protection District	84,924	0.00027762%
2652	The Oregon Consortium	-	0.00000000%
2653	Umatilla Fire Department	778,558	0.00254513%
2654	Spring Valley Rural Fire Protection District	-	0.00000000%
2655	North Bay Rural Fire Protection District	165,778	0.00054193%
2657	Mid-Willamette Valley Senior Service Agency	41,353,500	0.13518611%
2658	Salem Metropolitan Communication Agency	801,967	0.00262166%
2659	Silverton Fire District	1,115,026	0.00364506%
2660	Tualatin Valley Fire & Rescue	216,004,030	0.70612510%
2661	Lincoln County 911	-	0.00000000%
2662	East Central Oregon Association of Counties	175,772	0.00057461%
2663	Metropolitan Area Communications Commission	2,516,154	0.00822540%
2664	Applegate Valley Rural Fire Protection District 9	2,505,592	0.00819087%
2665	N NE Community Mental Health Center	492,349	0.00160951%
2666	Central City Concern	-	0.00000000%
2667	Mental Health Services West Inc	-	0.00000000%
2668	Southeast Mental Health Network Inc	-	0.00000000%
2669	Roseburg Urban Sanitary Authority	2,487,762	0.00813259%
2670	Mt Hood Community Mental Health Ctr	640,361	0.00209336%
2671	Columbia 911 Communications District	4,143,884	0.01354651%
2672	Rockwood Water People's Utility District	5,063,206	0.01655181%
2673	Port Orford Library	215,870	0.00070569%
2674	Nestucca Rural Fire District	1,132,319	0.00370159%
2675	Salmon Harbor-Douglas County	967,769	0.00316367%
2676	Woodburn Fire District	5,370,894	0.01755765%
2677	Portland Private Industry Council Inc	-	0.00000000%
2678	Central Oregon Regional Housing Authority	1,843,173	0.00602540%
2679	Columbia River Public Utility District	10,953,987	0.03580899%
2681	Cloverdale Rural Fire Protection District	556,621	0.00181961%
2684	Parkdale Fire District	497,202	0.00162537%
2685	Oregon Community College Association	667,041	0.00218058%
2686	Weston Cemetery	37,378	0.00012219%
2687	Columbia Drainage Vector Control District	696,178	0.00227583%
2688	Polk County Fire District 1	3,998,879	0.01307248%
2689	Redmond Area Park & Recreation District	1,214,277	0.00396952%
2692	Siuslaw Public Library	1,062,161	0.00347224%
2693	City-County Insurance Services	9,476,163	0.03097792%
2694	Philomath Fire Department	2,001,279	0.00654225%
2695	Washington County Consolidated Communications Agency	22,966,706	0.07507900%
2696	Stayton Fire District	1,811,295	0.00592119%
2697	Oregon Museum Park	-	0.00000000%
2698	Halsey Shedd Rural Fire Protection District	635,487	0.00207743%
2699	Chetco Library Board	671,392	0.00219481%
2700	Lowell Rural Fire Protection District	382,089	0.00124906%
2701	Sisters-Camp Sherman Rural Fire Protection District	4,481,943	0.01465164%
2702	Banks Fire District 13	1,078,612	0.00352602%
2703	Westport Sewer District	-	0.00000000%
2704	Clatsop County 4-H District	-	0.00000000%
2705	Lebanon Fire District	13,755,728	0.04496798%
2707	Clatskanie Library	255,133	0.00083404%
2708	Milton-Freewater Cemetery District 3	15,823	0.00005173%
2709	Scappoose Public Library	345,260	0.00112867%

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Oregon Public Employees Retirement System
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Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2710	Klamath County Emergency Communications District	2,454,130	0.00802264%
2712	Jefferson County Emergency Medical Services District	2,075,530	0.00678498%
2713	Port of Tillamook Bay	2,451,566	0.00801426%
2714	Winchester Bay Sanitary District	306,969	0.00100349%
2715	Jackson County Fire District 3	22,137,461	0.07236817%
2716	Neskowin Water District	656,406	0.00214582%
2717	Ice Fountain Water District	631,007	0.00206279%
2718	Curry Library	192,546	0.00062944%
2719	Human Solutions, Inc	-	0.00000000%
2720	Tri-Met	-	0.00000000%
2721	Klamath Housing Authority	1,856,892	0.00607025%
2722	Tillamook 9-1-1	1,124,902	0.00367735%
2723	Oregon Coastal Zone Management Association	23,950	0.00007829%
2724	Nehalem Bay Wastewater Agency	772,713	0.00252603%
2725	West Valley Fire District	1,401,412	0.00458127%
2726	Yamhill Communications Agency	2,701,861	0.00883248%
2728	Baker County Library District	1,765,011	0.00576989%
2729	Douglas County Fire District 2	32,191,279	0.10523447%
2731	Canby Utility Board	5,873,959	0.01920219%
2732	Umatilla County Special Library District	378,402	0.00123701%
2733	Wiard Memorial Park District	462,834	0.00151302%
2734	Seal Rock Water District	1,541,890	0.00504050%
2736	Wasco 9-1-1	-	0.00000000%
2737	Portland Energy Conservation Inc	177,244	0.00057942%
2739	Scappoose Rural Fire Protection District	7,504,363	0.02453204%
2740	Neskowin Regional Sanitary Authority	140,498	0.00045929%
2741	Port of Garibaldi	886,517	0.00289806%
2742	Amity Fire District	320,106	0.00104644%
2743	Douglas Soil & Water Conservation District	-	0.00000000%
2745	Clackamas County Fire District	111,453,412	0.36434529%
2746	Marion-Salem Data Center	-	0.00000000%
2747	Salem Housing Authority	8,177,218	0.02673163%
2749	Black Butte Ranch Police	1,200,508	0.00392450%
2750	Eastern Oregon Human Services Consortium	-	0.00000000%
2752	Mist-Birkenfeld Rural Fire Protection District	867,445	0.00283571%
2753	Linn-Benton Housing Authority	3,102,767	0.01014306%
2754	Western Lane Ambulance District	5,062,662	0.01655003%
2756	Sandy Area Sch Trans Agency	-	0.00000000%
2757	City of Stayton	2,756,525	0.00901118%
2758	Mohawk Valley Rural Fire District	875,822	0.00286309%
2760	Knappa Svensen Burnside Rural Fire Protection District	104,335	0.00034107%
2761	Clackamas River Water	9,693,671	0.03168897%
2763	Junction City Fire Department	762,874	0.00249386%
2765	Green Sanitary	932,368	0.00304795%
2766	Southwest Lincoln County Water District	862,349	0.00281905%
2767	Springfield Utility Board	-	0.00000000%
2768	Lake County Library District	438,478	0.00143340%
2771	Harbor Water Public Utility District	571,599	0.00186858%
2772	Umatilla County Soil & Water District	594,332	0.00194289%
2773	Housing Authority of Jackson County	9,727,402	0.03179923%
2774	Oregon Trail Library District	663,777	0.00216991%
2776	Rainier Cemetery District	82,186	0.00026867%
2777	City of Newberg	18,027,216	0.05893163%
2778	Mulino Water District 23	204,153	0.00066738%
2779	Brownsville Rural Fire Protection District	323,631	0.00105796%
2780	Nehalem Bay Health District	-	0.00000000%
2781	North Bend Coos-Curry Housing Authority	1,718,626	0.00561825%
2782	Millington Rural Fire Protection District	430,669	0.00140787%
2783	Tillamook Fire District	718,190	0.00234779%
2784	Eisenschmidt Pool	715,920	0.00234037%
2785	Fern Ridge Community Library	263,658	0.00086191%
2786	Seal Rock Rural Fire Protection District	600,111	0.00196178%
2788	Port of Hood River	2,831,410	0.00925598%
2789	Farmers Irrigation District	1,239,516	0.00405202%

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Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2790	Silver Falls Library District	1,405,617	0.00459501%
2792	North Wasco County Parks and Recreation District	752,892	0.00246123%
2793	North Lincoln Fire & Rescue District 1	4,913,644	0.01606288%
2794	Siuslaw Rural Fire Protection District 1	2,750,435	0.00899127%
2796	West Side Rural Fire Protection District	138,932	0.00045417%
2797	Vernonia Fire	133,758	0.00043726%
2798	Fairview Water District	286,273	0.00093584%
2799	Sublimity Fire District	458,185	0.00149782%
2801	Coburg Rural Fire Protection District	644,087	0.00210554%
2802	Rural Road Assessment District 3	556,999	0.00182085%
2803	Southwestern Polk County Rural Fire Protection District	-	0.00000000%
2804	Aurora Rural Fire Protection District	1,183,112	0.00386764%
2806	Multnomah County Rural Fire Protection District 14	67,209	0.00021971%
2808	Lifeways	-	0.00000000%
2809	Juntura Road District 4	46,321	0.00015143%
2810	Sutherlin Water Control District	276,118	0.00090264%
2811	North Wasco County Parks and Recreation District	19,622,954	0.06414816%
2812	Workforce Development Board	-	0.00000000%
2814	The Job Council	-	0.00000000%
2816	Odell Sanitary District	848,450	0.00277361%
2817	Wickiup Water District	341,243	0.00111554%
2818	Netarts Water District	314,170	0.00102703%
2819	Harrisburg Fire and Rescue	480,379	0.00157038%
2820	Central Oregon Coast Fire & Rescue District	867,441	0.00283570%
2821	Tillamook County Soil and Water Conservation District	432,899	0.00141516%
2822	Deschutes County Rural Fire Protection District 2	-	0.00000000%
2823	Lyons Fire District	287,158	0.00093873%
2824	Glide Fire Department	347,956	0.00113748%
2825	Northern Oregon Corrections	9,689,416	0.03167506%
2826	Wasco County Soil-Water Conservation District	1,031,721	0.00337273%
2828	Deschutes Public Library District	8,943,558	0.02923682%
2829	Hubbard Rural Fire Protection District	140,694	0.00045993%
2830	Netarts-Oceanside Rural Fire Protection District	411,013	0.00134362%
2831	Oregon Advanced Technology Consortium, Inc	-	0.00000000%
2832	Careoregon	1,566	0.00000512%
2833	Boardman Rural Fire Protection District	1,207,661	0.00394789%
2834	Crescent Rural Fire Protection District	984,909	0.00321970%
2835	North Clackamas County Water Commission	705,597	0.00230662%
2836	Regional Organized Crime Narcotics Task Force	-	0.00000000%
2837	NORCOM	4,141,106	0.01353743%
2838	High Desert Parks & Recreation District	92,074	0.00030099%
2839	North Morrow Vector Control District	421,153	0.00137676%
2840	Cannon Beach Rural Fire Protection District	568,833	0.00185954%
2841	Jefferson County Soil & Water Conservation District	196,687	0.00064298%
2842	Tualatin Valley Water District	21,309,518	0.06966160%
2843	Yachats Rural Fire Protection District	1,358,975	0.00444254%
2844	Crook County Rural Fire Protection District 1	7,949,793	0.02598817%
2845	Sunrise Water Authority	2,247,162	0.00734606%
2846	Jefferson County Library District	549,285	0.00179563%
2847	Sweet Home Fire and Ambulance District	4,625,808	0.01512194%
2848	Lane Transit District	5,744	0.00001878%
2849	Lebanon Aquatic District	686,334	0.00224365%
2850	Lake County 4-H & Extension Service	-	0.00000000%
2851	East Umatilla County Rural Fire Protection District	13,579	0.00004439%
2852	Ochoco Irrigation District	1,435,545	0.00469285%
2853	Mill City Rural Fire Protection District	146,706	0.00047959%
2854	Sunset Empire Transportation District	-	0.00000000%
2855	Harney Hospital	31,588,920	0.10326534%
2856	Mid-Columbia Council of Governments	58,087	0.00018989%
2857	Sunriver Service District	6,169,082	0.02016696%
2858	Nesika Beach-Ophir Water District	280,629	0.00091739%
2859	South Lane County Fire and Rescue	8,199,705	0.02680514%
2860	Coos County Airport District	1,733,482	0.00566682%
2861	Mt Angel Fire District	102,587	0.00033536%

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Oregon Public Employees Retirement System
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Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2864	Tri-City Water and Sanitary Authority	1,174,455	0.00383934%
2865	Tri-County Cooperative Weed Management Area	129,394	0.00042299%
2866	Jefferson Behavioral Health	13,062	0.00004270%
2867	West Multnomah Soil and Water Conservation District	2,296,116	0.00750609%
2869	Nehalem Bay Fire & Rescue	1,002,048	0.00327573%
2870	Clackamas River Water Providers	224,933	0.00073531%
2872	Emergency Communications of Southern Oregon	9,646	0.00003153%
2873	Mosier Fire District	198,385	0.00064853%
2874	Umatilla-Morrow Radio and Data District	235,449	0.00076969%
2876	Oregon Municipal Electric Utilities Association	132,733	0.00043391%
2877	Mid-Columbia Fire and Rescue V1-801	3,542,918	0.01158193%
2878	Yamhill Fire Protection District	135,701	0.00044361%
2879	LaGrande Rural Fire Protection District	-	0.00000000%
2880	Oregon Health & Science University	834,450,727	2.72785005%
2881	Lake Chinook Fire and Rescue District	79,491	0.00025986%
2883	Lane Fire Authority	14,324,541	0.04682745%
2884	North Central Public Health District	4,823,871	0.01576941%
2885	Siletz Rural Fire Protection District	165,132	0.00053982%
2886	Idanha-Detroit Rural Fire Protection District	1,084,447	0.00354510%
2887	Umatilla County Fire District #1	11,478,673	0.03752420%
2888	Oak Lodge Water Services District	8,018,897	0.02621407%
2889	Mid-Valley Behavioral Care Network	1,326,650	0.00433687%
2890	Central Cascades Fire and EMS	-	0.00000000%
2891	Grant County Emergency Communications Agency	-	0.00000000%
2892	Lake Health District	31,625	0.00010338%
2893	Pleasant Hill Goshen Fire and Rescue	1,043,290	0.00341055%
2894	Greater Toledo Pool Recreation District	-	0.00000000%
2895	Western Lane Fire and EMS Authority	-	0.00000000%
2896	CareOregon Inc	-	0.00000000%
2900	Clatsop Community College	15,722,075	0.05139604%
2901	Blue Mountain Community College	26,003,689	0.08500701%
2902	Treasure Valley Community College	17,858,814	0.05838112%
2903	Umpqua Community College	28,806,667	0.09417005%
2904	Lane Community College	93,561,356	0.30585551%
2905	Mt Hood Community College	93,685,223	0.30626043%
2906	Klamath Community College	24,206,092	0.07913060%
2908	Clackamas Community College	81,103,895	0.26513161%
2910	Linn-Benton Community College	71,757,151	0.23457676%
2918	Portland Community College	165,084,277	0.53966656%
2919	Chemeketa Community College	114,782,060	0.37522677%
2922	Rogue Community College	50,807,929	0.16609298%
2995	Oregon Coast Community College	6,811,694	0.02267688%
2996	Columbia Gorge Community College	12,444,749	0.04068234%
2997	Tillamook Bay Community College	5,943,689	0.01943014%
2998	Southwestern Community College	25,967,862	0.08488989%
2999	Central Oregon Community College	68,595,643	0.22424167%
3003	Baker School District 5J	27,174,214	0.08883350%
3008	Huntington School District 16J	2,141,111	0.00699937%
3016	Burnt River High School	1,656,905	0.00541648%
3027	Pine-Eagle School District 61	5,410,854	0.01768828%
3037	Alsea School	4,633,475	0.01514700%
3039	Corvallis School District 509J	98,687,328	0.32261250%
3043	Philomath School District 17J	24,078,290	0.07871281%
3049	Monroe Elementary School	-	0.00000000%
3075	West Linn School District	180,575,005	0.59030632%
3083	Welches Elementary School	-	0.00000000%
3094	Damascus-Union School District 26	-	0.00000000%
3102	Molalla Elementary School 35	-	0.00000000%
3109	Boring School District	-	0.00000000%
3111	Sandy Elementary School District 46	-	0.00000000%
3116	Colton School District 53	11,166,892	0.03650498%
3122	Oregon City School District 62	119,460,054	0.39051930%
3138	Canby Elementary School District 86	-	0.00000000%
3160	Gladstone School District 115	19,125,105	0.06252067%

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Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate 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	18,459,038	0.06034327%
3186	Jewell School District 8	7,590,054	0.02481217%
3187	Seaside Schools	27,145,109	0.08873836%
3195	Warrenton-Hammond School District	18,163,265	0.05937638%
3230	Vernonia School District	11,019,439	0.03602295%
3241	Coquille School District 8	20,319,060	0.06642375%
3242	Coos Bay School District 9	45,932,935	0.15015645%
3245	North Bend Public Schools	32,752,475	0.10706904%
3252	Powers School District	3,706,149	0.01211554%
3257	Myrtle Point School District 41	11,378,598	0.03719705%
3264	Bandon School District	13,172,399	0.04306106%
3274	Crook County School District	33,146,622	0.10835752%
3275	Port Orford-Langlois School District 2CJ	5,409,846	0.01768499%
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	19,656,388	0.06425745%
3288	Central Curry School District 1	8,005,586	0.02617055%
3291	Bend-La Pine Public Schools	285,374,094	0.93289839%
3296	Sisters School District	11,478,862	0.03752482%
3307	Oakland School District	10,451,543	0.03416648%
3310	Roseburg Public Schools	63,679,731	0.20817138%
3316	Glide School District 12	12,378,413	0.04046549%
3318	Days Creek School District 15	3,814,056	0.01246829%
3319	South Umpqua School District	6,568,348	0.02147217%
3320	Camas Valley School District 21	4,413,296	0.01442723%
3321	North Douglas School District 22	6,575,950	0.02149702%
3324	Yoncalla School District 32	5,481,347	0.01791872%
3325	Elkton School District 34	5,201,444	0.01700371%
3331	Umpqua School District	-	0.00000000%
3335	Riddle School District	7,391,474	0.02416300%
3338	Glendale 77	6,665,015	0.02178818%
3349	Winston-Dillard Schools	3,657,739	0.01195728%
3353	Sutherlin School District 130	14,751,228	0.04822231%
3361	Arlington Public Schools	3,430,110	0.01121316%
3364	Condon Admin School District 25J	2,600,926	0.00850252%
3370	Prairie City School District 4	2,675,239	0.00874545%
3372	Monument School District 8	731,471	0.00239121%
3375	Dayville School District 16J	1,678,196	0.00548608%
3376	Long Creek Schools	1,406,169	0.00459682%
3392	Burns-Slater School District	-	0.00000000%
3394	Crane Elementary School	1,895,576	0.00619671%
3395	Pine Creek School	155,950	0.00050981%
3396	Diamond School District 7	154,682	0.00050566%
3397	Suntex School District	259,634	0.00084875%
3398	Drewsey School	250,158	0.00081778%
3399	Frenchglen School District	279,518	0.00091375%
3405	Fields-Trout Creek 33	509,326	0.00166501%
3407	Crane Union High School	1,932,506	0.00631743%
3408	Burns Union High School	-	0.00000000%
3409	Hood River County School District	71,789,546	0.23468266%
3414	Phoenix-Talent School District	28,595,733	0.09348050%
3415	Ashland Public Schools	57,626,920	0.18838452%
3416	Central Point School District 6	94,919,771	0.31029622%
3417	Eagle Point School District 9	69,079,167	0.22582233%
3424	Rogue River School District	15,993,477	0.05228326%
3432	Prospect School District	4,360,564	0.01425484%
3439	Butte Falls School District	5,361,812	0.01752796%
3440	Pinchurst School	388,537	0.00127014%
3445	Culver School District 4	13,310,157	0.04351139%
3446	Ashwood School	-	0.00000000%

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Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2020

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
3447	Madras School District	51,829,508	0.16943256%
3451	Black Butte School District	803,983	0.00262825%
3453	Josephine County School District CU	-	0.00000000%
3454	Grants Pass School District	132,455,930	0.43300330%
3455	Klamath Falls School District 1	-	0.00000000%
3456	Klamath County School District	130,089,964	0.42526887%
3457	Klamath Falls City Schools	58,905,516	0.19256429%
3460	Union School District 5	-	0.00000000%
3461	Lake County School District 7	15,019,977	0.04910086%
3462	Paisley School District	3,914,881	0.01279789%
3463	North Lake School District 14	4,945,960	0.01616852%
3464	Plush School District	349,137	0.00114134%
3465	Adel School District 21	293,640	0.00095992%
3470	Pleasant Hill School District	16,886,858	0.05520376%
3473	Eugene School District 4J	318,083,197	1.03982565%
3487	Springfield School District 19	165,393,281	0.54067671%
3494	Fern Ridge School District	17,752,889	0.05803485%
3498	Mapleton School District	4,946,585	0.01617057%
3502	Creswell School District 40	21,966,202	0.07180832%
3506	South Lane School District	40,027,849	0.13085251%
3510	Bethel School District	103,951,610	0.33982163%
3517	Crow-Applegate-Lorane District 66	6,587,519	0.02153484%
3519	McKenzie School District	6,377,385	0.02084791%
3520	Junction City School District 69	17,371,112	0.05678680%
3522	Lowell School District	9,602,541	0.03139106%
3524	Oakridge School District	11,368,663	0.03716458%
3527	Marcola School District 79	7,391,101	0.02416178%
3533	Triangle Lake Schools	5,974,089	0.01952952%
3537	Siuslaw School District 97J	18,248,630	0.05965544%
3579	Lincoln County School District	22,126,628	0.07233276%
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	13,808,778	0.04514140%
3618	Sweet Home School District 55	24,147,366	0.07893863%
3626	Wyatt School District 63CJ	-	0.00000000%
3647	Scio School District 95C	11,537,186	0.03771548%
3665	Santiam Canyon School District	8,442,421	0.02759858%
3676	Harrisburg High School	-	0.00000000%
3684	Ontario School District 8C	39,332,401	0.12857906%
3687	Juntura Grade School	28,797	0.00009414%
3689	Vale School District 15	-	0.00000000%
3694	Nyssa School District 26	24,285,293	0.07938951%
3696	Annex Elementary School	2,136,582	0.00698456%
3707	Adrian School District 61	5,838,521	0.01908634%
3709	Harper School District 66	3,146,153	0.01028489%
3712	W W Jones School	420,482	0.00137457%
3715	Vale High School	-	0.00000000%
3720	Silverton RFD	-	0.00000000%
3727	Aumsville Elementary	-	0.00000000%
3729	Jefferson School District 14CJ	10,622,947	0.03472680%
3730	North Marion School District 15	26,103,273	0.08533256%
3732	Marion Elementary School	-	0.00000000%
3735	Salem-Keizer Public Schools	693,289,698	2.26638947%
3750	St Paul School District	6,488,816	0.02121218%
3759	Eldredge Elementary	-	0.00000000%
3760	West Stayton School District	-	0.00000000%
3761	Bethany Elementary	-	0.00000000%
3763	Butte Creek School	-	0.00000000%
3769	Scotts Mills School	-	0.00000000%
3771	Gervais Elementary School	-	0.00000000%
3772	Stayton School District 77J	-	0.00000000%
3780	Mt Angel School District 91	15,843,139	0.05179180%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2020

