OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM

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

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



OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Fiscal Year Ended June 30, 2023

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Independent Auditor's Report

To the Honorable Tina Kotek Governor of Oregon

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

Report on the Audit of the Schedules

Opinions

We have audited the schedule of employer allocations of Oregon Public Employees Retirement System (the System) Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan) as of and for the fiscal year ended June 30, 2023, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources excluding employer specific amounts, total deferred inflows of resources excluding employer specific amounts, and total pension expense/(credit) (specified column totals) included in the accompanying schedule of pension amounts by employer of the Plan as of and for the fiscal year ended June 30, 2023, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources excluding employer specific amounts, total deferred inflows of resources excluding employer specific amounts, and total pension expense/(credit) for the total of all participating entities of the Oregon Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan as of and for the fiscal year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Schedules

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

Auditor's Responsibilities for the Audit of the Schedules

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matter

We have audited, in accordance with standards generally accepted in the United States of America, the financial statements of the fiduciary activities and the proprietary activities of the Oregon Public Employees Retirement System as of and for the fiscal year ended June 30, 2023, and our report thereon dated December 1, 2023, expressed unmodified opinions on those financial statements.

Restriction on Use

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

Macias Gini É O'Connell LAP

Sacramento, California February 1, 2024

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2023

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
1000	State Agencies	\$ 7,585,792,772	29.83880746
1039	SAIF	98,664,977	0.38809988
1179	Professional Liability Fund	9,448,598	0.03716617
1252	Oregon State University	609,581,704	2.39779699
1254	University of Oregon	463,787,780	1.82431483
2000	Lake County	11,894,064	0.04678544
2001	Clackamas County	515,441,653	2.02749597
2002	Curry County	26,793,048	0.10539078
2003	Douglas County	133,951,389	0.52689941
2004	Harney County	12,685,211	0.04989743
2005	Jackson County	110,326,737	0.43397155
2006	Jefferson County	10,381,353	0.04083518
2007	Klamath County	11,088,121	0.04361526
2008	Lane County	32,545,292	0.12801730
2009	Marion County	232,815,267	0.91578166
2011	Washington County	451,340,184	1.77535206
2012	Grant County	6,576,987	0.02587066
2012	Umatilla County	43,067,298	0.16940574
2013	Linn County	141,446,050	0.55637975
2014	Yamhill County	72,781,475	0.28628681
2015	Sherman County	5,437,407	0.02138811
2010	Columbia County	33,044,851	0.12998232
2017	Coos County		0.20698609
2018	Wasco County	52,621,192	0.03113163
	Baker County	7,914,462	
2021	,	14,250,127	0.05605305
2022	Gilliam County	1,716,005	0.00674993
2023	Morrow County Rural School District Board	-	0.0000000
2027	Deschutes County	193,878,274	0.76262253
2028	Union County	-	0.0000000
2035	Hood River County	16,648,573	0.06548736
2036	Clatsop County	39,356,342	0.15480865
2037	Polk County	60,118,225	0.23647576
2038	Multnomah County	904,302,280	3.55708394
2039	Malheur County	18,858,507	0.07418016
2040	Benton County	77,504,799	0.30486606
2042	Josephine County	65,653,275	0.25824795
2043	Lincoln County	15,068,668	0.05927279
2044	Crook County	8,900,389	0.03500979
2050	Wallowa County	1,204,995	0.00473986
2052	Tillamook County	29,884	0.00011755
2053	Community Counseling Solutions	313,505	0.00123318
2099	State Judiciary	98,772,876	0.38852430
2100	City of Roseburg	36,714,805	0.14441813
2101	City of Salem	285,709,970	1.12384362
2102	City of Medford	109,179,084	0.42945725
2103	City of Albany	87,010,880	0.34225835
2104	City of Ashland	48,994,516	0.19272052
2105	City of Astoria	20,636,836	0.08117524
2106	City of Beaverton	167,733,382	0.65978128
2107	City of Bend	125,699,985	0.49444241
2109	City of Canby	17,284,930	0.06799048
2110	City of Coquille	5,404,696	0.02125944
2111	City of Eugene	375,199,805	1.47585296
2112	City of Forest Grove	6,021,879	0.02368713
2113	City of Grants Pass	42,326,486	0.16649174
2114	City of Gresham	201,413,121	0.79226094
2115	City of Hillsboro	194,536,304	0.76521090
2117	City of McMinnville	37,586,216	0.14784583
2118	City of Ontario	13,853,751	0.05449390
2119	City of Oregon City	39,287,210	0.15453671
2120	City of Lake Oswego	84,348,162	0.33178451
2121	City of Portland	1,256,983,043	4.94435798
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2122	City of Redmond	41,399,274	0.16284454

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2023

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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2023

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2204	City of Burns	2,362,582	0.00929324%
2205	City of Elgin	726,723	0.00285857%
2206	City of Weston	343,058	0.00134942%
2207	City of Mill City	788,002	0.00309962%
2208	City of Fairview	3,514,405	0.01382395%
2209	City of Monroe	349,457	0.00137459%
2210	City of Helix	32,042	0.00012604%
2211	City of Jefferson		0.0000000%
2212	Town of Lakeview	1,795,438	0.00706238%
2213	City of Stanfield	323,118	0.00127099%
2214	City of Yamhill	1,193,394	0.00469423%
2215	City of Powers	-	0.0000000%
2216	City of Brookings	8,435,699	0.03318192%
2217	City of Sutherlin	8,777,831	0.03452770%
2218	City of Prairie City	853,249	0.00335627%
2219	City of Sheridan	2,064,714	0.00812158%
2220	City of Garibaldi	1,440,192	0.00566501%
2221	City of Sisters	2,514,925	0.00989249%
2222	City of Jacksonville	4,208,611	0.01655462%
2223	City of Cannon Beach	7,261,657	0.02856382%
2224	City of Falls City	476,492	0.00187429%
2225	City of Echo	478,072	0.00188050%
2226	City of Hines	1,270,394	0.00499711%
2227	Town of Bonanza	- · · · · ·	0.0000000%
2228	City of Turner	1,485,945	0.00584498%
2229	City of John Day	1,364,156	0.00536592%
2231	City of Banks	776,206	0.00305322%
2232	City of Joseph	419,720	0.00165097%
2233	City of Lafayette	1,385,655	0.00545049%
2234	City of Aumsville	2,980,081	0.01172218%
2235	City of Amity	685,134	0.00269498%
2236	City of Creswell	3,093,336	0.01216767%
2237	City of Troutdale	8,844,985	0.03479186%
2238	City of Warrenton	7,760,363	0.03052548%
2240	City of Wilsonville	23,284,558	0.09159009%
2241	City of Bay City	1,683,719	0.00662293%
2242	City of Gaston	-	0.0000000%
2243	City of Brownsville	1,012,509	0.00398272%
2244	City of Lakeside	290,564	0.00114294%
2245	City of Dundee	1,260,503	0.00495820%
2246	City of Merrill	83,482	0.00032838%
2247	City of Malin	263,709	0.00103730%
2248	City of Fossil	198,517	0.00078087%
2249	City of Phoenix	2,627,917	0.01033694%
2250	City of Gold Beach	1,497,218	0.00588933%
2251	City of Rogue River	2,182,476	0.00858480%
2252	City of Dayton	1,432,033	0.00563292%
2253	Town of Butte Falls	422,542	0.00166207%
2254	City of Shady Cove	364,129	0.00143231%
2255	Town of Canyon City	266,658	0.00104890%
2256	City of Jordan Valley	-	0.0000000%
2257	City of Culver	741,911	0.00291832%
2258	City of Adair Village	783,696	0.00308268%
2259	Town of Hammond	-	0.0000000%
2260	City of Riddle	925,217	0.00363935%
2261	City of Waldport	1,385,425	0.00544959%
2262	City of Dufur	368,185	0.00144826%
2263	City of La Grande	6,420,229	0.02525405%
2264	City of Gervais	1,752,898	0.00689505%
2265	City of Westfir	118,547	0.00046631%
2266	City of Irrigon	1,161,671	0.00456945%
2267	City of Independence	9,162,280	0.03603994%
2268	City of Harrisburg	1,881,866	0.00740234%
2269	City of Durham	193,187	0.00075990%

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2023

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2270	City of Lyons	181,589	0.00071428%
2270	City of Columbia City	1,251,062	0.00492107%
2272	City of Aurora	630,829	0.00248137%
2272	City of Silverton	7,426,401	0.02921184%
2273	City of Gold Hill	138,851	0.00054617%
	•		
2275	City of Toledo	4,913,072	0.01932563%
2276	City of Newport	6,885,186	0.02708296%
2277	City of Rajneeshpuram	-	0.0000000%
2278	City of Springfield	82,322,052	0.32381479%
2279	City of Keizer	28,130,432	0.11065139%
2280	City of Winston	4,280,360	0.01683685%
2281	City of Manzanita	2,310,814	0.00908961%
2282	City of Eagle Point	3,213,278	0.01263947%
2283	City of Maupin	1,503,858	0.00591544%
2284	City of Halsey	627,998	0.00247024%
2285	City of Veneta	2,534,765	0.00997053%
2286	City of Millersburg	796,752	0.00313403%
2287	City of King City	1,290,389	0.00507576%
2288	City of Tualatin	33,704,885	0.13257857%
2289	City of St Paul	-	0.0000000%
2290	City of Molalla	4,226,779	0.01662609%
2291	City of Florence	9,088,059	0.03574799%
2292	City of North Bend	10.684.644	0.04202818%
2293	City of Lowell	843,335	0.00331727%
2294	City of Depoe Bay	1,810,435	0.00712137%
2295	City of Tigard	19,514,503	0.07676053%
2296	City of Happy Valley	12,865,685	0.05060733%
2297	City of Rainier	2,613,842	0.01028158%
2298	City of Lincoln City	17,364,967	0.06830531%
2299	City of Dunes City	83,883	0.00032995%
2300	City of Yachats	978,565	0.00384920%
2300	City of Moro	247,842	0.00097489%
2301	City of Mt. Vernon	389,320	0.00153139%
2302	City of Woodburn	20,668,724	0.08130068%
2303	City of Gladstone	11,361,860	
			0.04469201%
2305	City of Elkton	182,089	0.00071625%
2306	City of Imbler	45,132	0.00017753%
2307	City of Yoncalla	471,737	0.00185558%
2308	City of North Powder	280,515	0.00110341%
2309	City of Gearhart	2,325,569	0.00914765%
2400	Gilliam County Fire Services	-	0.0000000%
2403	Central Coos Fire and Rescue	447,259	0.00175930%
2501	Port of The Dalles	262,176	0.00103127%
2507	Port of Astoria	1,920,986	0.00755622%
2508	Multnomah Drainage	8,341,064	0.03280968%
2510	Horsefly Irrigation District	338,902	0.00133308%
2511	Grants Pass Irrigation District	1,563,064	0.00614833%
2512	Port of Portland	117,874,306	0.46366001%
2513	Port of Coos Bay	4,122,424	0.01621560%
2515	Klamath County Fire District 1	35,893,200	0.14118634%
2518	Clackamas County Housing Authority	5,045,497	0.01984652%
2519	Home Forward	47,898,489	0.18840928%
2521	League of Oregon Cities	5,533,756	0.02176710%
2522	Lane Council of Governments	38,098,567	0.14986117%
2526	Clatskanie PUD	9,040,098	0.03555933%
2527	Deschutes Valley Water District	3,485,171	0.01370896%
2528	Columbia River Fire & Rescue	15,810,601	0.06219119%
2529	East Fork Irrigation District	1,056,373	0.00415526%
2530	River Road Water District	1,039,768	0.00408994%
2531	Oregon School Boards Association	9,412,611	0.03702462%
2533	Owyhee Irrigation District	3,298,860	0.01297611%
2535	Athena Cemetary Maintenance District 1		0.00000000%
2536	Valley View Cemetery	-	0.00000000%
2538	Clackamas Vector Control	- 665,956	0.00261955%
2000		000,900	0.00201900%

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2023

2540 West Extension Irrigation District 14.356 0.002416587 2541 Jackson County Vector Control District 1.578,701 0.006208454 2542 Rainbow Water District 1.578,701 0.006208454 2545 Council of Governments 2.57,874,955 0.0101425438 2547 Metzger Water District 3.48,255 0.01733911% 2550 Nysas Road Assessment District 7.01980 0.00278129% 2551 Sand Assessment District 7.01980 0.00278129% 2555 Monroe Fire Department 4.96,120 0.02241631% 2556 Jackson County Fire Protection District 7.01980 0.00278129% 2555 Monroe Fire Department 6.14,110 0.02241631% 2556 Jackson County Fire Protection District 7.1980 0.00278129% 2567 Estacada Fire Department 6.14,110 0.02241519% 2568 Jackson County Fire Protection District 2.244,803 0.008823989% 2564 Illinois Valley Fire District 2.244,803 0.00882398% 2565	Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2541 Jackson County Veior Control District 710.839 0.0027964994 2542 Rainbow Water District 1.578,701 0.0620984% 2545 Council of Governments 2.5784,955 0.1014254394 2547 Metzger Water District 3.492,835 0.000000% 2548 Rogue River Fire District 3.89,106 0.00145188% 2550 Nyssen Roaf Assessment District 3.148,430 0.01238439% 2563 Misson-Dillace The District 3.148,430 0.01238439% 2563 Misson-District 3.149,430 0.00271529% 2565 Misson-District 3.149,430 0.00231515% 2565 Kizzer Firo Department 3.19,204 0.00231515% 2565 Kizzer Firo Department 3.19,204 0.00231515% 2566 Misson Collegen Irigation District 4.31,834 0.0169069% 2567 Charleston Rural Fire Protection District 2.54,403 0.00231531% 2568 Mission Valaer Fire Protection District 3.51,042 0.0021931% 2569 Mission Valaer Fire Protect	2540		61/1 356	0.002/1658%
2542 Rainbow Water District 1.578,701 0.00620094% 2545 Council of Coverments 25,784,955 0.1141425435 2544 Metager Water District 3.492,335 0.0000000% 2549 Rogue Rover Fire District 3.98,106 0.00145188% 2551 Sangert Kural Fire District 7.01,990 0.002281395% 2565 Mornoe Fire Department 4.66,170 0.002281395% 2565 Mornoe Fire Department 16,16,170 0.002281395% 2565 Mornoe Fire Department 16,14,110 0.002281395% 2566 Mornoe Fire Department 16,14,110 0.002281395% 2567 Estacade Fire Department 16,14,110 0.002281395% 2564 Mornoe Fire Destrict 147,853 0.00289159% 2564 Morne Fire Destrict 447,853 0.00289159% 2564 Morne Fire Destrict 147,853 0.00289315% 2564 Morne Fire Destrict 2,544,803 0.00289315% 2565 Central Oregon Integrion District 5,33,472 0.0021991%		-		
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2610 Turner Fire District 2,056,671 0.00808994% 2611 Burnt River Irrigation District - 0.0000000% 2612 Community Services Consortium 16,003,323 0.06294926% 2613 Polk Soil & Water Conservation District 308,089 0.00121187% 2614 Mountain Valley Mental Health Program - 0.0000000% 2615 Humanities Council 105,151 0.00041361% 2616 Alcohol Safety Action Program - 0.0000000% 2617 Clean Water Services 67,935,728 0.2672601% 2618 Estacada Cemetery District - 0.0000000% 2619 Comprehensive Options For Drug Abusers - 0.0000000%	2608	Gaston Rural Fire Protection District		
2612 Community Services Consortium 16,003,323 0.06294926% 2613 Polk Soil & Water Conservation District 308,089 0.00121187% 2614 Mountain Valley Mental Health Program - 0.0000000% 2615 Humanities Council 105,151 0.0000000% 2616 Alcohol Safety Action Program - 0.0000000% 2617 Clean Water Services 67,935,728 0.26722601% 2618 Estacada Cemetery District - 0.0000000% 2619 Comprehensive Options For Drug Abusers - 0.0000000%	2610	Turner Fire District	2,056,671	0.00808994%
2613 Polk Soil & Water Conservation District 308,089 0.00121187% 2614 Mountain Valley Mental Health Program - 0.000000% 2615 Humanities Council 105,151 0.0000000% 2616 Alcohol Safety Action Program - 0.0000000% 2617 Clean Water Services 67,935,728 0.26722601% 2618 Estacada Cemetery District - 0.0000000% 2619 Comprehensive Options For Drug Abusers - 0.0000000%	2611	Burnt River Irrigation District	-	
2614 Mountain Valley Mental Health Program - 0.000000% 2615 Humanities Council 105,151 0.00041361% 2616 Alcohol Safety Action Program - 0.0000000% 2617 Clean Water Services 67,935,728 0.26722601% 2618 Estacada Cemetery District - 0.0000000% 2619 Comprehensive Options For Drug Abusers - 0.0000000%	2612	Community Services Consortium	16,003,323	0.06294926%
2615 Humanities Council 105,151 0.00041361% 2616 Alcohol Safety Action Program - 0.0000000% 2617 Clean Water Services 67,935,728 0.26722601% 2618 Estacada Cemetery District - 0.0000000% 2619 Comprehensive Options For Drug Abusers - 0.0000000%	2613	Polk Soil & Water Conservation District	308,089	0.00121187%
2616Alcohol Safety Action Program-0.000000%2617Clean Water Services67,935,7280.26722601%2618Estacada Cemetery District-0.0000000%2619Comprehensive Options For Drug Abusers-0.0000000%	2614	Mountain Valley Mental Health Program	-	0.0000000%
2617 Clean Water Services 67,935,728 0.26722601% 2618 Estacada Cemetery District - 0.0000000% 2619 Comprehensive Options For Drug Abusers - 0.0000000%	2615	Humanities Council	105,151	0.00041361%
2618Estacada Cemetery District-0.0000000%2619Comprehensive Options For Drug Abusers-0.0000000%	2616	Alcohol Safety Action Program	-	0.0000000%
2618Estacada Cemetery District-0.0000000%2619Comprehensive Options For Drug Abusers-0.0000000%		Clean Water Services	67,935,728	
2619 Comprehensive Options For Drug Abusers - 0.0000000%	2618		-	
	2619	Comprehensive Options For Drug Abusers	-	
Isonon county no bound i	2620	Jackson County Fire District 4	1,842,447	0.00724729%
2623 Evans Valley Fire District 6 406,368 0.00159845%	2623	Evans Valley Fire District 6	406,368	
2624 Klamath Vector Control 285,473 0.00112291%	2624	Klamath Vector Control	285,473	0.00112291%

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2023

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2625	Port of Newport	3,206,464	0.01261266%
2626	Tillamook Peoples Utility District	24,002,566	0.09441438%
2628	McKenzie Fire and Rescue	1,710,937	0.00672999%
2629	Metropolitan Wastewater Management Commission	-	0.00000000%
2630	Sheridan Fire District	4,103,367	0.01614064%
2631	Arch Cape Water-Sanitary District	309,868	0.00121887%
2632	Umpqua Regional Council of Governments	263,427	0.00103619%
2633	Port of Cascade Locks	1,059,270	0.00416665%
2637	Northeast Oregon Housing Authority	3,363,019	0.01322848%
2638	North Douglas County Fire and EMS	1,288,832	0.00506964%
2641	Suburban East Salem Water District	943,444	0.00371105%
2642	Dexter Rural Fire Protection District	437,118	0.00171941%
2643	Sweet Home Cemetery	145,049	0.00057055%
2644	Lakeside Water District	198,603	0.00078121%
2645	Chiloquin Agency Lake Rural Fire Protection District	760,196	0.00299024%
2646	Keno Rural Fire Protection District	1,659,291	0.00652684%
2647	Crooked River Ranch Rural Fire Protection District	1,607,901	0.00632470%
2648	Black Butte Ranch Rural Fire Protection District	2,850,434	0.01121222%
2649	Colton Fire Department	22,610	0.00008894%
2651	Imbler Rural Fire Protection District	29,352	0.00011546%
2652	The Oregon Consortium	-	0.0000000%
2653	Umatilla Fire Department	1,181,455	0.00464727%
2654	Spring Valley Rural Fire Protection District	-	0.0000000%
2655	North Bay Rural Fire Protection District	241,829	0.00095124%
2657	Mid-Willamette Valley Senior Service Agency	37,044,175	0.14571371%
2658	Salem Metropolitan Communication Agency	459,279	0.00180658%
2659	Silverton Fire District	1,457,841	0.00573444%
2660	Tualatin Valley Fire & Rescue	185,298,167	0.72887258%
2661	Lincoln County 911		0.0000000%
2662	East Central Oregon Association of Counties	157,187	0.00061830%
2663	Metropolitan Area Communications Commission	2,198,120	0.00864633%
2664	Applegate Valley Rural Fire Protection District 9	2,704,820	0.01063944%
2665	N NE Community Mental Health Center	429,922	0.00169110%
2666	Central City Concern	-	0.0000000%
2667	Mental Health Services West Inc	-	0.0000000%
2668	Southeast Mental Health Network Inc	-	0.0000000%
2669	Roseburg Urban Sanitary Authority	2,594,125	0.01020402%
2670	Mt Hood Community Mental Health Ctr	774,554	0.00304672%
2671	Columbia 911 Communications District	3,515,362	0.01382772%
2672	Rockwood Water PUD	4,570,260	0.01797717%
2673	Port Orford Library	191,624	0.00075376%
2674	Nestucca Rural Fire District	2,460,782	0.00967952%
2676	Woodburn Fire District	6,620,100	0.02604024%
2677	Portland Private Industry Council Inc	-	0.0000000%
2678	Central Oregon Regional Housing Authority	1,693,004	0.00665945%
2679	Columbia River Public Utility District	13,372,418	0.05260057%
2681	Cloverdale Rural Fire Protection District	649,791	0.00255596%
2684	Parkdale Fire District	475,527	0.00187049%
2685	Oregon Community College Association	787,245	0.00309664%
2686	Weston Cemetery	-	0.0000000%
2687	Columbia Drainage Vector Control District	509,553	0.00200433%
2688	Polk County Fire District 1	4,384,517	0.01724655%
2689	Redmond Area Park & Recreation District	811,608	0.00319247%
2692	Siuslaw Public Library	918,364	0.00361240%
2693	City-County Insurance Services	10,593,823	0.04167093%
2694	Philomath Fire Department	1,923,116	0.00756460%
2695	Washington County Consolidated Communications Agency	20,275,461	0.07975377%
2696	Stayton Fire District	1,814,557	0.00713758%
2697	Oregon Museum Park	-	0.0000000%
2698	Halsey Shedd Rural Fire Protection District	710,315	0.00279403%
2699	Chetco Library Board	925,835	0.00364178%
2700	Lowell Rural Fire Protection District	931,491	0.00366403%
2701	Sisters-Camp Sherman Rural Fire Protection District	1,830,084	0.00719866%