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	117,696,530	0.38475428%
3794	Detroit School District 123J	-	0.00000000%
3804	Monitor School District 142J	-	0.00000000%
3806	Cloverdale School District 144	-	0.00000000%
3809	Morrow County Schools	35,492,040	0.11602478%
3818	Portland Public Schools	730,749,587	2.38884722%
3820	Parkrose School District	44,652,416	0.14597039%
3821	Gresham Grade School District 4	-	0.00000000%
3823	Orient School	-	0.00000000%
3824	Reynolds School District	151,054,177	0.49380165%
3842	Corbett School District 39	21,843,906	0.07140853%
3843	David Douglas School District	263,076,292	0.86000605%
3847	Riverdale School	12,129,802	0.03965277%
3848	Barlow-Gresham UHS District U2-20JT	-	0.00000000%
3850	Dallas School District	57,135,622	0.18677845%
3859	Central School District 13J	46,180,282	0.15096504%
3865	Perrydale School District 21	6,703,108	0.02191271%
3887	Falls City School District	3,377,322	0.01104059%
3894	Sherman County School District 9	-	0.00000000%
3902	Tillamook Public Schools	23,057,076	0.07537443%
3920	Neah-Kah-Nie School District	22,221,619	0.07264329%
3927	Echo School District	5,897,400	0.01927882%
3928	Umatilla School District 6R	22,811,387	0.07457126%
3929	Ferndale School District 10	-	0.00000000%
3931	Pendleton School District 16R	30,928,485	0.10110635%
3935	Athena-Weston School District 29RJ	11,500,247	0.03759473%
3936	Milton-Freewater Elementary School District 31	-	0.00000000%
3942	Stanfield School District	6,591,986	0.02154944%
3944	Ukiah School	1,479,051	0.00483507%
3957	Helix School District	3,845,168	0.01257000%
3958	Pilot Rock School District 2R	4,779,003	0.01562274%
3959	McLoughlin Union High School District	-	0.00000000%
3965	La Grande Public Schools	30,958,165	0.10120338%
3966	Union County School District	5,311,333	0.01736294%
3967	North Powder School District	5,761,447	0.01883438%
3969	Imbler School District	6,680,882	0.02184005%
3970	Cove School District	6,192,749	0.02024432%
3973	Elgin School District 23	7,702,696	0.02518040%
3986	Joseph School District 6	6,227,118	0.02035668%
3990	Wallowa School	4,621,360	0.01510740%
3993	Enterprise School District 21	8,076,153	0.02640124%
4003	Troy School District 54	202,794	0.00066294%
4008	Chenoweth School District	-	0.00000000%
4012	Dufur Schools	7,591,985	0.02481848%
4022	Maupin Grade School 84	-	0.00000000%
4025	West Union School District 1	-	0.00000000%
4030	Hillsboro Elementary School District 7	-	0.00000000%
4034	Gaston Public Schools	7,397,986	0.02418429%
4035	Banks School District	17,350,584	0.05671970%
4047	Reedville School District 29	-	0.00000000%
4055	Groner School	-	0.00000000%
4062	Beaverton School District	801,602,200	2.62046701%
4080	North Plains School District 70	-	0.00000000%
4105	Hillsboro Union High School	-	0.00000000%
4109	Spray School District 1	1,223,992	0.00400127%
4114	Fossil School District 21J	2,709,866	0.00885865%
4128	Yamhill Grade School	-	0.00000000%
4135	Newberg School District 29JT	58,730,494	0.19199214%
4142	McMinnville Schools	114,628,041	0.37472327%
4144	Sheridan School District 48J	13,600,602	0.04446087%
4166	Yamhill-Carlton School District 1	5,256,152	0.01718255%
4185	Lebanon School District UH-1	-	0.00000000%
4189	Wasco County High School	-	0.00000000%

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Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2020

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
4203	Victor Point School	-	0.00000000%
4218	Curry County Education Service District	-	0.00000000%
4219	Grant County Education Service District	1,514,548	0.00495111%
4220	Jefferson County Education Service District	3,715,163	0.01214500%
4221	Marion Education Service District	-	0.00000000%
4223	InterMountain Education Service District	30,427,246	0.09946778%
4224	Wallowa County Region 18	4,102,890	0.01341250%
4225	Washington County Education Service District	-	0.00000000%
4226	North Central Education Service District	1,871,466	0.00611789%
4227	Cascade School District UH5	-	0.00000000%
4230	Mari-Linn School District	-	0.00000000%
4232	South Coast Education Service District Region 7	18,100,163	0.05917010%
4237	Douglas Education Service District	36,219,864	0.11840406%
4238	Multnomah Education Service District	59,341,594	0.19398985%
4251	Clatsop County Education Service District	-	0.00000000%
4252	High Desert Education Service District	38,439,737	0.12566091%
4254	Willamette Education Service District	37,947,828	0.12405284%
4258	Hermiston School District 8R	78,731,055	0.25737471%
4259	Clackamas Education Service District	43,092,143	0.14086980%
4260	Greater Albany School District 8J	157,221,736	0.51396363%
4268	Lake Oswego School District	113,069,586	0.36962863%
4270	Silver Falls School District	56,794,929	0.18566471%
4271	Malheur Education Service District Region 14	8,570,945	0.02801873%
4272	Linn-Benton-Lincoln Education Service District	46,442,033	0.15182071%
4273	Double O School District	198,994	0.00065052%
4275	Tillamook County Education Service District	-	0.00000000%
4276	Lane County Education Service District	24,759,263	0.08093894%
4277	Mitchell School	2,295,214	0.00750314%
4279	St Helens School District 502	30,375,687	0.09929924%
4280	Northwest Regional Education Service District	107,642,305	0.35188665%
4286	Southern Oregon Education Service District	42,540,079	0.13906508%
4288	Medford School District 549C	203,682,563	0.66584577%
4291	Dayton Public Schools	11,661,704	0.03812254%
4293	Lake County Education Service District	1,674,115	0.00547274%
4294	Harney Education Service District Region XVII	3,716,642	0.01214984%
4295	Wasco County Education Service District	7,545,823	0.02466757%
4297	Yamhill Education Service District	-	0.00000000%
4306	Amity School District	8,008,218	0.02617916%
4307	Columbia School District 5J	-	0.00000000%
4309	Scappoose School District	38,114,499	0.12459770%
4311	Redmond School District 2J	115,757,265	0.37841475%
4312	Reedsport School District	9,535,619	0.03117229%
4313	Forest Grove School District	108,292,545	0.35401230%
4314	Willamina School District 30J	16,910,446	0.05528087%
4315	John Day School District	7,710,922	0.02520729%
4316	Tigard-Tualatin School District 23J	235,931,445	0.77126855%
4317	Sherwood School District 88J	90,853,425	0.29700318%
4320	Rainier School District 13	13,418,755	0.04386640%
4321	North Clackamas School District 12	245,882,145	0.80379776%
4323	Estacada School District 108	26,204,437	0.08566327%
4324	Centennial School District 28	136,508,609	0.44625165%
4326	Harney County School District 3	-	0.00000000%
4327	Jordan Valley School District 3	2,316,668	0.00757327%
4329	Gervais School District 1	10,629,890	0.03474950%
4330	Vale School District 84	20,205,318	0.06605193%
4331	Molalla River School District	19,476,736	0.06367016%
4332	Gresham-Barlow School District 10	154,662,449	0.50559722%
4333	Canby School District	58,765,797	0.19210755%
4334	Cascade School District 5	28,813,555	0.09419257%
4335	Milton-Freewater Unified School District 7	19,248,882	0.06292530%
4336	Nestucca Valley School District 101	8,499,645	0.02778565%
4337	Sherman County School District	4,199,712	0.01372901%
4338	Three Rivers U J School District	73,314,692	0.23966842%
4339	Lebanon Community School District	78,481,245	0.25655807%

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Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2020

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
4340	Monroe School District 1J	6,584,859	0.02152615%
4341	Hillsboro School District 1J	354,449,046	1.15870694%
4342	North Santiam School District 29J	26,104,421	0.08533631%
4343	Harrisburg School District 7	16,175,197	0.05287731%
4344	South Wasco County School District 1	5,838,243	0.01908543%
4345	Oregon Trail School District 46	75,346,725	0.24631121%
4346	Knappa School District 4	10,087,222	0.03297550%
4347	Clatskanie School District 6J	15,421,315	0.05041284%
4348	Lourdes Charter School	231,264	0.00075601%
4350	Ridgeline Montessori	3,224,383	0.01054063%
4351	The Village School	941,108	0.00307652%
4352	Armadillo Technical Institute	1,478,391	0.00483291%
4354	Opal Charter School	685,107	0.00223964%
4355	Three Rivers Charter School	2,479,738	0.00810635%
4358	Detroit Lake Charter School	-	0.00000000%
4360	Luckiamute Valley Charter School	3,594,304	0.01174991%
4361	Rimrock Expeditionary Alternative Learning	-	0.00000000%
4362	Kings Valley Charter School	253,217	0.00082778%
4363	Multisensory Learning Academy	6,495,841	0.02123514%
4365	Mitch Charter School	2,440,948	0.00797955%
4366	Sand Ridge Charter School	3,944,993	0.01289633%
4367	Arthur Academy Charter School	13,779,703	0.04504635%
4369	Trillium Charter School	3,833,450	0.01253169%
4370	Howard Street Charter School, Inc.	1,310,726	0.00428481%
4371	The Lighthouse School	2,107,185	0.00688847%
4373	Sheridan Japanese School Foundation	974,098	0.00318436%
4374	Ione School District	5,460,896	0.01785187%
4375	Eddyville Charter School	2,930,282	0.00957920%
4376	Four Rivers Community School	4,981,087	0.01628336%
4378	Mosier Community School	3,136,024	0.01025178%
4379	Siletz Valley School	2,377,415	0.00777186%
4380	The Emerson School	1,756,578	0.00574232%
4381	North Wasco County School District 21	41,112,201	0.13439729%
4382	Self Enhancement Inc	-	0.00000000%
4383	City View Charter School	2,846,867	0.00930651%
4386	Nixyaawii Community School	1,746,288	0.00570868%
4388	West Lane Tech	1,548,460	0.00506197%
4390	Oregon Connections Academy	34,130,499	0.11157385%
4392	Eagleridge High School	2,972,830	0.00971829%
4393	Cascade Heights Public Charter School	3,029,211	0.00990260%
4395	Siletz Valley Early College Academy	970,949	0.00317407%
4396	Sweet Home Charter School	1,693,713	0.00553681%
4397	Springwater Environmental Sciences School	2,553,200	0.00834650%
4398	LEP High	-	0.00000000%
4400	Phoenix School	1,652,846	0.00540321%
4401	Ballston Community School	645,599	0.00211049%
4402	Sage Community School	16,345	0.00005343%
4403	Portland Village School	2,608,795	0.00852825%
4404	Alliance Charter Academy	5,251,026	0.01716580%
4405	Forest Grove Community School	2,904,778	0.00949583%
4407	Madrone Trail Public Charter School	2,952,059	0.00965039%
4408	Muddy Creek Charter School	1,424,952	0.00465822%
4409	Southwest Charter School	2,690,365	0.00879490%
4410	Ace Academy	-	0.00000000%
4411	Sherwood Charter School	2,431,547	0.00794882%
4412	Estacada Web Academy	7,005,481	0.02290117%
4413	Marcola Early College Academy	-	0.00000000%
4414	Marcola Web Academy	-	0.00000000%
4418	Lewis and Clark Montessori Charter School	5,976,844	0.01953852%
4419	Silvies River Web Academy	2,852,646	0.00932540%
4420	Oregon Virtual Academy	14,970,443	0.04893893%
4421	Home Scholars Academy of Oakridge and Westfir	-	0.00000000%
4422	Redmond Proficiency Academy	11,278,604	0.03687017%
4423	Molalla River Academy	2,736,476	0.00894564%

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Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2020

Employer Number	Employer Name	Employer Total Present	Employer Proportionate
		Value of Contribution Effort	Share Percentage
4424	The Ivy School	2,129,971	0.00696295%
4429	Clackamas Web Academy	38,652	0.00012635%
4430	Clackamas Charter Alliance 2	302,663	0.00098942%
4431	Corbett Charter School	-	0.00000000%
4432	Renaissance Public Academy	127,906	0.00041813%
4433	Powell Butte Community Charter School	2,928,006	0.00957176%
4434	Logos Public Charter School	10,401,888	0.03400415%
4435	Sunny Wolf Charter School	2,132,899	0.00697253%
4436	Academy of Arts & Academics	-	0.00000000%
4437	Center for Advance Learning	2,928,019	0.00957180%
4439	Homesource Family Charter	-	0.00000000%
4440	Sheridan Allprep Academy	1,845,027	0.00603146%
4441	Baker Web Academy	21,596,543	0.07059989%
4443	Knova Learning Oreogn	3,657,025	0.01195495%
4444	Bennett Pearson Academy, Inc.	2,103,989	0.00687802%
4446	Coburg Community Charter School	2,827,813	0.00924422%
4447	Arco Iris Spanish Immersion Charter School	3,520,614	0.01150902%
4448	Gresham Barlow Web Academy	5,990,606	0.01958351%
4449	Mosier Middle School	-	0.00000000%
4450	Sauvie Island Academy	2,913,346	0.00952383%
4451	River's Edge Academy Charter School	2,245,310	0.00734000%
4452	South Columbia Family School	682,773	0.00223201%
4453	Woodland Educational Initiative	2,497,587	0.00816470%
4454	Le Monde Immersion Charter School	3,423,611	0.01119191%
4455	Hope Chinese Charter School	4,625,627	0.01512134%
4456	Insight School of Oregon Charter	3,151,185	0.01030134%
4457	Oregon Virtual Education East	296,464	0.00096915%
4458	Oregon Virtual Education West	294,888	0.00096400%
4459	Crater Lake Charter Academy	3,105,003	0.01015037%
4460	Kairos PDX	3,019,903	0.00987217%
4461	Mountain View Academy	-	0.00000000%
4462	Bend International School	2,668,372	0.00872301%
4463	Dallas Community School-Community Innovation Partners	1,271,585	0.00415686%
4464	The Valley School of Southern Oregon	1,071,697	0.00350342%
4465	Bridge Educational Foundation	581,794	0.00190191%
4467	Cannon Beach Academy	709,566	0.00231960%
4468	Frontier Charter Academy	3,585,596	0.01172144%
4469	Desert Sky Montessori	1,420,333	0.00464312%
4470	Oregon Family School	374,084	0.00122289%
4471	Wahtonka Community School	131,672	0.00043044%
4472	Valley Inquiry Charter School	-	0.00000000%
4473	Willamette Connections Academy	-	0.00000000%
4479	Harmony Academy	-	0.00000000%
Total		\$ 30,590,051,173	100%

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2020

			Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience		Net Difference between Projected and Actual Investment Earnings		Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾		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⁾	
				Changes in Assumptions		Changes in Employer Proportion		Changes in Assumptions		Changes in Employer Proportion					
1000	State Agencies	\$ 6,188,706,978	\$ 272,377,974	\$ 332,128,339	\$ 727,711,538	\$ 195,881,300	\$ 1,528,099,151	\$ 11,637,089	\$ 15,104,628	\$ 26,741,717	\$ 1,411,719,735	\$ 70,171,060	\$ 1,481,890,795		
1039	SAIF	82,928,147	3,649,842	4,450,492	9,751,273.00	2,942,194	20,793,801	155,936	40,548,829	40,704,765	18,916,924	(8,011,602)	10,905,322		
2000	Lake County	9,148,790	402,657	490,987	1,075,779.00	347,226	2,316,649	17,203	541,741	558,944	2,086,951	(70,518)	2,016,433		
2001	Clackamas County	359,052,701	15,802,662	19,269,223	42,219,933.00	6,250,744	83,542,562	675,154	10,145,863	10,821,017	81,904,312	(3,734,373)	78,169,939		
2002	Curry County	20,047,239	882,321	1,075,872	2,357,295.00	130,004	4,445,492	37,696	154,806	192,502	4,573,020	(34,734)	4,538,286		
2003	Douglas County	113,565,452	4,998,254	6,094,699	13,353,822.00	874,189	25,320,964	213,546	4,134,350	4,347,896	25,905,668	(2,471,824)	23,433,844		
2004	Harney County	10,491,477	461,752	563,044	1,233,661.00	456,238	2,714,695	19,728	149,055	168,783	2,393,234	35,689	2,428,923		
2005	Jackson County	92,761,492	4,082,628	4,978,216	10,907,546.00	85,300	20,053,690	174,426	15,062,132	15,236,558	21,160,031	(4,483,516)	16,676,515		
2006	Jefferson County	9,687,309	426,359	519,887	1,139,102.00	-	2,085,348	18,216	1,243,759	1,261,975	2,209,794	(447,149)	1,762,645		
2007	Klamath County	7,298,993	321,244	391,714	858,267.00	461,880	2,033,105	13,725	241,062	254,787	1,664,990	151,061	1,816,051		
2008	Lane County	250,615,040	11,030,094	13,449,717	29,469,073.00	4,096,506	58,045,390	471,250	488,712	959,962	57,168,355	1,023,185	58,191,540		
2009	Marion County	170,982,972	7,525,319	9,176,116	20,105,376.00	3,673,881	40,480,692	321,512	5,794,807	6,116,319	39,003,307	(520,764)	38,482,543		
2011	Washington County	335,608,463	14,770,832	18,011,045	39,463,195.00	7,385,599	79,630,671	631,070	13,277,640	13,908,710	76,556,394	(4,033,696)	72,522,698		
2012	Grant County	5,108,352	224,829	274,149	600,676.00	510,413	1,610,067	9,606	-	9,606	1,165,278	275,772	1,441,050		
2013	Umatilla County	33,504,309	1,474,595	1,798,070	3,939,671.00	1,394,253	8,606,589	63,001	188,378	251,379	7,642,743	419,536	8,062,279		
2014	Linn County	98,117,728	4,318,367	5,265,668	11,537,370.00	2,402,344	23,523,749	184,498	3,888,669	4,073,167	22,381,854	(1,340,242)	21,041,612		
2015	Yamhill County	40,727,632	1,792,508	2,185,723	4,789,040.00	690,627	9,457,898	76,583	845,851	922,434	9,290,471	(227,579)	9,062,892		
2016	Sherman County	4,708,708	207,240	252,701	553,683.00	17,742	1,031,366	8,854	751,978	760,832	1,074,114	(230,521)	843,593		
2017	Columbia County	23,757,409	1,045,613	1,274,985	2,793,563.00	2,086,237	7,200,398	44,673	22,736	67,409	5,419,355	584,111	6,003,466		
2018	Coos County	39,474,945	1,737,375	2,118,495	4,641,741.00	707,297	9,204,908	74,228	1,625,378	1,699,606	9,004,718	(499,753)	8,504,965		
2020	Wasco County	12,056,898	530,649	647,056	1,417,735.00	500,478	3,095,918	22,671	2,075,382	2,098,053	2,750,326	(491,536)	2,258,790		
2021	Baker County	11,807,011	519,651	633,645	1,388,351.00	286,408	2,828,055	22,202	583,567	605,769	2,693,324	(185,017)	2,508,307		
2022	Gilliam County	4,666,170	205,368	250,419	548,681.00	22,482	1,026,950	8,774	254,305	263,079	1,064,410	(115,790)	948,620		
2023	Morrow County Rural School District Board	-	-	-	-	-	-	-	42	42	-	(144)	(144)		
2027	Deschutes County	139,927,482	6,158,502	7,509,466	16,453,654.00	2,665,410	32,787,032	263,116	2,672,738	2,935,854	31,919,170	67,828	31,986,998		
2028	Union County	-	-	-	-	-	-	-	-	-	-	-	-		
2035	Hood River County	13,121,064	577,486	704,166	1,542,867.00	472,725	3,297,244	24,673	-	24,673	2,993,075	251,806	3,244,881		
2036	Clatsop County	28,965,507	1,274,833	1,554,487	3,405,967.00	1,056,515	7,291,802	54,466	109,935	164,401	6,607,386	214,135	6,821,521		
2037	Polk County	42,128,369	1,854,158	2,260,896	4,953,749.00	1,214,407	10,283,210	79,217	569,203	648,420	9,609,996	(123,939)	9,486,057		
2038	Multnomah County	728,099,294	32,045,177	39,074,787	85,615,018.00	692,540	157,427,522	1,369,100	9,657,634	11,026,734	166,088,352	(4,240,990)	161,847,362		
2039	Malheur County	14,321,015	630,298	768,564	1,683,965.00	302,073	3,384,900	26,929	282,044	308,973	3,266,799	(76,733)	3,190,066		
2040	Benton County	58,806,318	2,588,189	3,155,949	6,914,859.00	1,337,005	13,996,002	110,578	732,418	842,996	13,414,440	574,156	13,988,596		
2042	Josephine County	42,911,224	1,888,613	2,302,910	5,045,802.00	2,919,695	12,157,020	80,689	422,721	503,410	9,788,575	247,872	10,036,447		
2043	Lincoln County	10,575,294	465,441	567,543	1,243,517.00	236,188	2,512,689	19,886	153,643	173,529	2,412,354	4,775	2,417,129		
2044	Crook County	4,135,967	182,033	221,964	486,336.00	570,362	1,460,695	7,777	496,614	504,391	943,465	82,846	1,026,311		
2050	Wallowa County	334,296	14,713	17,941	39,309.00	12,447	84,410	629	3,298	3,927	76,257	5,467	81,724		
2052	Tillamook County	18,212	802	977	2,141.00	893	4,813	34	2,321	2,355	4,154	(714)	3,440		
2099	State Judiciary	73,464,310	3,233,318	3,942,597	8,638,448.00	8,465,692	24,280,055	138,140	1,445,640	1,583,780	16,758,107	2,948,988	19,707,095		
2100	City of Roseburg	27,539,361	1,212,065	1,477,950	3,238,271.00	343,708	6,271,994	51,784	1,694,618	1,746,402	6,282,065	(674,006)	5,608,059		
2101	City of Salem	208,698,814	9,185,273	11,200,206	24,540,269.00	3,036,133	47,961,881	392,432	1,671,515	2,063,947	47,606,751	(514,088)	47,092,663		
2102	City of Medford	87,088,775	3,832,960	4,673,779	10,240,508.00	1,515,503	20,262,500	163,760	877,205	1,040,965	19,866,014	(55,374)	19,810,640		
2103	City of Albany	75,703,519	3,331,871	4,062,769	8,901,750.00	2,105,864	18,402,254	142,351	1,372,282	1,514,633	17,268,898	(358,856)	16,910,042		
2104	City of Ashland	46,512,316	2,047,105	2,496,169	5,469,244.00	739,545	10,752,063	87,461	923,885	1,011,346	10,610,028	(590,180)	10,019,848		
2105	City of Astoria	15,528,060	683,423	833,342	1,825,898.00	125,137	3,467,800	29,199	669,445	698,644	3,542,140	(281,653)	3,260,487		
2106	City of Beaverton	104,149,960	4,583,858	5,589,399	12,246,682.00	2,168,370	24,588,309	195,841	2,664,599	2,860,440	23,757,879	(556,529)	23,201,350		
2107	City of Bend	83,386,075	3,669,996	4,475,067	9,805,119.00	3,054,976	21,005,158	156,797	5,466,291	5,623,088	19,021,383	(207,657)	18,813,726		
2109	City of Canby	14,222,220	625,950	763,262	1,672,348.00	262,590	3,324,150	26,743	271,179	297,922	3,244,262	(112,287)	3,131,975		
2110	City of Coquille	4,181,541	184,038	224,410	491,695.00	192,046	1,092,189	7,863	170,543	178,406	953,861	(44,148)	909,713		
2111	City of Eugene	287,968,466	12,674,096	15,454,357	33,861,350.00	2,452,008	64,441,811	541,489	4,895,711	5,437,200	65,689,128	(322,936)	65,366,192		
2112	City of Forest Grove	1,155,233	50,844	61,998	135,840.00	317,274	565,956	2,172	353	2,525	263,523	111,697	375,220		
2113	City of Grants Pass	36,717,287	1,616,005	1,970,501	4,317,476.00	647,923	8,551,905	69,042	1,380,464	1,449,506	8,375,662	(587,619)	7,788,043		
2114	City of Gresham	129,959,351	5,719,784	6,974,508	15,281,531.00	5,076,724	33,052,547	244,372	860	245,232	29,645,317	1,788,955	31,434,272		
2115	City of Hillsboro	125,640,315													

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2020

		Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
2120	City of Lake Oswego	64,637,484	2,844,831	3,468,889	7,600,528.00	1,096,654	15,010,902	121,543	4,701,474	4,823,017	14,744,600	(1,788,017)	12,956,583
2121	City of Portland	928,228,532	40,853,284	49,815,091	109,147,616.00	48,379,675	248,195,666	1,745,418	2,301,476	4,046,894	211,740,278	12,271,150	224,011,428
2122	City of Redmond	28,449,824	1,252,136	1,526,812	3,345,330.00	1,110,784	7,235,062	53,496	-	53,496	6,489,753	441,327	6,931,080
2123	City of St Helens	11,469,158	504,782	615,513	1,348,624.00	586,073	3,054,992	21,566	824,782	846,348	2,616,255	(174,266)	2,441,989
2125	City of Vernonia	1,689,021	74,337	90,644	198,607.00	104,442	468,030	3,176	3,599	6,775	385,286	37,084	422,370
2126	City of West Linn	18,866,291	830,345	1,012,494	2,218,431.00	69,890	4,131,160	35,476	1,511,538	1,547,014	4,303,632	(464,326)	3,839,306
2127	City of Cottage Grove	14,322,005	630,341	768,617	1,684,082.00	700,228	3,783,268	26,931	78,874	105,805	3,267,025	178,439	3,445,464
2128	City of Tillamook	4,205,929	185,112	225,719	494,563.00	11,008	916,402	7,909	353,264	361,173	959,424	(119,459)	839,965
2129	City of Sweet Home	2,197,068	96,698	117,910	258,347.00	400,404	873,359	4,131	-	4,131	501,178	181,521	682,699
2131	City of Drain	1,387,589	61,071	74,468	163,162.00	79,554	378,255	2,609	60,888	63,497	316,526	(11,651)	304,875
2132	Eugene Water & Electric Board	75,404,366	3,318,704	4,046,714	8,866,574.00	-	16,231,992	141,788	25,845,330	25,987,118	17,200,658	(9,177,089)	8,023,569
2135	McMinnville Water & Light Department	10,967,662	482,710	588,600	1,289,655.00	2,703,832	5,064,797	20,623	581,528	602,151	2,501,858	845,619	3,347,477
2138	City of Hood River	11,242,423	494,803	603,345	1,321,963.00	321,545	2,741,656	21,140	377,397	398,537	2,564,534	(38,971)	2,525,563
2139	City of Reedsport	2,909,793	128,066	156,159	342,154.00	224,239	850,618	5,472	2,167	7,639	663,759	99,319	763,078
2140	City of Lebanon	12,640,014	556,314	678,350	1,486,301.00	159,694	2,880,659	23,768	699,203	722,971	2,883,342	(182,485)	2,700,857
2142	City of Sherwood	17,197,562	756,901	922,939	2,022,210.00	330,449	4,032,499	32,338	771,563	803,901	3,922,974	(185,285)	3,737,689
2143	City of Oakland	335,470	14,765	18,004	39,447.00	1,486	73,702	631	55,525	56,156	76,525	(18,134)	58,391
2145	City of Vale	951,506	41,878	51,064	111,885.00	4,651	209,478	1,789	83,828	85,617	217,050	(24,732)	192,318
2146	City of Prineville	7,058,678	310,667	378,817	830,009.00	358,794	1,878,287	13,273	206,299	219,572	1,610,171	(204,618)	1,405,553
2147	City of Wheeler	265,679	11,693	14,258	31,240.00	8,786	65,977	500	94,114	94,614	60,605	(18,559)	42,046
2148	City of Klamath Falls	17,907,092	788,129	961,017	2,105,641.00	186,044	4,040,831	33,672	1,224,065	1,257,737	4,084,827	(218,003)	3,866,824
2149	City of Canyonville	651,788	28,687	34,979	76,642.00	38,741	179,049	1,226	39,442	40,668	148,681	(17,224)	131,457
2150	City of Bandon	4,854,967	213,677	260,551	570,881.00	-	1,045,109	9,129	183,510	192,639	1,107,477	(134,497)	972,980
2152	City of Coos Bay	21,536,625	947,872	1,155,803	2,532,427.00	448,208	5,084,310	40,497	238,823	279,320	4,912,768	(89,019)	4,823,749
2154	City of Pendleton	21,170,989	931,780	1,136,180	2,489,433.00	920,568	5,477,961	39,809	858,328	898,137	4,829,361	(26,654)	4,802,707
2155	City of Corvallis	63,050,789	2,774,997	3,383,737	7,413,954.00	1,839,033	15,411,721	118,559	1,339,232	1,457,791	14,382,656	(434,646)	13,948,010
2157	City of Monmouth	7,431,106	327,059	398,804	873,802.00	7,829	1,607,494	13,973	341,074	355,047	1,695,126	(129,733)	1,565,393
2158	City of Milton-Freewater	10,891,417	479,354	584,508	1,280,689.00	461,911	2,806,462	20,480	356,680	377,160	2,484,465	(109,502)	2,374,963
2159	City of Baker City	8,782,333	386,529	471,320	1,032,688.00	253,899	2,144,436	16,514	845,326	861,840	2,003,357	(259,670)	1,743,687
2160	City of Hermiston	15,764,500	693,829	846,031	1,853,700.00	349,012	3,742,572	29,643	180,256	209,899	3,596,075	(106,841)	3,489,234
2161	City of Pilot Rock	821,677	36,164	44,097	96,618.00	66,079	242,958	1,545	52,053	53,598	187,434	(17,227)	170,207
2162	City of Clatskanie	2,947,454	129,724	158,181	346,582.00	-	634,487	5,542	142,436	147,978	672,350	(59,589)	612,761
2163	City of Milwaukie	22,669,061	997,713	1,216,577	2,665,587.00	151,507	5,031,384	42,626	-	42,626	5,171,090	131,656	5,302,746
2165	City of Cornelius	5,989,360	263,604	321,430	704,271.00	494,616	1,783,921	11,262	70,662	81,924	1,366,246	32,750	1,398,996
2166	City of Nyssa	1,566,999	68,967	84,096	184,259.00	72,327	409,649	2,947	219,685	222,632	357,452	(75,992)	281,460
2167	City of Athena	478,361	21,054	25,672	56,249.00	108,730	211,705	899	57,341	58,240	109,120	15,316	124,436
2168	City of Oakridge	3,235,142	142,385	173,620	380,411.00	68,143	764,559	6,083	203,871	209,954	737,975	(26,613)	711,362
2170	City of Madras	4,645,379	204,453	249,303	546,236.00	256,001	1,255,993	8,735	268,681	277,416	1,059,668	(70,814)	988,854
2172	City of Sandy	10,927,374	480,937	586,438	1,284,917.00	314,519	2,666,811	20,548	297,637	318,185	2,492,668	11,407	2,504,075
2174	City of Mt Angel	1,437,438	63,265	77,143	169,024.00	60,370	369,802	2,703	139,292	141,995	327,897	(17,307)	310,590
2175	City of Umatilla	4,125,265	181,562	221,390	485,078.00	284,203	1,172,233	7,757	218,211	225,968	941,023	69,542	1,010,565
2176	City of Scappoose	5,541,993	243,915	297,421	651,666.00	129,965	1,322,967	10,421	167,121	177,542	1,264,196	(15,488)	1,248,708
2177	City of Condon	392,292	17,266	21,053	46,128.00	7,592	92,039	738	83,702	84,440	89,487	(25,786)	63,701
2178	City of Boardman	3,142,521	138,309	168,649	369,520.00	167,739	844,217	5,909	172,378	178,287	716,847	(57,355)	659,492
2179	City of Estacada	2,971,248	130,771	159,457	349,380.00	206,612	846,220	5,587	3,064	8,651	677,778	60,657	738,435
2180	City of Enterprise	1,965,572	86,509	105,486	231,126.00	154,449	577,570	3,696	205,491	209,187	448,371	(34,315)	414,056
2181	City of Central Point	12,231,844	538,349	656,444	1,438,306.00	188,456	2,821,555	23,000	160,340	183,340	2,790,233	(91,056)	2,699,177
2182	City of Cascade Locks	1,814,752	79,871	97,392	213,391.00	150,976	541,630	3,412	125,330	128,742	413,967	(3,391)	410,576
2183	City of Myrtle Point	2,910,092	128,079	156,175	342,189.00	341,959	968,402	5,472	140,330	145,802	663,828	40,197	704,025
2184	City of Port Orford	1,323,795	58,263	71,044	155,661.00	81,623	366,591	2,489	56,956	59,445	301,974	2,680	304,654
2185	City of Wood Village	1,406,630	61,909	75,489	165,401.00	134,837	437,636	2,645	325,341	327,986	320,869	(74,015)	246,854
2186	City of Chiloquin	99,100	4,362	5,318	11,653.00	-	21,333	186	13,786	13,972	22,606	(4,606)	18,000
2187	City of Philomath	2,868,567	126,252	153,947	337,306.00	122,499	740,004	5,394	788,590	793,984	654,355	(126,845)	527,510
2188	City of Talent	2,480,934	109,191	133,144	291,726.00	86,627	620,688	4,665	409,887	414,552	565,931	(50,779)	515,152
2189	City of Willamina	-	-	-	-	-	-	-	-	-	-	-	-
2191	City of Huntington	237,297	10,444	12,735	27,903.00	9,598	60,680	446	20,288	20,734	54,130	(4,327)	49,803

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2020

			Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
2192	City of North Plains	2,101,473	92,490	112,779	247,106.00	263,998	716,373	3,952	63,541	67,493	479,372	28,844	508,216
2193	City of Heppner	314,450	13,840	16,876	36,975.00	86,057	153,748	591	44,947	45,538	71,730	23,431	95,161
2194	City of Cave Junction	1,101,763	48,491	59,128	129,553.00	49,343	286,515	2,072	54,180	56,252	251,326	(20,021)	231,305
2195	City of Metolius	-	-	-	-	-	-	-	-	-	-	-	-
2196	City of Hubbard	1,662,108	73,153	89,200	195,442.00	130,750	488,545	3,125	184,919	188,044	379,147	(64,079)	315,068
2197	City of Myrtle Creek	2,033,602	89,503	109,137	239,125.00	125,046	562,811	3,824	239,014	242,838	463,889	(52,103)	411,786
2198	City of Carlton	1,169,501	51,472	62,763	137,518.00	91,440	343,193	2,199	8,686	10,885	266,777	46,264	313,041
2199	City of Junction City	5,492,032	241,716	294,740	645,792.00	57,825	1,240,073	10,327	451,724	462,051	1,252,800	(169,563)	1,083,237
2200	City of Wallowa	188,867	8,312	10,136	22,208.00	18,604	59,260	355	85,401	85,756	43,083	(14,436)	28,647
2201	City of Coburg	1,389,976	61,176	74,596	163,443.00	192,764	491,979	2,614	55,416	58,030	317,071	36,425	353,496
2202	City of Dallas	11,986,910	527,569	643,300	1,409,505.00	339,108	2,919,482	22,540	467,857	490,397	2,734,361	(106,371)	2,627,990
2203	City of Rockaway Beach	2,213,722	97,431	118,803	260,305.00	99,346	575,885	4,163	120,304	124,467	504,977	16,315	521,292
2204	City of Burns	1,779,099	78,302	95,479	209,199.00	76,717	459,697	3,345	40,515	43,860	405,834	16,662	422,496
2205	City of Elgin	407,062	17,916	21,846	47,865.00	225,871	313,498	765	48,673	49,438	92,856	46,671	139,527
2206	City of Weston	268,834	11,832	14,427	31,611.00	17,944	75,814	506	21,357	21,863	61,324	(640)	60,684
2207	City of Mill City	570,441	25,106	30,614	67,076.00	27,510	150,306	1,073	26,284	27,357	130,124	(10,142)	119,982
2208	City of Fairview	3,012,257	132,576	161,658	354,202.00	5,602	654,038	5,664	1,794,325	1,799,989	687,133	(468,314)	218,819
2209	City of Monroe	170,915	7,522	9,172	20,097.00	43,266	80,057	321	21,094	21,415	38,988	13,398	52,386
2210	City of Helix	55,434	2,440	2,975	6,518.00	21,318	33,251	104	7,934	8,038	12,645	2,297	14,942
2211	City of Jefferson	-	-	-	-	-	-	-	-	-	-	-	-
2212	Town of Lakeview	1,623,808	71,467	87,145	190,939.00	19,999	369,550	3,053	161,322	164,375	370,410	(33,298)	337,112
2213	City of Stanfield	152,103	6,694	8,163	17,885.00	69,348	102,090	286	-	286	34,697	17,697	52,394
2214	City of Yamhill	969,192	42,656	52,013	113,964.00	31,838	240,471	1,822	33,136	34,958	221,085	11,931	233,016
2215	City of Powers	-	-	-	-	3,586	3,586	-	6,008	6,008	-	(247)	(247)
2216	City of Brookings	4,899,478	215,636	262,939	576,115.00	-	1,054,690	9,213	1,290,103	1,299,316	1,117,631	(373,445)	744,186
2217	City of Sutherlin	5,713,874	251,480	306,646	671,877.00	615,212	1,845,215	10,744	35,927	46,671	1,303,405	154,536	1,457,941
2218	City of Prairie City	697,311	30,690	37,422	81,995.00	132,625	282,732	1,311	57,547	58,858	159,065	33,927	192,992
2219	City of Sheridan	1,771,376	77,962	95,064	208,291.00	124,824	506,141	3,331	59,222	62,553	404,072	9,971	414,043
2220	City of Garibaldi	1,193,380	52,523	64,045	140,326.00	86,609	343,503	2,244	25,874	28,118	272,225	18,831	291,056
2221	City of Sisters	1,779,036	78,299	95,475	209,192.00	129,425	512,391	3,345	152,786	156,131	405,820	(5,576)	400,244
2222	City of Jacksonville	2,133,097	93,882	114,477	250,825.00	119,729	578,913	4,011	101,148	105,159	486,586	(381)	486,205
2223	City of Cannon Beach	5,054,955	222,479	271,283	594,397.00	150,628	1,238,787	9,505	177,178	186,683	1,153,097	6,887	1,159,984
2224	City of Falls City	429,719	18,913	23,062	50,529.00	48,554	141,058	808	18,595	19,403	98,024	1,975	99,999
2225	City of Echo	431,569	18,994	23,161	50,747.00	13,560	106,462	812	82,558	83,370	98,446	(20,113)	78,333
2226	City of Hines	969,421	42,666	52,026	113,991.00	74,960	283,643	1,823	83,368	85,191	221,137	(13,336)	207,801
2227	Town of Bonanza	-	-	-	-	-	-	-	-	-	-	-	-
2228	City of Turner	1,179,094	51,894	63,278	138,646.00	97,665	351,483	2,217	49,522	51,739	268,966	13,360	282,326
2229	City of John Day	1,139,915	50,170	61,176	134,039.00	124,046	369,431	2,143	230,929	233,072	260,028	(34,963)	225,065
2231	City of Banks	686,458	30,212	36,840	80,719.00	111,229	259,000	1,291	31,962	33,253	156,590	18,555	175,145
2232	City of Joseph	268,860	11,833	14,429	31,614.00	236	58,112	506	62,186	62,692	61,330	(19,703)	41,627
2233	City of Lafayette	1,206,302	53,092	64,738	141,845.00	187,434	447,109	2,268	89,158	91,426	275,172	9,147	284,319
2234	City of Aumsville	2,152,489	94,736	115,517	253,105.00	106,862	570,220	4,047	89,421	93,468	491,009	55,852	546,861
2235	City of Amity	354,718	15,612	19,037	41,710.00	19,711	96,070	667	115,289	115,956	80,916	(50,156)	30,760
2236	City of Creswell	2,122,814	93,429	113,925	249,615.00	164,362	621,331	3,992	98,917	102,909	484,240	46,792	531,032
2237	City of Troutdale	4,649,868	204,650	249,544	546,764.00	222,328	1,223,286	8,743	885,859	894,602	1,060,692	(557,851)	502,841
2238	City of Warrenton	7,138,327	314,173	383,091	839,375.00	469,885	2,006,524	13,423	225,876	239,299	1,628,340	2,441	1,630,781
2240	City of Wilsonville	19,253,243	847,376	1,033,261	2,263,931.00	595,304	4,739,872	36,203	2,179,088	2,215,291	4,391,900	(662,987)	3,728,913
2241	City of Bay City	995,897	43,832	53,447	117,105.00	125,220	339,604	1,873	1,126	2,999	227,176	35,022	262,198
2242	City of Gaston	-	-	-	-	-	-	-	-	-	-	-	-
2243	City of Brownsville	498,050	21,920	26,729	58,564.00	45,480	152,693	937	150,115	151,052	113,611	(80,921)	32,690
2244	City of Lakeside	266,853	11,745	14,321	31,378.00	1,540	58,984	502	120,837	121,339	60,872	(34,779)	26,093
2245	City of Dundee	1,443,079	63,513	77,446	169,687.00	25,741	336,387	2,714	51,222	53,936	329,184	(2,374)	326,810
2246	City of Merrill	93,184	4,101	5,001	10,957.00	4,991	25,050	175	18,834	19,009	21,256	2,566	23,822
2247	City of Malin	128,437	5,653	6,893	15,103.00	5,477	33,126	242	67,088	67,330	29,298	(17,524)	11,774
2248	City of Fossil	196,505	8,649	10,546	23,106.00	18,788	61,089	370	11,540	11,910	44,825	175	45,000
2249	City of Phoenix	2,298,183	101,148	123,336	270,236.00	254,682	749,402	4,321	148,815	153,136	524,244	35,138	559,382

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2020

			Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
2250	City of Gold Beach	1,104,292	48,602	59,264	129,850.00	91,943	329,659	2,076	43,084	45,160	251,903	(17,858)	234,045
2251	City of Rogue River	1,673,218	73,642	89,796	196,749.00	45,647	405,834	3,146	114,329	117,475	381,682	(41,854)	339,828
2252	City of Dayton	845,776	37,224	45,390	99,452.00	109,112	291,178	1,590	60,067	61,657	192,932	22,959	215,891
2253	Town of Butte Falls	172,482	7,591	9,257	20,282.00	53,077	90,207	324	1,869	2,193	39,345	10,278	49,623
2254	City of Shady Cove	382,037	16,814	20,503	44,923.00	98,721	180,961	718	8,861	9,579	87,147	32,234	119,381
2255	Town of Canyon City	338,458	14,896	18,164	39,798.00	7,800	80,658	636	14,176	14,812	77,206	1,945	79,151
2256	City of Jordan Valley	-	-	-	-	-	-	-	-	-	-	-	-
2257	City of Culver	555,007	24,427	29,785	65,262.00	38,803	158,277	1,044	25,863	26,907	126,604	10,921	137,525
2258	City of Adair Village	531,407	23,388	28,519	62,487.00	35,589	149,983	999	29,106	30,105	121,221	(5,033)	116,188
2259	Town of Hammond	-	-	-	-	-	-	-	-	-	-	-	-
2260	City of Riddle	596,524	26,254	32,014	70,143.00	27,310	155,721	1,122	105,991	107,113	136,074	(17,610)	118,464
2261	City of Waldport	863,567	38,007	46,345	101,544.00	114,382	300,278	1,624	36,340	37,964	196,990	24,496	221,486
2262	City of Dufur	339,756	14,953	18,234	39,951.00	32,537	105,675	639	5,613	6,252	77,503	6,068	83,571
2263	City of La Grande	5,770,824	253,986	309,702	678,574.00	92,379	1,334,641	10,851	156,171	167,022	1,316,396	(57,489)	1,258,907
2264	City of Gervais	852,694	37,529	45,761	100,266.00	207,651	240,095	1,603	48,601	50,204	194,510	(11,688)	182,822
2265	City of Westfir	181,196	7,975	9,724	21,306.00	64,569	103,574	341	9,003	9,344	41,333	14,503	55,836
2266	City of Irrigon	1,060,510	46,675	56,914	124,702.00	25,339	253,630	1,994	55,108	57,102	241,915	(10,446)	231,469
2267	City of Independence	7,469,694	328,757	400,875	878,339.00	296,403	1,904,374	14,046	11,318	25,364	1,703,929	109,229	1,813,158
2268	City of Harrisburg	1,792,951	78,912	96,222	210,828.00	101,510	487,472	3,371	55,801	59,172	408,994	(2,018)	406,976
2269	City of Durham	227,012	9,991	12,183	26,694.00	21,106	69,974	427	13,709	14,136	51,784	7,263	59,047
2270	City of Lyons	171,447	7,546	9,201	20,160.00	6,729	43,636	322	9,939	10,261	39,109	(7,360)	31,749
2271	City of Columbia City	1,191,285	52,431	63,932	140,080.00	63,224	319,667	2,240	124,707	126,947	271,747	(38,026)	233,721
2272	City of Aurora	401,492	17,671	21,547	47,210.00	138,722	225,150	755	54,045	54,800	91,585	30,527	122,112
2273	City of Silverton	5,955,643	262,120	319,621	700,306.00	160,568	1,442,615	11,199	935,134	946,333	1,358,555	(222,752)	1,135,803
2274	City of Gold Hill	27,100	1,193	1,454	3,187.00	2,028	7,862	51	69,278	69,329	6,182	(21,561)	(15,379)
2275	City of Toledo	3,334,519	146,759	178,953	392,096.00	124,903	842,711	6,270	265,986	272,256	760,645	(52,030)	708,615
2276	City of Newport	6,504,583	286,280	349,080	764,854.00	450,853	1,851,067	12,231	320,665	332,896	1,483,775	39,555	1,523,330
2277	City of Rajneeshpuram	-	-	-	-	-	-	-	-	-	-	-	-
2278	City of Springfield	66,759,811	2,938,239	3,582,788	7,850,086.00	1,281,507	15,652,620	125,533	1,225,561	1,351,094	15,228,729	40,235	15,268,964
2279	City of Keizer	14,225,199	626,081	763,421	1,672,699.00	600,094	3,662,295	26,749	327,371	354,120	3,244,942	119,522	3,364,464
2280	City of Winston	2,393,985	105,364	128,478	281,502.00	157,017	672,361	4,502	96,158	100,660	546,097	(4,233)	541,864
2281	City of Manzanita	1,563,567	68,816	83,912	183,855.00	90,710	427,293	2,940	97,595	100,535	356,669	(20,791)	335,878
2282	City of Eagle Point	2,021,440	88,968	108,484	237,695.00	27,636	462,783	3,801	59,632	63,433	461,115	(29,427)	431,688
2283	City of Maupin	635,457	27,968	34,103	74,721.00	47,572	184,364	1,195	424	1,619	144,956	26,102	171,058
2284	City of Halsey	449,428	19,780	24,119	52,847.00	23,746	120,492	845	8,567	9,412	102,520	17,141	119,661
2285	City of Veneta	2,201,333	96,885	118,139	258,848.00	36,993	510,865	4,139	5,466	9,605	502,151	1,409	503,560
2286	City of Millersburg	822,174	36,186	44,123	96,677.00	193,694	370,680	1,546	48,042	49,588	187,548	26,277	213,825
2287	City of King City	1,010,128	44,458	54,210	118,778.00	91,060	308,506	1,899	97,592	99,491	230,423	740	231,163
2288	City of Tualatin	25,343,039	1,115,400	1,360,081	2,980,012.00	690,343	6,145,836	47,654	2,570,488	2,618,142	5,781,057	(712,575)	5,068,482
2289	City of St Paul	-	-	-	-	-	-	-	-	-	-	-	-
2290	City of Molalla	3,891,314	171,265	208,834	457,568.00	478,378	1,316,045	7,317	208,995	216,312	887,656	51,855	939,511
2291	City of Florence	5,986,032	263,458	321,251	703,880.00	102,357	1,390,946	11,256	73,664	84,920	1,365,487	13,233	1,378,720
2292	City of North Bend	10,133,282	445,987	543,821	1,191,542.00	441,199	2,622,549	19,054	358,552	377,606	2,311,526	(17,010)	2,294,516
2293	City of Lowell	442,544	19,477	23,750	52,037.00	95,684	190,948	832	113,688	114,520	100,950	(6,647)	94,303
2294	City of Depoe Bay	1,446,366	63,658	77,622	170,074.00	119,624	430,978	2,720	153,827	156,547	329,934	(31,613)	298,321
2295	City of Tigard	14,812,243	651,918	794,926	1,741,727.00	139,132	3,327,703	27,853	902,016	929,869	3,378,854	(250,576)	3,128,278
2296	City of Happy Valley	8,741,916	384,750	469,151	1,027,936.00	648,010	2,529,847	16,438	957,654	974,092	1,994,138	104,574	2,098,712
2297	City of Rainier	2,198,327	96,753	117,977	258,495.00	125,312	598,537	4,134	19,751	23,885	501,465	44,905	546,370
2298	City of Lincoln City	16,214,100	713,617	870,159	1,906,567.00	509,980	4,000,323	30,489	233,871	264,360	3,698,634	(95,902)	3,602,732
2299	City of Dunes City	76,753	3,378	4,119	9,025.00	24,480	41,002	144	10,081	10,225	17,508	(444)	17,064
2300	City of Yachats	1,112,806	48,977	59,721	130,851.00	158,769	398,318	2,092	89,718	91,810	253,845	(6,987)	246,858
2301	City of Moro	162,214	7,139	8,705	19,074.00	19,170	54,088	305	15,089	15,394	37,003	(538)	36,465
2302	City of Mt. Vernon	316,706	13,939	16,997	37,241.00	41,733	109,910	596	25,227	25,823	72,245	3,545	75,790
2303	City of Woodburn	16,979,948	747,323	911,260	1,996,621.00	407,974	4,063,178	31,929	2,408,184	2,440,113	3,873,334	(814,638)	3,058,696
2304	City of Gladstone	7,916,431	348,419	424,850	930,869.00	760,033	2,464,171	14,886	754,625	769,511	1,805,835	49,646	1,855,481
2305	City of Elkton	86,253	3,796	4,629	10,142.00	5,268	23,835	162	8,057	8,219	19,675	(5,539)	14,136