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2023

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2703	Westport Sewer District	-	0.0000000%
2704	Clatsop County 4-H District	-	0.0000000%
2705	Lebanon Fire District	13,494,971	0.05308263%
2707	Clatskanie Library	306,482	0.00120555%
2708	Milton-Freewater Cemetery District 3	-	0.00000000%
2709	Scappoose Public Library	343,802	0.00135235%
2710	Klamath County Emergency Communications District	2,241,339	0.00881633%
2713	Port of Tillamook Bay	2,202,529	0.00866367%
2714	Winchester Bay Sanitary District	210,822	0.00082927%
2715	Jackson County Fire District 3	20,754,362	0.08163753%
2716	Neskowin Water District	620,240	0.00243972%
2717	Ice Fountain Water District	1,877,356	0.00738460%
2718	Curry Library	341,990	0.00134522%
2719	Human Solutions, Inc	-	0.00000000%
2720	Tri-Met		0.00000000%
2721	Klamath Housing Authority	1,914,217	0.00752960%
2722	Tillamook 9-1-1	1,421,752	0.00559248%
2723	Oregon Coastal Zone Management Association	-	0.00000000%
2724	Nehalem Bay Wastewater Agency	1,341,165	0.00527549%
2725	West Valley Fire District	1,914,916	0.00753235%
2726	Yamhill Communications Agency	2,444,312	0.00961473%
2728	Baker County Library District	1,331,756	0.00523848%
2729	Douglas County Fire District 2	43,643,442	0.17167201%
2729	Canby Utility Board	43,043,442	0.01883759%
2732		374,087	0.00147148%
2732	Umatilla County Special Library District Wiard Memorial Park District	635,944	
2733	Seal Rock Water District		0.00250149%
		1,259,833	0.00495557%
2736	Wasco 9-1-1	-	0.0000000%
2737	Portland Energy Conservation Inc	152,933	0.00060156%
2739	Scappoose Rural Fire Protection District	7,133,478	0.02805962%
2740	Neskowin Regional Sanitary Authority	-	0.0000000%
2741	Port of Garibaldi	1,123,048	0.00441752%
2742	Amity Fire District	-	0.0000000%
2743	Douglas Soil & Water Conservation District	-	0.0000000%
2745	Clackamas County Fire District	115,132,473	0.45287497%
2746	Marion-Salem Data Center	-	0.0000000%
2747	Salem Housing Authority	7,363,347	0.02896381%
2749	Black Butte Ranch Police	540,176	0.00212479%
2750	Eastern Oregon Human Services Consortium	-	0.0000000%
2751	Lane Regional Air Protection Agency	-	0.0000000%
2752	Mist-Birkenfeld Rural Fire Protection District	806,129	0.00317092%
2753	Linn-Benton Housing Authority	3,255,324	0.01280486%
2756	Sandy Area Sch Trans Agency	-	0.0000000%
2757	City of Stayton	1,298,290	0.00510684%
2758	Mohawk Valley Rural Fire District	887,388	0.00349055%
2760	Knappa Svensen Burnside Rural Fire Protection District	969,909	0.00381515%
2761	Clackamas River Water	8,116,510	0.03192639%
2763	Junction City Fire Department	1,307,539	0.00514322%
2765	Green Sanitary	-	0.0000000%
2766	Southwest Lincoln County Water District	958,712	0.00377111%
2767	Springfield Utility Board	-	0.0000000%
2768	Lake County Library District	298,764	0.00117519%
2771	Harbor Water PUD	752,693	0.00296073%
2772	Umatilla County Soil & Water District	197,353	0.00077629%
2773	Housing Authority of Jackson County	7,492,864	0.02947327%
2774	Oregon Trail Library District	671,678	0.00264205%
2776	Rainier Cemetery District	-	0.0000000%
2777	City of Newberg	15,763,250	0.06200493%
2778	Mulino Water District 23	170,089	0.00066905%
2779	Brownsville Rural Fire Protection District	279,645	0.00109999%
2780	Nehalem Bay Health District	116,348	0.00045766%
	North Bend Coos-Curry Housing Authority	1,895,780	0.00745707%
2781	, , ,		
2781 2783 2784	Tillamook Fire District Eisenschmidt Pool	788,795 446,966	0.00310273% 0.00175815%

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2023

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2785	Fern Ridge Community Library	429,743	0.00169040%
2786	Seal Rock Rural Fire Protection District	616,893	0.00242656%
2788	Port of Hood River	2,197,312	0.00864315%
2789	Farmers Irrigation District	938,758	0.00369262%
2790	Silver Falls Library District	1,257,380	0.00494592%
2792	North Wasco County Parks and Recreation District	663,857	0.00261129%
2793	North Lincoln Fire & Rescue District 1	5,992,877	0.02357305%
2796	West Side Rural Fire Protection District	413,198	0.00162532%
2797	Vernonia Fire	198,863	0.00078223%
2798	Fairview Water District	364,085	0.00143213%
2799	Sublimity Fire District	389,522	0.00153219%
2801	Coburg Rural Fire Protection District	770,445	0.00303055%
2802	Rural Road Assessment District 3	553,007	0.00217526%
2803	Southwestern Polk County Rural Fire Protection District	531,150	0.00208928%
2804	Aurora Rural Fire Protection District	2,517,175	0.00990134%
2806	Multhomah County Rural Fire Protection District 14	72,451	0.00028499%
2808	Lifeways	-	0.0000000%
2809	Juntura Road District 4	101,930	0.00040094%
2810	Sutherlin Water Control District	213,805	0.00084100%
2811	Mid-Columbia Center For Living	10,816,997	0.04254879%
2812	Workforce Development Board	-	0.0000000%
2814	The Job Council	-	0.0000000%
2816	Odell Sanitary District	781,486	0.00307398%
2817	Wickiup Water District	479,102	0.00188455%
2818	Netarts Water District	258,192	0.00101560%
2819	Harrisburg Fire and Rescue	1,033,418	0.00406496%
2820	Central Oregon Coast Fire & Rescue District	1,152,490	0.00453333%
2821	Tillamook County Soil And Water Conservation District	154,397	0.00060732%
2822	Deschutes County Rural Fire Protection District 2	-	0.0000000%
2823	Lyons Fire District	671,842	0.00264270%
2824	Glide Fire Department	450,078	0.00177039%
2825	Northern Oregon Corrections	8,016,469	0.03153288%
2826	Wasco County Soil-Water Conservation District	1,118,652	0.00440023%
2828	Deschutes Public Library District	8,158,742	0.03209251%
2829	Hubbard Rural Fire Protection District	800,430	0.00314850%
2830	Netarts-Oceanside Rural Fire Protection District	429,596	0.00168982%
2831	Oregon Advanced Technology Consortium, Inc	-	0.0000000%
2832	Careoregon	-	0.0000000%
2833	Boardman Rural Fire Protection District	1,955,139	0.00769056%
2834	Crescent Rural Fire Protection District	737,624	0.00290145%
2835	North Clackamas County Water Commission	905,044	0.00356000%
2836	Regional Organized Crime Narcotics Task Force	-	0.0000000%
2837	NORCOM	4,120,872	0.01620950%
2838	High Desert Parks & Recreation District	53,178	0.00020918%
2839	North Morrow Vector Control District	378,502	0.00148884%
2840	Cannon Beach Rural Fire Protection District	1,338,427	0.00526472%
2841	Jefferson County Soil & Water Conservation District	281,118	0.00110578%
2842	Tualatin Valley Water District	16,981,220	0.06679583%
2843	Yachats Rural Fire Protection District	1,194,853	0.00469997%
2844	Crook County Rural Fire Protection District 1	8,177,109	0.03216476%
2845	Sunrise Water Authority	1,517,295	0.00596830%
2846	Jefferson County Library District	732,801	0.00288248%
2847	Sweet Home Fire and Ambulance District	4,459,702	0.01754229%
2848	Lane Transit District	4,584	0.00001803%
2849	Lebanon Aquatic District	800,250	0.00314779%
2850	Lake County 4-H & Extension Service	-	0.0000000%
2851	East Umatilla County Rural Fire Protection District	-	0.0000000%
2852	Ochoco Irrigation District	1,122,132	0.00441392%
2853	Mill City Rural Fire Protection District	145,706	0.00057314%
2854	Sunset Empire Transportation District	-	0.0000000%
2855	Harney Hospital	25,695,140	0.10107214%
2856	Mid-Columbia Council of Governments	69,151	0.00027201%
2857	Sunriver Service District	6,745,321	0.02653280%
2858	Nesika Beach-Ophir Water District	238,346	0.00093754%

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2023

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2859	South Lane County Fire and Rescue	9,070,685	0.03567965%
2860	Coos County Airport District	1,903,825	0.00748872%
2861	Mt Angel Fire District	233,320	0.00091777%
2864	Tri-City Water and Sanitary Authority	1,083,805	0.00426316%
2865	Tri-County Cooperative Weed Management Area	83,538	0.00032860%
2866	Jefferson Behavioral Health	-	0.00000000%
2867	West Multhomah Soil and Water Conservation District	2,285,895	0.00899160%
2869	Nehalem Bay Fire & Rescue	1,678,553	0.00660261%
2870	Clackamas River Water Providers	256,266	0.00100803%
2872	Emergency Communications of Southern Oregon	11,439	0.00004500%
2873	Mosier Fire District	115,120	0.00045283%
2874	Umatilla-Morrow Radio and Data District	226,539	0.00089109%
2876	Oregon Municipal Electric Utilities Association	160,550	0.00063153%
2870	Mid-Columbia Fire and Rescue V1-801		
	Yamhill Fire Protection District	4,716,068	0.01855071%
2878		363,058	0.00142809%
2879	LaGrande Rural Fire Protection District	-	0.0000000%
2880	Oregon Health & Science University	695,750,814	2.73674423%
2881	Lake Chinook Fire and Rescue District	104,506	0.00041108%
2883	Lane Fire Authority	11,796,671	0.04640235%
2884	North Central Public Health District	4,757,023	0.01871181%
2885	Siletz Rural Fire Protection District	2,201	0.00000866%
2886	Idanha-Detroit Rural Fire Protection District	95,320	0.00037494%
2887	Umatilla County Fire District #1	12,557,049	0.04939330%
2888	Oak Lodge Water Services District	5,259,125	0.02068683%
2889	Mid-Valley Behavioral Care Network	46,453	0.00018272%
2890	Central Cascades Fire and EMS	81,889	0.00032211%
2891	Grant County Emergency Communications Agency	311,603	0.00122569%
2892	Lake Health District	-	0.0000000%
2893	Pleasant Hill Goshen Fire & Rescue	1,148,546	0.00451782%
2894	Greater Toledo Pool Recreation District	18,015	0.00007086%
2895	Western Lane Fire and EMS Authority	8,095,369	0.03184323%
2897	Morrow County	489,168	0.00192415%
2899	New Carlton Fire District	-	0.0000000%
2900	Clatsop Community College	14,488,210	0.05698955%
2901	Blue Mountain Community College	18,044,684	0.07097898%
2902	Treasure Valley Community College	9,852,747	0.03875590%
2903	Umpqua Community College	4,485,679	0.01764447%
2904	Lane Community College	2,301,301	0.00905220%
2905	Mt Hood Community College	14,032,915	0.05519864%
2906	Klamath Community College	23,266,237	0.09151802%
2908	Clackamas Community College	17,078,381	0.06717802%
2910	Linn-Benton Community College	61,022,396	0.24003233%
2918	Portland Community College	73,671,956	0.28978953%
2919	Chemeketa Community College	32,771,696	0.12890786%
2922	Rogue Community College	5,625,642	0.02212853%
2922	Oregon Coast Community College	6,845,296	
2995	Columbia Gorge Community College		0.02692605%
		10,682,246	0.04201874%
2997	Tillamook Bay Community College	6,468,713	0.02544476%
2998	Southwestern Community College	17,469,066	0.06871478%
2999	Central Oregon Community College	51,138,874	0.20115538%
3003	Baker School District 5J	3,456,040	0.01359438%
3008	Huntington School District 16J	1,565,174	0.00615663%
3016	Burnt River High School	1,060,233	0.00417044%
3027	Pine-Eagle School District 61	5,031,651	0.01979206%
3037	Alsea School	12,363,488	0.04863193%
3039	Corvallis School District 509J	82,001,539	0.32255404%
3043	Philomath School District 17J	19,709,308	0.07752680%
3049	Monroe Elementary School	-	0.0000000%
3075	West Linn School District	22,545,626	0.08868349%
3083	Welches Elementary School	-	0.0000000%
3094	Damascus-Union School District 26	-	0.0000000%
3102	Molalla Elementary School 35	-	0.0000000%
3109	Boring School District	-	0.0000000%

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2023

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
		7 700 000	<u> </u>
3116	Colton School District 53	7,708,292	0.03032066%
3122	Oregon City School District 62	22,481,272	0.08843035%
3138	Canby Elementary School District 86	-	0.0000000%
3160	Gladstone School District 115	14,014,214	0.05512508%
3174	Canby Union High School	-	0.0000000%
3175	Sandy Union High School	-	0.0000000%
3176	Molalla Union High School	-	0.0000000%
3179	Clatsop County School District 1C	12,949,905	0.05093861%
3186	Jewell School District 8	6,384,454	0.02511333%
3187	Seaside Schools	20,998,581	0.08259817%
3195	Warrenton-Hammond School District	14,474,406	0.05693525%
3230	Vernonia School District	10,031,138	0.03945760%
3241	Coquille School District 8	18,708,497	0.07359010%
3242	Coos Bay School District 9	35,676,540	0.14033410%
3245	North Bend Public Schools	30,869,731	0.12142646%
3252	Powers School District	2,958,717	0.01163815%
3257	Myrtle Point School District 41	9,632,954	0.03789134%
3264	Bandon School District	10,901,450	0.04288099%
3274	Crook County School District	27,919,431	0.10982142%
3275	Port Orford-Langlois School District 2Cj	4,149,139	0.01632069%
3277	Curry County School District 3C	-	0.0000000%
3281	Ophir School	-	0.0000000%
3282	Pistol River School District 16	-	0.0000000%
3283	Brookings-Harbor School District 17C	12,157,568	0.04782194%
3288	Central Curry School District 1	6,763,014	0.02660240%
3291	Bend-La Pine Public Schools	237,888,648	0.93573787%
3296	Sisters School District	11,817,146	0.04648289%
3307	Oakland School District	7,441,874	0.02927270%
3310	Roseburg Public Schools	8,289,107	0.03260530%
3316	Glide School District 12	9,060,142	0.03563818%
3318	Days Creek School District 15	3,647,167	0.01434618%
3319	South Umpqua School District	2,832,653	0.01114227%
3320	Camas Valley School District 21	3,499,116	0.01376382%
3321	North Douglas School District 22	5,063,113	0.01991582%
3324	Yoncalla School District 32	5,106,196	0.02008528%
3325	Elkton School District 34	4,464,001	0.01755920%
3331	Umpqua School District	- · · · -	0.0000000%
3335	Riddle School District	6,051,763	0.02380468%
3338	Glendale 77	4,863,444	0.01913042%
3349	Winston-Dillard Schools	1,351,599	0.00531653%
3353	Sutherlin School District 130	9,449,215	0.03716860%
3361	Arlington Public Schools	2,567,216	0.01009818%
3364	Condon Admin School District 25J	2,353,212	0.00925639%
3370	Prairie City School District 4	2,500,271	0.00983485%
3372	Monument School District 8	- · · · -	0.0000000%
3375	Dayville School District 16J	1,632,809	0.00642267%
3376	Long Creek Schools	1,288,685	0.00506906%
3392	Burns-Slater School District	- · · · -	0.0000000%
3394	Crane Elementary School	2,281,232	0.00897325%
3395	Pine Creek School	148,191	0.00058291%
3396	Diamond School District 7	139,141	0.00054731%
3397	Suntex School District	134,621	0.00052953%
3398	Drewsey School	192,873	0.00075867%
3399	Frenchglen School District	191,205	0.00075211%
3405	Fields-Trout Creek 33	423,254	0.00166487%
3407	Crane Union High School	2,282,733	0.00897916%
3408	Burns Union High School	-	0.0000000%
3409	Hood River County School District	56,875,833	0.22372178%
3414	Phoenix-Talent School District	24,057,447	0.09463026%
3415	Ashland Public Schools	50,619,886	0.19911393%
3416	Central Point School District 6	71,028,665	0.27939211%
3417	Eagle Point School District 9	56,447,547	0.22203711%
3424	Rogue River School District	14,812,136	0.05826372%
3432	Prospect School District	3,511,663	0.01381317%
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Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2023

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
3439	Butte Falls School District	4,083,121	0.01606101%
3440	Pinehurst School	4,083,121	0.00195596%
3445	Culver School District 4	12,444,624	0.04895108%
3445	Ashwood School	166,088	0.00065331%
3440	Madras School District		
		9,220,638	0.03626949%
3451	Black Butte School District	686,617	0.00270082%
3453	Josephine County School District Cu	-	0.0000000%
3454	Grants Pass School District	99,984,814	0.39329147%
3455	Klamath Falls School District 1	-	0.0000000%
3456	Klamath County School District	105,135,816	0.41355300%
3457	Klamath Falls City Schools	45,910,898	0.18059107%
3460	Union School District 5	-	0.0000000%
3461	Lake County School District 7	1,950,139	0.00767090%
3462	Paisley School District	2,363,655	0.00929747%
3463	North Lake School District 14	4,405,526	0.01732919%
3464	Plush School District	344,146	0.00135370%
3465	Adel School District 21	185,962	0.00073148%
3470	Pleasant Hill School District	13,214,416	0.05197906%
3473	Eugene School District 4J	233,295,042	0.91766886%
3487	Springfield School District 19	12,634,203	0.04969679%
3494	Fern Ridge School District	12,771,021	0.05023497%
3498	Mapleton School District	4,076,775	0.01603604%
3502	Creswell School District 40	15,645,082	0.06154012%
3506	South Lane School District	368,077	0.00144784%
3510	Bethel School District	15,995,811	0.06291972%
3517	Crow-Applegate-Lorane District 66	5,765,379	0.02267819%
3519	McKenzie School District	5,765,186	0.02267743%
3520	Junction City School District 69	10,414,726	0.04096645%
3522	Lowell School District	7,304,741	0.02873329%
3524	Oakridge School District	2,191,255	0.00861933%
3527	Marcola School District 79	6,507,905	0.02559892%
3533	Triangle Lake Schools	4,914,966	0.01933308%
3537	Siuslaw School District 97J	16,224,133	0.06381782%
3579	Lincoln County School District	-	0.0000000%
3582	Linn County School District 5	-	0.0000000%
3603	Hamilton Creek School District	-	0.0000000%
3610	Harrisburg Elementary School District 42J	-	0.0000000%
3613	Harris School	-	0.0000000%
3615	Central Linn School District 552C	10,821,810	0.04256772%
3618	Sweet Home School District 55	14,935,755	0.05874997%
3626	Wyatt School District 63Cj		0.0000000%
3647	Scio School District 95C	7,979,376	0.03138697%
3665	Santiam Canyon School District	7,389,517	0.02906675%
3676	Harrisburg High School	-	0.0000000%
3684	Ontario School District 8C	31,494,600	0.12388439%
3687	Juntura Grade School	170,038	0.00066885%
3689	Vale School District 15	-	0.0000000%
3694	Nyssa School District 26	21,177,122	0.08330047%
3696	Annex Elementary School	1,942,615	0.00764130%
3707	Adrian School District 61	5,030,855	0.01978893%
3709	Harper School District 66	2,810,338	0.01105450%
3712	W W Jones School	359,309	0.00141335%
3715	Vale High School	-	0.0000000%
3720	Silverton RFD	-	0.0000000%
3727	Aumsville Elementary	-	0.0000000%
3729	Jefferson School District 14Cj	6,987,227	0.02748434%
3730	North Marion School District 15	2,068,024	0.00813460%
3732	Marion Elementary School	-	0.0000000%
3735	Salem-Keizer Public Schools	504,812,073	1.98568438%
3750	St Paul School District	4,969,293	0.01954677%
3759	Eldriedge Elementary	-	0.0000000%
3760 3761	West Stayton School District Bethany Elementary	-	0.0000000%
3761	Butte Creek School	-	0.0000000% 0.0000000%
5105		-	0.0000000%

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2023

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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2023

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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2023