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2020

			Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
2306	City of Imbler	46,058	2,027	2,472	5,416.00	17,627	27,542	87	-	87	10,506	5,025	15,531
2307	City of Yoncalla	296,413	13,046	15,908	34,854.00	19,200	83,008	557	99,700	100,257	67,615	(19,258)	48,357
2308	City of North Powder	131,862	5,804	7,077	15,505.00	10,741	39,127	248	25,833	26,081	30,079	(3,360)	26,719
2309	City of Gearhart	983,371	43,280	52,774	115,632.00	93,478	305,164	1,849	195,382	197,231	224,319	(22,544)	201,775
2501	Port of The Dalles	277,354	12,207	14,885	32,613.00	18,483	78,188	522	46,200	46,722	63,268	2,650	65,918
2507	Port of Astoria	2,050,327	90,239	110,035	241,092.00	58,571	499,937	3,855	65,048	68,903	467,705	(23,369)	444,336
2508	Multnomah Drainage	4,210,126	185,296	225,944	495,056.00	255,341	1,161,637	7,917	135,909	143,826	960,381	93,886	1,054,267
2510	Horsefly Irrigation District	237,998	10,475	12,773	27,985.00	96,524	147,757	448	29,682	30,130	54,290	18,024	72,314
2511	Grants Pass Irrigation District	928,343	40,858	49,821	109,161.00	19,685	219,525	1,746	208,572	210,318	211,766	(51,109)	160,657
2512	Port of Portland	117,823,511	5,185,660	6,323,215	13,854,514.00	914,432	26,277,821	221,552	14,840,038	15,061,590	26,876,983	(2,899,413)	23,977,570
2513	Port of Coos Bay	4,510,281	198,507	242,053	530,350.00	469,047	1,439,957	8,481	201,196	209,677	1,028,850	89,808	1,118,658
2515	Klamath County Fire District 1	21,137,957	930,326	1,134,407	2,485,549.00	532,226	5,082,508	39,747	581,061	620,808	4,821,826	(173,487)	4,648,339
2518	Clackamas County Housing Authority	5,203,262	229,006	279,243	611,836.00	166,935	1,287,020	9,784	266,341	276,125	1,186,928	(95,345)	1,091,583
2519	Home Forward	31,862,281	1,402,326	1,709,948	3,746,590.00	454,653	7,313,517	59,913	619,074	678,987	7,268,176	(169,608)	7,098,568
2521	League of Oregon Cities	5,155,805	226,918	276,696	606,256.00	1,119,145	2,229,015	9,695	2,184,407	2,194,102	1,176,102	(616,863)	559,239
2522	Lane Council of Governments	27,546,414	1,212,375	1,478,329	3,239,100.00	718,121	6,647,925	51,798	154,497	206,295	6,283,674	234,896	6,518,570
2526	Clatskanie People's Utility District	5,855,578	257,716	314,250	688,540.00	363,580	1,624,086	11,011	1,875,185	1,886,196	1,335,729	(395,702)	940,027
2527	Deschutes Valley Water District	2,978,821	131,104	159,864	350,271.00	9,895	651,134	5,601	726,473	732,074	679,505	(280,252)	399,253
2528	Columbia River Fire & Rescue	10,235,935	450,505	549,330	1,203,613.00	496,231	2,699,679	19,247	571,759	591,006	2,334,942	(25,152)	2,309,790
2529	East Fork Irrigation District	393,891	17,336	21,139	46,316.00	114,378	199,169	741	58,525	59,266	89,851	10,193	100,044
2530	River Road Water District	602,471	26,516	32,333	70,843.00	15,710	145,402	1,133	81,845	82,978	137,431	(32,370)	105,061
2531	Oregon School Boards Association	8,525,695	375,234	457,547	1,002,511.00	632,724	2,468,016	16,032	170,716	186,748	1,944,815	44,148	1,988,963
2533	Owyhee Irrigation District	3,253,829	143,208	174,623	382,608.00	61,047	761,486	6,118	236,328	242,446	742,238	(163,855)	578,383
2535	Athena Cemetary Maintenance District 1	-	-	-	-	-	-	-	-	-	-	-	-
2536	Valley View Cemetery	-	-	-	-	-	-	-	-	-	-	-	-
2538	Clackamas Vector Control	690,465	30,389	37,055	81,190.00	76,310	224,944	1,298	106,316	107,614	157,504	(16,408)	141,096
2540	West Extension Irrigation District	625,087	27,511	33,546	73,502.00	41,566	176,125	1,175	48,338	49,513	142,590	(5,100)	137,490
2541	Jackson County Vector Control District	499,200	26,791	58,699.00	21,971	93,468	200,929	939	25,689	26,628	113,874	5,586	119,460
2542	Rainbow Water District	1,432,886	63,064	76,898	168,489.00	51,925	360,376	2,694	7,368	10,062	326,859	337	327,196
2545	Council of Governments	16,511,363	726,700	886,113	1,941,522.00	448,907	4,003,242	31,048	554,408	585,456	3,766,444	(125,514)	3,640,930
2547	Metzger Water District	-	-	-	-	-	-	-	-	-	-	-	-
2549	Rogue River Fire District	2,648,026	116,545	142,111	311,373.00	195,712	765,741	4,979	49,315	54,294	604,047	31,332	635,379
2550	Nyssa Road Assessment District 2	458,506	20,180	24,607	53,914.00	19,661	118,362	862	86,148	87,010	104,591	(48,790)	55,801
2551	Sandy Fire Department	3,422,374	150,626	183,668	402,427.00	365,401	1,102,122	6,435	6,146	12,581	780,685	85,766	866,451
2552	Winston-Dillard Fire District	2,077,092	91,417	111,471	244,239.00	20,083	467,210	3,906	297,885	301,791	473,810	(129,435)	344,375
2553	Tangent Rural Fire Protection District	470,869	20,724	25,270	55,368.00	3,529	104,891	885	21,478	22,363	107,411	(9,235)	98,176
2555	Monroe Fire Department	209,712	9,230	11,255	24,659.00	19,157	64,301	394	9,967	10,361	47,838	5,430	53,268
2556	Jackson County Fire District 5	9,842,400	433,185	528,210	1,157,338.00	390,483	2,509,216	18,507	397,735	416,242	2,245,172	11,839	2,257,011
2557	Estacada Fire Department	2,374,495	104,507	127,432	279,210.00	386,203	897,352	4,465	343,400	347,865	541,651	92,246	633,897
2559	Keizer Fire Department	7,529,894	331,406	404,106	885,418.00	658,425	2,279,355	14,159	504,409	518,568	1,717,661	73,762	1,791,423
2561	Jefferson Rural Fire Protection District	966,351	42,531	51,861	113,630.00	136,905	344,927	7,353	9,170	220,436	29,567	250,003	250,003
2562	WyEast Fire District	108,999	4,797	5,850	12,817.00	3,070	26,534	205	12,208	12,413	24,864	(18,824)	6,040
2563	Central Oregon Irrigation District	3,814,678	167,892	204,722	448,557.00	34,405	855,576	7,173	333,576	340,749	870,175	(80,445)	789,730
2564	Illinois Valley Fire District	1,361,698	59,931	73,078	160,118.00	258,911	552,038	2,561	23,037	25,598	310,620	73,496	384,116
2567	Charleston Rural Fire Protection District	286,289	12,600	15,364	33,664.00	108,641	170,269	538	109,366	109,904	65,306	(17,509)	47,797
2568	Molalla Rural Fire Protection District 73	3,832,735	168,687	205,691	450,680.00	300,226	1,125,284	7,207	33,582	40,789	874,294	130,293	1,004,587
2569	Central Oregon Intergovernmental Council	5,428,081	238,901	291,308	638,272.00	439,068	1,607,549	10,207	573,967	584,174	1,238,212	(173,693)	1,064,519
2570	Port of St Helens	872,078	38,382	46,802	102,545.00	190,817	378,546	1,640	73,058	74,698	198,932	14,031	212,963
2571	Crystal Springs Water District	1,121,585	49,363	60,192	131,884.00	115,058	356,497	2,109	-	-	255,847	44,296	300,143
2572	Local Government Personnel Institute	-	-	-	-	100,430	100,430	-	507,073	507,073	-	(142,909)	(142,909)
2575	Jefferson County Rural Fire Protection District 1	751,355	33,069	40,323	88,350.00	17,083	178,825	1,413	124,975	126,388	171,393	(25,107)	146,286
2576	Depoe Bay Rural Fire Protection District	2,333,286	102,693	125,220	274,364.00	317,693	819,970	4,387	229,318	233,705	532,251	85,400	617,651
2579	La Pine Rural Fire Protection District	5,678,197	249,909	304,731	667,682.00	226,500	1,448,822	10,677	232,830	243,507	1,295,266	1,409	1,296,675
2580	Marion County Fire District 1	12,683,285	558,218	680,672	1,491,390.00	854,797	3,585,077	23,849	548,258	572,107	2,893,213	(83,595)	2,809,618
2581	Port of Umatilla	457,064	20,116	24,529	53,745.00	25,099	123,489	859	126,867	127,726	104,262	(30,858)	73,404
2582	Talent Irrigation District	1,497,780	65,920	80,381	176,119.00	58,783	381,203	2,816	113,858	116,674	341,662	(27,943)	313,719

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2020

			Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
2585	Rogue River Valley Irrigation District	769,187	33,854	41,280	90,446.00	21,537	187,117	1,446	35,525	36,971	175,461	(2,795)	172,666
2587	Tualatin Valley Irrigation District	618,356	27,215	33,185	72,711.00	85,195	218,306	1,163	62,524	63,687	141,055	2,430	143,485
2588	Clatskanie Rural Fire Protection District	3,113,203	137,019	167,076	366,072.00	309,113	979,280	5,854	26,271	32,125	710,160	120,081	830,241
2589	West Slope Water District	1,329,410	58,510	71,345	156,321.00	84,112	370,288	2,500	74,390	76,890	303,255	(19,589)	283,666
2590	Redmond Fire & Rescue	11,477,527	505,150	615,963	1,349,608.00	453,184	2,923,905	21,582	637,166	658,748	2,618,164	(96,818)	2,521,346
2592	Medford Irrigation District	890,944	39,212	47,814	104,763.00	130,278	322,067	1,675	90,215	91,890	203,235	(12,563)	190,672
2594	Metro	139,558,908	6,142,280	7,489,685	16,410,314.00	4,489,872	34,532,151	262,423	13,395	275,818	31,835,093	1,815,872	33,650,965
2595	Canby Fire District	4,877,194	214,656	261,744	573,495.00	503,415	1,553,310	9,171	947,527	956,698	1,112,548	(161,886)	950,662
2596	Bend Parks & Recreation	11,304,339	497,528	606,668	1,329,243.00	375,023	2,808,462	21,256	714,318	735,574	2,578,658	(58,370)	2,520,288
2597	Mapleton Water District	48,817	2,149	2,620	5,740.00	779	11,288	92	17,672	17,764	11,136	(5,405)	5,731
2598	Marion County Housing Authority	423,080	18,621	22,705	49,749.00	289,718	380,793	796	154,139	154,935	96,510	39,084	135,594
2599	South Suburban Sanitary District	1,916,602	84,354	102,858	225,368.00	89,875	502,455	3,604	56,803	60,407	437,200	(8,332)	428,868
2600	Winston-Dillard Water District	819,880	36,085	44,000	96,407.00	19,304	195,796	1,542	145,596	147,138	187,025	(35,747)	151,278
2601	Baker Valley Irrigation District	-	-	-	-	2,499	-	-	9,634	9,634	-	(2,957)	(2,957)
2602	Aumsville Rural Fire Protection District	584,150	25,710	31,349	68,688.00	137,038	262,785	1,098	76,643	77,741	133,252	5,607	138,859
2603	Corbett Water District	544,425	23,961	29,218	64,017.00	72,357	189,553	1,024	87,225	88,249	124,190	(5,954)	118,236
2604	Netarts-Oceanside Sanitary District	767,443	33,777	41,186	90,241.00	113,841	279,045	1,443	25,594	27,037	175,063	21,375	196,438
2605	Scio Fire District	141,767	6,239	7,608	16,670.00	86,630	117,147	267	85,880	86,147	32,339	7,061	39,400
2606	West Valley Housing Authority	1,754,738	77,230	94,171	206,334.00	89,421	467,156	3,300	149,891	153,191	400,277	(61,343)	338,934
2607	Hoodland Fire District 74	2,970,271	130,728	159,405	349,265.00	341,910	981,308	5,585	289,359	294,944	677,555	1,913	679,468
2608	Gaston Rural Fire Protection District	207,742	9,143	11,149	24,428.00	674	45,394	391	32,209	32,600	47,388	(9,780)	37,608
2610	Turner Fire District	1,051,523	46,280	56,432	123,645.00	86,845	313,202	1,977	39,271	41,248	239,865	36,483	276,348
2612	Community Services Consortium	9,022,558	397,102	484,212	1,060,936.00	113,630	2,055,880	16,966	152,124	169,090	2,058,156	(135,882)	1,922,274
2613	Polk Soil & Water Conservation District	247,831	10,908	13,300	29,142.00	10,649	63,999	466	28,190	28,656	56,533	(9,522)	47,011
2614	Mountain Valley Mental Health Program	-	-	-	-	-	-	-	-	-	-	-	-
2615	Humanities Council	94,522	4,160	5,073	11,115.00	-	20,348	178	27,381	27,559	21,562	(13,686)	7,876
2616	Alcohol Safety Action Program	-	-	-	-	-	-	-	-	-	-	-	-
2617	Clean Water Services	50,629,112	2,228,293	2,717,104	5,953,326.00	1,431,151	12,329,874	95,202	3,975,004	4,070,206	11,549,119	(708,931)	10,840,188
2618	Estacada Cemetery District	-	-	-	-	-	-	-	-	-	-	-	-
2619	Comprehensive Options for Drug Abusers	-	-	-	-	-	-	-	-	-	-	-	-
2620	Jackson County Fire District 4	1,386,934	61,042	74,432	163,085.00	189,733	488,292	2,608	227,481	230,089	316,377	13,052	329,429
2623	Evans Valley Fire District 6	173,933	7,655	9,334	20,452.00	86,667	124,108	327	2,807	3,134	39,676	20,706	60,382
2624	Klamath Vector Control	228,585	10,061	12,267	26,879.00	29,331	78,538	430	5,715	6,145	52,143	(10,053)	42,090
2625	Port of Newport	1,571,763	69,177	84,352	184,819.00	416,738	755,086	2,956	124,987	127,943	358,538	82,387	440,925
2626	Tillamook Peoples Utility District	19,381,019	852,999	1,040,118	2,278,956.00	640,732	4,812,805	36,444	500,779	537,223	4,421,047	(150,951)	4,270,096
2628	McKenzie Fire and Rescue	1,303,078	57,351	69,932	153,225.00	158,672	439,180	2,450	59,880	62,330	297,248	38,606	335,854
2629	Metropolitan Wastewater Management Commission	-	-	-	-	-	-	-	-	-	-	-	-
2630	Sheridan Fire District	648,313	28,534	34,793	76,233.00	33,168	172,728	1,219	163,804	165,023	147,888	(35,461)	112,427
2631	Arch Cape Water-Sanitary District	245,880	10,822	13,196	28,912.00	7,045	59,975	462	12,338	12,800	56,088	(5,498)	50,590
2632	Umpqua Regional Council of Governments	168,658	7,423	9,051	19,832.00	30,355	66,661	317	11,871	12,188	38,473	7,275	45,748
2633	Port of Cascade Locks	1,263,848	55,625	67,827	148,612.00	235,319	507,383	2,377	77,195	79,572	288,299	59,330	347,629
2637	Northeast Oregon Housing Authority	1,770,293	77,914	95,006	208,164.00	25,068	406,152	3,329	12,160	15,489	403,826	(12,488)	391,338
2638	North Douglas County Fire and EMS	1,222,543	53,807	65,610	143,755.00	355,553	618,725	2,299	41,507	43,806	278,877	72,908	351,785
2641	Suburban East Salem Water District	806,590	35,500	43,287	94,845.00	92,687	266,319	1,517	69,338	70,855	183,993	(10,497)	173,496
2642	Dexter Rural Fire Protection District	240,544	10,587	12,909	28,285.00	78,775	130,556	452	7,143	7,595	54,871	11,806	66,677
2643	Sweet Home Cemetery	148,976	6,557	7,995	17,518.00	-	32,070	280	7,004	7,284	33,983	(8,377)	25,606
2644	Lakeside Water District	181,630	7,994	9,748	21,357.00	-	39,099	342	33,518	33,860	41,432	(13,745)	27,687
2645	Chiloquin Agency Lake Rural Fire Protection District	424,863	18,699	22,801	49,958.00	143,396	234,854	799	25,926	26,725	96,916	23,572	120,488
2646	Keno Rural Fire Protection District	1,014,295	54,434	64,641	119,268.00	297,107	515,450	1,907	94,109	96,016	231,373	72,784	304,157
2647	Crooked River Ranch Rural Fire Protection District	1,070,197	47,102	57,434	125,841.00	111,683	342,060	2,012	111,455	113,467	244,125	128	244,253
2648	Black Butte Ranch Rural Fire Protection District	1,790,100	78,786	96,069	210,493.00	168,000	553,348	3,366	301,687	305,053	408,344	(22,396)	385,948
2649	Colton Fire Department	68,146	2,999	3,657	8,013.00	8,943	23,612	128	45,048	45,176	15,545	(16,914)	(1,369)
2651	Imbler Rural Fire Protection District	60,586	2,667	3,251	7,124.00	2,281	15,323	114	5,774	5,888	13,820	(2,406)	11,414
2652	The Oregon Consortium	-	-	-	-	-	-	-	135,387	135,387	-	(73,194)	(73,194)
2653	Umatilla Fire Department	555,435	24,446	29,808	65,312.00	193,401	312,967	1,044	49,837	50,881	126,701	22,847	149,548
2654	Spring Valley Rural Fire Protection District	-	-	-	-	-	-	-	-	-	-	-	-

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2020

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾	
2655	North Bay Rural Fire Protection District	118,268	5,205	6,347	13,907.00	11,426	36,885	222	20,281	20,503	26,978	(5,355)	21,623	
2657	Mid-Willamette Valley Senior Service Agency	29,502,259	1,298,456	1,583,293	3,469,082.00	1,592,997	7,943,828	55,475	-	55,475	6,729,826	817,943	7,547,769	
2658	Salem Metropolitan Communication Agency	572,136	25,181	30,705	67,276.00	51,086	174,248	1,076	14,862	15,938	130,511	16,114	146,625	
2659	Silverton Fire District	795,477	35,011	42,691	93,538.00	58,850	230,090	1,496	201,072	202,568	181,458	(51,336)	130,122	
2660	Tualatin Valley Fire & Rescue	154,100,784	6,782,299	8,270,102	18,120,250.00	8,889,991	42,062,642	289,767	6,335,732	6,625,499	35,152,273	1,549,634	36,701,907	
2661	Lincoln County 911	-	-	-	-	-	-	-	-	-	-	-	-	
2662	East Central Oregon Association of Counties	125,400	5,519	6,730	14,745.00	30,273	57,267	236	10,716	10,952	28,605	7,031	35,636	
2663	Metropolitan Area Communications Commission	1,795,065	79,005	96,335	211,076.00	144,946	531,362	3,375	245,104	248,479	409,476	(76,257)	333,219	
2664	Applegate Valley Rural Fire Protection District 9	1,787,530	78,673	95,931	210,190.00	211,657	596,451	3,361	1,332	4,693	407,757	72,049	479,806	
2665	N NE Community Mental Health Center	351,250	15,459	18,851	41,302.00	49,826	125,438	660	30,411	31,071	80,125	4,733	84,858	
2666	Central City Concern	-	-	-	-	-	-	-	-	-	-	-	-	
2667	Mental Health Services West Inc	-	-	-	-	-	-	-	-	-	-	-	-	
2668	Southeast Mental Health Network Inc	-	-	-	-	-	-	-	-	-	-	-	-	
2669	Roseburg Urban Sanitary Authority	1,774,811	78,113	95,248	208,695.00	-	382,056	3,337	172,450	175,787	404,856	(68,778)	336,078	
2670	Mt Hood Community Mental Health Ctr	456,843	20,107	24,517	53,719.00	24,868	123,211	859	55,706	56,565	104,212	(17,406)	86,806	
2671	Columbia 911 Communications District	2,956,314	130,114	158,656	347,624.00	89,572	725,966	5,559	97,770	103,329	674,371	(46,015)	628,356	
2672	Rockwood Water People's Utility District	3,612,174	158,979	193,854	424,745.00	135,972	913,550	6,792	79,292	86,084	823,981	(32,931)	791,050	
2673	Port Orford Library	154,006	6,778	8,265	18,109.00	54,298	87,450	290	5,308	5,598	35,131	15,400	50,531	
2674	Nestucca Rural Fire District	807,814	35,554	43,353	94,988.00	85,672	259,567	1,519	-	1,519	184,272	24,849	209,121	
2675	Salmon Harbor-Douglas County	690,422	30,387	37,053	81,185.00	65,656	214,281	1,298	4,705	6,003	157,494	20,924	178,418	
2676	Woodburn Fire District	3,831,683	168,640	205,634	450,556.00	137,360	962,190	7,205	394,889	402,094	874,054	(85,301)	788,753	
2677	Portland Private Industry Council Inc	-	-	-	-	-	-	-	-	-	-	-	-	
2678	Central Oregon Regional Housing Authority	1,314,950	57,874	70,569	154,621.00	98,367	381,431	2,473	58,092	60,565	299,956	39,935	339,891	
2679	Columbia River Public Utility District	7,814,753	343,944	419,393	918,913.00	536,729	2,218,979	14,695	1,294,227	1,308,922	1,782,641	(166,248)	1,616,393	
2681	Cloverdale Rural Fire Protection District	397,101	17,477	21,311	46,694.00	21,668	107,150	747	50,645	51,392	90,584	(5,974)	84,610	
2684	Parkdale Fire District	354,712	15,612	19,036	41,709.00	7,734	84,091	667	19,034	19,701	80,914	(4,040)	76,874	
2685	Oregon Community College Association	475,878	20,944	25,539	55,957.00	63,147	165,587	895	29,194	30,089	108,553	27,976	136,529	
2686	Weston Cemetery	26,666	1,174	1,431	3,136.00	-	5,741	50	6,220	6,083	6,083	(3,717)	2,366	
2687	Columbia Drainage Vector Control District	496,664	21,859	26,654	58,401.00	97,628	204,542	934	7,488	8,422	113,295	10,629	123,924	
2688	Polk County Fire District 1	2,852,865	125,561	153,104	335,460.00	122,182	736,307	5,364	71,706	77,070	650,773	(8,184)	642,589	
2689	Redmond Area Park & Recreation District	866,286	38,127	46,491	101,864.00	90,151	276,633	1,629	1,639	3,268	197,610	19,915	217,525	
2692	Siuslaw Public Library	757,762	33,351	40,667	89,103.00	33,260	196,381	1,425	93,757	95,182	172,855	(14,082)	158,773	
2693	City-County Insurance Services	6,760,448	297,541	362,812	794,941.00	1,879,561	3,334,855	12,712	998,015	1,010,727	1,542,141	442,882	1,985,023	
2694	Philomath Fire Department	1,427,744	62,838	76,623	167,884.00	276,634	583,979	2,685	76,191	78,876	325,686	35,612	361,298	
2695	Washington County Consolidated Communications Agency	16,384,820	721,130	879,322	1,926,642.00	40,504	3,567,598	30,810	329,409	360,219	3,737,578	(244,723)	3,492,855	
2696	Stayton Fire District	1,292,207	56,873	69,349	151,947.00	36,672	314,841	2,430	54,049	56,479	294,768	(28,486)	266,282	
2697	Oregon Museum Park	-	-	-	-	-	-	-	-	-	-	-	-	
2698	Halsey Shedd Rural Fire Protection District	453,367	19,954	24,331	53,310.00	122,122	219,717	852	12,917	13,769	103,418	34,894	138,312	
2699	Chetco Library Board	478,983	21,081	25,706	56,322.00	4,745	107,854	901	52,447	53,348	109,262	(18,154)	91,108	
2700	Lowell Rural Fire Protection District	272,588	11,997	14,629	32,053.00	101,174	159,853	513	17,175	17,688	62,181	27,623	89,804	
2701	Sisters-Camp Sherman Rural Fire Protection District	3,197,492	140,728	171,599	375,983.00	337,974	1,026,284	6,012	974,853	980,865	729,387	(100,610)	628,777	
2702	Banks Fire District 13	769,499	33,867	41,297	90,483.00	167,701	333,348	1,447	38,903	40,350	175,532	33,418	208,950	
2703	Westport Sewer District	-	-	-	-	-	-	-	-	-	-	-	-	
2704	Clatsop County 4-H District	-	-	-	-	-	-	-	-	-	-	(3,996)	(3,996)	
2705	Lebanon Fire District	9,813,560	431,915	526,663	1,153,947.00	696,207	2,808,732	18,453	148,614	167,067	2,238,593	59,273	2,297,866	
2707	Clatskanie Library	182,016	8,011	9,768	21,403.00	9,669	48,851	342	35,026	35,368	41,520	(7,146)	34,374	
2708	Milton-Freewater Cemetery District 3	11,289	497	606	1,327.00	2,497	4,927	21	16,163	16,184	2,575	(12,308)	(9,733)	
2709	Scappoose Public Library	246,315	10,841	13,219	28,963.00	71,671	124,694	463	54,041	54,504	56,187	1,707	57,894	
2710	Klamath County Emergency Communications District	1,750,816	77,057	93,961	205,873.00	141,277	518,168	3,292	44,893	48,185	399,383	690	400,073	
2712	Jefferson County Emergency Medical Services District	1,480,716	65,169	79,465	174,113.00	146,437	465,184	2,784	16,338	19,122	337,769	56,650	394,419	
2713	Port of Tillamook Bay	1,748,987	76,977	93,863	205,658.00	29,619	406,117	3,289	61,631	64,920	398,965	1,547	400,512	
2714	Winchester Bay Sanitary District	218,996	9,638	11,753	25,751.00	11,165	58,307	412	11,068	11,480	49,956	(5,133)	44,823	
2715	Jackson County Fire District 3	15,793,224	695,093	847,572	1,857,078.00	586,486	3,986,229	29,697	931,685	961,382	3,602,627	(109,736)	3,492,891	
2716	Neskowin Water District	468,292	20,611	25,132	55,065.00	42,487	143,295	881	34,109	34,990	106,823	(5,111)	101,712	
2717	Ice Fountain Water District	450,172	19,813	24,159	52,934.00	14,108	111,014	846	8,193	9,039	102,690	5,715	108,405	
2718	Curry Library	137,365	6,046	7,372	16,152.00	25,830	55,400	258	35,129	35,387	31,335	7,514	38,849	

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2020

			Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
2719	Human Solutions, Inc	-	-	-	-	-	-	-	-	-	-	-	-
2720	Tri-Met	-	-	-	-	-	-	-	-	-	-	-	-
2721	Klamath Housing Authority	1,324,737	58,304	71,094	155,772.00	181,501	466,671	2,491	16,894	19,385	302,189	14,995	317,184
2722	Tillamook 9-1-1	802,524	35,321	43,069	94,366.00	139,503	312,259	1,509	8,186	9,695	183,066	64,349	247,415
2723	Oregon Coastal Zone Management Association	17,086	752	917	2,009.00	17,152	20,830	32	26,430	26,462	3,897	(367)	3,530
2724	Nehalem Bay Wastewater Agency	551,267	24,262	29,585	64,822.00	18,499	137,168	1,037	18,070	19,107	125,751	6,491	132,242
2725	West Valley Fire District	999,791	44,003	53,656	117,562.00	4,955	220,176	1,880	119,805	121,685	228,064	(25,259)	202,805
2726	Yamhill Communications Agency	1,927,551	84,836	103,446	226,655.00	52,353	467,290	3,625	243,538	247,163	439,698	(96,532)	343,166
2728	Baker County Library District	1,259,188	55,420	67,577	148,064.00	74,948	346,009	2,368	76,748	79,116	287,236	(2,272)	284,964
2729	Douglas County Fire District 2	22,965,781	1,010,772	1,232,501	2,700,477.00	1,256,844	6,200,594	43,184	2,219,403	2,262,587	5,238,775	(504,323)	4,734,452
2731	Canby Utility Board	4,190,578	184,436	224,895	492,758.00	65,228	967,317	7,880	125,314	133,194	955,922	(80,347)	875,575
2732	Umatilla County Special Library District	269,958	11,881	14,488	31,744.00	108,409	166,522	508	84,148	84,656	61,581	5,508	67,089
2733	Wiard Memorial Park District	330,193	14,532	17,720	38,826.00	54,206	125,284	621	63,508	64,129	75,321	(11,426)	63,895
2734	Seal Rock Water District	1,100,010	48,414	59,034	129,347.00	24,549	261,344	2,068	19,748	21,816	250,926	8,253	259,179
2736	Wasco 9-1-1	-	-	-	-	-	-	-	-	-	-	-	-
2737	Portland Energy Conservation Inc	126,449	5,565	6,786	14,869.00	3,301	30,521	238	11,190	11,428	28,845	(1,057)	27,788
2739	Scappoose Rural Fire Protection District	5,353,735	235,629	287,318	629,530.00	457,047	1,609,524	10,067	246,380	256,447	1,221,252	42,923	1,264,175
2740	Neskowin Regional Sanitary Authority	100,233	4,411	5,379	11,786.00	15,162	36,738	188	9,326	9,514	22,864	(2,383)	20,481
2741	Port of Garibaldi	632,456	27,836	33,942	74,369.00	107,737	243,884	1,189	227,410	228,599	144,271	(16,484)	127,787
2742	Amity Fire District	228,369	10,051	12,256	26,853.00	11,382	60,542	429	14,982	15,411	52,094	(3,586)	48,508
2743	Douglas Soil & Water Conservation District	-	-	-	-	-	-	-	-	-	-	(9)	(9)
2745	Clackamas County Fire District	79,512,674	3,499,520	4,267,194	9,349,657.00	3,051,960	20,168,331	149,514	2,163,045	2,312,559	18,137,813	330,272	18,468,085
2746	Marion-Salem Data Center	-	-	-	-	-	-	-	-	-	-	-	-
2747	Salem Housing Authority	5,833,761	256,756	313,080	685,975.00	346,569	1,602,380	10,970	368,624	379,594	1,330,752	(11,424)	1,319,328
2749	Black Butte Ranch Police	856,461	37,695	45,964	100,709.00	29,014	213,382	1,610	82,604	84,214	195,369	(26,268)	169,101
2750	Eastern Oregon Human Services Consortium	-	-	-	-	-	-	-	-	-	-	-	-
2752	Mist-Birkenfeld Rural Fire Protection District	618,849	27,237	33,212	72,769.00	182,474	315,692	1,164	-	1,164	141,167	55,948	197,115
2753	Linn-Benton Housing Authority	2,213,565	97,424	118,795	260,286.00	182,580	659,085	4,162	97,150	101,312	504,941	18,204	523,145
2754	Western Lane Ambulance District	3,611,786	158,962	193,833	424,699.00	197,102	974,596	6,792	50,447	57,239	823,893	38,995	862,888
2756	Sandy Area Sch Trans Agency	-	-	-	-	-	-	-	-	-	-	-	-
2757	City of Stayton	1,966,549	86,552	105,538	231,241.00	77,920	501,251	3,698	557,368	561,066	448,594	(119,061)	329,533
2758	Mohawk Valley Rural Fire District	624,825	27,500	33,532	73,471.00	207,073	341,576	1,175	2,012	3,187	142,530	52,020	194,550
2760	Knappa Svensen Burnside Rural Fire Protection District	74,433	3,276	3,995	8,752.00	48,325	64,348	140	189,323	189,463	16,979	(24,617)	(7,638)
2761	Clackamas River Water	6,915,623	304,371	371,140	813,187.00	161,864	1,650,562	13,004	337,432	350,436	1,577,538	(114,351)	1,463,187
2763	Junction City Fire Department	544,246	23,953	29,208	63,996.00	133,237	250,394	1,023	272,731	273,754	124,149	(30,852)	93,297
2765	Green Sanitary	665,168	29,275	35,697	78,215.00	29,275	145,988	1,251	29,579	30,830	151,733	(11,170)	140,563
2766	Southwest Lincoln County Water District	615,214	27,077	33,017	72,341.00	28,753	161,188	1,157	51,988	53,145	140,338	(6,785)	133,553
2767	Springfield Utility Board	-	-	-	-	1,366	1,366	-	60,827	60,827	-	(14,003)	(14,003)
2768	Lake County Library District	312,817	13,768	16,788	36,783.00	8,132	75,471	588	8,406	8,994	71,357	(4,567)	66,790
2771	Harbor Water Public Utility District	407,788	17,948	21,885	47,951.00	104,418	192,202	767	22,757	23,524	93,022	19,896	112,918
2772	Umatilla County Soil & Water District	424,005	18,661	22,755	49,858.00	181,729	273,003	797	23,183	23,980	96,721	30,562	127,283
2773	Housing Authority of Jackson County	6,939,686	305,430	372,431	816,017.00	127,565	1,621,443	13,049	72,921	85,970	1,583,027	(31,730)	1,551,297
2774	Oregon Trail Library District	473,549	20,842	25,414	55,683.00	71,451	173,390	890	4,752	5,642	108,022	17,660	125,682
2776	Rainier Cemetery District	58,633	2,581	3,147	6,894.00	9,394	22,016	110	1,182	1,292	13,375	(102)	13,273
2777	City of Newberg	12,860,909	566,036	690,204	1,512,276.00	1,277,610	4,046,126	24,183	1,531,548	1,555,731	2,933,731	(459,110)	2,474,621
2778	Mulino Water District 23	145,645	6,410	7,816	17,126.00	3,474	34,826	274	10,664	10,938	33,223	(2,891)	30,332
2779	Brownsville Rural Fire Protection District	230,883	10,162	12,391	27,149.00	24,112	73,814	434	51,672	52,106	52,667	1,822	54,489
2780	Nehalem Bay Health District	-	-	-	-	1,711	1,711	-	26,214	26,214	-	(8,924)	(8,924)
2781	North Bend Coos-Curry Housing Authority	1,226,095	53,963	65,801	144,173.00	179,488	443,425	2,306	120,937	123,243	279,687	(6,054)	273,633
2782	Millington Rural Fire Protection District	307,246	13,523	16,489	36,128.00	156,599	222,739	578	4,107	4,685	70,086	36,941	107,027
2783	Tillamook Fire District	512,369	22,550	27,497	60,248.00	63,401	173,696	963	19,657	20,620	116,878	4,728	121,606
2784	Eisenschmidt Pool	510,749	22,479	27,410	60,057.00	47,549	157,495	960	16,017	16,977	116,508	2,379	118,887
2785	Fern Ridge Community Library	188,098	8,279	10,095	22,118.00	55,710	96,202	354	7,508	7,862	42,908	13,244	56,152
2786	Seal Rock Rural Fire Protection District	428,128	18,843	22,976	50,342.00	181,677	273,838	805	12,507	13,312	97,661	39,307	136,968
2788	Port of Hood River	2,019,973	88,903	108,406	237,523.00	145,711	580,543	3,798	7,902	11,700	460,781	29,895	490,676
2789	Farmers Irrigation District	884,290	38,919	47,457	103,981.00	84,540	274,897	1,663	50,766	52,429	201,717	(8,082)	193,635

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2020

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾	
2790	Silver Falls Library District	1,002,789	44,135	53,817	117,915.00	91,248	307,115	1,886	86,098	87,984	228,748	(8,730)	220,018	
2792	North Wasco County Parks and Recreation District	537,125	23,640	28,826	63,159.00	-	115,625	1,010	121,961	122,971	122,525	(50,038)	72,487	
2793	North Lincoln Fire & Rescue District 1	3,505,473	154,283	188,128	412,198.00	1,021,388	1,775,997	6,592	95,024	101,616	799,641	223,079	1,022,720	
2794	Siuslaw Rural Fire Protection District 1	1,962,204	86,361	105,305	230,730.00	305,942	728,338	3,690	464,523	468,213	447,603	3,751	451,354	
2796	West Side Rural Fire Protection District	99,116	4,362	5,319	11,655.00	48,539	69,875	186	26,140	26,326	22,609	185	22,794	
2797	Vernonia Fire	95,425	4,200	5,121	11,221.00	25,459	46,001	179	53,841	54,020	21,768	(3,987)	17,781	
2798	Fairview Water District	204,232	8,989	10,961	24,015.00	44,915	88,880	384	14,391	14,775	46,588	(8,282)	38,306	
2799	Sublimity Fire District	326,876	14,386	17,542	38,436.00	44,623	114,987	615	5,537	6,152	74,564	(6,624)	67,940	
2801	Coburg Rural Fire Protection District	459,501	20,224	24,660	54,031.00	63,239	162,154	864	3,304	4,168	104,818	14,740	119,558	
2802	Rural Road Assessment District 3	397,372	17,489	21,326	46,726.00	27,991	113,532	747	97,799	98,546	90,645	(26,197)	64,448	
2803	Southwestern Polk County Rural Fire Protection District	-	-	-	-	230	230	-	8,962	8,962	-	(2,558)	(2,558)	
2804	Aurora Rural Fire Protection District	844,052	37,149	45,298	99,250.00	258,110	439,807	1,587	117,475	119,062	192,539	21,143	213,682	
2806	Multnomah County Rural Fire Protection District 14	47,948	2,110	2,573	5,638.00	27,821	38,142	90	43,804	43,894	10,938	(7,913)	3,025	
2808	Lifeways	-	-	-	-	-	-	-	-	-	-	-	-	
2809	Juntura Road District 4	33,047	1,454	1,774	3,886.00	9,326	16,440	62	16,809	16,871	7,538	(1,837)	5,701	
2810	Sutherlin Water Control District	196,987	8,670	10,572	23,163.00	26,544	68,949	370	176	546	44,935	6,784	51,719	
2811	North Wasco County Parks and Recreation District	13,999,335	616,140	751,300	1,646,140.00	455,956	3,469,536	26,324	776,050	802,374	3,193,419	104,337	3,297,756	
2812	Workforce Development Board	-	-	-	-	-	-	-	-	-	-	-	-	
2814	The Job Council	-	-	-	-	-	-	-	523,025	523,025	-	(423,866)	(423,866)	
2816	Odell Sanitary District	605,297	26,640	32,484	71,175.00	31,880	162,179	1,138	27,415	28,553	138,076	(4,932)	133,144	
2817	Wickiup Water District	243,449	10,715	13,065	28,626.00	6,205	58,611	458	5,056	5,514	55,534	(1,493)	54,041	
2818	Netarts Water District	224,133	9,865	12,029	26,355.00	7,416	55,665	421	42,516	42,937	51,128	(12,863)	38,265	
2819	Harrisburg Fire and Rescue	342,711	15,083	18,392	40,298.00	36,106	109,879	644	77,971	78,615	78,177	(15,822)	62,355	
2820	Central Oregon Coast Fire & Rescue District	618,847	27,237	33,212	72,768.00	324,184	457,401	1,164	206,737	207,901	141,167	(7,429)	133,738	
2821	Tillamook County Soil and Water Conservation District	308,837	13,593	16,574	36,315.00	21,409	87,891	581	12,618	13,199	70,449	9,508	79,957	
2822	Deschutes County Rural Fire Protection District 2	-	-	-	-	322	322	-	98,752	98,752	-	(32,379)	(32,379)	
2823	Lyons Fire District	204,863	9,016	10,994	24,089.00	103,339	147,438	385	11,196	11,581	46,732	15,701	62,433	
2824	Glide Fire Department	248,237	10,925	13,322	29,189.00	33,781	87,217	467	2,603	3,070	56,626	11,051	67,677	
2825	Northern Oregon Corrections	6,912,588	304,237	370,977	812,830.00	380,921	1,868,965	12,998	225,880	238,878	1,576,846	(5,146)	1,571,700	
2826	Wasco County Soil-Water Conservation District	736,046	32,395	39,501	86,549.00	37,648	196,093	1,384	19,361	20,745	167,901	(6,967)	160,934	
2828	Deschutes Public Library District	6,380,480	280,818	342,420	750,262.00	150,612	1,524,112	11,998	72,849	84,847	1,455,465	(48,083)	1,407,382	
2829	Hubbard Rural Fire Protection District	100,373	4,418	5,387	11,803.00	78,875	100,483	189	43,800	43,989	22,896	3,338	26,234	
2830	Netarts-Oceanside Rural Fire Protection District	293,224	12,905	15,736	34,479.00	56,014	119,134	551	76,057	76,608	66,888	(8,420)	58,468	
2831	Oregon Advanced Technology Consortium, Inc	-	-	-	-	-	-	-	-	-	-	-	-	
2832	Careoregon	1,117	49	60	131.00	932	1,172	2	973	975	255	57	312	
2833	Boardman Rural Fire Protection District	861,565	37,919	46,237	101,309.00	62,977	248,442	1,620	12,387	14,007	196,534	6,440	202,974	
2834	Crescent Rural Fire Protection District	702,649	30,925	37,709	82,622.00	231,677	382,933	1,321	72,148	73,469	160,283	9,707	169,990	
2835	North Clackamas County Water Commission	503,384	22,155	27,015	59,191.00	13,251	121,612	947	16,202	17,149	114,828	(11,373)	103,455	
2836	Regional Organized Crime Narcotics Task Force	-	-	-	-	-	-	-	-	-	-	-	-	
2837	NORCOM	2,954,333	130,026	158,550	347,391.00	96,143	732,110	5,555	51,397	56,952	673,919	28,226	702,145	
2838	High Desert Parks & Recreation District	65,686	2,891	3,525	7,724.00	6,290	20,430	124	3,148	3,272	14,984	133	15,117	
2839	North Morrow Vector Control District	300,456	13,224	16,125	35,330.00	8,411	73,090	565	11,505	12,070	68,538	(2,228)	66,310	
2840	Cannon Beach Rural Fire Protection District	405,816	17,861	21,779	47,719.00	49,842	137,201	763	30,727	31,490	92,571	(701)	91,870	
2841	Jefferson County Soil & Water Conservation District	140,320	6,176	7,531	16,500.00	9,726	39,933	264	56,287	56,551	32,009	(8,222)	23,787	
2842	Tualatin Valley Water District	15,202,557	669,096	815,873	1,787,623.00	232,173	3,504,765	28,587	4,180,929	4,209,516	3,467,889	(970,769)	2,497,120	
2843	Yachats Rural Fire Protection District	969,515	42,670	52,031	114,002.00	158,951	367,654	1,823	188,771	190,594	221,158	17,549	238,707	
2844	Crook County Rural Fire Protection District 1	5,671,513	249,615	304,372	666,896.00	345,250	1,566,133	10,665	177,669	188,334	1,293,741	81,625	1,375,366	
2845	Sunrise Water Authority	1,603,163	70,559	86,037	188,511.00	100,813	445,920	3,015	646,060	649,075	365,701	(154,994)	210,707	
2846	Jefferson County Library District	391,868	17,247	21,030	46,079.00	23,550	107,906	737	91,818	92,555	89,390	(20,100)	69,290	
2847	Sweet Home Fire and Ambulance District	3,300,127	145,246	177,107	388,052.00	298,313	1,008,718	6,205	197,261	203,466	752,799	33,108	785,907	
2848	Lane Transit District	4,098	180	220	482.00	876	1,758	8	96	104	935	366	1,301	
2849	Lebanon Aquatic District	489,642	21,550	26,278	57,575.00	29,256	134,659	921	48,397	49,318	111,693	(4,623)	107,070	
2850	Lake County 4-H & Extension Service	-	-	-	-	104	104	-	11,839	11,839	-	(8,437)	(8,437)	
2851	East Umatilla County Rural Fire Protection District	9,687	426	520	1,139.00	15,682	17,767	18	75,604	75,622	2,210	(17,984)	(15,774)	
2852	Ochoco Irrigation District	1,024,141	45,075	54,962	120,426.00	48,266	268,729	1,926	8,290	10,216	233,619	20,058	253,677	
2853	Mill City Rural Fire Protection District	104,663	4,606	5,617	12,307.00	4,681	27,211	197	7,368	7,565	23,875	(850)	23,025	