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
4336	Nestucca Valley School District 101	8,558,247	0.03366397%
4337	Sherman County School District	2,123,895	0.00835437%
4338	Three Rivers U J School District	51,111,798	0.20104887%
4339	Lebanon Community School District	63,880,099	0.25127314%
4340	Monroe School District 1J	4,062,466	0.01597976%
4341	Hillsboro School District 1J	239,905,757	0.94367219%
4342	North Santiam School District 29J	4,196,539	0.01650714%
4343	Harrisburg Sschool District 7	12,686,694	0.04990326%
4344	South Wasco County School District 1	5,253,359	0.02066415%
4345	Oregon Trail School District 46	61,143,912	0.24051032%
4346	Knappa School District 4	9,171,417	0.03607588%
4347	Clatskanie School District 6J	13,824,629	0.05437935%
4348	Lourdes Charter School	427,964	0.00168340%
4350	Ridgeline Montessori	2,623,928	0.01032125%
4351	The Village School	741,345	0.00291609%
4352	Armadillo Technical Institute	995,387	0.00391537%
4354	Opal Charter School	-	0.0000000%
4355	Three Rivers Charter School	1,359,889	0.00534914%
4358	Detroit Lake Charter School	-	0.0000000%
4360	Luckiamute Valley Charter School	3,370,935	0.01325961%
4361	Rimrock Expeditionary Alternative Learning	-	0.0000000%
4362	Kings Valley Charter School	89,299	0.00035126%
4363	Multisensory Learning Academy	6,184,222	0.02432571%
4365	Mitch Charter School	2,559,608	0.01006825%
4366	Sand Ridge Charter School	3,253,605	0.01279809%
4367	Arthur Academy Charter School	11,288,667	0.04440411%
4369	Trillium Charter School	-	0.0000000%
4370	Howard Street Charter School, Inc.	1,366,193	0.00537394%
4371	The Lighthouse School	1,599,927	0.00629333%
4373	Sheridan Japanese School Foundation	669,251	0.00263251%
4374	Ione School District	3,396,177	0.01335890%
4375	Eddyville Charter School	4,059,267	0.01596718%
4376	Four Rivers Community School	4,616,901	0.01816064%
4378	Mosier Community School	1,796,341	0.00706593%
4379	Siletz Valley School	3,327,925	0.01309043%
4380	The Emerson School	1,464,626	0.00576112%
4381	North Wasco County School District 21	27,348,833	0.10757696%
4382	Self Enhancement Inc	-	0.0000000%
4383	City View Charter School	2,403,999	0.00945616%
4386	Nixyaawii Community School	1,215,275	0.00478030%
4388	West Lane Tech	1,048,484	0.00412422%
4390	Oregon Connections Academy	31,650,426	0.12449733%
4392	Eagleridge High School	2,200,804	0.00865689%
4393	Cascade Heights Public Charter School	2,342,141	0.00921284%
4396	Sweet Home Charter School	1,172,316	0.00461132%
4397	Springwater Environmental Sciences School	2,044,258	0.00804111%
4398	LEP High	-	0.0000000%
4400	Phoenix School	1,592,859	0.00626553%
4401	Ballston Community School	377,091	0.00148329%
4402	Sage Community School	-	0.0000000%
4403	Portland Village School	3,471,636	0.01365572%
4404	Alliance Charter Academy	4,550,089	0.01789783%
4405	Forest Grove Community School	2,092,614	0.00823132%
4407	Madrone Trail Public Charter School	1,819,609	0.00715745%
4408	Muddy Creek Charter School	1,198,309	0.00471356%
4409	Southwest Charter School	1,517,857	0.00597051%
4410	Ace Academy	-	0.0000000%
4411	Sherwood Charter School	2,058,573	0.00809742%
4412	Estacada Web Academy	8,995,395	0.03538349%
4413	Marcola Early College Academy	-	0.0000000%
4414	Marcola Web Academy	-	0.0000000%
4418	Lewis and Clark Montessori Charter School	3,353,514	0.01319109%
4419	Silvies River Web Academy	6,095,175	0.02397544%
4420	Oregon Virtual Academy	18,733,477	0.07368836%

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2023

Employer Number		Employer Total Present Value of Contribution Effort	Employer Proportionate
	Employer Name	Enort	Share Percentage
4421	Home Scholars Academy of Oakridge and Westfir		0.0000000%
4422	Redmond Proficiency Academy	9,483,449	0.03730326%
4423	Molalla River Academy	2,758,595	0.01085097%
4424	The Ivy School	2,602,792	0.01023811%
4429	Clackamas Web Academy	28,336	0.00011146%
4430	Clackamas Charter Alliance 2	230,614	0.00090712%
4431	Corbett Charter School	-	0.0000000%
4432	Renaissance Public Academy	771,690	0.00303545%
4433	Powell Butte Community Charter School	2,373,583	0.00933652%
4434	Logos Public Charter School	9,115,679	0.03585663%
4435	Sunny Wolf Charter School	2,128,621	0.00837296%
4436	Academy of Arts & Academics	-	0.0000000%
4437	Center for Advance Learning	2,253,596	0.00886455%
4439	Homesource Family Charter	-	0.0000000%
4440	Sheridan Allprep Academy	1,763,514	0.00693680%
4441	Baker Web Academy	26,301,235	0.10345623%
4443	Knova Learning Oreogn	2,808,327	0.01104659%
4444	Bennett Pearson Academy, Inc.	1,591,778	0.00626128%
4446	Coburg Community Charter School	2,561,080	0.01007404%
4447	Arco Iris Spanish Immersion Charter School	2,694,127	0.01059738%
4448	Gresham Barlow Web Academy	7,808,168	0.03071352%
4449	Mosier Middle School	-	0.0000000%
4450	Sauvie Island Academy	2,487,077	0.00978295%
4451	River's Edge Academy Charter School	1,889,057	0.00743063%
4452	South Columbia Family School	418,380	0.00164570%
4453	Woodland Educational Initiative	1,763,992	0.00693868%
4454	Le Monde Immersion Charter School	4,138,511	0.01627888%
4455	Hope Chinese Charter School	4,002,803	0.01574507%
4456	Insight School of Oregon Charter	7,783,618	0.03061696%
4457	Oregon Virtual Education East	-	0.0000000%
4458	Oregon Virtual Education West	-	0.0000000%
4459	Crater Lake Charter Academy	3,387,150	0.01332340%
4460	Kairos Pdx	3,646,790	0.01434469%
4461	Mountain View Academy	-	0.0000000%
4462	Bend International School	2,624,782	0.01032461%
4463	Dallas Community School-Community Innovation Partners	1,744,675	0.00686270%
4464	The Valley School of Southern Oregon	1,352,711	0.00532091%
4465	Bridge Educational Foundation	-	0.00000000%
4467	Cannon Beach Academy	468,621	0.00184333%
4468	Frontier Charter Academy	6,276,027	0.02468683%
4469	Desert Sky Montessori	1,525,473	0.00600047%
4470	Oregon Family School	4,957,077	0.01949872%
4471	Wahtonka Community School	471,280	0.00185379%
4472	Valley Inquiry Charter School	585,074	0.00230140%
4472	Willamette Connections Academy	5,410,243	0.02128126%
4474	Oregon for Quality Virtual Education Inc	1,951,842	0.00767759%
4474	Teach-NW	2,301,492	0.00905295%
4475	Harmony Academy	2,301,492 978,945	0.00385069%
4479 4480	Halmony Academy Holla School	978,945	0.0000000%
4400		-	0.0000000%
	Total	\$ 25,422,573,543	100%

Total

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, 2023

			Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense / (Credit)				
Employer		Net Pension	Differences between Expected and	Changes in	Net Difference between Projected and Actual Investment	Changes in Employer	Total Deferred Outflows of Resources Excluding Employer	Differences between Expected and Actual	Changes in	Changes in Employer	Total Deferred Inflows of Resources Excluding Employer	Proportionate Share of	Net Amortization of Deferred Amounts from Changes in	Total Pension Expense
Number 1000	Employer Name State Agencies	Liability \$ 5,589,013,369	Actual Experience \$ 273,319,815	Assumptions \$ 496,494,891	Earnings \$ 100,457,460	Proportion 612,544,446	Specific Amounts (1) \$ 1,482,816,612	Experience \$ 22,160,932	Assumptions \$ 3,701,894 \$	Proportion	Specific Amounts ⁽¹⁾ \$ 25,862,826	Plan Pension Expense \$ 976,511,190	Proportion \$ 200,434,669	/ (Credit) ⁽¹⁾ \$ 1,176,945,859
1039	SAIF	72,693,770	3,554,947	6,457,685	1,306,605.00	11,263,387	22,582,624	288,237	48,149	23,463,195	23,799,581	12,701,040	(8,121,910)	4,579,130
1179	Professional Liability Fund	6,961,479	340,438	618,417	125,126.00	875,128	1,959,109	27,603	4,611		32,214	1,216,308	272,887	1,489,195
1252 1254	Oregon State University University of Oregon	449,123,828 341,706,685	21,963,526 16,710,500	39,897,505 30,355,201	8,072,595.00 6.141.869.00	31,480,773 23,236,789	101,414,399 76,444,359	1,780,816 1,354,897	297,478 226,330	1,511,339 24,440,485	3,589,633 26,021,712	78,470,817 59,702,917	13,826,363 4,247,900	92,297,180 63,950,817
2000	Lake County	8,763,234	428,549	778,474	157,511.00	731,121	2,095,655	34,747	5,804	321,149	361,700	1,531,110	139,678	1,670,788
2001 2002	Clackamas County	379,763,906 19,740,416	18,571,614 965,367	33,735,979 1,753,622	6,825,913.00 354,816.00	42,756,934 1,417,968	101,890,440 4,491,773	1,505,797 78,272	251,537 13.075	1,420,068 26,153	3,177,402 117,500	66,352,266 3,449,041	11,609,788 373,793	77,962,054 3.822,834
2002	Curry County Douglas County	19,740,416 98,691,875	965,367 4.826.334	1,753,622 8,767,202	354,816.00 1,773,897.00	2,031,335	4,491,773 17,398,768	78,272 391,322	13,075 65,369	26,153	117,500	3,449,041 17,243,423	(230,301)	3,822,834 17,013,122
2004	Harney County	9,346,131	457,054	830,255	167,988.00	998,779	2,454,076	37,058	6,190	450,703	493,951	1,632,954	134,592	1,767,546
2005 2006	Jackson County Jefferson County	81,285,849 7,648,709	3,975,126 374,045	7,220,954 679,466	1,461,040.00 137,479.00	3,915,407 692,581	16,572,527 1.883.571	322,306 30.328	53,840 5.066	7,163,466	7,539,612 1,448,835	14,202,246 1.336,381	(3,353,924) (331,178)	10,848,322 1,005,203
2006	Klamath County	8,169,437	374,045	725,725	146,838.00	1,109,544	2,381,617	30,328	5,000	-	1,448,835 37,804	1,336,381	(331,178) 397,179	1,005,203
2008	Lane County	23,978,519	1,172,623	2,130,110	430,992.00	235,373	3,969,098	95,077	15,882	110,954,032	111,064,991	4,189,522	(29,448,341)	(25,258,819)
2009 2011	Marion County Washington County	171,532,188 332,535,622	8,388,448 16,262.007	15,237,905 29,540,498	3,083,136.00 5,977.027.00	13,606,732 27,085,638	40,316,221 78,865,170	680,140 1.318,533	113,615 220,256	1,411,779 2.647,398	2,205,534 4,186,187	29,970,066 58,100,551	3,956,515 7,096,320	33,926,581 65,196,871
2012	Grant County	4,845,752	236,972	430,468	87,098.00	489,736	1,244,274	19,214	3,210	171,404	193,828	846,649	176,821	1,023,470
2013	Umatilla County	31,730,857	1,551,736	2,818,782	570,333.00	2,186,146	7,126,997	125,816	21,017	67,381 648,836	214,214	5,544,008	664,635	6,208,643 21,467,593
2014	Linn County Yamhill County	104,213,745 53,623,484	5,096,370 2,622,352	9,257,733 4,763,593	1,873,148.00 963,834.00	12,151,848 10,739,907	28,379,099 19,089,686	413,217 212,622	69,026 35,518	648,836	1,131,079 389,223	18,208,203 9,369,083	3,259,390 3,024,455	21,467,593
2016	Sherman County	4,006,140	195,912	355,882	72,007.00	236,509	860,310	15,885	2,653	568,937	587,475	699,952	(150,611)	549,341
2017	Columbia County	24,346,580 38,769,915	1,190,622 1,895,967	2,162,806	437,608.00 696,854.00	2,618,604 2,694,698	6,409,640 8,731,609	96,536 153,726	16,126 25,679	- 305,305	112,662 484,710	4,253,829 6,773,871	1,095,251 718 553	5,349,080 7,492,424
2018	Coos County Wasco County	5.831.168	285.162	3,444,090	104.810.00	2,694,698	927.028	23.121	25,679	2.948.095	2.975.078	1.018.820	(1.073.680)	(54.860)
2021	Baker County	10,499,121	513,439	932,680	188,712.00	458,375	2,093,206	41,630	6,954	249,824	298,408	1,834,404	44,331	1,878,735
2022 2023	Gilliam County Morrow County Rural School District Board	1,264,308	61,829	112,314	22,725.00	451,523	648,391	5,013	837	1,718,149	1,723,999	220,900	(480,838)	(259,938)
2023	Deschutes County	142,844,432	6,985,529	12,689,455	2,567,499.00	12,815,529	35,058,012	- 566,391	94,613	782,999	1,444,003	- 24,957,748	3,777,045	- 28,734,793
2028	Union County	-			-			-				-		-
2035 2036	Hood River County Clatsop County	12,266,232 28,996,722	599,856 1.418.028	1,089,659 2,575,897	220,474.00 521,190.00	1,165,196 2,219.031	3,075,185 6,734,146	48,637 114,975	8,125 19,206	332,923	389,685 134,181	2,143,153 5.066.301	236,548 887,636	2,379,701 5.953.937
2030	Polk County	44,293,532	2,166,089	3,934,775	796,136.00	4,690,464	11,587,464	175,628	29,338	134,533	339,499	7,738,956	1,519,824	9,258,780
2038	Multnomah County	666,266,228	32,582,452	59,187,151	11,975,533.00	26,159,153	129,904,289	2,641,804	441,303	2,492,230	5,575,337	116,409,889	5,615,675	122,025,564
2039 2040	Malheur County Benton County	13,894,453 57,103,505	679,481 2,792,536	1,234,301 5,072,738	249,740.00 1,026,384.00	1,284,433 4,076,750	3,447,955 12,968,408	55,093 226,420	9,203 37,823	146,842 384,701	211,138 648,944	2,427,636 9,977,112	260,604 971,006	2,688,240 10,948,118
2042	Josephine County	48,371,613	2,365,520	4,297,048	869,436.00	6,751,155	14,283,159	191,798	32,039		223,837	8,451,478	2,596,610	11,048,088
2043	Lincoln County	11,102,200	542,931	986,254	199,552.00	1,264,587	2,993,324	44,021	7,354	133,749	185,124	1,939,774	330,797	2,270,571
2044 2050	Crook County Wallowa County	6,557,574 887,808	320,685 43,417	582,536 78,868	117,866.00 15,958.00	1,663,678 376,997	2,684,765 515,240	26,001 3.520	4,343 588	145,391 4,815	175,735 8.923	1,145,738 155,118	503,869 96,133	1,649,607 251,251
2052	Tillamook County	22,018	1,077	1,956	396.00	4,579	8,008	87	15	1,183	1,285	3,847	828	4,675
2053 2099	Community Counseling Solutions State Judiciary	230,983 72,773,267	11,296 3.558.835	20,519 6,464,747	4,152.00 1,308,034.00	150,934 7,644,455	186,901 18,976,071	916 288,552	153 48,202	- 87,981	1,069 424,735	40,357 12,714,929	34,303 2,883,078	74,660 15,598,007
2099	City of Roseburg	27.050.507	3,008,830	2,403,007	486,208,00	1,044,455	6.124.804	288,552	48,202	362.415	424,735	4 726 259	2,883,078	5 080.310
2101	City of Salem	210,503,621	10,294,270	18,699,897	3,783,612.00	19,706,263	52,484,042	834,665	139,428		974,093	36,779,146	5,564,620	42,343,766
2102 2103	City of Medford City of Albany	80,440,290 64,107,337	3,933,776 3,135,044	7,145,840	1,445,841.00 1,152,271.00	5,255,940 1,944,866	17,781,397 11,927,098	318,953 254,191	53,280 42,462	1,130,473 1,754,961	1,502,706 2,051,614	14,054,510 11,200,820	1,236,721 331,581	15,291,231 11,532,401
2103	City of Ashland	36.097.876	1.765.296	3.206.722	648.827.00	280.345	5.901.190	143.131	23.910	2.062.826	2,031,014	6.307.013	(473,419)	5.833.594
2105	City of Astoria	15,204,679	743,555	1,350,694	273,290.00	930,263	3,297,802	60,288	10,071	59,997	130,356	2,656,558	218,408	2,874,966
2106 2107	City of Beaverton City of Bend	123,581,561 92,612,456	6,043,516 4,529,032	10,978,255	2,221,267.00	19,735,960 12,592,106	38,978,998 27,012,906	490,012 367,217	81,854 61,342	519,248 1,510,345	1,091,114 1,938,904	21,592,143 16,181,228	5,571,313 2,915,111	27,163,456 19,096,339
2109	City of Canby	12,735,083	622,784	1,131,309	228,902.00	452,577	2,435,572	50,496	8,435	76,696	135,627	2,225,071	65,906	2,290,977
2110	City of Coquille	3,982,039	194,734	353,741	71,574.00	583,900	1,203,949	15,789	2,638	219,468	237,895	695,741	96,092	791,833
2111 2112	City of Eugene City of Forest Grove	276,437,386 4,436,762	13,518,632 216,971	24,557,062 394,136	4,968,712.00 79,747.00	15,598,761 2,138,876	58,643,167 2,829,730	1,096,099 17,592	183,099 2,939	997,401	2,276,599 20,531	48,299,079 775,190	4,532,225 602,161	52,831,304 1,377,351
2112	City of Grants Pass	31,185,045	1,525,044	2,770,295	560,523.00	530,600	5,386,462	123,651	20,655	1,276,702	1,421,008	5,448,644	(49,917)	5,398,727
2114	City of Gresham	148,395,910	7,257,013	13,182,615	2,667,282.00	21,908,505	45,015,415	588,403	98,290		686,693	25,927,701	6,988,197	32,915,898
2115 2117	City of Hillsboro City of McMinnville	143,329,252 27,692,538	7,009,238 1,354,250	12,732,523 2,460,041	2,576,214.00 497,748.00	21,183,365 586,972	43,501,340 4,899,011	568,313 109,803	94,934 18,342	711,815 2,222,208	1,375,062 2,350,353	25,042,455 4,838,434	6,140,192 (398,549)	31,182,647 4,439,885
2118	City of Ontario	10,207,081	499,157	906,737	183,463.00	151,286	1,740,643	40,472	6,761	1,838,883	1,886,116	1,783,379	(566,877)	1,216,502
2119	City of Oregon City	28,945,786	1,415,537	2,571,372	520,274.00	1,018,129	5,525,312	114,773	19,172	262,063	396,008	5,057,401	452,518	5,509,919
2120 2121	City of Lake Oswego City of Portland	62,145,515 926,112,174	3,039,105 45,289,712	5,520,640 82,270,328	1,117,009.00 16.646.029.00	4,181,467 76,728,405	13,858,221 220,934,474	246,412 3,672,117	41,162 613,412	1,224,037	1,511,611 4,285,529	10,858,051 161,810,116	558,228 34,194,333	11,416,279 196,004,449
2122	City of Redmond	30,501,900	1,491,636	2,709,608	548,244.00	3,438,898	8,188,386	120,943	20,203		141,146	5,329,285	1,192,328	6,521,613
2123 2125	City of St Helens City of Vernonia	12,673,965	619,796 79,233	1,125,880 143.930	227,803.00	1,633,072 262,782	3,606,551 515.067	50,253 6,424	8,395	193,275 127,773	251,923 135,270	2,214,392 283.082	480,096 40,570	2,694,488 323.652
2125	City of Vest Linn	1,620,206 17,700,236	79,233 865,596	143,930	29,122.00 318,146.00	1.066.317	3.822.443	6,424 70,183	1,073 11,724	529.874	611.781	283,082	(113.683)	2.978.898
2127	City of Cottage Grove	12,983,769	634,946	1,153,401	233,372.00	718,200	2,739,919	51,482	8,600	303,571	363,653	2,268,521	282,839	2,551,360
2128 2129	City of Tillamook City of Sweet Home	4,151,241 2,227,762	203,008 108,944	368,772 197,901	74,615.00 40.042.00	311,294 306,279	957,689 653,166	16,460 8.833	2,750 1,476	84,258 56,295	103,468 66,604	725,304 389,234	7,329 130.348	732,633 519,582
2129	City of Sweet Home	2,227,762 791,250	38.695	70.290	40,042.00	306,279	140.255	3,137	1,476	229.397	233.058	138,247	(48.354)	89,893
2132	Eugene Water & Electric Board	67,302,880	3,291,316	5,978,790	1,209,708.00	4,544,966	15,024,780	266,862	44,578	7,208,710	7,520,150	11,759,144	(5,757,450)	6,001,694
2135 2138	McMinnville Water & Light Department City of Hood River	11,041,547 9,540,576	539,965 466,563	980,866 847,528	198,462.00 171,483.00	1,081,715	2,801,008	43,781 37,829	7,313	30,382 627.000	81,476 671,148	1,929,177 1,666,927	397,572 21,696	2,326,749
2138	City of Reedsport	2,790,526	406,563 136,465	247,894	50,157.00	586,704	1,021,220	37,829	1,848	263,942	276,855	487,560	21,696 92,454	580,014
2140	City of Lebanon	14,496,043	708,901	1,287,743	260,553.00	2,168,665	4,425,862	57,478	9,601	201,389	268,468	2,532,745	437,161	2,969,906
2142	City of Sherwood City of Oakland	18,198,832 367,239	889,978	1,616,677	327,108.00	1,772,234	4,605,997	72,160 1.456	12,054 243	172,122	256,336	3,179,696 64,164	510,909 1.840	3,690,605
2145	City of Vale	1,147,667	56,124	101,952	20,628.00	295,085	473,789	4,551	760	85,478	90,789	200,520	29,217	229,737
2146	City of Prineville	8,416,699	411,602	747,690	151,283.00	1,342,165	2,652,740	33,373	5,575	7,708	46,656	1,470,564	411,632	1,882,196
2147 2148	City of Wheeler City of Klamath Falls	156,302 15,456,656	7,644 755,878	13,885 1.373.078	2,809.00 277.819.00	55,884 953,655	80,222 3,360,430	620 61.287	104 10,238	137,422 1,548,345	138,146 1,619,870	27,309 2,700,584	(30,369) (169,121)	(3,060) 2,531,463
2148	City of Canyonville	15,456,656	17,988	32,676	6,611.00	21,379	3,360,430	1,458	10,238	1,548,345	1,619,870	2,700,584 64,267	(169,121) (29,184)	2,531,463 35,083
2150	City of Bandon	4,277,006	209,159	379,944	76,875.00	425,133	1,091,111	16,959	2,833	368,540	388,332	747,278	(17,256)	730,022
2152 2154	City of Coos Bay City of Pendleton	22,746,628 20,152,062	1,112,380 985,497	2,020,676 1,790,190	408,850.00 362,215.00	2,682,223 1,445,572	6,224,129 4,583,474	90,192 79,905	15,066 13,348	- 244,900	105,258 338,153	3,974,286 3,520,964	766,140 425,227	4,740,426 3,946,191
2155	City of Corvallis	66,550,081	3,254,502	5,911,916	1,196,178.00	7,921,546	18,284,142	263,877	44,080	29,009	336,966	11,627,616	2,194,432	13,822,048
2157	City of Monmouth	7,603,063	371,813	675,411	136,658.00	877,846	2,061,728	30,147	5,036	144,871	180,054	1,328,405	120,151	1,448,556
2158 2159	City of Milton-Freewater City of Baker City	9,212,398 8,496,850	450,514 415,522	818,375 754,810	165,585.00 152,723.00	836,360 821,277	2,270,834 2,144,332	36,528 33,691	6,102 5.628	541,105 412.090	583,735 451,409	1,609,588 1,484,568	7,882 69.332	1,617,470 1,553,900
2.00		0,-00,000	410,022	10-7,010	102,120.00	521,211	2,111,002	00,001	0,020	,000	-101,408	1,-104,000	00,002	1,000,000