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2020

			Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
2854	Sunset Empire Transportation District	-	-	-	-	-	-	-	-	-	-	-	-
2855	Harney Hospital	22,536,049	991,859	1,209,439	2,649,947.00	707,842	5,559,087	42,376	116,396	158,772	5,140,748	316,802	5,457,550
2856	Mid-Columbia Council of Governments	41,441	1,824	2,224	4,873.00	5,127	14,048	78	1,243	1,321	9,453	(171)	9,282
2857	Sunriver Service District	4,401,124	193,703	236,194	517,515.00	87,936	1,035,348	8,276	109,523	117,799	1,003,950	(55,468)	948,482
2858	Nesika Beach-Ophir Water District	200,206	8,811	10,744	23,542.00	26,889	69,986	376	23,977	24,353	45,669	(1,686)	43,983
2859	South Lane County Fire and Rescue	5,849,804	257,462	313,940	687,861.00	310,039	1,569,302	11,000	300,106	311,106	1,334,412	(77,459)	1,256,953
2860	Coos County Airport District	1,236,695	54,430	66,370	145,419.00	72,122	338,341	2,325	192,817	195,142	282,105	(25,824)	256,281
2861	Mt Angel Fire District	73,187	3,221	3,928	8,606.00	4,000	19,755	138	6,129	6,267	16,695	1,914	18,609
2864	Tri-City Water and Sanitary Authority	837,876	36,877	44,966	98,523.00	21,087	201,453	1,576	56,891	58,467	191,130	(7,283)	183,847
2865	Tri-County Cooperative Weed Management Area	92,311	4,063	4,954	10,855.00	9,300	29,172	174	9,088	9,262	21,057	(1,113)	19,944
2866	Jefferson Behavioral Health	9,319	410	500	1,096.00	148	2,154	18	467	485	2,126	(106)	2,020
2867	West Multnomah Soil and Water Conservation District	1,638,087	72,096	87,911	192,618.00	118,356	470,981	3,080	84,767	87,847	373,668	12,113	385,781
2869	Nehalem Bay Fire & Rescue	714,877	31,463	38,365	84,060.00	63,645	217,533	1,344	80,856	82,200	163,072	12,495	175,567
2870	Clackamas River Water Providers	160,470	7,063	8,612	18,869.00	8,593	43,137	302	3,535	3,837	36,605	(410)	36,195
2872	Emergency Communications of Southern Oregon	6,881	303	369	809.00	337	1,818	13	733	746	1,570	(228)	1,342
2873	Mosier Fire District	141,532	6,229	7,596	16,642.00	27,822	58,289	266	1,316	1,582	32,285	6,304	38,589
2874	Umatilla-Morrow Radio and Data District	167,973	7,393	9,015	19,751.00	7,851	44,010	316	8,580	8,896	38,317	2,263	40,580
2876	Oregon Municipal Electric Utilities Association	94,694	4,168	5,082	11,135.00	48,355	68,740	178	27,671	27,849	21,601	589	22,190
2877	Mid-Columbia Fire and Rescue V1-801	2,527,575	111,244	135,647	297,210.00	120,773	664,874	4,753	510,165	514,918	576,571	(128,640)	447,931
2878	Yamhill Fire Protection District	96,811	4,261	5,196	11,384.00	5,229	26,070	182	26,892	27,074	22,084	(7,382)	14,702
2879	LaGrande Rural Fire Protection District	-	-	-	-	21,800	21,800	-	101,357	101,357	-	(10,282)	(10,282)
2880	Oregon Health & Science University	595,310,707	26,200,873	31,948,444	70,000,805.00	-	128,150,122	1,119,407	43,760,375	44,879,782	135,797,651	(21,941,304)	113,856,347
2881	Lake Chinook Fire and Rescue District	56,710	2,496	3,043	6,668.00	2,782	14,989	107	5,032	5,139	12,936	2,808	15,744
2883	Lane Fire Authority	10,219,360	449,775	548,441	1,201,664.00	873,360	3,073,240	19,216	70,651	89,867	2,331,161	199,841	2,531,002
2884	North Central Public Health District	3,441,428	151,464	184,691	404,667.00	441,351	1,182,173	6,471	88,205	94,676	785,032	236,648	1,021,680
2885	Siletz Rural Fire Protection District	117,807	5,185	6,322	13,853.00	9,495	34,855	222	30,533	30,755	26,873	3,235	30,108
2886	Idanha-Detroit Rural Fire Protection District	773,663	34,051	41,520	90,973.00	310,956	477,500	1,455	185,917	187,372	176,482	66,735	243,217
2887	Umatilla County Fire District #1	8,189,071	360,418	439,482	962,928.00	897,939	2,660,767	15,399	283,475	298,874	1,868,027	231,769	2,099,796
2888	Oak Lodge Water Services District	5,720,812	251,785	307,018	672,693.00	-	1,231,496	10,757	386,442	397,199	1,304,987	(205,855)	1,099,132
2889	Mid-Valley Behavioral Care Network	946,454	41,655	50,793	111,291.00	509,754	713,493	1,780	-	1,780	215,898	118,548	334,446
2890	Central Cascades Fire and EMS	-	-	-	-	-	-	-	-	-	-	-	-
2891	Grant County Emergency Communications Agency	-	-	-	-	-	-	-	-	-	-	-	-
2892	Lake Health District	22,561	993	1,211	2,653.00	12,151	17,008	42	-	42	5,146	2,826	7,972
2893	Pleasant Hill Goshen Fire and Rescue	744,299	32,758	39,944	87,520.00	144,049	304,271	1,400	58,797	60,197	169,784	15,841	185,625
2894	Greater Toledo Pool Recreation District	-	-	-	-	-	-	-	-	-	-	-	-
2895	Western Lane Fire and EMS Authority	-	-	-	-	-	-	-	-	-	-	-	-
2896	CareOregon Inc	-	-	-	-	-	-	-	-	-	-	-	-
2900	Clatsop Community College	11,216,384	493,657	601,948	1,318,901.00	1,193,233	3,607,739	21,091	42,628	63,719	2,558,594	310,611	2,869,205
2901	Blue Mountain Community College	18,551,453	816,488	995,598	2,181,410.00	523,183	4,516,679	34,884	868,857	903,741	4,231,813	(2,503)	4,229,310
2902	Treasure Valley Community College	12,740,768	560,748	683,757	1,498,149.00	404,412	3,147,066	23,957	1,094,708	1,118,665	2,906,325	(131,115)	2,775,210
2903	Umpqua Community College	20,551,144	904,499	1,102,915	2,416,548.00	659,806	5,083,768	38,644	1,097,433	1,136,077	4,687,967	(237,727)	4,450,240
2904	Lane Community College	66,748,192	2,937,728	3,582,164	7,848,720.00	1,091,078	15,459,690	125,512	3,783,304	3,908,816	15,226,079	(1,444,581)	13,781,498
2905	Mt Hood Community College	66,836,560	2,941,617	3,586,907	7,859,111.00	8,257,123	22,644,758	125,678	-	125,678	15,246,237	3,057,693	18,303,930
2906	Klamath Community College	17,269,019	760,046	926,774	2,030,612.00	1,281,987	4,999,419	32,472	321,791	354,263	3,939,274	321,142	4,260,416
2908	Clackamas Community College	57,860,837	2,546,577	3,105,208	6,803,683.00	3,571,396	16,026,864	108,800	-	108,800	13,198,764	1,360,402	14,559,166
2910	Linn-Benton Community College	51,192,717	2,253,099	2,747,351	6,019,598.00	2,333,457	13,353,505	96,261	-	96,261	11,677,685	714,919	12,392,604
2918	Portland Community College	117,773,805	5,183,472	6,320,548	13,848,669.00	18,167,730	43,520,419	221,459	51,556,595	51,778,054	26,865,645	(11,539,474)	15,326,171
2919	Chemeketa Community College	81,887,387	3,604,036	4,394,637	9,628,893.00	2,898,485	20,526,051	153,979	789,642	943,621	18,679,514	1,227,811	19,907,325
2922	Rogue Community College	36,247,201	1,595,315	1,945,273	4,262,200.00	316,566	8,119,354	68,158	949,932	1,018,090	8,268,430	(73,663)	8,194,767
2995	Oregon Coast Community College	4,859,574	213,880	260,798	571,423.00	520,013	1,566,114	9,138	84,639	93,777	1,108,528	99,556	1,208,084
2996	Columbia Gorge Community College	8,878,286	390,752	476,470	1,043,971.00	-	1,911,193	16,695	394,088	410,783	2,025,246	(225,696)	1,799,550
2997	Tillamook Bay Community College	4,240,325	186,626	227,565	498,607.00	344,979	1,257,777	7,973	-	7,973	967,270	156,866	1,124,136
2998	Southwestern Community College	18,525,894	815,363	994,226	2,178,404.00	402,809	4,390,802	34,836	-	34,836	4,225,983	212,413	4,438,396
2999	Central Oregon Community College	48,937,245	2,153,831	2,626,307	5,754,384.00	131,172	10,665,694	92,020	1,458,231	1,550,251	11,163,184	(430,716)	10,732,468
3003	Baker School District 5J	19,386,525	853,242	1,040,414	2,279,603.00	258,080	4,431,339	36,454	592,537	628,991	4,422,303	(29,778)	4,392,525
3008	Huntington School District 16J	1,527,503	67,229	81,976	179,615.00	51,124	379,944	2,872	154,204	157,076	348,442	(46,957)	301,485

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2020

			Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
3016	Burnt River High School	1,182,062	52,025	63,438	138,995.00	135,585	390,043	2,223	131,825	134,048	269,643	(23,448)	246,195
3027	Pine-Eagle School District 61	3,860,191	169,895	207,164	453,908.00	55,482	886,449	7,259	102,616	109,875	880,557	(21,614)	858,943
3037	Alsea School	3,305,596	145,486	177,401	388,695.00	117,485	829,067	6,216	304,395	310,611	754,047	(61,521)	692,526
3039	Corvallis School District 509J	70,405,144	3,098,678	3,778,422	8,278,730.00	3,468,206	18,624,036	132,388	2,369,208	2,501,596	16,060,274	489,313	16,549,587
3043	Philomath School District 17J	17,177,843	756,033	921,881	2,019,891.00	1,374,885	5,072,690	32,301	79,451	111,752	3,918,476	301,164	4,219,640
3049	Monroe Elementary School	-	-	-	-	-	-	-	-	-	-	-	-
3075	West Linn School District	128,825,143	5,669,865	6,913,638	15,148,163.00	7,332,332	35,063,998	242,240	499,775	742,015	29,386,590	2,141,421	31,528,011
3083	Welches Elementary School	-	-	-	-	-	-	-	-	-	-	-	-
3094	Damascus-Union School District 26	-	-	-	-	-	-	-	-	-	-	-	-
3102	Molalla Elementary School 35	-	-	-	-	-	-	-	-	-	-	-	-
3109	Boring School District	-	-	-	-	-	-	-	-	-	-	-	-
3111	Sandy Elementary School District 46	-	-	-	-	-	-	-	-	-	-	-	-
3116	Colton School District 53	7,966,642	350,629	427,545	936,774.00	100,562	1,815,510	14,980	847,537	862,517	1,817,289	(395,529)	1,421,760
3122	Oregon City School District 62	85,224,743	3,750,920	4,573,743	10,021,323.00	316,080	18,662,066	160,254	5,235,572	5,395,826	19,440,806	(1,126,893)	18,313,913
3138	Canby Elementary School District 86	-	-	-	-	-	-	-	-	-	-	-	-
3160	Gladstone School District 115	13,644,161	600,508	732,239	1,604,376.00	2,013,855	4,950,978	25,656	642,748	668,404	3,112,400	969,769	4,082,169
3174	Canby Union High School	-	-	-	-	-	-	-	-	-	-	-	-
3175	Sandy Union High School	-	-	-	-	-	-	-	-	-	-	-	-
3176	Molalla Union High School	-	-	-	-	-	-	-	-	-	-	-	-
3179	Clatsop County School District 1C	13,168,977	579,594	706,737	1,548,501.00	1,980,103	4,814,935	24,763	831,877	856,640	3,004,005	837,310	3,841,315
3186	Jewell School District 8	5,414,869	238,320	290,599	636,718.00	294,367	1,460,004	10,182	252,233	262,415	1,235,198	(95,905)	1,139,293
3187	Seaside Schools	19,365,762	852,328	1,039,299	2,277,162.00	227,151	4,395,940	36,415	545,043	581,458	4,417,567	(187,272)	4,230,295
3195	Warrenton-Hammond School District	12,957,968	570,307	695,413	1,523,689.00	410,175	3,199,584	24,366	124,352	148,718	2,955,871	49,171	3,005,042
3230	Vernonia School District	7,861,447	345,999	421,899	924,404.00	-	1,692,302	14,782	928,673	943,455	1,793,292	(375,941)	1,417,351
3241	Coquille School District 8	14,495,947	777,952	1,704,535.00	246,974	3,367,458	27,258	171,802	199,060	3,306,703	3,127,587	(179,116)	3,127,587
3242	Coos Bay School District 9	32,769,302	1,442,246	1,758,625	3,853,244.00	237,381	7,291,496	61,619	837,019	898,638	7,475,079	(436,417)	7,038,662
3245	North Bend Public Schools	23,366,147	1,028,393	1,253,987	2,747,555.00	76,260	5,106,195	43,937	866,468	910,405	5,330,104	(123,772)	5,206,332
3252	Powers School District	2,644,028	116,369	141,897	310,903.00	132,232	701,401	4,972	71,589	76,561	603,135	(34,921)	568,214
3257	Myrtle Point School District 41	8,117,676	357,276	435,650	954,533.00	32,627	1,780,086	15,264	1,631,784	1,647,048	1,851,741	(561,575)	1,290,166
3264	Bandon School District	9,397,404	413,599	504,329	1,105,013.00	317,052	2,339,993	17,671	1,096,094	1,113,765	2,143,663	(401,724)	1,741,939
3274	Crook County School District	23,647,338	1,040,769	1,269,078	2,780,620.00	3,312,040	8,402,507	44,466	1,176,222	1,220,688	5,394,247	924,521	6,318,768
3275	Port Orford-Langlois School District 2CJ	3,859,473	169,864	207,126	453,824.00	3,063	833,877	7,257	443,235	450,492	880,393	(167,520)	712,873
3277	Curry County School District 3C	-	-	-	-	-	-	-	-	-	-	-	-
3281	Ophir School	-	-	-	-	-	-	-	-	-	-	-	-
3282	Pistol River School District 16	-	-	-	-	-	-	-	-	-	-	-	-
3283	Brookings-Harbor School District 17C	14,023,186	617,190	752,580	1,648,944.00	937,103	3,955,817	26,369	478,251	504,620	3,198,860	311,161	3,510,021
3288	Central Curry School District 1	5,711,314	251,367	306,508	671,576.00	58,297	1,287,748	10,739	656,077	666,816	1,302,821	(279,334)	1,023,487
3291	Bend-La Pine Public Schools	203,590,516	8,960,446	10,926,059	23,939,600.00	545,637	44,371,742	382,826	2,005,263	2,388,089	46,441,486	(236,257)	46,205,229
3296	Sisters School District	8,189,206	360,424	439,489	962,944.00	223,543	1,986,400	15,399	842,910	858,309	1,868,058	(31,047)	1,837,011
3307	Oakland School District	7,456,301	328,167	400,156	876,764.00	89,214	1,694,301	14,021	768,158	782,179	1,700,873	(280,201)	1,420,672
3310	Roseburg Public Schools	45,430,155	1,999,476	2,438,093	5,341,996.00	1,226,130	11,005,695	85,426	3,883,698	3,969,124	10,363,174	(536,337)	9,826,837
3316	Glide School District 12	8,830,962	388,669	473,930	1,038,406.00	787,179	2,688,184	16,606	268,814	285,420	2,014,450	123,016	2,137,466
3318	Days Creek School District 15	2,721,010	119,757	146,028	319,955.00	22,481	608,221	5,117	419,902	425,019	620,696	(176,710)	443,986
3319	South Umpqua School District	4,685,966	206,239	251,481	551,009.00	1,644,550	2,653,279	8,811	1,106,285	1,115,096	1,068,926	343,188	1,412,114
3320	Camas Valley School District 21	3,148,518	138,573	168,971	370,225.00	139,840	817,609	5,920	325,334	331,254	718,215	(56,972)	661,243
3321	North Douglas School District 22	4,691,389	206,478	251,772	551,646.00	-	1,009,896	8,822	292,095	300,917	1,070,163	(184,717)	885,446
3324	Yoncalla School District 32	3,910,481	172,108	209,863	459,822.00	109,241	951,034	7,353	286,964	294,317	892,029	(122,243)	769,786
3325	Elkton School District 34	3,710,794	163,320	199,147	436,341.00	104,765	903,573	6,978	207,188	214,166	846,478	(50,027)	796,451
3331	Umpqua School District	-	-	-	-	-	-	-	-	-	-	-	-
3335	Riddle School District	5,273,198	232,084	282,996	620,060.00	3,204	1,138,344	9,916	452,861	462,777	1,202,881	(176,796)	1,026,085
3338	Glendale 77	4,754,930	209,274	255,182	559,118.00	70,863	1,094,437	8,941	142,660	151,601	1,084,658	(143,543)	941,115
3349	Winston-Dillard Schools	2,609,490	114,849	140,043	306,842.00	1,799,598	2,361,332	4,907	1,081,496	1,086,403	595,257	238,681	833,938
3353	Sutherlin School District 130	10,523,767	463,173	564,777	1,237,458.00	577,224	2,842,632	19,789	260,352	280,141	2,400,600	253,303	2,653,903
3361	Arlington Public Schools	2,447,097	107,702	131,328	287,747.00	32,223	559,000	4,601	464,230	468,831	558,213	(175,367)	382,846
3364	Condon Admin School District 25J	1,855,542	81,666	99,581	218,188.00	51,248	450,683	3,489	285,881	289,370	423,272	(126,271)	297,001
3370	Prairie City School District 4	1,908,558	84,000	102,426	224,422.00	-	410,848	3,589	366,777	370,366	435,365	(147,473)	287,892

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2020

			Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
3372	Monument School District 8	521,844	22,967	28,006	61,362.00	74,949	187,284	981	431,865	432,846	119,039	(146,622)	(27,583)
3375	Dayville School District 16J	1,197,251	52,694	64,253	140,781.00	1,681	259,409	2,251	297,580	299,831	273,108	(86,657)	186,451
3376	Long Creek Schools	1,003,184	44,152	53,838	117,961.00	17,403	233,354	1,886	119,726	121,612	228,839	(28,939)	199,900
3392	Burns-Slater School District	-	-	-	-	-	-	-	-	-	-	-	-
3394	Crane Elementary School	1,352,335	59,519	72,576	159,017.00	236,909	528,021	2,543	16,596	19,139	308,484	60,755	369,239
3395	Pine Creek School	111,258	4,897	5,971	13,083.00	5,294	29,245	209	5,765	5,974	25,379	(898)	24,481
3396	Diamond School District 7	110,352	4,857	5,922	12,976.00	-	23,755	208	67,573	67,781	25,173	(40,042)	(14,869)
3397	Suntex School District	185,226	8,152	9,941	21,780.00	27,979	67,852	348	107,804	108,152	42,252	(23,459)	18,793
3398	Drewsey School	178,468	7,855	9,578	20,985.00	44,449	82,867	336	243	579	40,711	12,676	53,387
3399	Frenchglen School District	199,412	8,777	10,702	23,448.00	-	42,927	375	67,840	68,215	45,488	(28,016)	17,472
3405	Fields-Trout Creek 33	363,362	15,992	19,501	42,727.00	8,525	86,745	683	27,926	28,609	82,887	(12,425)	70,462
3407	Crane Union High School	1,378,681	60,679	73,989	162,115.00	-	296,783	2,592	243,481	246,073	314,494	(135,728)	178,766
3408	Burns Union High School	-	-	-	-	-	-	-	-	-	-	-	-
3409	Hood River County School District	51,215,828	2,254,116	2,748,592	6,022,316.00	130,556	11,155,580	96,305	1,057,128	1,153,433	11,682,957	(481,991)	11,200,966
3414	Phoenix-Talent School District	20,400,660	897,876	1,094,839	2,398,853.00	154,120	4,545,688	38,361	1,989,311	2,027,672	4,653,640	(529,146)	4,124,494
3415	Ashland Public Schools	41,111,982	1,809,425	2,206,350	4,834,235.00	92,855	8,942,865	77,306	2,851,326	2,928,632	9,378,146	(1,330,367)	8,047,779
3416	Central Point School District 6	67,717,308	2,980,381	3,634,174	7,962,676.00	1,594,027	16,171,258	127,334	1,887,500	2,014,834	15,447,146	(730,258)	14,716,888
3417	Eagle Point School District 9	49,282,200	2,169,013	2,644,820	5,794,946.00	-	10,608,779	92,669	3,512,481	3,605,150	11,241,872	(1,603,459)	9,638,413
3424	Rogue River School District	11,410,006	502,178	612,339	1,341,668.00	208,239	2,664,424	21,455	276,929	298,384	2,602,762	(195,381)	2,407,381
3432	Prospect School District	3,110,896	136,917	166,952	365,801.00	-	669,670	5,850	304,859	709,634	147,725	(147,725)	561,909
3439	Butte Falls School District	3,825,204	168,355	205,287	449,794.00	216,508	1,039,944	7,193	97,298	104,491	872,576	(18,987)	853,589
3440	Pinehurst School	277,188	12,200	14,876	32,594.00	10,666	70,336	521	79,465	79,986	63,230	(35,423)	27,807
3445	Culver School District 4	9,495,682	417,925	509,603	1,116,569.00	-	2,044,097	17,855	927,859	945,714	2,166,081	(295,023)	1,871,058
3446	Ashwood School	-	-	-	-	2,232	2,232	-	59,825	59,825	-	(7,654)	(7,654)
3447	Madras School District	36,976,012	1,627,392	1,984,386	4,347,899.00	285,118	8,244,795	69,529	3,608,013	3,677,542	8,434,681	(1,109,310)	7,325,371
3451	Black Butte School District	573,575	25,244	30,782	67,445.00	49,625	173,096	1,079	36,385	37,464	130,839	(9,007)	121,832
3453	Josephine County School District CU	-	-	-	-	-	-	-	-	-	-	-	-
3454	Grants Pass School District	94,496,213	4,158,977	5,071,313	11,111,527.00	396,286	20,738,103	177,688	5,843,442	6,021,130	21,555,742	(2,582,611)	18,973,131
3455	Klamath Falls School District 1	-	-	-	-	-	-	-	-	-	-	-	-
3456	Klamath County School District	92,808,295	4,084,688	4,980,728	10,913,050.00	1,091,100	21,069,566	174,514	7,911,654	8,086,168	21,170,707	(2,732,022)	18,438,685
3457	Klamath Falls City Schools	42,024,151	1,849,571	2,255,303	4,941,494.00	-	9,046,368	79,021	4,282,816	4,361,837	9,586,223	(2,078,882)	7,507,341
3460	Union School District 5	-	-	-	-	-	-	-	-	-	-	-	-
3461	Lake County School District 7	10,715,497	471,611	575,067	1,260,003.00	-	2,306,681	20,149	907,423	927,572	2,444,336	(408,312)	2,036,024
3462	Paisley School District	2,792,940	122,923	149,888	328,413.00	159,056	760,280	5,252	41,821	47,073	637,104	14,282	651,386
3463	North Lake School District 14	3,528,527	155,298	189,365	414,909.00	106,340	865,912	6,635	415,592	422,227	804,900	(180,687)	624,213
3464	Plush School District	249,080	10,963	13,367	29,289.00	11,248	64,867	468	47,508	47,976	56,818	(12,449)	44,369
3465	Adel School District 21	209,488	9,220	11,243	24,633.00	6,898	51,994	394	42,818	43,212	47,787	(13,791)	33,996
3470	Pleasant Hill School District	12,047,359	530,230	646,544	1,416,613.00	126,162	2,719,549	22,654	851,463	874,117	2,748,150	(345,492)	2,402,658
3473	Eugene School District 4J	226,925,722	9,987,477	12,178,386	26,683,517.00	-	48,849,380	426,705	7,366,242	7,792,947	51,764,532	(3,605,147)	48,159,385
3487	Springfield School District 19	117,994,255	5,193,175	6,332,379	13,874,591.00	2,328,202	27,728,347	221,873	3,461,323	3,683,196	26,915,932	(633,684)	26,282,248
3494	Fern Ridge School District	12,665,200	557,422	679,701	1,489,263.00	283,408	3,009,794	23,815	229,893	253,708	79,560	2,889,087	2,968,647
3498	Mapleton School District	3,528,975	155,318	189,389	414,962.00	23,542	783,211	6,636	335,504	342,140	805,002	(184,978)	620,024
3502	Creswell School District 40	15,671,045	689,716	841,015	1,842,711.00	-	3,373,442	29,467	826,119	855,586	3,574,757	(381,299)	3,193,458
3506	South Lane School District	28,556,518	1,256,832	1,532,538	3,357,876.00	3,485,978	9,633,224	53,697	1,575,647	1,629,344	6,514,091	717,816	7,231,907
3510	Bethel School District	74,160,768	3,263,971	3,979,974	8,720,343.00	-	15,964,288	139,450	6,775,502	6,914,952	16,916,978	(2,166,473)	14,750,505
3517	Crow-Applegate-Lorane District 66	4,699,643	206,841	252,215	552,617.00	167,755	1,179,428	8,837	766,160	774,997	1,072,046	(196,655)	875,391
3519	McKenzie School District	4,549,731	200,243	244,170	534,989.00	143,515	1,122,917	8,555	291,110	299,665	1,037,849	(142,268)	895,581
3520	Junction City School District 69	12,392,833	545,435	665,084	1,457,236.00	-	2,667,755	23,303	4,502,805	4,526,108	2,826,957	(1,788,790)	1,038,167
3522	Lowell School District	6,850,609	367,651	805,543.00	656,769	12,882	2,131,473	39,638	1,562,708	1,562,708	1,562,708	1,562,708	1,683,361
3524	Oakridge School District	8,110,590	356,964	435,270	953,700.00	106,475	1,852,409	15,251	765,245	780,496	1,850,125	(232,746)	1,617,379
3527	Marcola School District 79	5,272,931	232,073	282,982	620,028.00	457,737	1,592,820	9,915	14,622	24,537	1,202,820	102,090	1,304,910
3533	Triangle Lake Schools	4,262,013	187,580	228,729	501,157.00	98,980	1,016,446	8,014	445,659	453,673	972,217	(157,429)	814,788
3537	Siuslaw School District 97J	13,018,869	572,988	698,682	1,530,850.00	331,132	3,133,652	24,480	1,032,024	1,056,504	2,969,763	(122,702)	2,847,061
3579	Lincoln County School District	15,785,496	694,753	847,158	1,856,169.00	10,436,461	13,834,541	29,683	3,416,806	3,446,489	3,600,865	1,818,478	5,419,343
3582	Linn County School District 5	-	-	-	-	-	-	-	-	-	-	-	-
3603	Hamilton Creek School District	-	-	-	-	-	-	-	-	-	-	-	-

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2020

			Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
3610	Harrisburg Elementary School District 42J	-	-	-	-	-	-	-	-	-	-	-	-
3613	Harris School	-	-	-	-	-	-	-	-	-	-	-	-
3615	Central Linn School District 552C	9,851,406	433,581	528,694	1,158,397.00	-	2,120,672	18,524	744,414	762,938	2,247,226	(354,475)	1,892,751
3618	Sweet Home School District 55	17,227,124	758,202	924,525	2,025,686.00	3,130,277	6,838,690	32,393	1,024,719	1,057,112	3,929,718	867,233	4,796,951
3626	Wyatt School District 63CJ	-	-	-	-	-	-	-	-	-	-	-	-
3647	Scio School District 95C	8,230,815	362,255	441,722	967,837.00	11,112	1,782,926	15,477	1,263,607	1,279,084	1,877,550	(506,739)	1,370,811
3665	Santiam Canyon School District	6,022,959	265,083	323,233	708,222.00	1,182,452	2,478,990	11,325	277,764	289,089	1,373,911	344,863	1,718,774
3676	Harrisburg High School	-	-	-	-	-	-	-	-	-	-	-	-
3684	Ontario School District 8C	28,060,373	1,234,996	1,505,912	3,299,535.00	-	6,040,443	52,764	786,839	839,603	6,400,914	(451,961)	5,948,953
3687	Juntura Grade School	20,545	904	1,103	2,416.00	8,231	12,654	39	116,060	116,099	4,686	(28,479)	(23,793)
3689	Vale School District 15	-	-	-	-	-	-	-	-	-	-	-	-
3694	Nyssa School District 26	17,325,522	762,533	929,806	2,037,256.00	276,483	4,006,078	32,578	1,265,431	1,298,009	3,952,163	(614,652)	3,337,511
3696	Annex Elementary School	1,524,271	67,086	81,803	179,234.00	246,927	575,050	2,866	21,501	24,367	347,705	48,659	396,364
3707	Adrian School District 61	4,165,296	183,323	223,538	489,785.00	57,788	954,434	7,832	228,746	236,578	950,155	(108,877)	841,278
3709	Harper School District 66	2,244,517	98,786	120,456	263,926.00	31,220	514,388	4,221	120,351	124,572	512,002	(50,214)	461,788
3712	W W Jones School	299,978	13,203	16,099	35,274.00	2,636	67,212	564	24,026	24,590	68,429	(10,147)	58,282
3715	Vale High School	-	-	-	-	-	-	-	-	-	-	-	-
3720	Silverton RFD	-	-	-	-	-	-	-	-	-	-	-	-
3727	Aumsville Elementary	-	-	-	-	-	-	-	-	-	-	-	-
3729	Jefferson School District 14CJ	7,578,582	333,549	406,719	891,143.00	419,571	2,050,982	14,251	931,006	945,257	1,728,767	24,920	1,753,687
3730	North Marion School District 15	18,622,500	819,615	999,411	2,189,764.00	119,925	4,128,715	35,017	474,358	509,375	4,248,020	59,024	4,307,044
3732	Marion Elementary School	-	-	-	-	-	-	-	-	-	-	-	-
3735	Salem-Keizer Public Schools	494,604,136	21,768,565	26,543,840	58,159,021.00	7,868,657	114,340,083	930,041	13,443,896	14,373,937	112,825,251	501,405	113,326,656
3750	St Paul School District	4,629,227	203,742	248,436	544,337.00	108,153	1,104,668	8,705	394,794	403,499	1,055,983	(188,686)	867,297
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	11,302,752	497,458	606,583	1,329,057.00	-	2,433,098	21,253	768,959	790,212	2,578,296	(283,468)	2,294,828
3781	Silver Crest School District 93	-	-	-	-	-	-	-	-	-	-	-	-
3786	Woodburn School District	83,966,618	3,695,547	4,506,223	9,873,383.00	-	18,075,153	157,889	5,346,210	5,504,099	19,153,812	(2,738,586)	16,415,226
3794	Detroit School District 123J	-	-	-	-	-	-	-	-	-	-	-	-
3804	Monitor School District 142J	-	-	-	-	-	-	-	-	-	-	-	-
3806	Cloverdale School District 144	-	-	-	-	-	-	-	-	-	-	-	-
3809	Morrow County Schools	25,320,598	1,114,413	1,358,876	2,977,373.00	235,214	5,685,876	47,612	865,098	912,710	5,775,938	(203,070)	5,572,868
3818	Portland Public Schools	521,328,629	22,944,766	27,978,059	61,301,474.00	99,560,879	211,785,178	980,293	37,414,855	38,395,148	118,921,435	33,818,238	152,739,673
3820	Parkrose School District	31,855,760	1,402,039	1,709,598	3,745,823.00	-	6,857,460	59,901	7,779,947	7,839,848	7,266,688	(3,373,868)	3,892,820
3821	Gresham Grade School District 4	-	-	-	-	-	-	-	-	-	-	-	-
3823	Orient School	-	-	-	-	-	-	-	-	-	-	-	-
3824	Reynolds School District	107,764,505	4,742,942	5,783,380	12,671,706.00	2,017,927	25,215,955	202,638	9,956,039	10,158,677	24,582,401	(822,103)	23,760,298
3842	Corbett School District 39	15,583,797	685,876	836,333	1,832,452.00	47,114	3,401,775	29,303	1,228,064	1,257,367	3,554,855	(180,976)	3,373,879
3843	David Douglas School District	187,682,900	8,260,318	10,072,348	22,069,071.00	-	40,401,737	352,914	9,047,903	9,400,817	42,812,765	(3,644,398)	39,168,367
3847	Riverdale School	8,653,598	380,863	464,411	1,017,551.00	225,811	2,088,636	16,272	938,168	954,440	1,973,992	(21,854)	1,952,138
3848	Barlow-Gresham UHS District U2-20JT	-	-	-	-	-	-	-	-	-	-	-	-
3850	Dallas School District	40,761,482	1,793,998	2,187,540	4,793,021.00	246,568	9,021,127	76,647	4,114,426	4,191,073	9,298,192	(1,334,707)	7,963,485
3859	Central School District 13J	32,945,764	1,450,012	1,768,095	3,873,994.00	1,795,496	8,887,597	61,950	868,096	930,046	7,515,332	803,886	8,319,218
3865	Perrydale School District 21	4,782,107	210,471	256,641	562,314.00	175,931	1,205,357	8,992	298,164	307,156	1,090,857	(103,030)	987,827
3887	Falls City School District	2,409,436	106,044	129,307	283,318.00	673,076	1,191,745	4,531	64,042	68,573	549,622	198,607	748,229
3894	Sherman County School District 9	-	-	-	-	-	-	-	-	-	-	-	-
3902	Tillamook Public Schools	16,449,293	723,968	882,782	1,934,223.00	2,845,476	6,386,449	30,931	808,085	839,016	3,752,285	897,496	4,649,781
3920	Neah-Kah-Nie School District	15,853,264	697,735	850,795	1,864,138.00	312,626	3,725,294	29,810	1,225,705	1,255,515	3,616,323	(566,298)	3,050,025
3927	Echo School District	4,207,302	185,172	225,793	494,724.00	304,311	1,210,000	7,911	10,042	17,953	959,737	102,949	1,062,686
3928	Umatilla School District 6R	16,274,014	716,253	873,375	1,913,613.00	747,997	4,251,238	30,601	724,523	755,124	3,712,302	(261,166)	3,451,136

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2020

			Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
3929	Ferndale School District 10	-	-	-	-	-	-	-	-	-	-	-	-
3931	Pendleton School District 16R	22,064,883	971,122	1,184,153	2,594,544.00	2,846,720	7,596,539	41,490	2,179,954	2,221,444	5,033,270	658,608	5,691,878
3935	Athena-Weston School District 29RJ	8,204,463	361,096	440,308	964,738.00	-	1,766,142	15,427	834,430	849,857	1,871,538	(343,593)	1,527,945
3936	Milton-Freewater Elementary School District 31	-	-	-	-	-	-	-	-	-	-	-	-
3942	Stanfield School District	4,702,829	206,981	252,386	552,992.00	481,751	1,494,110	8,843	237,568	246,411	1,072,773	106,094	1,178,867
3944	Ukiah School	1,055,179	46,441	56,628	124,075.00	5,049	232,193	1,984	93,838	95,822	240,699	(44,733)	195,966
3957	Helix School District	2,743,206	120,734	147,219	322,565.00	36,638	627,156	5,158	184,765	189,923	625,759	(55,136)	570,623
3958	Pilot Rock School District 2R	3,409,419	150,056	182,973	400,903.00	123,999	857,931	6,411	144,772	151,183	777,730	(15,826)	761,904
3959	Mcloughlin Union High School District	-	-	-	-	-	-	-	-	-	-	-	-
3965	La Grande Public Schools	22,086,058	972,054	1,185,289	2,597,034.00	480,927	5,235,304	41,530	37,762	79,292	5,038,100	187,440	5,225,540
3966	Union County School District	3,789,191	166,770	203,354	445,560.00	378,822	1,194,506	7,125	50,316	57,441	864,361	83,643	948,004
3967	North Powder School District	4,110,310	180,903	220,587	483,319.00	247,911	1,132,720	7,729	316,999	324,728	937,612	(74,961)	862,651
3969	Imbler School District	4,766,250	209,773	255,790	560,449.00	55,877	1,081,889	8,962	375,982	384,944	1,087,240	(135,790)	951,450
3970	Cove School District	4,418,007	194,446	237,100	519,500.00	86,181	1,037,227	8,308	86,592	94,900	1,007,801	(87,661)	920,140
3973	Elgin School District 23	5,495,229	241,857	294,912	646,168.00	55,451	1,238,388	10,333	219,169	229,502	1,253,529	(114,874)	1,138,655
3986	Joseph School District 6	4,442,528	195,525	238,416	522,384.00	-	956,325	8,354	288,625	296,979	1,013,395	(132,884)	880,511
3990	Wallowa School	3,296,954	145,106	176,937	387,679.00	49,980	759,702	6,200	403,396	409,596	752,076	(206,528)	545,548
3993	Enterprise School District 21	5,761,659	253,583	309,210	677,496.00	100,878	1,341,167	10,834	129,268	140,102	1,314,305	(131,055)	1,183,250
4003	Troy School District 54	144,676	6,368	7,764	17,012.00	-	31,144	272	10,721	10,993	33,002	(3,224)	29,778
4008	Chenoweth School District	-	-	-	-	-	-	-	-	-	-	-	-
4012	Dufur Schools	5,416,246	238,380	290,673	636,880.00	121,143	1,287,076	10,185	206,543	216,728	1,235,512	(60,325)	1,175,187
4022	Maupin Grade School 84	-	-	-	-	-	-	-	-	-	-	-	-
4025	West Union School District 1	-	-	-	-	-	-	-	-	-	-	-	-
4030	Hillsboro Elementary School District 7	-	-	-	-	-	-	-	-	-	-	-	-
4034	Gaston Public Schools	5,277,844	232,289	283,245	620,606.00	268,133	1,404,273	9,924	465,966	475,890	1,203,941	170,774	1,374,715
4035	Banks School District	12,378,189	544,790	664,298	1,455,514.00	460,022	3,124,624	23,276	600,685	623,961	2,823,616	(53,057)	2,770,559
4047	Reedville School District 29	-	-	-	-	-	-	-	-	-	-	-	-
4055	Groner School	-	-	-	-	-	-	-	-	-	-	-	-
4062	Beaverton School District	571,876,034	25,169,464	30,690,779	67,245,192.00	14,084,976	137,190,411	1,075,341	-	1,075,341	130,451,916	8,136,714	138,588,630
4080	North Plains School District 70	-	-	-	-	-	-	-	-	-	-	-	-
4105	Hillsboro Union High School	-	-	-	-	-	-	-	-	-	-	-	-
4109	Spray School District 1	873,215	38,432	46,863	102,679.00	19,490	207,464	1,642	193,801	195,443	199,191	(86,092)	113,099
4114	Fossil School District 21J	1,933,262	85,087	103,752	227,327.00	145,618	561,784	3,635	758,153	761,788	441,001	(163,801)	277,200
4128	Yamhill Grade School	-	-	-	-	-	-	-	-	-	-	-	-
4135	Newberg School District 29JT	41,899,289	1,844,076	2,248,602	4,926,812.00	1,854,222	10,873,712	78,786	6,053,038	6,131,824	9,557,740	(260,784)	9,296,956
4142	McMinnville Schools	81,777,506	3,599,200	4,388,740	9,615,972.00	626,813	18,230,725	153,772	2,824,302	2,978,074	18,654,449	(841,325)	17,813,124
4144	Sheridan School District 48J	9,702,891	427,045	520,723	1,140,934.00	49,523	2,138,225	18,245	1,959,100	1,977,345	2,213,348	(810,124)	1,403,224
4166	Yamhill-Carlton School District 1	3,749,823	165,038	201,241	440,931.00	576,759	1,383,969	7,051	732,502	739,553	855,381	101,152	956,533
4185	Lebanon School District UH-1	-	-	-	-	-	-	-	-	-	-	-	-
4189	Wasco County High School	-	-	-	-	-	-	-	-	-	-	-	-
4203	Victor Point School	-	-	-	-	-	-	-	-	-	-	-	-
4218	Curry County Education Service District	-	-	-	-	-	-	-	-	-	-	-	-
4219	Grant County Education Service District	1,080,502	47,555	57,987	127,053.00	-	232,595	2,032	435,832	437,864	246,476	(160,731)	85,745
4220	Jefferson County Education Service District	2,650,457	116,652	142,242	311,659.00	118,869	689,422	4,984	298,881	303,865	604,602	(95,688)	508,914
4221	Marion Education Service District	-	-	-	-	-	-	-	-	-	-	-	-
4223	InterMountain Education Service District	21,707,291	955,383	1,164,962	2,552,495.00	1,066,697	5,739,537	40,818	147,118	187,936	4,951,698	52,840	5,004,538
4224	Wallowa County Region 18	2,927,069	128,826	157,087	344,185.00	57,029	687,127	5,504	209,122	214,626	667,700	(96,100)	571,600
4225	Washington County Education Service District	-	-	-	-	-	-	-	-	-	-	-	-
4226	North Central Education Service District	1,335,134	58,762	71,652	156,994.00	-	287,408	2,511	307,997	310,508	304,560	(141,925)	162,635
4227	Cascade School District UH5	-	-	-	-	-	-	-	-	-	-	-	-
4230	Mari-Linn School District	-	-	-	-	-	-	-	-	-	-	-	-
4232	South Coast Education Service District Region 7	12,912,951	568,326	692,997	1,518,395.00	423,148	3,202,866	24,281	765,421	789,702	2,945,602	(401,276)	2,544,326
4237	Douglas Education Service District	25,839,838	1,137,265	1,386,742	3,038,429.00	268,618	5,831,054	48,589	631,666	680,255	5,894,383	(197,855)	5,696,528
4238	Multnomah Education Service District	42,335,258	1,863,263	2,271,999	4,978,076.00	5,566,815	14,680,153	79,606	813,063	892,669	9,657,190	1,130,601	10,787,791
4251	Clatsop County Education Service District	-	-	-	-	-	-	-	-	-	-	-	-
4252	High Desert Education Service District	27,423,533	1,206,967	1,471,734	3,224,651.00	559,679	6,463,031	51,567	232,805	284,372	6,255,643	78,659	6,334,302

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2020

			Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
4254	Willamette Education Service District	27,072,597	1,191,522	1,452,901	3,183,386.00	4,273,313	10,101,122	50,907	1,757,303	1,808,210	6,175,590	816,465	6,992,055
4258	Hermiston School District 8R	56,168,014	2,472,072	3,014,360	6,604,629.00	1,497,359	13,588,420	105,617	458,443	564,060	12,812,611	181,112	12,993,723
4259	Clackamas Education Service District	30,742,636	1,353,048	1,649,860	3,614,935.00	920,220	7,538,063	57,808	1,000,152	1,057,960	7,012,771	(430,554)	6,582,217
4260	Greater Albany School District 8J	112,164,542	4,936,597	6,019,516	13,189,093.00	558,632	24,703,838	210,911	682,634	893,545	25,586,104	(10,491)	25,575,613
4268	Lake Oswego School District	80,665,681	3,550,266	4,329,072	9,485,236.00	4,432,425	21,796,999	151,682	144,150	295,832	18,400,828	1,561,093	19,961,921
4270	Silver Falls School District	40,518,426	1,783,301	2,174,496	4,764,440.00	303,945	9,026,182	76,190	1,412,955	1,489,145	9,242,748	(232,392)	9,010,356
4271	Malheur Education Service District Region 14	6,114,651	269,119	328,154	719,003.00	201,466	1,517,742	11,498	330,346	341,844	1,394,827	(84,912)	1,309,915
4272	Linn-Benton-Lincoln Education Service District	33,132,501	1,458,231	1,778,117	3,895,952.00	63,441	7,195,741	62,302	1,626,848	1,689,150	7,557,929	(831,091)	6,726,838
4273	Double O School District	141,966	6,248	7,619	16,693.00	8,669	39,229	267	16,406	16,673	32,384	(1,232)	31,152
4275	Tillamook County Education Service District	-	-	-	-	-	-	-	-	-	-	-	-
4276	Lane County Education Service District	17,663,661	777,415	947,953	2,077,017.00	168,041	3,970,426	33,214	553,612	586,826	4,029,297	(273,546)	3,755,751
4277	Mitchell School	1,637,443	72,067	87,876	192,542.00	248,681	601,166	3,079	239,349	242,428	373,521	(46,746)	326,775
4279	St Helens School District 502	21,670,510	953,765	1,162,988	2,548,170.00	2,123,467	6,788,390	40,749	1,091,252	1,132,001	4,943,308	831,804	5,775,112
4280	Northwest Regional Education Service District	76,793,770	3,379,855	4,121,279	9,029,950.00	-	16,531,084	144,401	2,553,142	2,697,543	17,517,598	(2,240,750)	15,276,848
4286	Southern Oregon Education Service District	30,348,784	1,335,714	1,628,723	3,568,623.00	477,562	7,010,622	57,067	3,046,173	3,103,240	6,922,929	(1,458,088)	5,464,841
4288	Medford School District 549C	145,310,449	6,395,418	7,798,352	17,086,621.00	-	31,280,391	273,238	8,531,187	8,804,425	33,147,090	(3,106,899)	30,040,191
4291	Dayton Public Schools	8,319,649	366,165	446,489	978,283.00	394,929	2,185,866	15,644	219,527	235,171	1,897,814	101,018	1,998,832
4293	Lake County Education Service District	1,194,340	52,565	64,096	140,439.00	65,623	322,723	2,246	317,490	319,736	272,444	(73,281)	199,163
4294	Harney Education Service District Region XVII	2,651,513	116,699	142,298	311,783.00	-	570,780	4,986	383,067	388,053	604,843	(152,040)	452,803
4295	Wasco County Education Service District	5,383,312	236,931	288,905	633,008.00	294,558	1,453,402	10,123	3,623	13,746	1,227,999	94,561	1,322,560
4297	Yamhill Education Service District	-	-	-	-	-	-	-	-	-	-	-	-
4306	Amity School District	5,713,193	251,450	306,609	671,797.00	675,351	1,905,207	10,743	287,409	298,152	1,303,249	260,414	1,563,663
4307	Columbia School District 5J	-	-	-	-	-	-	-	-	-	-	-	-
4309	Scappoose School District	27,191,504	1,196,755	1,459,282	3,197,368.00	-	5,853,405	51,130	2,019,163	2,070,293	6,202,714	(960,429)	5,242,285
4311	Redmond School District 2J	82,583,114	3,634,656	4,431,975	9,710,701.00	618,553	18,395,885	155,287	347,157	502,444	18,838,218	137,918	18,976,136
4312	Reedsport School District	6,802,866	299,408	365,088	799,929.00	1,062,803	2,527,228	12,792	398,092	410,884	1,551,817	247,082	1,798,899
4313	Forest Grove School District	77,257,660	3,400,272	4,146,174	9,084,497.00	780,201	17,411,144	145,273	3,198,971	3,344,244	17,623,417	(200,632)	17,422,785
4314	Willamina School District 30J	12,064,187	530,970	647,447	1,418,592.00	413,464	3,010,473	22,685	171,113	193,798	2,751,989	(7,373)	2,744,616
4315	John Day School District	5,501,098	242,115	295,227	646,858.00	284,141	1,468,341	10,344	697,940	708,284	1,254,868	(164,078)	1,090,790
4316	Tigard-Tualatin School District 23J	168,317,326	7,407,999	9,033,059	19,791,931.00	977,132	37,210,121	316,500	6,261,775	6,578,275	38,395,240	(2,745,895)	35,649,345
4317	Sherwood School District 88J	64,816,309	2,852,702	3,478,486	7,621,556.00	-	13,952,744	121,879	2,348,912	2,470,791	14,785,393	(1,033,252)	13,752,141
4320	Rainier School District 13	9,573,157	421,335	513,761	1,125,679.00	1,265,717	3,326,492	18,001	667,854	685,855	2,183,754	133,267	2,317,021
4321	North Clackamas School District 12	175,416,318	7,720,440	9,414,039	20,626,680.00	9,662,152	47,423,311	329,848	3,908,742	4,238,590	40,014,607	4,188,602	44,203,209
4323	Estacada School District 108	18,694,672	822,792	1,003,284	2,198,251.00	494,437	4,518,764	35,153	912,357	947,510	4,264,483	(166,458)	4,098,025
4324	Centennial School District 28	97,387,459	4,286,226	5,226,477	11,451,500.00	-	20,964,203	183,125	8,636,987	8,820,112	22,215,270	(3,889,478)	18,325,792
4326	Harney County School District 3	-	-	-	-	-	-	-	-	-	-	-	-
4327	Jordan Valley School District 3	1,652,748	72,741	88,698	194,342.00	132,378	488,159	3,108	60,916	64,024	377,012	(29,069)	347,943
4329	Gervais School District 1	7,583,536	333,767	406,984	891,725.00	634,155	2,266,631	14,260	433,413	447,673	1,729,897	87,464	1,817,361
4330	Vale School District 84	14,414,803	634,426	773,597	1,694,994.00	-	3,103,017	27,105	1,085,199	1,112,304	3,288,193	(483,816)	2,804,377
4331	Molalla River School District	13,895,019	611,549	745,702	1,633,874.00	3,573,827	6,564,952	26,128	1,818,804	1,844,932	3,169,624	1,035,728	4,205,352
4332	Gresham-Barlow School District 10	110,338,704	4,856,238	5,921,529	12,974,398.00	1,616,209	25,368,374	207,478	4,187,779	4,395,257	25,169,607	(688,327)	24,481,280
4333	Canby School District	41,924,475	1,845,184	2,249,954	4,929,774.00	5,565,934	14,590,846	78,834	2,028,071	2,106,905	9,563,485	1,434,977	10,998,462
4334	Cascade School District 5	20,556,059	904,715	1,103,179	2,417,125.00	1,774,002	6,199,021	38,653	277,081	315,734	4,689,088	677,447	5,366,535
4335	Milton-Freewater Unified School District 7	13,732,465	604,395	736,978	1,614,759.00	1,840,396	4,796,528	25,822	513,144	538,966	3,132,543	416,707	3,549,250
4336	Nestucca Valley School District 101	6,063,785	266,880	325,424	713,022.00	-	1,305,326	11,402	606,644	618,046	1,383,223	(272,815)	1,110,408
4337	Sherman County School District	2,996,142	131,867	160,793	352,307.00	-	644,967	5,634	636,121	641,755	683,457	(239,051)	444,406
4338	Three Rivers U J School District	52,303,893	2,302,004	2,806,985	6,150,258.00	638,703	11,897,950	98,351	907,072	1,005,423	11,931,157	(102,256)	11,828,901
4339	Lebanon Community School District	55,989,795	2,464,228	3,004,795	6,583,673.00	384,487	12,437,183	105,282	1,789,415	1,894,697	12,771,957	(1,144,854)	11,627,103
4340	Monroe School District 1J	4,697,746	206,758	252,113	552,394.00	42,029	8,834	505,566	496,732	505,566	1,071,613	(170,278)	901,335
4341	Hillsboro School District 1J	252,869,709	11,129,326	13,570,718	29,734,192.00	4,551,292	58,985,528	475,490	7,177,247	7,652,737	57,682,673	563,610	58,246,283
4342	North Santiam School District 29J	18,623,318	819,651	999,455	2,189,860.00	1,130,995	5,139,961	35,019	880,093	915,112	4,248,207	236,012	4,484,219
4343	Harrisburg Sschool District 7	11,539,648	507,884	619,296	1,356,913.00	129,232	2,613,325	21,699	1,555,036	1,576,735	2,632,335	(555,142)	2,077,193
4344	South Wasco County School District 1	4,165,097	183,315	223,528	489,761.00	84,984	981,588	7,832	481,362	489,194	950,110	(157,076)	793,034
4345	Oregon Trail School District 46	53,753,578	2,365,808	2,884,785	6,320,722.00	-	11,571,315	101,077	3,573,130	3,674,207	12,261,848	(1,957,854)	10,303,994
4346	Knappa School District 4	7,196,388	316,728	386,207	846,202.00	150,625	1,699,762	13,532	799,606	813,138	1,641,584	(239,693)	1,401,891
4347	Clatskanie School District 6J	11,001,816	484,213	590,433	1,293,671.00	270,483	2,638,800	20,688	1,242,365	1,263,053	2,509,649	(458,990)	2,050,659