						Cost-Sharing		Retirement System afined Benefit Pension Plan ounts by Employer							
					Def	As of an erred Outflows of Resource		Ended June 30, 2023		Deferred Inflo	ows of Resources		Pe	nsion Expense / (Cred	it)
				Differences between		Net Difference between Projected	Changes in	Total Deferred Outflows of Resources	Differences between Expected		Changes in	Total Deferred Inflows of Resources		Net Amortization of Deferred Amounts	
Employer Number		Employer Name	Net Pension Liability	Expected and Actual Experience	Changes in Assumptions	and Actual Investment Earnings	Employer Proportion	Excluding Employer Specific Amounts ⁽¹⁾	and Actual Experience	Changes in Assumptions	Employer Proportion	Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
2160 2161	City of Hermiston City of Pilot Rock		14,125,575 664,428	690,784 32,493	1,254,833 59.024	253,894.00 11,942.00	581,481 58.034	2,780,992 161,493	56,009 2.635	9,356 440	143,474 68,148	208,839 71,223	2,468,017 116,089	160,481 5.112	2,628,498 121,201
2162	City of Clatskanie		1,440,337	70,437	127,951	25,889.00	58,899	283,176	5,711	954	562,971	569,636	251,655	(201,879)	49,776
2163 2165	City of Milwaukie City of Cornelius		20,508,520	1,002,929 271,808	1,821,856 493,748	368,622.00 99,902.00	963,271 395,463	4,156,678 1,260,921	81,318 22,038	13,584 3,681	587,955 42,796	682,857 68,515	3,583,244 971,108	204,554	3,787,798
2165	City of Nyssa		1,314,971	64,306	116,814	23,635.00	36,742	241,497	5,214	871	42,796	56,092	229,751	(42,192)	187,559
2167 2168	City of Athena City of Oakridge		363,465 2 773,220	17,775 135,619	32,288 246,357	6,533.00 49,846.00	26,714 161,344	83,310 593,166	1,441 10,996	241 1.837	24,744 173,439	26,426 186,272	63,505 484,536	(708) (38.071)	62,797 446 465
2168	City of Madras		4,236,134	207,160	376,313	49,846.00	266,580	926,194	16,797	2,806	173,439	186,272	484,536 740,136	(38,071) 65,938	806,074
2172	City of Sandy		10,457,764	511,417 66,863	929,006	187,969.00 24,575.00	949,993	2,578,385	41,466 5,421	6,927	521,426	569,819 236,595	1,827,178	184,668	2,011,846 232,745
2174 2175	City of Mt Angel City of Umatilla		1,367,258 6,177,232	302,086	121,459 548,749	24,575.00	345,546 1,591,212	558,443 2,553,077	24,493	906 4,092	230,268 65,970	94,555	238,887 1,079,285	(6,142) 438,805	1,518,090
2176	City of Scappoose		4,727,998	231,214	420,007	84,981.00	148,301	884,503	18,747	3,132	264,660	286,539	826,075	(25,502)	800,573
2177 2178	City of Condon City of Boardman		370,244 2.699.835	18,106 132.030	32,890 239.837	6,655.00 48,527.00	24,474 367,586	82,125 787,980	1,468 10,705	245 1,788	27,201 459,289	28,914 471,782	64,689 471,715	(14,489) 37,435	50,200 509,150
2179	City of Estacada		2,427,192	118,697	215,617	43,627.00	23,703	401,644	9,624	1,608	65,363	76,595	424,078	30,599	454,677
2180 2181	City of Enterprise City of Central Point		1,686,530 11,725,295	82,476 573,403	149,821 1.041.606	30,314.00 210,752.00	81,833 801,232	344,444 2.626.993	6,687 46,492	1,117 7,766	108,339 20,185	116,143 74,443	294,670 2.048.641	9,243 235,870	303,913 2,284,511
2182	City of Cascade Locks		1,788,766	87,476	158,903	32,151.00	208,637	487,167	7,093	1,185	48,425	56,703	312,533	64,941	377,474
2183 2184	City of Myrtle Point City of Port Orford		3,023,837 980,887	147,875 47,968	268,620 87,136	54,351.00 17,631.00	626,274 36,770	1,097,120 189,505	11,990 3.889	2,003 650	138,810 143,159	152,803 147,698	528,324 171,380	128,269 (9,335)	656,593 162,045
2185	City of Wood Village		1,459,444	71,371	129,648	26,232.00	339,004	566,255	5,787	967	143,159	126,461	254,994	(35,225)	219,769
2186 2187	City of Chiloquin City of Philomath		92,524 2 626 143	4,525 128,426	8,219 233,291	1,663.00 47,203.00	34,090 455,114	48,497 864,034	367 10.413	61 1.739	23,376 477,212	23,804 489,364	16,166 458,839	(2,107)	14,059 322,046
2187	City of Philomath City of Talent		2,620,143	128,426	233,291 234,768	47,501.00	231,087	642,596	10,413	1,750	477,212 128,450	489,364 140,679	458,839	(136,793) (10,432)	451,313
2189	City of Willamina														
2191 2192	City of Huntington City of North Plains		246,046 1,323,962	12,032 64 746	21,857	4,422.00	23,937 220,693	62,248 426,849	976 5.250	163 877	1,790 373,996	2,929 380,123	42,989 231,322	7,060	50,049 221,111
2193	City of Heppner		312,014	15,258	27,717	5,608.00	71,964	120,547	1,237	207	66,349	67,793	54,515	11,118	65,633
2194 2195	City of Cave Junction City of Metolius		1,176,257	57,523	104,492	21,142.00	190,825	373,982	4,664	779	28,252	33,695	205,515	45,767	251,282
2196	City of Hubbard		1,695,938	82,937	150,657	30,483.00	192,989	457,066	6,725	1,123	15,139	22,987	296,314	33,281	329,595
2197 2198	City of Myrtle Creek City of Carlton		2,321,534 1,503,986	113,530 73,550	206,231 133,605	41,727.00 27,033.00	322,049 321,203	683,537 555,391	9,205 5,963	1,538 996	41,290 13,105	52,033 20,064	405,618 262,776	91,249 90,026	496,867 352,802
2199	City of Junction City		5,128,522	250,800	455,588	92,181.00	371,249	1,169,818	20,335	3,397	278,605	302,337	896,054	15,017	911,071
2200 2201	City of Wallowa City of Coburg		324,367 1,734,495	15,863 84,822	28,815 154,082	5,830.00 31,176.00	93,913 370,386	144,421 640,466	1,286 6,877	215 1,149	38,048 16,851	39,549 24,877	56,673 303,051	12,549 113,861	69,222 416,912
2201	City of Dallas		1,734,495	618,140	1,122,873	227,195.00	1,220,100	3,188,308	50,119	8,372	104,295	162,786	2,208,478	402,074	2,610,552
2203	City of Rockaway Bear	ch	1,281,833	62,686	113,870	23,040.00	94,289	293,885	5,083	849	474,105	480,037 234,457	223,962	(115,014) 25,846	108,948
2204 2205	City of Burns City of Elgin		1,740,688 535,430	85,125 26,184	154,632 47,564	31,287.00 9.624.00	434,911 198.052	705,955 281,424	6,902 2,123	1,153 355	226,402 44,908	234,457 47,386	304,133 93,550	25,846 62,464	329,979 156.014
2206	City of Weston		252,756	12,361	22,453	4,543.00	34,502	73,859	1,002	167	19,552	20,721	44,161	1,398	45,559
2207 2208	City of Mill City City of Fairview		580,580 2,589,321	28,392 126,626	51,575 230,020	10,435.00 46,541.00	61,744 177,760	152,146 580,947	2,302 10,267	385 1.715	18,035 586,687	20,722 598,669	101,439 452,406	18,419 (432,079)	119,858 20,327
2209	City of Monroe		257,470	12,591	22,872	4,628.00	132,940	173,031	1,021	171	82,717	83,909	44,985	22,364	67,349
2210 2211	City of Helix City of Jefferson		23,608	1,155	2,097	424.00	5,721	9,397	94	16	17,641	17,751	4,125	1,777	5,902
2212	Town of Lakeview		1,322,832	64,691	117,513	23,777.00	246,780	452,761	5,245	876	221,430	227,551	231,125	(55,834)	175,291
2213 2214	City of Stanfield City of Yamhill		238,065 879,261	11,642 42,999	21,148 78,108	4,279.00 15.804.00	155,614 51,883	192,683 188,794	944 3.486	158 582	81,145 26.611	82,247 30.679	41,595 153.624	34,311 4,477	75,906 158.101
2215	City of Powers		-	-	-		-	-			374	374	-	(1,554)	(1,554)
2216 2217	City of Brookings City of Sutherlin		6,215,201 6,467,275	303,942 316,269	552,122 574,514	111,713.00 116,243.00	1,062,234	2,030,011 2,008,155	24,644 25,643	4,117 4,284	308,381	337,142 29.927	1,085,919 1,129,961	60,251 377,174	1,146,170 1,507,135
2218	City of Prairie City		628,652	30,743	55,846	11,299.00	27,362	125,250	2,493	416	27,014	29,923	109,838	33,324	143,162
2219 2220	City of Sheridan City of Garibaldi		1,521,228	74,393 51,891	135,137 94,261	27,343.00	51,781 312.206	288,654 477,430	6,032 4,207	1,008 703	24,285 184,554	31,325 189,464	265,789 185,394	6,915 18,779	272,704 204,173
2220	City of Sisters		1,852,931	90,614	164,603	33,305.00	162,530	451,052	7,347	1,227	31,011	39,585	323,744	65,258	389,002
2222	City of Jacksonville City of Cannon Beach		3,100,794 5,350,199	151,638 261,641	275,456 475,280	55,734.00 96,165,00	723,118 530,817	1,205,946 1,363,903	12,295 21,214	2,054 3.544	5,192 22,811	19,541 47,569	541,770 934,786	200,608 124,159	742,378
2223	City of Falls City		5,350,199	201,041	475,280 31.187	96,165.00	76.807	1,363,903	21,214	3,544	22,811 89,711	47,569 91.336	934,786	124,159	71.854
2225	City of Echo		352,231	17,225	31,290	6,331.00	130,604	185,450	1,397	233	135,318	136,948	61,542	(16,983)	44,559
2226 2227	City of Hines Town of Bonanza		935,993	45,773	83,148	16,824.00	81,952	227,697	3,711	620	19,819	24,150	163,536	26,117	189,653
2228	City of Turner		1,094,805	53,539	97,256	19,678.00	50,425	220,898	4,341	725	9,059	14,125	191,284	31,316	222,600
2229 2231	City of John Day City of Banks		1,005,074 571,889	49,151 27,967	89,285 50,803	18,065.00 10,279.00	156,006 72,913	312,507 161,962	3,985 2,268	666 379	184,110 90,512	188,761 93,159	175,606 99,920	2,513 27,123	178,119 127.043
2232	City of Joseph		309,238	15,123	27,471	5,558.00	76,050	124,202	1,226	205	77,819	79,250	54,030	2,363	56,393
2233 2234	City of Lafayette City of Aumsville		1,020,914 2,195,645	49,926 107.374	90,692 195.048	18,350.00 39,465.00	134,170 168.664	293,138 510,551	4,048 8,706	676 1,454	71,735 31,864	76,459 42.024	178,374 383.623	12,799 60.130	191,173 443.753
2235	City of Amity		504,788	24,686	44,842	9,073.00	171,156	249,757	2,002	334	54,220	56,556	88,196	14,194	102,390
2236 2237	City of Creswell City of Troutdale		2,279,088 6,516,754	111,454 318,689	202,461 578.910	40,965.00 117,133.00	279,767 1,219,314	634,647 2,234,046	9,037 25.840	1,510 4,316	29,551 50,534	40,098 80,690	398,202 1.138.606	88,988 446,747	487,190 1.585.353
2238	City of Warrenton		5,717,632	279,610	507,921	102,769.00	231,641	1,121,941	22,671	3,787	232,533	258,991	998,983	(4,404)	994,579
2240 2241	City of Wilsonville		17,155,452 1,240,520	838,954 60.665	1,523,989 110,200	308,354.00 22,297.00	894,875 391,291	3,566,172 584,453	68,023 4,919	11,363	1,248,694 77,288	1,328,080 83.029	2,997,397	(74,755) 81,536	2,922,642
2241 2242	City of Bay City City of Gaston		1,240,520	00,665	110,200	22,297.00	391,291	584,453	4,919	822	//,288	83,029	216,743	81,536	298,279
2243	City of Brownsville		745,991	36,481	66,269	13,409.00	215,096	331,255	2,958	494	41,007	44,459	130,339	47,620	177,959
2244 2245	City of Lakeside City of Dundee		214,081 928,705	10,469 45,417	19,018 82,501	3,848.00 16.693.00	56,561 1,454	89,896 146.065	849 3.682	142 615	79,704 144,445	80,695 148,742	37,404 162.263	(26,138) (55,332)	11,266 106,931
2246	City of Merrill		61,508	3,008	5,464	1,106.00	13,525	23,103	244	41	35,545	35,830	10,747	(5,654)	5,093
2247 2248	City of Malin City of Fossil		194,293 146,262	9,502 7,153	17,260 12,993	3,492.00 2,629.00	75,032 20,151	105,286 42,926	770 580	129 97	40,511 34,734	41,410 35,411	33,947 25,555	(808) (2,774)	33,139 22,781
2249	City of Phoenix		1,936,180	94,685	171,999	34,801.00	205,678	507,163	7,677	1,282	152,562	161,521	338,289	48,741	387,030
2250 2251	City of Gold Beach City of Rogue River		1,103,112 1,607,992	53,946 78,636	97,994 142,844	19,827.00 28,902.00	211,849 135,383	383,616 385,765	4,374 6,376	731 1,065	66,255 45,503	71,360 52,944	192,735 280,948	37,824 15,513	230,559 296,461
2252	City of Dayton		1,055,085	51,597	93,727	18,964.00	203,711	367,999	4,184	699	45,503 3,494	8,377	184,344	55,341	239,685
2253 2254	Town of Butte Falls City of Shady Cove		311,317 268,281	15,224 13,120	27,656 23,833	5,596.00 4,822.00	109,630 28,177	158,106 69,952	1,234 1,064	206 178	- 29.777	1,440 31,019	54,393 46,874	38,123 9,898	92,516 56,772
2204	Gity of Shady COVE		268,281 196,466	13,120 9.608	23,833	4,822.00	28,177 6.636	69,952 37,228	1,064 779	178	29,777 74,330	31,019 75,239	46,874 34,327	9,898 (14,634)	56,772

						Cost-Sharing Sche As of an	Multiple-Employer De adule of Pension Ame d for the Fiscal Year	Retirement System efined Benefit Pension Plan ounts by Employer Ended June 30, 2023	1						
					Def	erred Outflows of Resour	ces	Total Deferred		Deferred Infle	ows of Resources	Total Deferred	Pe	ension Expense / (Cre	Jit)
Employer Number		ployer 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	Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	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⁾
2256 2257 2258	City of Jordan Valley City of Culver City of Adair Village		- 546,621 577,407	- 26,731 28,237	- 48,559 51,293	- 9,825.00 10,378.00	- 58,491 67,233		- 2,167 2,289	- 362 382	25,625	- 28,154 2,671	- 95,506 100,884	- 13,615 26,362	- 109,121 127,246
2259 2260	Town of Hammond City of Riddle		681,675	33,336	60.556	12.252.00	- 100.588	· · ·	2,703	- 452	- 31.415		119,102	- 7.386	126,488
2261 2262	City of Waldport City of Dufur		1,020,746 271,269	49,918 13,266	90,677 24,098	18,347.00 4.876.00	164,673 3.311	323,615	4,047	676 180	2,075	6,798 15,895	178,344 47,396	51,587 6,264	229,931 53.660
2263 2264	City of La Grande City of Gervais		4,730,257	231,324 63.158	420,208 114,728	85,022.00 23,213.00	275,845 297,703	1,012,399	18,756 5,121	3,133 855	271,992	293,881 13.573	826,469 225,649	(48,811) 90,634	777,658 316,283
2265	City of Westfir		87,343	4,271	7,759	1,570.00	47,930	61,530	346	58	51,428	51,832	15,261	3,429	18,690
2266 2267	City of Irrigon City of Independence		855,889 6,750,528	41,856 330,121	76,032 599,677	15,384.00 121,335.00	38,016 339,693	1,390,826	3,394 26,766	567 4,471	105,559 179,022		149,541 1,179,451	(8,234) 141,935	1,321,386
2268 2269	City of Harrisburg City of Durham		1,386,509 142,334	67,805 6,961	123,169 12,644	24,921.00 2,558.00	130,101 38,857	61,020	5,498 564	918 94	163,530 64,686	169,946 65,344	242,251 24,869	(14,760) (6,419)	227,491 18,450
2270 2271	City of Lyons City of Columbia City		133,790 921,750	6,543 45.076	11,885 81,883	2,405.00 16,568.00	5,933 5,938		530 3,655	89 611	12,829 93,583	13,448 97,849	23,376 161.048	(1,695) (21,194)	21,681 139.854
2272 2273	City of Aurora City of Silverton		464,778 5,471,578	22,729 267.577	41,288 486.063	8,354.00 98,347.00	120,217 652,172		1,843 21,695	308 3,624	34,805 691.002	36,956 716,321	81,206 955,993	29,676 (98,143)	110,882 857,850
2274 2275	City of Gold Hill City of Toledo		102,301 3,619,823	5,003 177,020	9,088 321,564	1,839.00 65,063.00	76,962	92,892	406 14.353	68 2,398	55,429 13.608	55,903 30,359	17,874 632.455	(30,143) 1,978 72,741	19,852 705,196
2276	City of Newport		5,072,824	248,077	450,640	91,179.00	452,231		20,114	2,398 3,360	325,584	349,058	886,323	(24,531)	
2277 2278	City of Rajneeshpuram City of Springfield		60,652,732	- 2,966,104	- 5,388,030	- 1,090,178.00	2,982,837		- 240,493	- 40,173	- 880,866	1,161,532	- 10,597,232	- 537,800	- 11,135,032
2279 2280	City of Keizer City of Winston		20,725,765 3,153,658	1,013,553 154,223	1,841,154 280,152	372,527.00 56,684.00	5,053,118 654,008	1,145,067	82,179 12,505	13,728 2,089	81,321	177,228 14,594	3,621,201 551,006	1,431,474 212,477	5,052,675 763,483
2281 2282	City of Manzanita City of Eagle Point		1,702,546 2,367,459	83,260 115,776	151,244 210,311	30,602.00 42,553.00	213,697 360,239		6,751 9.387	1,128 1,568	- 1,083	7,879 12,038	297,469 413,642	78,164 99,544	375,633 513,186
2283 2284	City of Maupin City of Halsey		1,108,002 462,693	54,185 22,627	98,428 41,103	19,915.00 8,316.00	348,184 106,076	520,712	4,393 1,835	734 306	- 56,553	5,127	193,590 80,842	92,384 12,566	285,974 93,408
2285	City of Veneta		1,867,549 587,025	91,329 28,707	165,902 52,148	33,567.00 10.551.00	163,281	454,079	7,405	1,237 389	161,439 99,634	170,081	326,298 102,565	1,888	328,186 133,902
2286 2287	City of Millersburg City of King City		950,725	46,493	84,457	17,088.00	109,532	257,570	3,770	630	105,463	109,863	166,110	24,143	190,253
2288 2289	City of Tualatin City of St Paul		24,832,876	1,214,403	2,206,006	446,348.00	1,887,578	-	98,465	16,448	904,277	1,019,190	4,338,795	184,872	4,523,667
2290 2291	City of Molalla City of Florence		3,114,181 6.695.844	152,293 327,447	276,645 594,819	55,975.00 120.352.00	144,232 835.837		12,348 26,550	2,063 4,435	177,407 16.119	191,818 47,104	544,109 1.169.896	8,944 256,944	553,053 1,426,840
2292 2293	City of North Bend City of Lowell		7,872,166 621,347	384,973 30,386	699,317 55,197	141,495.00 11,168.00	128,610 198,577	1,354,395	31,214 2,464	5,214 412	520,940 99,222	557,368 102,098	1,375,423 108,562	(71,121) 31.837	1,304,302 140,399
2294	City of Depoe Bay		1,333,881	65,231 703,117	118,494 1.277,236	23,975.00 258.427.00	148,459	356,159	5,289	883	45,648	51,820 337,836	233,055	(1,020)	232,035
2296	City of Tigard City of Happy Valley		9,479,100	463,557	842,067	170,378.00	1,237,501	2,713,503	37,585	6,279	289,331	333,195	1,656,186	183,198	1,839,384
2297 2298	City of Rainier City of Lincoln City		1,925,810 12,794,053	94,178 625,668	171,078 1,136,548	34,615.00 229,962.00	140,517 153,857	2,146,035	7,636 50,730	1,276 8,474	114,516 515,943	123,428 575,147	336,477 2,235,374	24,366 (89,785)	360,843 2,145,589
2299 2300	City of Dunes City City of Yachats		61,802 720,982	3,022 35,258	5,490 64,048	1,111.00 12,959.00	8,238 48,000		245 2,859	41 478	12,641 122,802	12,927 126,139	10,798 125,970	6,573 (11,815)	17,371 114,155
2301 2302	City of Moro City of Mt. Vernon		182,604 286,840	8,930 14,027	16,221 25,481	3,282.00 5,156.00	34,854 25,827		724 1,137	121 190	1,886 4,359	2,731 5,686	31,904 50,117	9,195 3,919	41,099 54,036
2303 2304	City of Woodburn City of Gladstone		15,228,175 8,371,120	744,704 409,373	1,352,781 743.641	273,713.00 150,463.00	892,224 906.629	3,263,422	60,381 33,192	10,086 5,545	1,113,611 182,007	1,184,078 220,744	2,660,663 1,462,600	(171,396) 312,140	2,489,267
2305	City of Elkton City of Imbler		134,159 33,253	6,561	11,918	2,411.00	32,523	53,413	532 132	89 22	1,550	2,171	23,440	9,421	32,861 8,397
2307	City of Yoncalla		347,563	16,997	30,875	6,247.00	65,588	119,707	1,378	230	65,035	66,643	60,726	(6,010)	54,716
2308 2309	City of North Powder City of Gearhart		206,676 1,713,418	10,107 83,791	18,360 152,210	3,715.00 30,797.00	100,862 531,355		819 6,794	137 1,135	36,836 55,089	37,792 63,018	36,110 299,368	11,362 118,658	47,472 418,026
2400 2403	Gilliam County Fire Services Central Coos Fire and Resc		- 329,529	- 16,115	- 29,273	5,923.00	- 96,257	147,568	- 1,307	- 218	- 7,667	- 9,192	- 57,575	- 46,537	- 104,112
2501 2507	Port of The Dalles Port of Astoria		193,164 1,415,332	9,446 69,214	17,160 125,730	3,472.00 25,439.00	15,320 206,247	45,398	766 5.612	128 937	43,298 332.315	44,192 338.864	33,750 247,286	(17,802) (46,369)	15,948 200,917
2508 2510	Multnomah Drainage Horsefly Irrigation District		6,145,478 249,695	300,533 12,211	545,928 22,181	110,459.00 4,488.00	1,315,945	2,272,865	24,367	4,070	41,088	69,525 47,248	1,073,737 43,627	431,165	1,504,902 65,611
2511	Grants Pass Irrigation Distri	ict	1,151,624	56,318	102,303	20,699.00	192,332	371,652	4,566	763	59,270	64,599	201,212	11,847	213,059
2512 2513	Port of Portland Port of Coos Bay		86,846,701 3,037,293	4,247,069 148,533	7,714,947 269,815	1,560,991.00 54,593.00	- 221,770	13,523,007 0 694,711	344,355 12,043	57,523 2,012	12,497,509 608,958	12,899,387 623,013	15,173,837 530,675	(5,422,427) (70,374)	9,751,410 460,301
2515 2518	Klamath County Fire District Clackamas County Housing	t 1 Authority	26,445,170 3,717,389	1,293,250 181,792	2,349,233 330,231	475,328.00 66,817.00	4,780,749 50,469	629,309	104,857 14,740	17,516 2,462	93,365 420,870	215,738 438,072	4,620,494 649,501	1,373,270 (127,110)	5,993,764 522,391
2519 2521	Home Forward League of Oregon Cities		35,290,351 4,077,127	1,725,806 199,384	3,134,986 362,188	634,312.00 73,283.00	4,490,341 216,742	9,985,445 851,597	139,929 16,166	23,375 2,700	318,259	163,304 337,125	6,165,922 712,355	1,355,217 60,883	7,521,139 773,238
2522 2526	Lane Council of Governmen Clatskanie PUD	its	28,070,025 6,660,506	1,372,710 325,719	2,493,575 591,680	504,533.00 119,717.00	4,483,131 989,375	8,853,949 2,026,491	111,300 26,409	18,592 4,412	1,216,646 536,377	1,346,538 567,198	4,904,389	802,302 (48,505)	5,706,691 1,115,217
2527 2528	Deschutes Valley Water Dis Columbia River Fire & Resc		2,567,782 11.648.837	125,572 569,664	228,107 1.034.814	46,154.00 209.377.00	158,021	557,854	10,181 46,189	1,701	285,100 201,430	296,982 255,335	448,642 2,035,282	(154,717) 485.972	293,925 2.521,254
2529	East Fork Irrigation District	ue	778,309	38,062	69,140	13,989.00	310,199	431,390	3,086	516	2,699	6,301	135,986	75,788	211,774
2530 2531	River Road Water District Oregon School Boards Asso	ociation	766,074 6,934,965	37,463 339,141	68,053 616,061	13,769.00 124,650.00	177,627 223,246	1,303,098	3,038 27,498	507 4,593	43,997 217,316	47,542 249,407	133,848 1,211,676	28,523 79,205	162,371 1,290,881
2533 2535	Owyhee Irrigation District Athena Cemetary Maintenar	nce District 1	2,430,514	118,860	215,913	43,686.00	128,939	507,398	9,637	1,610	313,656	324,903	424,659	(74,357)	350,302
2536 2538	Valley View Cemetery Clackamas Vector Control		- 490.660	- 23.995	- 43.587	- 8.819.00	- 15,152	91,553	- 1,946	- 325	- 85.413	- 87.684	- 85,728	- (25,333)	- 60,395
2540 2541	West Extension Irrigation Di Jackson County Vector Con		452,642 523,802	22,136 25.616	40,210 46,531	8,136.00 9,415.00	15,762 146,549	86,244	1,795	300 347	87,636 74,990	89,731 77,414	79,086 91,519	(15,090) 29,951	63,996 121,470
2542	Rainbow Water District		1,163,146	56,881	103,327	20,906.00	86,637	267,751	4,612	770	114,378	119,760	203,225	3,183	206,408
2545 2547	Council of Governments Metzger Water District		18,997,679	929,044	1,687,641	341,466.00	2,759,228	-	75,327	12,583	12,636	100,546	3,319,270	784,159	4,103,429
2549 2550	Rogue River Fire District Nyssa Road Assessment D	istrict 2	2,573,430 271,947	125,849 13,299	228,608 24,158	46,255.00 4,888.00	399,331 68,807		10,204 1,078	1,705 180	129,638 161,953	141,547 163,211	449,629 47,515	79,796 (28,143)	529,425 19,372
2551 2552	Sandy Fire Department Winston-Dillard Fire District		3,903,988 2,319,681	190,917 113,439	346,807 206.067	70,171.00 41,694.00	593,226 332,855	1,201,121	15,480 9,198	2,586 1,536	31,440 67,735	49,506 78,469	682,104 405,294	243,744 29,630	925,848 434,924
2553 2555	Tangent Rural Fire Protectic Monroe Fire Department		517,209 336.057	25,293 16,434	45,946 29,853	9,296.00 6.040.00	95,536 110,897	176,071	2,051	343	67,855	70,249	90,367	18,686 27,958	109,053 86,674
2000			000,007	10,404	20,000	0,040.00		100,224	1,002	225		-11,124	30,710	21,300	55,014

					Cost-Sharing Sch	Public Employees Multiple-Employer De edule of Pension Amo of for the Fiscal Year	fined Benefit Pension Plan unts by Employer	1						
				Defe	erred Outflows of Resour	Ces			Deferred Inflo	ows of Resources		Pe	nsion Expense / (Cred	lit)
Employer Number 2556	Employer Name Jackson County Fire District 5	Net Pension Liability 9,921,935	Differences between Expected and Actual Experience 485.213	Changes in Assumptions 881,406	Net Difference between Projected and Actual Investment Earnings 178.338.00	Changes in Employer Proportion 823.737	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾ 2.368.694	Differences between Expected and Actual Experience 39.341	Changes in Assumptions 6,572	Changes in Employer Proportion 113.948	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾ 159.861	Proportionate Share of Plan Pension Expense 1.733.558	Net Amortization of Deferred Amounts from Changes in Proportion 226.443	Total Pension Expense / (Credit) ⁽¹⁾ 1.960.001
2557	Estacada Fire Department	452,460	22,127	40,194	8,133.00	415,782	486,236	1,794	300	1,406,628	1,408,722	79,054	(250,132)	(171,078)
2559 2561	Keizer Fire Department Jefferson Rural Fire Protection District	9,719,552 434,780	475,316 21,262	863,427 38,623	174,700.00 7,815.00	1,921,126 164,296	3,434,569 231,996	38,539 1,724	6,438 288	122,195 356,554	167,172 358,566	1,698,198 75,965	592,861 (28,125)	2,291,059 47,840
2562	Wy'East Fire District	108,934	5,327	9,677	1,958.00	9,473	26,435	432	72	1,563	2,067	19,033	2,021	21,054
2563	Central Oregon Irrigation District	3,176,846	155,357	282,212	57,101.00	160,711	655,381	12,596	2,104	386,484	401,184	555,058	(74,718)	480,340
2564 2567	Illinois Valley Fire District Charleston Rural Fire Protection District	1,653,912 410,934	80,881 20.096	146,924 36,505	29,728.00 7.386.00	514,672 137,388	772,205 201.375	6,558 1,629	1,095 272	114,730 60,360	122,383 62,261	288,971 71,798	125,651 30.094	414,622 101.892
2568	Molalla Rural Fire Protection District 73	3,779,997	184,853	335,793	67,942.00	532,541	1,121,129	14,988	2,504	136,340	153,832	660,440	134,150	794,590
2569	Central Oregon Intergovernmental Council	4,110,041	200,994	365,112 52,933	73,874.00	354,933	994,913	16,297	2,722	384,425	403,444	718,105	(93,116)	624,989
2570 2571	Port of St Helens Crystal Springs Water District	595,862 1,159,336	29,139 56,695	52,933 102,989	10,710.00 20,838.00	84,964 105.306	177,746 285,828	2,363 4,597	395 768	127,241 15.051	129,999 20,416	104,109 202.559	7,158 61.125	111,267 263,684
2572	Local Government Personnel Institute	-			-		-			105,661	105,661	-	(119,728)	(119,728)
2575 2576	Jefferson County Rural Fire Protection District 1 Depoe Bay Rural Fire Protection District	2,579,146 3,556,862	126,128 173,941	229,116 315,971	46,358.00 63.931.00	394,557 888 815	796,159 1.442.658	10,227 14,103	1,708 2,356	12,581 67,889	24,516 84 348	450,628 621,454	94,746 251,471	545,374 872.925
2576	La Pine Rural Fire Protection District	3,556,862	224,866	408.477	82.648.00	222.572	1,442,658	14,103	2,356	541.746	563.024	621,454 803.396	251,471 (50,181)	753.215
2580	Marion County Fire District 1	10,617,780	519,242	943,221	190,845.00	571,690	2,224,998	42,100	7,033	727,628	776,761	1,855,136	165,251	2,020,387
2581	Port of Umatilla	164,727	8,056	14,633	2,961.00	1,567	27,217	653	109	166,220	166,982	28,781	(53,820)	(25,039)
2582 2585	Talent Irrigation District Roque River Valley Irrigation District	856,888 762,022	41,904 37,265	76,121 67.694	15,402.00 13,697.00	109,753 135,556	243,180 254,212	3,398 3.021	568 505	447,140 100.042	451,106 103.568	149,715 133.140	(66,387) 15,909	83,328 149,049
2587	Tualatin Valley Irrigation District	788,835	38,576	70,075	14,179.00	152,907	275,737	3,128	522	14,989	18,639	137,825	47,405	185,230
2588	Clatskanie Rural Fire Protection District	3,410,272	166,773	302,948	61,297.00	660,390	1,191,408	13,522	2,259	190,150	205,931	595,842	183,483	779,325
2589 2590	West Slope Water District Redmond Fire & Rescue	842,207 12,591,367	41,186 615,756	74,817 1,118,543	15,138.00 226,318.00	3,344 1,912,329	134,485 3,872,946	3,339 49,926	558 8,340	162,529 178,307	166,426 236,573	147,150 2,199,961	(34,480) 443,902	112,670 2,643,863
2592	Medford Irrigation District	700,983	34,280	62,271	12,600.00	57,883	167,034	2,779	464	86,022	89,265	122,476	14,219	136,695
2594	Metro	112,325,952	5,493,082	9,978,373	2,018,957.00	9,451,406	26,941,818	445,382	74,399	12,639,115	13,158,896	19,625,566	(387,426)	19,238,140
2595 2596	Canby Fire District Bend Parks & Recreation	6,387,038 12,238,404	312,346 598,495	567,387 1.087,187	114,801.00 219.974.00	1,328,233 1,536,897	2,322,767 3,442,553	25,325 48,526	4,230 8,106	303,287 195,849	332,842 252,481	1,115,942 2,138,291	318,634 303,798	1,434,576 2,442,089
2597	Mapleton Water District	176,938	8,653	15,718	3,180.00	96,018	123,569	702	117	9,327	10,146	30,914	15,849	46,763
2598	Marion County Housing Authority	582,365	28,479	51,734	10,467.00	232,595	323,275	2,309	386	77,544	80,239	101,751	44,691	146,442
2599 2600	South Suburban Sanitary District Winston-Dillard Water District	1,175,218 863,889	57,472 42,247	104,399 76,743	21,123.00 15,528.00	39,181 71,669	222,175 206,187	4,660 3,425	778 572	322,636 41,880	328,074 45,877	205,334 150,939	(62,167) 704	143,167 151,643
2601	Baker Valley Irrigation District	-	42,247	-	-	-	200,107			1,927	1,927		(2,224)	(2,224)
2602	Aumsville Rural Fire Protection District	934,892	45,719	83,050	16,804.00	356,079	501,652	3,707	619	38,551	42,877	163,344	77,029	240,373
2603 2604	Corbett Water District Netarts-Oceanside Sanitary District	300,618 692,545	14,701 33,868	26,705 61,522	5,403.00 12 448.00	130,579 76,824	177,388 184,662	1,192 2,746	199 459	201,562	202,953 56,244	52,524 121.001	(25,708)	26,816 155,993
2605	Scio Fire District	285,579	13,966	25,369	5,133.00	141,955	186,423	1,132	459	33,046	34,367	49,896	15,752	65,648
2606	West Valley Housing Authority	1,428,962	69,881	126,941	25,684.00	94,290	316,796	5,666	946	120,281	126,893	249,668	(42,365)	207,303
2607 2608	Hoodland Fire District 74 Gaston Rural Fire Protection District	3,512,965 542,725	171,795 26,541	312,071 48,213	63,142.00 9,755.00	761,100	1,308,108 283,581	13,929 2,152	2,327 359	289,472 4.828	305,728 7,339	613,784 94,825	190,957 48,673	804,741 143.498
2610	Turner Fire District	1,515,301	74,103	134,610	27,236.00	401,323	637,272	6,008	1,004	66,357	73,369	264,753	97,778	362,531
2611	Burnt River Irrigation District	-			· · ·							-		
2612 2613	Community Services Consortium	11,790,828	576,607	1,047,427	211,929.00	2,414,372	4,250,335 52,488	46,752	7,810	1,772	56,334	2,060,091	651,904	2,711,995
2613	Polk Soil & Water Conservation District Mountain Valley Mental Health Program	226,992	11,101	20,165	4,080.00	17,142	52,468	900	150	12,154	13,204	39,660	(754)	38,906
2615	Humanities Council	77,472	3,789	6,882	1,392.00	2,251	14,314	307	51	5,098	5,456	13,536	(3,752)	9,784
2616 2617	Alcohol Safety Action Program	- 50,053,265	- 2,447,757	- 4,446,436	- 899,662.00	4,308,221	- 12,102,076	- 198,466	- 33,153	- 669,786	- 901,405	- 8,745,296	- 58,717	8,804,013
2617	Clean Water Services Estacada Cemetery District	50,053,265	2,447,757	4,446,436	899,062.00	4,308,221	12,102,076	198,400	33,153	669,786	901,405	8,740,290	58,717	8,804,013
2619	Comprehensive Options For Drug Abusers													
2620	Jackson County Fire District 4	1,357,467	66,384	120,589	24,399.00	229,193	440,565	5,382	899	181,190		237,176	6,875	244,051
2623 2624	Evans Valley Fire District 6 Klamath Vector Control	299,401 210,329	14,642 10,286	26,597 18,684	5,381.00 3.780.00	99,506 18,184	146,126 50,934	1,187 834	198 139	173 1.681	1,558 2,654	52,311 36,749	42,854 8,396	95,165 45.145
2625	Port of Newport	2,362,438	115,530	209,865	42,463.00	640,711	1,008,569	9,367	1,565	25,139	36,071	412,765	218,784	631,549
2626 2628	Tillamook Peoples Utility District	17,684,461 1,260,573	864,824	1,570,983	317,862.00 22,658.00	1,781,295 211,792	4,534,964 408.078	70,120	11,713 835	680,810	762,643 100.893	3,089,825	280,527	3,370,352 266,499
2628	McKenzie Fire and Rescue Metropolitan Wastewater Management Commission	1,200,573	61,646	111,982	22,658.00	211,792	408,078	4,998	- 635	95,060	100,893	220,247	46,252	200,499
2630	Sheridan Fire District	3,023,253	147,846	268,568	54,340.00	1,297,418	1,768,172	11,987	2,002	29,935	43,924	528,222	356,416	884,638
2631 2632	Arch Cape Water-Sanitary District	228,303 194.085	11,165 9.491	20,281 17,241	4,104.00 3.489.00	10,303 36,493	45,853 66.714	905 770	151 129	1,678 7,984	2,734 8.883	39,889 33,911	338 14.342	40,227 48,253
2632	Umpqua Regional Council of Governments Port of Cascade Locks	780,442	38,166	69,330	14,028.00	58,672	180,196	3,095	517	179,030	182,642	136,359	(23,423)	48,253
2637	Northeast Oregon Housing Authority	2,477,785	121,171	220,112	44,536.00	570,792	956,611	9,825	1,641		11,466	432,918	157,095	590,013
2638 2641	North Douglas County Fire and EMS Suburban Fast Salem Water District	949,578 695,105	46,437 33,993	84,355 61,749	17,068.00 12,494.00	120,635 82,337	268,495 190,573	3,765 2,756	629 460	111,293 39,722	115,687 42,938	165,910 121,449	53,886 2,941	219,796 124,390
2641	Dexter Rural Fire Protection District	322.057	33,993	28.610	12,494.00	82,337	130,681	2,756	213	39,722	42,938	121,449 56.270	2,941 35.697	124,390
2643	Sweet Home Cemetery	106,868	5,226	9,494	1,921.00	9,339	25,980	424	71	20,864	21,359	18,672	(3,924)	14,748
2644	Lakeside Water District	146,326	7,156	12,999	2,630.00	5,594	28,379	580	97	13,985	14,662	25,566	(7,166)	18,400
2645 2646	Chiloquin Agency Lake Rural Fire Protection District Keno Rural Fire Protection District	560,092 1,222,522	27,390 59,785	49,755 108.602	10,067.00 21,974.00	153,982 343,956	241,194 534,317	2,221 4.847	371 810	1,516 156.854	4,108 162.511	97,859 213,599	54,838 123,495	152,697 337.094
2647	Crooked River Ranch Rural Fire Protection District	1,184,660	57,933	105,238	21,293.00	167,026	351,490	4,697	785	28,705	34,187	206,983	37,261	244,244
2648	Black Butte Ranch Rural Fire Protection District	2,100,126	102,703 815	186,563 1 480	37,748.00	354,099 39,364	681,113 41,958	8,327	1,391 11	89,902	99,620 91 387	366,934	75,075 (6,497)	442,009 (3.586)
2649	Colton Fire Department Imbler Rural Fire Protection District	16,659 21.626	815 1.058	1,480	299.00 389.00	39,364	41,958 4,913	66 86	11	91,310 16.921	91,387 17.021	2,911 3,779	(6,497) (5,637)	(3,586) (1,858)
2652	The Oregon Consortium	-		-					-	-	· · ·	-	(9,495)	(9,495)
2653 2654	Umatilla Fire Department	870,466	42,568	77,327	15,646.00	324,306	459,847	3,451	577	17,900	21,928	152,088	103,836	255,924
2654 2655	Spring Valley Rural Fire Protection District North Bay Rural Fire Protection District	- 178 174	- 8,713	- 15.828	3,203.00	- 51.748	- 79.492	- 706	- 118	- 9,821	- 10,645	- 31,130	- 11,621	- 42,751
2657	Mid-Willamette Valley Senior Service Agency	27,293,178	1,334,720	2,424,564	490,570.00	1,446,827	5,696,681	108,220	18,078	123,413	249,711	4,768,658	627,498	5,396,156
2658	Salem Metropolitan Communication Agency	338,385	16,548	30,060	6,082.00	4,535	57,225	1,342	224	101,513	103,079	59,123	(11,354)	47,769
2659 2660	Silverton Fire District Tualatin Valley Fire & Rescue	1,074,100 136,522,835	52,527 6,676,383	95,417 12,127,881	19,306.00 2,453,874.00	190,060 8,651,925	357,310 29,910,063	4,259 541,325	711 90,426	52,341 5,345,776	57,311 5,977,527	187,667 23,853,240	41,018 1,525,461	228,685 25,378,701
2661	Lincoln County 911	-			· · ·							-		-
2662	East Central Oregon Association of Counties	115,812	5,664	10,288	2,082.00	19,064	37,098	459	77	10,987	11,523	20,235	7,962	28,197
2663 2664	Metropolitan Area Communications Commission Applegate Valley Rural Fire Protection District 9	1,619,517 1,992,840	79,199 97,456	143,868 177.032	29,109.00 35.819.00	267,111 296.047	519,287 606.354	6,422 7,902	1,073 1,320	131,066	138,561 9.222	282,962 348,189	(16,834) 121,549	266,128 469,738
2665	N NE Community Mental Health Center	1,992,840 316,755	97,456 15,490	28,139	5,693.00	296,047 55,274	104,596	1,256	210	48,525	9,222 49,991	55,343	121,549 11,287	409,738 66,630
2666	Central City Concern						-	-	-	-	-	-		-
2667 2668	Mental Health Services West Inc Southeast Mental Health Network Inc			-					-	-				
2000														