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2020

			Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
4348	Lourdes Charter School	164,987	7,261	8,854	19,400.00	-	35,515	310	183,970	184,280	37,636	(51,875)	(14,239)
4350	Ridgeline Montessori	2,300,328	101,242	123,451	270,489.00	21,941	517,123	4,325	128,561	132,886	524,733	(43,762)	480,971
4351	The Village School	671,402	29,550	36,032	78,948.00	92,598	237,128	1,262	129,278	130,540	153,155	(11,857)	141,298
4352	Armadillo Technical Institute	1,054,707	46,420	56,603	124,020.00	166,631	393,674	1,983	164,365	166,348	240,592	(15,224)	225,368
4354	Opal Charter School	488,766	21,512	26,231	57,473.00	69,593	174,809	919	183,071	183,990	111,494	(26,078)	85,416
4355	Three Rivers Charter School	1,769,084	77,861	94,941	208,021.00	80,172	460,995	3,327	95,918	99,245	403,550	(30,187)	373,363
4358	Detroit Lake Charter School	-	-	-	-	-	-	-	-	-	-	-	-
4360	Luckiamute Valley Charter School	2,564,235	112,857	137,614	301,521.00	169,635	721,627	4,822	64,934	69,756	584,933	(954)	583,979
4361	Rimrock Expeditionary Alternative Learning	-	-	-	-	-	-	-	211,799	211,799	-	(166,719)	(166,719)
4362	Kings Valley Charter School	180,650	7,951	9,695	21,242.00	27,765	66,653	340	23,686	24,026	41,208	2,872	44,080
4363	Multisensory Learning Academy	4,634,238	203,963	248,705	544,926.00	363,951	1,361,545	8,714	236,860	245,574	1,057,126	105,277	1,162,403
4365	Mitch Charter School	1,741,412	76,643	93,456	204,767.00	109,162	484,028	3,275	518,693	521,968	397,237	(89,016)	308,221
4366	Sand Ridge Charter School	2,814,423	123,869	151,041	330,940.00	41,251	647,101	5,292	24,257	29,549	642,004	(11,822)	630,182
4367	Arthur Academy Charter School	9,830,663	432,668	527,581	1,155,958.00	1,197,260	3,313,467	18,485	206,166	224,651	2,242,494	184,700	2,427,194
4369	Trillium Charter School	2,734,846	120,366	146,771	321,582.00	332,289	921,008	5,143	409,110	414,253	623,852	(38,265)	585,587
4370	Howard Street Charter School, Inc.	935,093	41,155	50,183	109,955.00	66,264	267,557	1,758	101,117	102,875	213,306	9,606	222,912
4371	The Lighthouse School	1,503,301	66,163	80,677	176,769.00	29,260	352,869	2,827	414,908	417,735	342,921	(125,771)	217,150
4373	Sheridan Japanese School Foundation	694,937	30,586	37,295	81,716.00	16,955	166,552	1,307	95,622	96,929	158,524	(41,883)	116,641
4374	Ione School District	3,895,892	171,466	209,080	458,106.00	80,115	918,767	7,326	301,340	308,666	888,701	(109,616)	779,085
4375	Eddyville Charter School	2,090,511	92,008	112,191	245,817.00	79,178	529,194	3,931	72,654	76,585	476,871	(46,324)	430,547
4376	Four Rivers Community School	3,553,589	156,401	190,710	417,856.00	217,275	982,242	6,682	45,236	51,918	810,617	18,343	828,960
4378	Mosier Community School	2,237,291	98,468	120,068	263,076.00	180,075	661,687	4,207	218,424	222,631	510,353	(17,673)	492,680
4379	Siletz Valley School	1,696,087	74,648	91,024	199,438.00	514	365,624	3,189	366,818	370,007	386,898	(128,254)	258,644
4380	The Emerson School	1,253,172	55,155	67,254	147,357.00	106,624	376,390	2,356	212,765	215,121	285,864	(39,419)	246,445
4381	North Wasco County School District 21	29,330,111	1,290,880	1,574,054	3,448,840.00	1,471,305	7,785,079	55,152	1,477,540	1,532,692	6,690,557	(73,189)	6,617,368
4382	Self Enhancement Inc	-	-	-	-	2,911	2,911	-	397,600	397,600	-	(156,795)	(156,795)
4383	City View Charter School	2,031,001	89,389	108,997	238,819.00	133,734	570,939	3,819	102,626	106,445	463,296	(8,014)	455,282
4386	Nixyaawii Community School	1,245,830	54,832	66,860	146,493.00	118,221	386,406	2,343	59,294	61,637	284,189	(23,545)	260,644
4388	West Lane Tech	1,104,696	48,620	59,286	129,898.00	171,254	409,058	2,077	46,635	48,712	251,995	14,539	266,534
4390	Oregon Connections Academy	24,349,252	1,071,662	1,306,747	2,863,156.00	699,666	5,941,231	45,786	102,140	147,926	5,554,362	208,871	5,763,233
4392	Eagleridge High School	2,129,865	93,344	113,820	249,386.00	258,145	714,695	3,988	165,055	169,043	483,795	(35,022)	448,773
4393	Cascade Heights Public Charter School	2,161,088	95,114	115,979	254,116.00	103,518	568,727	4,064	45,749	49,813	492,971	(13,795)	479,176
4395	Siletz Valley Early College Academy	692,691	30,487	37,175	81,451.00	15,756	164,869	1,303	51,421	52,724	158,011	(30,833)	127,178
4396	Sweet Home Charter School	1,208,322	53,181	64,847	142,083.00	168,091	428,202	2,272	319,427	321,699	275,633	(52,589)	223,044
4397	Springwater Environmental Sciences School	1,821,493	80,168	97,754	214,184.00	54,349	446,455	3,425	237,726	241,151	415,505	(69,244)	346,261
4398	LEP High	-	-	-	-	-	-	-	548,254	548,254	-	(432,166)	(432,166)
4400	Phoenix School	1,179,166	51,898	63,282	138,655.00	326,298	580,133	2,217	250,873	253,090	268,982	79,693	348,675
4401	Ballston Community School	460,582	20,271	24,718	54,158.00	10,514	109,661	866	150,225	151,091	105,064	(47,032)	58,032
4402	Sage Community School	11,660	513	626	1,371.00	16,803	19,313	22	213,613	213,635	2,660	(74,907)	(72,247)
4403	Portland Village School	1,861,157	81,913	99,882	218,848.00	53,032	453,675	3,500	1,018,111	1,021,611	424,553	(245,787)	178,766
4404	Alliance Charter Academy	3,746,168	164,877	200,045	440,501.00	-	806,423	7,044	517,736	524,780	854,547	(147,913)	706,634
4405	Forest Grove Community School	2,072,317	91,207	111,215	243,678.00	8,777	454,877	3,897	59,804	63,701	472,721	(7,097)	465,624
4407	Madrone Trail Public Charter School	2,106,047	92,692	113,025	247,644.00	219,596	672,957	3,960	174,586	178,546	480,415	(6,451)	473,964
4408	Muddy Creek Charter School	1,016,584	44,742	54,557	119,537.00	22,925	241,761	1,912	22,059	23,971	231,895	20,019	251,914
4409	Southwest Charter School	1,919,350	84,475	103,005	225,691.00	939,183	1,352,354	3,609	591,796	595,405	437,827	22,431	460,258
4410	Ace Academy	-	-	-	-	1,759	1,759	-	249,783	249,783	-	(119,000)	(119,000)
4411	Sherwood Charter School	1,734,706	76,348	93,096	203,979.00	108,196	481,619	3,262	249,636	252,898	395,708	(12,886)	382,822
4412	Estacada Web Academy	4,997,823	219,965	268,217	587,679.00	225,405	1,301,266	9,398	57,065	66,463	1,140,065	17,897	1,157,962
4413	Marcola Early College Academy	-	-	-	-	-	-	-	-	-	-	-	-
4414	Marcola Web Academy	-	-	-	-	-	-	-	-	-	-	-	-
4418	Lewis and Clark Montessori Charter School	4,263,977	187,667	228,834	501,388.00	347,970	1,265,859	8,018	26,294	34,312	972,665	105,816	1,078,481
4419	Silvies River Web Academy	2,035,123	89,570	109,219	239,304.00	504,195	942,288	3,827	2,002	5,829	464,236	143,811	608,047
4420	Oregon Virtual Academy	10,680,158	470,056	573,170	1,255,848.00	480,030	2,779,104	20,083	-	20,083	2,436,275	233,202	2,669,477
4421	Home Scholars Academy of Oakridge and Westfir	-	-	-	-	1,484	1,484	-	8,105	8,105	-	(1,278)	(1,278)
4422	Redmond Proficiency Academy	8,046,339	354,136	431,822	946,145.00	529,678	2,261,781	15,130	106,836	121,966	1,835,468	69,812	1,905,280
4423	Molalla River Academy	1,952,246	85,922	104,771	229,559.00	108,469	528,721	3,671	20,506	24,177	445,331	11,593	456,924

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2020

			Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense / (Credit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
4424	The Ivy School	1,519,555	66,879	81,550	178,680.00	396,120	723,229	2,857	643,603	646,460	346,629	(3,220)	343,409
4429	Clackamas Web Academy	27,574	1,214	1,480	3,242.00	2,450	8,386	52	10,538	10,590	6,290	(4,939)	1,351
4430	Clackamas Charter Alliance 2	215,925	9,503	11,588	25,390.00	365	46,846	406	18,619	19,025	49,255	(10,374)	38,881
4431	Corbett Charter School	-	-	-	-	-	-	-	288,445	288,445	-	(311,478)	(311,478)
4432	Renaissance Public Academy	91,250	4,016	4,897	10,730.00	84,586	104,229	172	514,450	514,622	20,815	(129,314)	(108,499)
4433	Powell Butte Community Charter School	2,088,887	91,936	112,104	245,626.00	248,836	698,502	3,928	139,845	143,773	476,501	25,951	502,452
4434	Logos Public Charter School	7,420,875	326,608	398,255	872,599.00	3,776,465	5,373,927	13,954	2,686,543	2,700,497	1,692,792	13,629	1,706,421
4435	Sunny Wolf Charter School	1,521,646	66,971	81,662	178,926.00	119,303	446,862	2,861	3,595	6,456	347,106	45,193	392,299
4436	Academy of Arts & Academics	-	-	-	-	110,610	110,610	-	1,075,633	1,075,633	-	(217,410)	(217,410)
4437	Center for Advance Learning	2,088,896	91,937	112,104	245,627.00	27,509	477,177	3,928	103,784	107,712	476,503	(31,817)	444,686
4439	Homesource Family Charter	-	-	-	-	-	-	-	1,441	1,441	-	(18,653)	(18,653)
4440	Sheridan Allprep Academy	1,316,272	57,932	70,640	154,776.00	122,474	405,822	2,475	26,484	28,959	300,258	40,466	340,724
4441	Baker Web Academy	15,407,324	678,109	826,862	1,811,701.00	3,245,617	6,562,289	28,972	-	28,972	3,514,599	1,076,559	4,591,158
4443	Knova Learning Oreogn	2,608,981	114,827	140,016	306,782.00	38,050	599,675	4,906	114,006	118,912	595,141	(101,545)	493,596
4444	Bennett Pearson Academy, Inc.	1,501,021	66,063	80,555	176,501.00	325,604	648,723	2,822	101,633	104,455	342,401	48,017	390,418
4446	Coburg Community Charter School	2,017,407	88,790	108,268	237,221.00	66,512	500,791	3,793	222,531	226,324	460,195	(12,250)	447,945
4447	Arco Iris Spanish Immersion Charter School	2,511,664	110,544	134,793	295,339.00	299,201	839,877	4,723	164,754	169,477	572,941	52,133	625,074
4448	Gresham Barlow Web Academy	4,273,795	188,099	229,361	502,543.00	278,719	1,198,722	8,036	39,117	47,153	974,905	85,654	1,060,559
4449	Mosier Middle School	-	-	-	-	467	467	-	187,529	187,529	-	(86,826)	(86,826)
4450	Sauvie Island Academy	2,078,427	91,476	111,543	244,396.00	85,562	532,977	3,908	421,584	425,492	474,115	(99,561)	374,554
4451	River's Edge Academy Charter School	1,601,840	70,500	85,966	188,356.00	242,664	587,486	3,012	180,550	183,562	365,399	22,818	388,217
4452	South Columbia Family School	487,101	21,438	26,141	57,277.00	46,421	151,277	916	31,932	32,848	111,114	7,688	118,802
4453	Woodland Educational Initiative	1,781,818	78,422	95,625	209,519.00	323,118	706,684	3,350	68,568	71,918	406,455	98,529	504,984
4454	Le Monde Immersion Charter School	2,442,460	107,498	131,079	287,202.00	231,896	757,675	4,593	23,864	28,457	557,155	74,358	631,513
4455	Hope Chinese Charter School	3,299,996	145,240	177,100	388,037.00	610,140	1,320,517	6,205	5,744	11,949	752,770	212,536	965,306
4456	Insight School of Oregon Charter	2,248,107	98,944	120,649	264,348.00	89,639	573,580	4,227	99,270	103,497	512,821	14,456	527,277
4457	Oregon Virtual Education East	211,502	9,309	11,351	24,870.00	16,263	61,793	398	4,090	4,488	48,246	5,849	54,095
4458	Oregon Virtual Education West	210,378	9,259	11,290	24,738.00	18,333	63,620	396	1,157	1,553	47,990	3,795	51,785
4459	Crater Lake Charter Academy	2,215,160	97,494	118,881	260,474.00	360,774	837,623	4,165	97,431	101,596	505,305	163,533	668,838
4460	Kairos PDX	2,154,447	94,822	115,622	253,335.00	440,288	904,067	4,051	-	4,051	491,456	188,485	679,941
4461	Mountain View Academy	-	-	-	-	60,823	60,823	-	290,694	290,694	-	(32,969)	(32,969)
4462	Bend International School	1,903,661	83,784	102,163	223,846.00	361,263	771,056	3,580	26,941	30,521	434,248	161,208	595,456
4463	Dallas Community School-Community Innovation Partners	907,170	39,926	48,685	106,671.00	231,292	426,574	1,706	210,151	211,857	206,937	61,453	268,390
4464	The Valley School of Southern Oregon	764,567	33,650	41,032	89,903.00	252,635	417,220	1,438	54,139	55,577	174,407	71,636	246,043
4465	Bridge Educational Foundation	415,062	18,268	22,275	48,806.00	163,807	253,156	780	93,116	93,896	94,681	36,175	130,856
4467	Cannon Beach Academy	506,217	22,280	27,167	59,524.00	235,575	344,546	952	-	952	115,474	59,558	175,032
4468	Frontier Charter Academy	2,558,021	112,584	137,281	300,790.00	1,157,877	1,708,532	4,810	-	4,810	583,516	297,583	881,099
4469	Desert Sky Montessori	1,013,288	44,597	54,380	119,150.00	532,738	750,865	1,905	-	1,905	231,143	125,568	356,711
4470	Oregon Family School	266,877	11,746	14,322	31,381.00	143,738	201,187	502	-	502	60,878	33,428	94,306
4471	Wahtonka Community School	93,937	4,134	5,041	11,046.00	50,594	70,815	177	-	177	21,428	11,766	33,194
4472	Valley Inquiry Charter School	-	-	-	-	-	-	-	-	-	-	-	-
4473	Willamette Connections Academy	-	-	-	-	-	-	-	-	-	-	-	-
4479	Harmony Academy	-	-	-	-	-	-	-	-	-	-	-	-
Total for All Entities		\$ 21,823,439,544	\$ 960,495,368	\$ 1,171,195,023	\$ 2,566,152,949	\$ 754,014,449	\$ 5,451,857,789	\$ 41,036,247	\$ 754,014,449	\$ 795,050,696	\$ 4,978,193,407	\$ -	\$ 4,978,193,407

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

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2020

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, 2020, 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, 2020, there were 16,323 active plan members, 129,520 retired plan members or their beneficiaries currently receiving benefits, 9,930 inactive plan members entitled to but not yet receiving benefits, for a total of 155,773 Tier One members. For Tier Two members, as of June 30, 2020, there were 31,548 active plan members, 17,162 retired plan members or their beneficiaries currently receiving benefits, 13,880 inactive plan members entitled to but not yet receiving benefits, for a total of 62,590 Tier Two members.

The 2003 Legislature enacted HB 2020, codified as ORS 238A, which created the Oregon Public Service Retirement Plan (OPSRP). OPSRP consists of the Pension Program (defined benefit) and the Individual Account Program. Membership includes public employees hired on or after August 29, 2003. As of June 30, 2020, there were 130,806 active plan members, 6,940 retired plan members or their beneficiaries currently receiving benefits, 6,281 inactive plan members entitled to but not yet receiving benefits, and 16,439 inactive plan members not eligible for refund or retirement, for a total of 160,466 OPSRP Pension Program members.

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

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2020

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, 2020 (the measurement period).

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

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

Basis of Accounting

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

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The Schedule of Employer Allocations reflects employer allocation percentages calculated by PERS for the fiscal year ended June 30, 2020 (the measurement date). Consistent with GASB 68, paragraph 50, employer proportions are actuarially determined as of December 31, 2018, the date of the actuarial valuation used to measure the collective net pension liability.

Proportionate Share Allocation Methodology

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

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

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

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

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

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

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

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

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Use of Estimates in the Preparation of the Schedules

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

Note 3 - Net Pension Liability and Actuarial Assumptions and Methods

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

<u>Net Pension Liability (in Millions)</u>	
<u>As of June 30.</u>	
	<u>2020</u>
Total Pension Liability	\$ 90,142.7
Plan Fiduciary Net Position	<u>68,319.3</u>
Employers' Net Pension Liability	<u>\$ 21,823.4</u>
Plan net position as a percentage of total pension liability	75.8 %

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

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Actuarial Methods and Assumptions

<u>Actuarial Methods and Assumptions</u>	
	Pension
Valuation date	December 31, 2018
Measurement date	June 30, 2020
Experience Study	2018, published July 24, 2019
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Inflation rate	2.50 percent
Long-term expected rate of return	7.20 percent
Discount rate	7.20 percent
Projected salary increases	3.50 percent
Cost-of-living adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	<p><i>Healthy retirees and beneficiaries:</i> Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><i>Active members:</i> Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><i>Disabled retirees:</i> Pub-2010 Disable Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

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

Discount Rate

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

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Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in May 2019 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/2020-CAFR.pdf>

Depletion Date Projection

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

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

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

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

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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, 2020, 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, 2020 - 5.3 years
Fiscal Year ended June 30, 2019 – 5.2 years
Fiscal Year ended June 30, 2018 – 5.2 years
Fiscal Year ended June 30, 2017 – 5.3 years
Fiscal Year ended June 30, 2016 – 5.3 years
Fiscal Year ended June 30, 2015 – 5.4 years
Fiscal Year ended June 30, 2014 – 5.6 years

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

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

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