					Cost-Sharing Sche	Multiple-Employer De idule of Pension Amo	Retirement System fined Benefit Pension Plan ounts by Employer Ended June 30, 2023							
				Defe	erred Outflows of Resource	ces			Deferred Inflo	ws of Resources		Per	nsion Expense / (Crea	lit)
Employer Number 2669	Employer Name Roseburg Urban Sanitary Authority	Net Pension Liability 1.911.283	Differences between Expected and Actual Experience 93.468	Changes in Assumptions 169.787	Net Difference between Projected and Actual Investment Earnings 34.354.00	Changes in Employer Proportion 172.828	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾ 470.437	Differences between Expected and Actual Experience 7.578	Changes in Assumptions 1.266	Changes in Employer Proportion 27.480	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾ 36.324	Proportionate Share of Plan Pension Expense 333,939	Net Amortization of Deferred Amounts from Changes in Proportion 31.061	Total Pension Expense / (Credit) ⁽¹⁾ 365.000
2670	Mt Hood Community Mental Health Ctr	570,672	27,908	50,695	10,257.00	125,939	214,799	2,263	378	28,879	31,520	99,708	25,047	124,755
2671 2672	Columbia 911 Communications District Rockwood Water PUD	2,590,027 3,367,247	126,660 164,669	230,083 299,126	46,553.00 60,523.00	165,664 367,154	568,960 891,472	10,270 13,351	1,716 2,230	136,164 234,934	148,150 250,515	452,529 588.325	18,532 46,490	471,061 634,815
2673	Port Orford Library	141,184	6,904	12,542	2,538.00	34,898	56,882	560	94	14,955	15,609	24,668	9,320	33,988
2674 2676	Nestucca Rural Fire District Woodburn Fire District	1,813,041 4,877,516	88,663 238,525	161,060 433,290	32,588.00 87,669.00	656,507 895,185	938,818 1,654,669	7,189 19,340	1,201 3,231	- 85.881	8,390 108,452	316,774 852,198	198,147 210,213	514,921 1,062,411
2677	Portland Private Industry Council Inc	- 1,247,361	- 61.000	- 110,808	22,420.00	- 111,934	306.162	- 4.946	- 826	- 92.335	- 98.107	217,939	22,903	240,842
2678 2679	Central Oregon Regional Housing Authority Columbia River Public Utility District	9,852,448	481,815	875,233	177,089.00	1,713,094	3,247,231	4,946 39,066	6,526	380,513	426,105	1,721,417	370,097	2,091,514
2681 2684	Cloverdale Rural Fire Protection District Parkdale Fire District	478,749 350,356	23,412 17,133	42,529 31,124	8,605.00 6,297.00	117,138 29,757	191,684 84,311	1,898 1,389	317 232	27,564 7,235	29,779 8.856	83,647 61,214	8,333 5,115	91,980 66,329
2685	Oregon Community College Association	580,022	28,365	51,526	10,425.00	29,757 146,066	236,382	2,300	232 384	80,598	83,282	101,341	32,269	133,610
2686 2687	Weston Cemetery Columbia Drainage Vector Control District	375 425	- 18.359	- 33.351	6.748.00	- 21.540	- 79.998	- 1.489	- 249	9,614 30,325	9,614 32,063	- 65.594	(4,667) 12,193	(4,667) 77,787
2688	Polk County Fire District 1	3,230,397	157,976	286,969	58,063.00	475,851	978,859	12,809	2,140		14,949	564,414	153,612	718,026
2689 2692	Redmond Area Park & Recreation District Siuslaw Public Library	597,972 676.627	29,243 33,089	53,120 60,108	10,748.00 12,162.00	23,687 33.001	116,798 138,360	2,371 2.683	396 448	75,560 47,337	78,327 50.468	104,477 118,220	(2,139) (3,374)	102,338 114,846
2693	City-County Insurance Services	7,805,251	381,701	693,372	140,292.00	1,041,031	2,256,396	30,949	5,170	93,377	129,496	1,363,732	220,892	1,584,624
2694 2695	Philomath Fire Department Washington County Consolidated Communications Agency	1,416,901 14,938,428	69,291 730,535	125,869 1,327,042	25,468.00 268,505.00	172,501 943,665	393,129 3,269,747	5,618 59,232	938 9,894	18,896 254,466	25,452 323,592	247,561 2,610,039	88,184 106,371	335,745 2,716,410
2696	Stayton Fire District	1,336,918	65,379	118,764	24,030.00	375,152	583,325	5,301	886	158,946	165,133	233,586	39,507	273,093
2697 2698	Oregon Museum Park Halsey Shedd Rural Fire Protection District	- 523.341	- 25.593	- 46.491	- 9.407.00	- 89.265	-	- 2.075	- 347	- 291	- 2.713	- 91.438	-	- 148 497
2699	Chetco Library Board	682,130	33,358	60,596	12,261.00	161,791	268,006	2,705	452	80,102	83,259	119,182	37,840	157,022
2700 2701	Lowell Rural Fire Protection District Sisters-Camp Sherman Rural Fire Protection District	686,298 1,348,358	33,562 65,939	60,967 119,780	12,336.00 24,236.00	318,018 12,881	424,883 222,836	2,721 5,346	455 893	26,140 860,926	29,316 867,165	119,910 235,585	96,599 (388,531)	216,509 (152,946)
2702	Banks Fire District 13	595,437	29,119	52,895	10,702.00	58,152	150,868	2,361	394	62,241	64,996	104,035	30,004	134,039
2703 2704	Westport Sewer District Clatsop County 4-H District		-	-		-			-					
2705	Lebanon Fire District	9,942,741	486,230	883,254	178,712.00	1,165,483	2,713,679	39,424	6,586	64,941	110,951	1,737,193	408,288	2,145,481
2707 2708	Clatskanie Library Milton-Freewater Cemetery District 3	225,808	11,043	20,059	4,059.00	77,484 154	112,645 154	895	150	42,066 8,051	43,111 8,051	39,453	4,593 (3,590)	44,046 (3,590)
2709	Scappoose Public Library	253,304	12,387	22,502	4,553.00	79,188	118,630	1,004	168	44,062	45,234	44,257	6,845	51,102
2710 2713	Klamath County Emergency Communications District Port of Tillamook Bay	1,651,359 1,622,765	80,757 79,358	146,697 144,157	29,682.00 29,168.00	123,622 69.895	380,758 322,578	6,548 6,434	1,094 1.075	- 3.467	7,642 10.976	288,525 283,529	54,017 2.816	342,542 286,345
2714 2715	Winchester Bay Sanitary District	155,328 15,291,270	7,596 747,790	13,798 1.358,386	2,792.00 274.847.00	13,424	37,610	616 60.631	103	33,055 518,490	33,774	27,139 2.671.687	(4,517) 256,445	22,622
2715	Jackson County Fire District 3 Neskowin Water District	15,291,270 456,976	747,790 22,348	1,358,386 40,595	2/4,847.00 8,214.00	1,634,110 31,404	4,015,133 102,561	60,631	10,128 303	518,490 2,290	589,249 4,405	2,671,687 79,843	256,445 13,801	2,928,132 93,644
2717	Ice Fountain Water District	1,383,186 251,969	67,642 12,322	122,874 22,383	24,862.00 4,529.00	620,763 106,715	836,141 145,949	5,484 999	916 167	2,478 76,185	8,878 77,351	241,670 44,024	152,703 18,153	394,373 62,177
2718	Curry Library Human Solutions, Inc	251,969	12,322	- 22,383	4,529.00	106,715	145,949	- 999	- 167	76,185		44,024	18,153	62,177
2720 2721	Tri-Met	- 1.410.346	- 68.970	- 125 287	- 25,350,00	- 212.148	431.755	- 5.592	- 934	- 32.576	- 39.102	- 246.415	- 87.605	- 334.020
2722	Klamath Housing Authority Tillamook 9-1-1	1,047,510	51,226	93,055	18,828.00	235,161	398,270	5,592 4,153	934 694	374	5,221	246,415 183,021	74,038	257,059
2723 2724	Oregon Coastal Zone Management Association Nehalem Bay Wastewater Agency	- 988.135	- 48.323	- 87.780	- 17.761.00	2,782 340.295	2,782 494,159	- 3.918	- 654	7,466 30.321	7,466 34,893	- 172.647	(8,044) 79,774	(8,044) 252,421
2725	West Valley Fire District	1,410,861	68,995	125,333	25,359.00	389,776	609,463	5,594	934	58,370	64,898	246,505	64,040	310,545
2726 2728	Yamhill Communications Agency Baker County Library District	1,800,905 981,203	88,070 47 984	159,982 87 164	32,370.00	143,225 64,772	423,647 217,556	7,141	1,193 650	137,151 98.340	145,485 102 881	314,654 171,436	(15,415) (13,753)	299,239 157,683
2729	Douglas County Fire District 2	32,155,345	1,572,495	2,856,491	577,963.00	7,593,831	12,600,780	127,499	21,298	435,418	584,215	5,618,175	1,922,921	7,541,096
2731 2732	Canby Utility Board Umatilla County Special Library District	3,528,410 275,618	172,550 13,479	313,443 24,484	63,420.00 4,954.00	387,364 55.017	936,777 97,934	13,990 1.093	2,337 183	613,676 5.078	630,003 6.354	616,483 48,156	13,807 3,511	630,290 51,667
2733	Wiard Memorial Park District	468,546	22,913	41,623	8,422.00	125,729	198,687	1,858	310	21,502	23,670	81,864	35,372	117,236
2734 2736	Seal Rock Water District Wasco 9-1-1	928,212	45,392	82,457	16,684.00	40,924	185,457	3,680	615	49,099	53,394	162,177	(2,972)	159,205
2737	Portland Energy Conservation Inc	112,676	5,510	10,009	2,025.00	16,852	34,396	447	75	15,808	16,330	19,687	(678)	19,009
2739 2740	Scappoose Rural Fire Protection District Neskowin Regional Sanitary Authority	5,255,759	257,023	466,891	94,468.00	434,666 3,744	1,253,048 3,744	20,840	3,481	50,662 35,041	74,983 35,041	918,285	170,583 (11,474)	1,088,868 (11,474)
2741 2742	Port of Garibaldi Amity Fire District	827,432	40,464	73,504	14,872.00	324,805	453,645	3,281	548	181,764 81,905	185,593 81,905	144,569	9,484	154,053
2743	Douglas Soil & Water Conservation District		-			-					-		(33,757)	(33,757)
2745 2746	Clackamas County Fire District Marion-Salem Data Center	84,826,589	4,148,279	7,535,492	1,524,681.00	10,940,890	24,149,342	336,345	56,185	1,105,913	1,498,443	14,820,883	3,085,747	17,906,630
2747	Salem Housing Authority	5,425,120	265,305	481,936	97,512.00	263,027	1,107,780	21,511	3,593	98,602	123,706	947,876	96,827	1,044,703
2749 2750	Black Butte Ranch Police Eastern Oregon Human Services Consortium	397,988	19,463	35,355	7,153.00	11,204	73,175	1,578	264	228,803	230,645	69,536	(59,039)	10,497
2751	Lane Regional Air Protection Agency		-	-		-			-	-				
2752	Mist-Birkenfeld Rural Fire Protection District Linn-Benton Housing Authority	593,935 2,398,438	29,045 117,291	52,762 213,063	10,675.00 43,110.00	107,963 373,178	200,445 746,642	2,355 9.510	393 1,589	17,213 24.072	19,961 35,171	103,772 419.055	46,728 103,018	150,500 522,073
2756	Sandy Area Sch Trans Agency				· · ·					-	-	-		-
2757 2758	City of Stayton Mohawk Valley Rural Fire District	956,546 653,804	46,778 31,973	84,974 58,080	17,193.00 11,752.00	129,105 239,301	278,050 341,106	3,793 2,592	634 433	677,268 112,606	681,695 115,631	167,128 114,232	(214,661) 69,201	(47,533) 183,433
2760	Knappa Svensen Burnside Rural Fire Protection District	714,604	34,946	63,481	12,844.00	316,511	427,782	2,833	473	54,808	58,114	124,855	75,527	200,382
2761 2763	Clackamas River Water Junction City Fire Department	5,980,032 963,360	292,442 47,111	531,231 85,579	107,486.00 17,316.00	92,447 272,286	1,023,606 422,292	23,711 3,820	3,961 638	131,591 80,230	159,263 84,688	1,044,830 168,318	(17,450) 54,293	1,027,380 222,611
2765	Green Sanitary		-				-		-	365,928	365,928	-	(92,182)	(92,182)
2766 2767	Southwest Lincoln County Water District Springfield Utility Board	706,355	34,543	62,748	12,696.00	192,344	302,331	2,801	468	76,935 13,906	80,204 13,906	123,414	23,711 (14,891)	147,125 (14,891)
2768	Lake County Library District Harbor Water PUD	220,121 554,565	10,765	19,554	3,956.00 9,968.00	1,634 134,217	35,909 220,569	873	146 367	25,825	26,844 11.829	38,460 96,893	(8,184)	30,276
2771 2772	Umatilla County Soil & Water District	145,404	27,120 7,111	49,264 12,917	2,614.00	51,783	74,425	2,199 577	96	9,263 102,944	103,617	25,405	5,686	31,091
2773 2774	Housing Authority of Jackson County Oregon Trail Library District	5,520,546 494,874	269,972 24,201	490,413 43,962	99,227.00 8,895.00	119,251 75,098	978,863 152,156	21,889 1,962	3,657 328	419,238 8,623	444,784 10,913	964,549 86,464	(44,047) 29,253	920,502 115,717
2776	Rainier Cemetery District					14,037	14,037			47,401	47,401	-	(5,436)	(5,436)
2777 2778	City of Newberg Mulino Water District 23	11,613,949 125,318	567,958 6,128	1,031,715	208,750.00 2,252.00	747,181	2,555,604 22,917	46,050 497	7,693	64,116 4,965	117,859	2,029,187 21,895	284,499 (933)	2,313,686 20,962
2779	Brownsville Rural Fire Protection District	206,036	10,076	18,303	3,703.00	22,132	54,214	817	136	40,337	41,290	35,999	(2,536)	33,463
2780	Nehalem Bay Health District	85,723	4,192	7,615	1,541.00	49,975	63,323	340	57	404	801	14,977	9,915	24,892

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, 2023

				Def	Deferred Outflows of Resources			Deferred Inflo	ows 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⁾	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
2781 2783	North Bend Coos-Curry Housing Authority Tillamook Fire District	1,396,760 581,163	68,306 28,421	124,080 51.627	25,106.00 10.446.00	232,673 106,035	450,165 196,529	5,538 2,304	925 385	4,331 3,790	10,794 6,479	244,042 101,541	64,413 33,963	308,455 135,504
2784	Eisenschmidt Pool	329,314	16,104	29,254	5,919.00	7,022	58,299	1,306	218	62,033	63,557	57,538	(6,519)	51,019
2785 2786	Fern Ridge Community Library Seal Rock Rural Fire Protection District	316,624 454,511	15,484 22,227	28,127 40,376	5,691.00 8,169.00	93,251 166,618	142,553 237,390	1,255 1,802	210 301	- 89 644	1,465 91,747	55,320 79,412	34,396 52,952	89,716 132,364
2786	Port of Hood River	1,618,921	22,227	40,376 143.815	29.099.00	115,070	237,390	6,419	1,072	199,140	206.631	282.858	52,952	305,858
2789	Farmers Irrigation District	691,653	33,824	61,442	12,432.00	54,641	162,339	2,742	458	113,975	117,175	120,845	4,324	125,169
2790 2792	Silver Falls Library District North Wasco County Parks and Recreation District	926,405 489,113	45,304 23,919	82,296 43,450	16,651.00 8,791.00	78,424 52,541	222,675 128,701	3,673 1,939	614 324	22,534 65.969	26,821 68,232	161,861 85,458	(976) (21,722)	
2792	North Lincoln Fire & Rescue District 1	4,415,394	215,926	392,237	79,363.00	1,216,782	1,904,308	1,939	2,925	56,379	76,811	771,457	465,992	1,237,449
2796	West Side Rural Fire Protection District	304,434	14,888	27,044	5,472.00	168,285	215,689	1,207	202	8,258	9,667	53,191	39,786	92,977
2797 2798	Vernonia Fire Fairview Water District	146,517 268,248	7,165 13,118	13,016 23,830	2,634.00 4,822.00	84,396 73,000	107,211 114,770	581 1.064	97 178	64,045	64,723 1,242	25,599 46,868	5,570 24.497	31,169 71,365
2799	Sublimity Fire District	286,990	14,035	25,494	5,158.00	47,069	91,756	1,138	190	20,197	21,525	50,143	10,770	60,913
2801 2802	Coburg Rural Fire Protection District Rural Road Assessment District 3	567,643 407,441	27,759 19,925	50,426 36,195	10,203.00	102,795 77,194	191,183 140,637	2,251 1,616	376 270	18,802 48,960	21,429 50,846	99,178 71,188	45,024 (5.032)	144,202 66,156
2802	Southwestern Polk County Rural Fire Protection District	391,336	19,925	36,195	7,034.00	255,716	316,652	1,552	259	48,960	2,370	68,374	(5,032) 55,338	123,712
2804	Aurora Rural Fire Protection District	1,854,589	90,695	164,751	33,335.00	750,072	1,038,853	7,354	1,228	6,642		324,033	201,590	525,623
2806 2808	Multhomah County Rural Fire Protection District 14 Lifeways	53,381	2,610	4,742	959.00	14,978	23,289	212	35	2,645	2,892	9,327	(4,796)	4,531
2809	Juntura Road District 4	75,099	3,673	6,671	1,350.00	25,482	37,176	298	50	9,412	9,760	13,121	6,994	20,115
2810	Sutherlin Water Control District	157,525	7,703	13,994	2,831.00	11,911	36,439	625	104	11,948	12,677	27,523	4,977	32,500
2811 2812	Mid-Columbia Center For Living Workforce Development Board	7,969,680	389,742	707,979	143,248.00		1,240,969	31,600	5,279	2,476,147	2,513,026	1,392,461	(830,573)	561,888
2814	The Job Council			-										
2816 2817	Odell Sanitary District Wickiup Water District	575,778 352,989	28,157 17,262	51,149 31,357	10,349.00 6,345.00	37,244 70,770	126,899 125,734	2,283 1,400	381 234	6,078	8,742 1.634	100,600	9,416 25,204	110,016 86,878
2817	Netarts Water District	352,989	9,303	16.899	3,419.00	55.785	125,734 85,406	754	126	73,269	74,149	33.237	(10.164)	
2819	Harrisburg Fire and Rescue	761,395	37,235	67,638	13,685.00	256,365	374,923	3,019	504	21,082	24,605	133,031	65,578	198,609
2820 2821	Central Oregon Coast Fire & Rescue District Tillamook County Soil And Water Conservation District	849,124 113,755	41,525 5,563	75,431 10.105	15,262.00 2.045.00	288,771 5.027	420,989 22,740	3,367 451	562 75	12,744 81.028	16,673 81,554	148,359 19,875	101,331 (24,045)	249,690 (4,170)
2822	Deschutes County Rural Fire Protection District 2	-	-		-		-			5,962	5,962	-	(30,067)	(30,067)
2823 2824	Lyons Fire District	494,996 331,606	24,207	43,973	8,897.00 5,960.00	218,080 76,076	295,157 127,711	1,963 1,315	328 220	1,185 464	3,476 1,999	86,486 57,938	74,059 27,951	160,545 85,889
2824	Glide Fire Department Northern Oregon Corrections	331,606 5,906,325	16,217 288,837	29,458 524,683	5,960.00	76,076	127,711	1,315 23,419	3.912	464	1,999	57,938	27,951 86,761	85,889 1.118,713
2826	Wasco County Soil-Water Conservation District	824,193	40,306	73,216	14,814.00	122,994	251,330	3,268	546	29,483	33,297	144,003	35,448	179,451
2828 2829	Deschutes Public Library District Hubbard Rural Fire Protection District	6,011,147 589,736	293,963 28,840	533,995 52,389	108,045.00 10,600.00	338,351 297,005	1,274,354 388,834	23,835 2,338	3,981 391	99,064 2,597	126,880 5.326	1,050,266 103,038	130,550 82,535	1,180,816 185,573
2829	Netarts-Oceanside Rural Fire Protection District	316,515	28,840	28,117	5,689.00	297,005	204,502	2,338	210	2,597 195,813	5,326	55,301	82,535	73,383
2831	Oregon Advanced Technology Consortium, Inc	-		-				-	-			-		
2832 2833	Careoregon Boardman Rural Fire Protection District	- 1.440.495	- 70.445	- 127.965	25.892.00	135,077 467,424	135,077 691,726	- 5.712	- 954	155,429 31.870	155,429 38,536	- 251.683	3,002 129,046	3,002 380,729
2834	Crescent Rural Fire Protection District	543,461	26,577	48,278	9,768.00	113,838	198,461	2,155	360	74,804	77,319	94,953	16,005	110,958
2835	North Clackamas County Water Commission	666,812	32,609	59,236	11,985.00	137,677	241,507	2,644	442	9,647	12,733	116,505	41,275	157,780
2836 2837	Regional Organized Crime Narcotics Task Force NORCOM	3,036,151	- 148,477	269,714	54,572.00	332,144	804,907	12,039	2,011	- 26,351	- 40,401	530,476	- 87,201	617,677
2838	High Desert Parks & Recreation District	39,181	1,916	3,481	704.00	8,060	14,161	155	26	18,449	18,630	6,846	(2,573)	4,273
2839 2840	North Morrow Vector Control District Cannon Beach Rural Fire Protection District	278,870 986,118	13,638 48,224	24,773 87.601	5,012.00 17,725.00	11,182 479,679	54,605 633,229	1,106 3.910	185 653	2,590 51,614	3,881 56,177	48,724 172.294	3,985 108,448	52,709 280,742
2841	Jefferson County Soil & Water Conservation District	207,120	10,129	18,399	3,723.00	42,378	74,629	821	137	16,739	17,697	36,188	1,893	38,081
2842	Tualatin Valley Water District	12,511,317	611,842	1,111,431	224,880.00	1,231,072	3,179,225	49,608	8,287	3,082,639 67,370	3,140,534	2,185,975	(950,038)	
2843 2844	Yachats Rural Fire Protection District Crook County Rural Fire Protection District 1	880,337 6,024,680	43,051 294,625	78,204 535,197	15,823.00 108,288.00	66,885 658,165	203,963 1,596,275	3,491 23,888	583 3,990	139,569	71,444 167,447	153,812 1,052,631	5,194 267.575	159,006 1,320,206
2845	Sunrise Water Authority	1,117,904	54,669	99,308	20,093.00	227,721	401,791	4,433	740	547,633	552,806	195,320	(151,081)	44,239
2846 2847	Jefferson County Library District Sweet Home Fire and Ambulance District	539,908 3.285.791	26,403 160.685	47,962 291,890	9,704.00 59.059.00	189,476 295,498	273,545 807,132	2,141 13.028	358 2.176	74,712 41,253	77,211 56.457	94,333 574,093	16,202 120,438	110,535 694,531
2848	Lane Transit District	3,377	165	300	61.00	4	530	13	2	71	86	590	28	618
2849 2850	Lebanon Aquatic District Lake County 4-H & Extension Service	589,603	28,833	52,377	10,598.00	82,565	174,373	2,338	391	15,217	17,946	103,015	23,016	126,031
2850	East Umatilla County Rural Fire Protection District					- 885	- 885			- 19.768	- 19.768		- (11.475)	- (11.475)
2852	Ochoco Irrigation District	826,758	40,431	73,444	14,860.00	20,571	149,306	3,278	548	36,155	39,981	144,451	(3,748)	
2853 2854	Mill City Rural Fire Protection District Sunset Empire Transportation District	107,353	5,250	9,537	1,930.00	9,611	26,328	426	71	1,363	1,860	18,757	3,031	21,788
2855	Harney Hospital	18,931,505	925,808	1,681,763	340,277.00	269,527	3,217,375	75,065	12,539	407,862	495,466	3,307,708	85,847	3,393,555
2856 2857	Mid-Columbia Council of Governments	50,947 4,969,775	2,491 243.037	4,526 441,485	916.00 89.327.00	14,783 899.026	22,716 1.672.875	202	34 3.292	2,548 105,266	2,784 128,264	8,902 868,318	3,517	12,419
2857	Sunriver Service District Nesika Beach-Ophir Water District	4,969,775	243,037 8,588	441,485	3,156.00	71.629	1,672,875 98,973	19,706 696	3,292	105,266	128,264 60,696	30.682	195,973 5,296	1,064,291 35.978
2859	South Lane County Fire and Rescue	6,683,043	326,821	593,682	120,122.00	1,036,354	2,076,979	26,499	4,427	27,696	58,622	1,167,660	317,877	1,485,537
2860 2861	Coos County Airport District Mt Angel Fire District	1,402,689 171,905	68,596 8,407	124,607 15.271	25,212.00 3.090.00	192,399 65.761	410,814 92,529	5,562 682	929 114	48,369 1.663	54,860 2,459	245,077 30.035	35,875 16,307	280,952 46,342
2864	Tri-City Water and Sanitary Authority	798,519	39,050	70,936	14,353.00	82,248	206,587	3,166	529	37,296	40,991	139,517	5,224	144,741
2865	Tri-County Cooperative Weed Management Area	61,549	3,010	5,468	1,106.00	10,607	20,191	244	41	29,565	29,850	10,754	(3,147)	
2866 2867	Jefferson Behavioral Health West Multnomah Soil and Water Conservation District	- 1,684,188	- 82,362	- 149,613	30,272.00	7 139,417	7 401,664	- 6,678	- 1,116	5,128 21,367	5,128 29.161	- 294,261	(1,237) 47,247	(1,237) 341.508
2869	Nehalem Bay Fire & Rescue	1,236,714	60,479	109,862	22,229.00	330,449	523,019	4,904	819	21,529	27,252	216,078	94,272	310,350
2870 2872	Clackamas River Water Providers	188,811	9,233	16,773	3,394.00 152.00	29,853 1,772	59,253 3.085	749	125	489 388	1,363 427	32,989 1.473	9,876 361	42,865 1.834
2872 2873	Emergency Communications of Southern Oregon Mosier Fire District	8,429 84,818	412 4,148	749 7,535	152.00 1,525.00	1,772 7,154	3,085 20,362	33 336	6 56	388 15,797	427 16,189	1,473 14,819	361 (587)	
2874	Umatilla-Morrow Radio and Data District	166,907	8,162	14,827	3,000.00	12,835	38,824	662	111	1,927	2,700	29,162	4,263	33,425
2876 2877	Oregon Municipal Electric Utilities Association Mid-Columbia Fire and Rescue V1-801	118,290 3.474.675	5,785 169.922	10,508 308.670	2,126.00 62,454.00	36,036 746,292	54,455 1,287,338	469 13.777	78 2.301	1,611 128.423	2,158 144,501	20,668 607.094	8,776 149,756	29,444 756.850
2878	Yamhill Fire Protection District	267,491	13,081	23,762	4,808.00	138,430	180,081	1,061	177	33,909	35,147	46,736	26,190	72,926
2879	LaGrande Rural Fire Protection District	-	-	-	-	1,203	1,203		-	29,096	29,096	-	(16,812)	
2880 2881	Oregon Health & Science University Lake Chinook Fire and Rescue District	512,610,972 76,998	25,068,241 3,765	45,537,327 6.840	9,213,719.00 1.384.00	21,522,122 17.814	101,341,409 29.803	2,032,548 305	339,529 51	20,044,404	22,416,481 1.571	89,563,276 13,453	(8,140,215) 3.853	81,423,061 17,306
2883	Lane Fire Authority	8,691,479	425,040	772,100	156,221.00	597,499	1,950,860	34,462	5,757	361,085	401,304	1,518,573	227,686	1,746,259
2884	North Central Public Health District Siletz Rural Fire Protection District	3,504,850 1,622	171,398	311,350 144	62,997.00 29.00	758,859	1,304,604 19,362	13,897	2,321	221,411 71.094	237,629 71,101	612,367 283	156,134 (19,054)	768,501 (18,771)
2885	Idanha-Detroit Rural Fire Protection District	70,229	3,434	6,239	1,262.00	20,807	31,742	278	47	304,374	304,699	12,270	(19,054) (66,945)	
				,						,.		, .		

					Cost-Sharing Sche	Multiple-Employer De dule of Pension Amo	Retirement System efined Benefit Pension Plar bunts by Employer Ended June 30, 2023	,						
				Defe	erred Outflows of Resource	ces			Deferred Inflo	ows of Resources		Pe	ension Expense / (Cre	dit)
Employer Number 2887	Employer Name Umatilla County Fire District #1	Net Pension Liability 9,251,704	Differences between Expected and Actual Experience 452,437	Changes in Assumptions 821,867	Net Difference between Projected and Actual Investment Earnings 166.291.00	Changes in Employer Proportion 1.426.827	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾ 2,867,422	Differences between Expected and Actual Experience 36,684	Changes in Assumptions 6,128	Changes in Employer Proportion 66.704	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾ 109,516	Proportionate Share of Plan Pension Expense 1.616.456	Net Amortization of Deferred Amounts from Changes in Proportion 549,409	Total Pension Expense / (Credit) ⁽¹⁾ 2.165,865
2887	Oak Lodge Water Services District	3,874,785	452,437 189,489	344,213	69,646.00		603,348	15,364	2,566	610,870	628,800	677,002	(228,673)	448,329
2889 2890	Mid-Valley Behavioral Care Network Central Cascades Fire and EMS	34,225 60,333	1,674 2,950	3,040 5,360	615.00 1.084.00	154,110 30,466	159,439 39,860	136 239	23 40	356,091 5,187	356,250 5.466	5,980 10.541	(10,938)	(4,958) 20,660
2890	Grant County Emergency Communications Agency	229,580	11,227	20,395	4,126.00	109,753	145,501	239 910	152	5,167	1,062	40,112	38,040	78,152
2892 2893	Lake Health District Pleasant Hill Goshen Fire & Rescue	- 846.219	- 41.383	- 75,173	- 15,210.00	3,673 143.666	3,673 275,432	- 3,355	- 560	7,888 5.641	7,888 9,556	- 147,851	(460) 72.714	(460) 220,565
2894	Greater Toledo Pool Recreation District	13,273	649	1,179	239.00	6,438	8,505	53	9	162	224	2,319	2,176	4,495
2895 2897	Western Lane Fire and EMS Authority Morrow County	5,964,455 360,406	291,680 17,625	529,847 32,016	107,206.00 6,478.00	735,791 235,505	1,664,524 291,624	23,650 1,429	3,951 239	142,948	170,549 1,668	1,042,108 62,970	209,949 53,524	1,252,057 116,494
2899	New Carlton Fire District	-	-		-		-				-	-		-
2900	Clatsop Community College	10,674,534	522,017 650,159	948,262	191,865.00	806,282	2,468,426	42,325 52,715	7,070		49,395	1,865,052	446,898	2,311,950
2901 2902	Blue Mountain Community College Treasure Valley Community College	13,294,850 7,259,246	650,159 354,999	1,181,036 644,868	238,963.00 130,478.00	196,051 417,300	2,266,209 1,547,645	52,715 28,784	8,806 4,808	2,225,917 2,251,350		2,322,873	(486,653) (806,212)	1,836,220 462,122
2903	Umpqua Community College	3,304,930	161,621	293,590	59,403.00	195,827	710,441	13,104	2,189	8,397,374	8,412,667	577,437	(2,383,989)	(1,806,552)
2904 2905	Lane Community College Mt Hood Community College	1,695,539 10,339,084	82,917 505.613	150,622 918,463	30,476.00 185.836.00	329,861 1.997.301	593,876 3.607.213	6,723 40,995	1,123	33,005,506 28,845,210	33,013,352 28,893,053	296,244 1.806.442	(9,227,311) (5.868,122)	(8,931,067) (4,061,680)
2906	Klamath Community College	17,141,953	838,294	1,522,790	308,111.00	1,792,966	4,462,161	67,969	11,354	674,510		2,995,038	497,061	3,492,099
2908 2910	Clackamas Community College Linn-Benton Community College	12,582,904 44,959,702	615,342 2,198,667	1,117,791 3,993,954	226,166.00 808,110.00	594,129 1,837,253	2,553,428 8,837,984	49,892 178,269	8,334 29,779	21,582,646 596,110	21,640,872 804,158	2,198,482 7,855,349	(5,053,433) 684,057	(2,854,951) 8,539,406
2918	Portland Community College	54,279,567	2,654,437	4,821,876	975,626.00	25,021,936	33,473,875	215,223	35,952	49,778,592	50,029,767	9,483,714	(18,814,611)	(9,330,897)
2919 2922	Chemeketa Community College Roque Community College	24,145,327 4,144,825	1,180,780 202,695	2,144,928 368,202	433,990.00 74,499.00	465,787	4,225,485 645,396	95,738 16,435	15,993 2,745	26,289,171 16,130,331	26,400,902 16,149,511	4,218,666 724,183	(7,202,140) (4,517,860)	(2,983,474) (3,793,677)
2995	Oregon Coast Community College	5,043,434	246,639	448,029	90,651.00	553,494	1,338,813	19,998	3,341	-	23,339	881,188	248,035	1,129,223
2996 2997	Columbia Gorge Community College Tillamook Bay Community College	7,870,398 4,765,978	384,887 233,071	699,160 423,381	141,463.00 85,664.00	308,611 772,856	1,534,121 1,514,972	31,207 18,898	5,213 3,157	139,399 66,006	175,819 88,061	1,375,114 832,711	(6,464) 250,652	1,368,650 1,083,363
2998	Southwestern Community College	12,870,750	629,419	1,143,361	231,340.00	312,082	2,316,202	51,034	8,525	2,322,570	2,382,129	2,248,775	(390,983)	1,857,792
2999 3003	Central Oregon Community College Baker School District 5J	37,677,783 2,546,321	1,842,559 124,523	3,347,071	677,224.00 45,768.00	752,579 685,914	6,619,433 1.082.405	149,396 10.096	24,956 1,687	3,326,887 9,408,879	3,501,239 9,420,662	6,583,054 444,893	(925,762) (2.359.600)	5,657,292 (1,914,707)
3008	Huntington School District 16J	1,153,179	56,394	102,442	20,727.00	16,480	196,043	4,572	764	127,607	132,943	201,483	(57,201)	144,282
3016 3027	Burnt River High School Pine-Eagle School District 61	781,152 3.707,189	38,201 181,293	69,393 329,325	14,041.00 66.633.00	31,878 343,366	153,513 920.617	3,097 14,699	517 2.455	119,656 73.055	123,270 90,209	136,483 647,719	(29,556) 40,217	106,927 687,936
3037	Alsea School	9,109,094	445,463	809,198	163,728.00	3,889,132	5,307,521	36,118	6,033	86,870	129,021	1,591,539	909,582	2,501,121
3039 3043	Corvallis School District 509J Philomath School District 17J	60,416,585 14,521,302	2,954,555 710,136	5,367,052 1,289,987	1,085,933.00 261,007.00	4,356,859 643,356	13,764,399 2,904,486	239,557 57,578	40,017 9,618	4,498,441 497,852	4,778,015 565,048	10,555,972 2,537,159	(13,123) 289.305	10,542,849 2,826,464
3049	Monroe Elementary School	-	-		-		-				-	-	-	-
3075 3083	West Linn School District Welches Elementary School	16,611,026	812,330	1,475,625	298,568.00	1,406,201	3,992,724	65,864	11,002	54,979,331	55,056,197	2,902,275	(13,385,591)	(10,483,316)
3094	Damascus-Union School District 26			-		-	-	-	-	-		-		
3102 3109	Molalla Elementary School 35 Boring School District			-						-				
3111	Sandy Elementary School District 46			-		-	-	-	-	-		-		
3116 3122	Colton School District 53 Oregon City School District 62	5,679,268 16,563,611	277,734 810.011	504,513 1,471,413	102,080.00 297,716.00	6,287	890,614 2,579,140	22,519 65.676	3,762 10.971	833,721 34,694,220	860,002 34,770,867	992,280 2.893.991	(303,336) (10,246,581)	688,944 (7.352,590)
3138	Canby Elementary School District 86	-					-			-	-	-	-	-
3160 3174	Gladstone School District 115 Canby Union High School	10,325,306	504,939	917,239	185,588.00	3,131,277	4,739,043	40,941	6,839	3,291,884	3,339,664	1,804,035	(152,103)	1,651,932
3175	Sandy Union High School			-		-	-	-	-	-				
3176 3179	Molalla Union High School Clatsop County School District 1C	- 9,541,151	- 466,591	- 847,579	- 171,494.00	- 2,621,422	4,107,086	37,832	6,320	3,106,410	3,150,562	- 1,667,028	- (184,298)	- 1,482,730
3186	Jewell School District 8	4,703,899	230,035	417,867	84,548.00	348,479	1,080,929	18,651	3,116	213,182	234,949	821,864	75,895	897,759
3187 3195	Seaside Schools Warrenton-Hammond School District	15,471,204 10,664,363	756,589 521,520	1,374,370 947,359	278,081.00 191,682.00	535,443 736,147	2,944,483 2,396,708	61,345 42,285	10,247 7,064	998,576 667,354	1,070,168 716,703	2,703,125 1,863,275	(288,467) (35,570)	2,414,658 1,827,705
3230 3241	Vernonia School District	7,390,679 13,783,931	361,427 674,076	656,544 1.224,483	132,841.00 247,754.00	489,777 724,579	1,640,589	29,305 54,655	4,895 9,130	283,093	317,293 77,296	1,291,298	(69,313) 271,684	1,221,985
3242	Coquille School District 8 Coos Bay School District 9	26,285,540	1,285,443	2,335,052	472,459.00	1,260,801	5,353,755	54,655 104,224	17,410	2,223,530	2,345,164	4,592,604	(319,694)	4,272,910
3245 3252	North Bend Public Schools Powers School District	22,744,009 2,179,905	1,112,251 106,604	2,020,443 193,650	408,803.00 39,182.00	1,613,394 108,593	5,154,891 448,029	90,182 8,644	15,065 1,444	148,014 99,984	253,261 110.072	3,973,828 380,873	185,739 4 420	4,159,567 385,293
3257	Myrtle Point School District 41	7,097,308	347,080	630,483	127,568.00	307,318	1,412,449	28,141	4,701	405,689	438,531	1,240,040	(329,640)	910,400
3264 3274	Bandon School District Crook County School District	8,031,904 20,570,305	392,785 1.005.951	713,507 1.827,344	144,366.00 369,733.00	372,132 3.892.630	1,622,790 7.095.658	31,847 81,563	5,320 13.625	599,280 2.833.554	636,447 2.928,742	1,403,332 3,594,039	(145,401) 344.835	1,257,931 3.938.874
3275	Port Orford-Langlois School District 2Cj	3,056,977	149,496	271,564	54,946.00	5,462	481,468	12,121	2,025	193,981	2,920,742 208,127	534,114	(143,367)	390,747
3277 3281	Curry County School District 3C Ophir School			-			-	-	-	-			-	
3282	Pistol River School District 16			-					-	-				
3283 3288	Brookings-Harbor School District 17C Central Curry School District 1	8,957,377 4,982.812	438,043 243.675	795,720 442,644	161,001.00 89,562.00	551,812 208,869	1,946,576 984,750	35,517 19,757	5,933 3,300	2,120,720 243.687	2,162,170 266,744	1,565,031 870,596	(481,320) (77,621)	1,083,711 792,975
3291	Bend-La Pine Public Schools	175,270,123	8,571,244	15,569,961	3,150,322.00	5,257,433	32,548,960	694,962	116,091	3,822,490	4,633,543	30,623,157	(424,370)	30,198,787
3296 3307	Sisters School District Oakland School District	8,706,564 5,482,978	425,778 268,134	773,440 487,075	156,493.00 98,552.00	1,068,485 332,611	2,424,196 1,186,372	34,522 21,740	5,767 3,632	308,399 920,404	348,688 945,776	1,521,209 957,985	75,897 (267,187)	1,597,106 690,798
3310	Roseburg Public Schools	6,107,196	298,661	542,527	109,771.00	-	950,959	24,216	4,045	19,721,607	19,749,868	1,067,048	(6,264,664)	(5,197,616)
3316 3318	Glide School District 12 Days Creek School District 15	6,675,276 2,687,138	326,441 131,409	592,992 238 709	119,982.00 48,299.00	536,044 171,835	1,575,459 590,252	26,468 10,655	4,421	854,446 117,812	885,335 130,247	1,166,303 469,496	(60,897) (20,103)	1,105,406 449,393
3319	South Umpqua School District	2,087,024	102,062	185,399	37,512.00	1,608,986	1,933,959	8,275	1,382	2,558,902	2,568,559	364,644	(367,061)	(2,417)
3320 3321	Camas Valley School District 21 North Douglas School District 22	2,578,058 3,730,370	126,075 182,426	229,019 331,384	46,338.00 67.050.00	225,632 110,419	627,064 691,279	10,222 14,791	1,708	287,160 374,175	299,090 391,437	450,438 651,769	(48,137) (79,783)	402,301 571,986
3324	Yoncalla School District 32	3,762,111	183,979	334,204	67,621.00	356,307	942,111	14,917	2,492	94,615	112,024	657,315	79,270	736,585
3325 3331	Elkton School District 34 Umpgua School District	3,288,959	160,840	292,172	59,116.00	96,677	608,805	13,041	2,178	68,209	83,428	574,646	9,946	584,592
3335	Riddle School District	4,458,780	218,048	396,092	80,143.00	141,986	836,269	17,679	2,953	209,363		779,037	(115,381)	663,656
3338 3349	Glendale 77 Winston-Dillard Schools	3,583,259 995,823	175,232 48,699	318,316 88,463	64,406.00 17.899.00	166,317 2.183.646	724,271 2.338.707	14,208 3,949	2,373 660	385,959 2,903,142		626,066 173,990	(75,351) (134.002)	550,715 39,988
3353	Sutherlin School District 130	6,961,934	340,460	618,457	125,134.00	308,961	1,393,012	27,605	4,611	1,517,570	1,549,786	1,216,388	(329,343)	887,045
3361 3364	Arlington Public Schools Condon Admin School District 25J	1,891,458 1,733,785	92,498 84,787	168,026 154,019	33,997.00 31,163.00	29,229 177,221	323,750 447,190	7,500 6.875	1,253 1,148	246,479 131,711	255,232 139,734	330,475 302,927	(129,909) (13,568)	200,566 289,359
3370	Prairie City School District 4	1,842,135	90,086	163,644	33,111.00	218,713	505,554	7,304	1,148	93,282	101,806	321,857	(44,565)	277,292
3372 3375	Monument School District 8 Davville School District 16J	- 1.203.010	- 58.831	- 106.868	- 21.623.00	144,434 186.017	144,434 373.339	- 4.770	- 797	370,074 136,856	370,074 142,423	- 210.190	(175,807) (38,627)	(175,807) 171,563
3376	Long Creek Schools	949,470	46,432	84,345	17,066.00	65,758	213,601	3,765	629	57,051	61,445	165,891	(10,419)	155,472

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, 2023

				Defe	erred Outflows of Resource		Ended June 30, 2023		Deferred Inflo	ws of Resources		Pe	nsion Expense / (Cre	dit)
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
3392 3394	Burns-Slater School District	- 1,680,751	- 82.194	- 149.308	30.210.00	313.963	575.675	- 6.664	1,113	-	- 7.777	293,660	- 147,926	441,586
3394 3395	Crane Elementary School Pine Creek School	1,680,751 109,183	82,194 5.339	149,308	30,210.00	313,963	5/5,6/5 26.822	6,664	1,113	2.702	3.207	293,660 19.076	147,926	441,586 21,743
3396	Diamond School District 7	102,515	5,013	9,107	1,843.00	44,392	60,355	406	68	33,227	33,701	17,911	(7,884)	10,027
3397 3398	Suntex School District Drewsey School	99,185 142.104	4,850 6,949	8,811 12.624	1,783.00 2,554.00	1,730 8,344	17,174 30.471	393 563	66 94	61,386 11.010	61,845 11,667	17,330 24.828	(21,351) 4.160	(4,021) 28,988
3399	Frenchglen School District	140,875	6,889	12,515	2,532.00		21,936	559	93	31,155	31,807	24,614	(18,399)	6,215
3405 3407	Fields-Trout Creek 33 Crane Union High School	311,842 1.681.858	15,250 82,248	27,702 149,406	5,605.00 30,230.00	17,627 275,098		1,236 6,669	207 1,114	27,218 32,958	28,661 40,741	54,485 293,854	(5,950) 49,398	48,535 343,252
3407	Burns Union High School	1,001,030	02,240	-		275,098				- 32,936		-	49,390	- 343,232
3409	Hood River County School District	41,904,624	2,049,264 866.802	3,722,559 1,574,575	753,198.00 318,589.00	2,210,731 932.040	8,735,752 3,692,006	166,156	27,756 11,740	3,415,352 1,634,532	3,609,264 1,716,553	7,321,567 3.096.890	(598,302) (405,144)	6,723,265
3414 3415	Phoenix-Talent School District Ashland Public Schools	17,724,897 37,295,405	1,823,859	3,313,103	670,351.00	1,929,488	7,736,801	70,281 147,880	24,703	1,634,532 988,898	1,161,481	6,516,245	(405,144) (164,832)	2,691,746 6,351,413
3416 3417	Central Point School District 6 Eagle Point School District 9	52,332,059 41,589,074	2,559,197 2.033.833	4,648,871 3,694,527	940,621.00 747,526.00	99,628	8,248,317 6,475,886	207,501 164,904	34,662	3,244,426 883,343	3,486,589 1,075,794	9,143,446 7,266,434	(687,288) (877,746)	8,456,158 6,388,688
3417 3424	Rogue River School District 9	41,589,074 10,913,195	2,033,833 533,689	3,694,527 969,464	747,526.00	787,127		164,904 43.272	27,547 7,228	883,343	1,075,794 166,426	7,266,434	(877,746) 210.005	6,388,688
3432	Prospect School District	2,587,302	126,527	229,841	46,504.00	106,400	509,272	10,259	1,714	258,329	270,302	452,053	(79,084)	372,969
3439 3440	Butte Falls School District Pinehurst School	3,008,337 366,365	147,117 17,916	267,243 32,546	54,072.00 6,585.00	65,455 73,161	533,887 130,208	11,928 1,453	1,993 243	166,040 13,520	179,961 15,216	525,616 64,011	(3,639) 13,153	521,977 77,164
3445	Culver School District 4	9,168,873	448,386	814,508	164,802.00	666,313	2,094,009	36,355	6,073	227,004	269,432	1,601,984	(31,360)	1,570,624
3446 3447	Ashwood School Madras School District	122,369 6,793,524	5,984 332,224	10,871 603,497	2,199.00 122,107.00	54,365	73,419 1,057,828	485 26,937	81 4,500	17,523 15,546,317	18,089 15,577,754	21,380 1,186,963	7,236 (4,714,169)	28,616 (3,527,206)
3451	Black Butte School District	505,882	24,739	44,940	9,093.00	131,728		2,006	335	83,294	85,635	88,388	12,958	101,346
3453 3454	Josephine County School District Cu Grants Pass School District	- 73,666,191	3,602,502	6,544,069	1,324,083.00	- 24,766	- 11,495,420	- 292,093	- 48,793	- 4,933,865	- 5,274,751	- 12,870,941	- (2,119,208)	- 10,751,733
3455	Klamath Falls School District 1		-		-		-					-		-
3456 3457	Klamath County School District Klamath Falls City Schools	77,461,314 33.825.946	3,788,095 1,654,192	6,881,205 3,004,897	1,392,297.00 607.991.00	589,477 220,248	12,651,074 5,487,328	307,141 134,123	51,307 22,405	3,483,218 2,262,210	3,841,666 2,418,738	13,534,024 5.910.062	(1,614,314) (1,182,236)	11,919,710 4,727,826
3460	Union School District 5	-		-	-				-		· · · ·	-	-	-
3461 3462	Lake County School District 7 Paisley School District	1,436,812 1,741,480	70,265 85,164	127,638 154,703	25,825.00 31,302.00	181,758 21.610	405,486 292.779	5,697 6,905	952 1,153	5,069,627 335,303	5,076,276 343.361	251,040 304,271	(1,375,227) (76,674)	(1,124,187) 227,597
3463	North Lake School District 14	3,245,876	158,733	288,344	58,342.00	279,635	785,054	12,870	2,150	204,093	219,113	567,119	(7,386)	559,733
3464 3465	Plush School District Adel School District 21	253,557 137.011	12,400 6,700	22,525 12,171	4,557.00 2,463.00	26,227 2,762	65,709 24,096	1,005 543	168 91	7,415 29.951	8,588 30,585	44,301 23,939	(5,338) (13,203)	38,963 10,736
3470	Pleasant Hill School District	9,736,035	476,122	864,892	174,996.00	11,080	1,527,090	38,604	6,449	457,258	502,311	1,701,078	(222,270)	1,478,808
3473 3487	Eugene School District 4J Springfield School District 19	171,885,674 9,308,550	8,405,734 455,216	15,269,307 826,917	3,089,490.00	- 592,299	26,764,531 2 041,745	681,542 36,909	113,849 6.166	13,597,135 55,178,211	14,392,526 55,221,286	30,031,827 1,626,388	(5,055,610) (14,979,201)	24,976,217 (13,352,813)
3494	Fern Ridge School District	9,409,355	460,146	835,871	169,125.00	68,535	1,533,677	37,309	6,232	856,132	899,673	1,644,000	(239,349)	1,404,651
3498 3502	Mapleton School District Creswell School District 40	3,003,660 11,526,887	146,888 563,700	266,827 1.023.980	53,988.00 207,185.00	83,281 61,472	550,984 1.856.337	11,910 45,705	1,989 7.635	146,503 1.353.389	160,402 1,406,729	524,799 2.013.975	(44,644) (468,907)	480,155 1,545,068
3506	South Lane School District	271,190	13,262	24,091	4,874.00	860,370	902,597	1,075	180	13,540,482	13,541,737	47,382	(3,683,770)	(3,636,388)
3510 3517	Bethel School District Crow-Applegate-Lorane District 66	11,785,295 4,247,781	576,337 207,729	1,046,936 377,348	211,830.00 76,350.00	- 243.110	1,835,103 904,537	46,730 16,843	7,806 2,814	31,646,882 286,429	31,701,418 306,086	2,059,124	(9,827,114) (82,944)	(7,767,990) 659,227
3519	McKenzie School District	4,247,638	207,722	377,335	76,347.00	295,617	957,021	16,842	2,813	30,147	49,802	742,146	19,711	761,857
3520 3522	Junction City School District 69 Lowell School District	7,673,297	375,248 263 193	681,650 478,100	137,921.00 96,736.00	519,117 168.676	1,713,936	30,425 21,340	5,082 3,565	2,538,185 260,946	2,573,692 285,851	1,340,677 940,332	(1,633,118) 82,134	(292,441) 1.022.466
3524	Oakridge School District	1,614,460	78,952	143,419	29,018.00	-	251,389	6,401	1,069	3,190,567	3,198,037	282,078	(1,006,037)	(723,959)
3527 3533	Marcola School District 79 Triangle Lake Schools	4,794,853 3,621,219	234,483 177,089	425,946 321,688	86,183.00 65.088.00	368,141 242,577	1,114,753 806,442	19,012 14,358	3,176	178,038 297,732	200,226	837,756 632,699	149,740 (57,467)	987,496 575,232
3537	Siuslaw School District 97J	11,953,516	584,563	1,061,880	214,854.00	1,187,443	3,048,740	47,397	7,917	939,331	994,645	2,088,516	(145,353)	1,943,163
3579 3582	Lincoln County School District Linn County School District 5			-		6,207,067	6,207,067			11,467,179	11,467,179		(999,079)	(999,079)
3603	Hamilton Creek School District		-	-		-	-	-		-			-	
3610 3613	Harrisburg Elementary School District 42J Harris School					-				-				
3615 3618	Central Linn School District 552C Sweet Home School District 55	7,973,226	389,915 538,143	708,294 977,554	143,312.00 197,792.00	203,395	1,444,916 2.893.206	31,615 43,633	5,281 7,289	464,421 2.818.425	501,317 2.869.347	1,393,080 1.922.664	(237,872) (291,345)	1,155,208 1,631,319
3626	Wyatt School District 63Cj	11,004,272		-	-	1,179,717						-		-
3647 3665	Scio School District 95C Santiam Canyon School District	5,878,995 5,444,402	287,501 266,248	522,255 483,648	105,670.00 97,858.00	125,743 449,517	1,041,169 1,297,271	23,311 21,588	3,894 3,606	931,010 160,322	958,215 185,516	1,027,177 951,245	(452,791) 174,808	574,386 1,126,053
3676	Harrisburg High School	5,444,402	200,240	403,040	-	449,517	-	21,300	3,000	100,322	160,010	951,245		
3684 3687	Ontario School District 8C Juntura Grade School	23,204,396 125,280	1,134,766 6,127	2,061,341 11,129	417,078.00 2.252.00	1,303,957 57,587	4,917,142 77,095	92,007 497	15,369 83	2,136,541 44,788	2,243,917 45,368	4,054,267 21.889	(218,853) (8,454)	3,835,414 13,435
3689	Vale School District 15	-	-	-		-	-	-			-			-
3694	Nyssa School District 26 Annex Elementary School	15,602,750 1.431,268	763,022 69,993	1,386,056 127,145	280,445.00 25.726.00	515,094 87,954	2,944,617	61,866 5.675	10,335	288,637 948	360,838 7.571	2,726,109 250.071	1,937 87,739	2,728,046 337,810
3707	Adrian School District 61	3,706,602	181,264	329,273	66,623.00	310,092	887,252	14,697	2,455	161,278	178,430	647,617	(25,728)	621,889
3709 3712	Harper School District 66 W W Jones School	2,070,584 264,730	101,258 12,946	183,938 23,517	37,217.00 4,758.00	164,184 20,731	486,597 61,952	8,210 1,050	1,371 175	76,055 12,629	85,636 13,854	361,772 46,254	(3,287) (2,751)	358,485 43,503
3715	Vale High School	-	-		-	-	-	-	-	-	-	-10,201	(2,701)	
3720 3727	Silverton RFD Aumsville Elementary			-		-								
3729	Jefferson School District 14Cj	5,148,005	251,753	457,318	92,531.00	210,690	1,012,292	20,412	3,410	1,135,156	1,158,978	899,458	(426,475)	472,983
3730 3732	North Marion School District 15 Marion Elementary School	1,523,666	74,512	135,354	27,387.00		237,253	6,041	1,009	8,658,445	8,665,495	266,215	(2,400,228)	(2,134,013)
3735	Salem-Keizer Public Schools	371,932,309	18,188,625	33,040,266	6,685,147.00	5,831,169	63,745,207	1,474,744	246,350	36,941,428	38,662,522	64,983,931	(11,728,723)	53,255,208
3750 3759	St Paul School District Eldriedge Elementary	3,661,244	179,046	325,243	65,808.00	275,090	845,187	14,517	2,425	365,213	382,155	639,692	(84,166)	555,526
3760	West Stayton School District			-										
3761 3763	Bethany Elementary Butte Creek School	-		-	-	-	-		-	-		-		
3769 3771	Scotts Mills School Gervais Elementary School		-	-	-	-	-	-	-	-		-	-	
3772	Stayton School District 77J		-	-		-	-	-		-		-		
3780 3781	Mt Angel School District 91 Silver Crest School District 93	8,033,674	392,871	713,664	144,398.00	-	1,250,933	31,854	5,321	1,107,615	1,144,790	1,403,642	(406,203)	997,439
3786	Woodburn School District	70,016,264	3,424,009	6,219,831	1,258,479.00	141,705	11,044,024	277,621	46,375	2,260,187	2,584,183	12,233,226	(1,081,281)	11,151,945
3794 3804	Detroit School District 123J Monitor School District 142J													

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, 2023

						Deferred Inflo	ws 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⁾	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
3809	Cloverdale School District 144 Morrow County Schools	- 9,956,813	- 486,919	- 884,504	- 178,965.00	377,923	- 1,928,311	- 39,480	- 6,595	- 7,741,575	- 7,787,650	- 1,739,652	- (2,023,083)	- (283,431
	Portland Public Schools Parkrose School District	95,458,325 333.118	4,668,203	8,479,953 29,592		21,996,616	36,860,549 51,869	378,501 1.321	63,227 221	210,812,408	211,254,136	16,678,458	(49,329,809)	(32,651,351
	Gresham Grade School District 4	- 333,118	16,290	29,592	5,987.00		51,869	1,321	- 221	16,184,716	16,186,258	58,202	(6,201,195)	(6,142,993
3823	Orient School					-				-				
3824	Reynolds School District	77,140,995	3,772,430	6,852,750		2,967,081	14,978,801	305,871	51,094	11,486,346		13,478,058	(5,182,016)	8,296,042
3842 3843	Corbett School District 39 David Douglas School District	12,396,558 138,919,724	606,230 6,793,599	1,101,237 12,340,807	222,817.00 2 496 956 00	112,241	2,042,525 21,631,362	49,153 550,829	8,211 92.014	989,038 13,147,315	1,046,402 13,790,158	2,165,924 24,272,024	(428,348) (5,449,531)	1,737,576
3847	Riverdale School	6,222,946	304,321	552,810		426,066		24.675	4,122	1,398,750		1,087,272	(396,173)	691,099
3848	Barlow-Gresham Uhs District U2-20Jt	-	-	-	-		-	-			-	-		
3850 3859	Dallas School District Central School District 13J	4,499,111 28,246,000	220,020 1,381,316	399,674 2,509,208	80,867.00 507,696.00	294,664 983,374	995,225 5.381.594	17,839 111,998	2,980 18,709	19,419,692 1,074,179		786,084 4,935,135	(5,611,009) (63,664)	(4,824,925 4,871,471
3865	Perrydale School District 133	28,246,000	1,381,316	2,509,208	66.520.00	983,374 88.034	5,381,594 664,306	14,674	2,451	334.603		4,935,135 646.621	(63,664)	4,871,471 600,460
3887	Falls City School District	2,280,429	111,520	202,580	40,989.00	446,791	801,880	9,042	1,510	144,024	154,576	398,436	165,782	564,218
3894 3902	Sherman County School District 9	- 2,994,250	- 146 428	- 265 991	- 53.819.00		-	- 11.872	-			- 523 155	-	- (922,594
3902 3920	Tillamook Public Schools Neah-Kah-Nie School District	2,994,250 11,312,207	146,428 553,201	1,004,910		643,425 19,541	1,109,663	11,872 44,854	1,983 7,493	6,864,376 1,595,923		523,155 1,976,466	(1,445,749) (425,820)	(922,594 1,550,646
3920	Echo School District	821.303	40.164	72.960	14,762.00	40.842	168.728	3.257	7,493	1,595,925	1,583,365	143.498	(425,820) (364,450)	(220,952
3928	Umatilla School District 6R	5,089,687	248,901	452,138	91,483.00	226,138	1,018,660	20,181	3,371	5,095,662	5,119,214	889,269	(1,352,419)	(463,150
3929 3931	Ferndale School District 10	- 14.856.901	- 726.548		-	- 2.173.308	4.486.694	- 58.909	- 9.840	- 4.095.740		- 2.595.795	-	-
3931	Pendleton School District 16R Athena-Weston School District 29Ri	7,275,603	355,799	1,319,799 646,322	267,039.00 130,772.00	2,173,308 183,363	4,486,694	28,848	9,840 4,819	4,095,740		2,595,795	(874,777) (102,129)	1,721,018 1,169,063
3936	Milton-Freewater Elementary School District 31	-	-				-				-	-		
3942	Stanfield School District	3,706,674	181,268	329,279	66,624.00	168,301	745,472	14,697	2,455	301,083		647,629	(27,969)	619,660
3944 3957	Ukiah School Helix School District	757,330 2.267.011	37,036 110.864	67,277 201,388	13,612.00 40,747.00	315 125.203	118,240 478,202	3,003 8,989	502 1.502	103,835 158,118	107,340 168.609	132,321 396.092	(38,456) (39,532)	93,865 356,560
3958	Pilot Rock School District 2R	2,925,583	143.070	259.892	52,585.00	389.723	845.270	11.600	1,938	308,548	322.086	511.157	(11.162)	499,995
3959	Mcloughlin Union High School District	-		-	-					-			-	
3965	La Grande Public Schools	5,351,971	261,728	475,437		8,597	841,959	21,221	3,545	8,009,927	8,034,693	935,095	(2,084,359)	(1,149,264
3966 3967	Union County School District North Powder School District	3,293,199 3,667,639	161,047 179,359	292,548 325,811	59,192.00 65,922.00	587,079 85,374	1,099,866 656,466	13,058 14,543	2,181 2,429	324,098 93,250	339,337 110,222	575,387 640,809	69,950 22,057	645,337 662,866
3969	Imbler School District	3,165,407	154,798	281,196	56,895.00	3,491	496,380	12,551	2,097	662,431	677,079	553,059	(198,249)	354,810
3970	Cove School District	3,401,011	166,320	302,126	61,130.00	434,084	963,660	13,485	2,253	521,612	537,350	594,224	(72,021)	522,203
3973	Elgin School District 23	4,293,088	209,945	381,373	77,164.00	266,595	935,077	17,022	2,844	478,180	498,046	750,087	(72,911)	677,176
3986 3990	Joseph School District 6 Wallowa School	3,539,744 2,782,483	173,104 136.072	314,450 247,179	63,624.00 50.013.00	60,146 32,908	611,324 466,172	14,035 11.033	2,345 1.843	287,864 99,680	304,244 112,556	618,463 486.155	(100,661) (55,147)	517,802 431,008
3993	Enterprise School District 21	4,740,768	231,838	421,142	85,211.00	72,193	810,384	18,798	3,140	137,111	159,049	828,306	(11,479)	816,827
4003	Troy School District 54	145,161	7,099	12,895	2,609.00	17,557	40,160	576	96	4,915	5,587	25,362	1,024	26,386
4008 4012	Chenowith School District Dufur Schools	5,272,085	- 257.821	- 468,341	- 94,761.00	- 578,518	- 1.399.441	20,904	3,492	- 254.463	- 278,859	- 921,138	- 93.809	1,014,947
4012	Maupin Grade School 84	5,272,085	257,821	408,341	94,761.00	578,518	1,399,441	20,904	3,492	254,463	278,859	921,138	93,809	1,014,947
4025	West Union School District 1			-		-				-				-
4030	Hillsboro Elementary School District 7	-								-				
4034 4035	Gaston Public Schools Banks School District	3,633,195 8,853,074	177,674 432,942	322,752 786,455	65,303.00 159,126.00	206,736 24,082	772,465 1,402.605	14,406 35,103	2,406 5,864	623,383 1,019,918	640,195 1.060.885	634,791 1,546,807	(271,954) (257,550)	362,837 1,289,257
4033	Reedville School District 29	0,000,074	432,842	700,400	139,120.00	24,082	1,402,005		5,004	1,019,918	1,000,865	1,340,807	(257,550)	1,209,237
4055	Groner School			-										
4062	Beaverton School District	393,279,003	19,232,544	34,936,581	7,068,834.00	652,748	61,890,707	1,559,386	260,489	51,031,758	52,851,633	68,713,621	(14,521,100)	54,192,521
4080 4105	North Plains School District 70 Hillsboro Union High School													
4109	Spray School District 1	936,377	45,792	83,182	16,831.00	121,007	266,812	3,713	620	18,715	23,048	163,604	17,798	181,402
	Fossil School District 21J	1,574,282	76,987	139,850	28,296.00	62,740	307,873	6,242	1,043	186,685	193,970	275,058	(232,304)	42,754
4128 4135	Yamhill Grade School Newberg School District 29Jt	- 34.696.101	- 1.696.745	- 3,082,196	623,631.00	- 3,698,139	- 9,100,711	- 137,573	- 22.981	- 5,749,439	5.909.993	6,062,095	- (1,647,153)	- 4.414.942
4133	McMinnville Schools	62.303.679	3.046.840	5.534.690	1,119,852.00	445.252	10.146.634	247.040	41.267	4,498,963	4,787,270	10,885,685	(1,843,471)	9.042.214
4144	Sheridan School District 48J	9,494,926	464,331	843,473	170,663.00	1,431,109	2,909,576	37,648	6,289	854,893	898,830	1,658,951	(173,201)	1,485,750
4166 4185	Yamhill-Carlton School District 1	753,292	36,838	66,918	13,540.00	601,106	718,402	2,987	499	2,038,209	2,041,695	131,615	(480,547)	(348,932
4185	Lebanon School District Uh-1 Wasco County High School	-												
4203	Victor Point School			-		-				-				-
	Curry County Education Service District													
4219 4220	Grant County Education Service District Jefferson County Education Service District	1,034,580 935,088	50,594 45,729	91,906 83.068	18,596.00 16,807.00	222,289 7.097	383,385 152,701	4,102 3,708	685 619	199,494 805,316	204,281 809.643	180,762 163.378	(70,307) (233,432)	110,455 (70,054
4220	Marion Education Service District	933,066	40,729		10,007.00	7,097	152,701	- 3,700				- 103,376	(233,432)	(70,034
4223	InterMountain Education Service District	8,469,857	414,202	752,412	152,238.00	184,095	1,502,947	33,584	5,610	5,807,466	5,846,660	1,479,852	(1,400,758)	79,094
	Wallowa County Region 18	2,159,155	105,589	191,807	38,809.00	29,460	365,665	8,561	1,430	291,796	301,787	377,247	(67,722)	309,525
4225 4226	Washington County Education Service District North Central Education Service District	- 1,476,669	- 72,214	- 131,179	26,542.00	- 212,481	442,416	- 5,855	- 978	- 58,162	- 64,995	- 258,003	- (1,736)	- 256,267
4220	Cascade School District Uh5	1,470,009	72,214		20,342.00	212,401	442,410	5,655	976	30,102		230,003	(1,736)	200,207
	Mari-Linn School District			-										
4232 4237	South Coast Education Service District Region 7	10,962,385	536,094	973,833		300,699 2.301,286	2,007,665	43,467	7,261	301,211 134,999	351,939 254,842	1,915,346	(52,464) 494,590	1,862,882
4237	Douglas Education Service District Multnomah Education Service District	25,898,318	1,266,507	2,300,653	465,499.00	2,301,286	2,288,137	102,689	17,154	23,402,695		4,524,949	(4,869,886)	(4,869,886
	Clatsop County Education Service District													
4252	High Desert Education Service District	21,620,039	1,057,286	1,920,596		809,891	4,176,374	85,725	14,320	1,670,187	1,770,232	3,777,448	(314,678)	3,462,770
4254 4258	Willamette Education Service District Hermiston School District 8R	28,369,424 4,215,549	1,387,351 206,153	2,520,172 374,484	509,915.00 75,771.00	4,438,348 218.811	8,855,786 875,219	112,487 16,715	18,791 2,792	268,410 25,712,189		4,956,700 736,540	1,083,120 (6,903,508)	6,039,820 (6,166,968
	Clackamas Education Service District	4,215,549 27,402,492	206,153	3/4,484 2.434.275	75,771.00 492,535.00	218,811 676,938	875,219 4,943,813	16,715	2,792 18,150	25,712,189 104,868	25,731,696 231,671	736,540 4,787,757	(6,903,508) 134,252	(6,166,968 4,922,009
4260	Greater Albany School District 8J	89,673,862	4,385,326	7,966,096	1,611,807.00		13,963,229	355,565	59,396	3,293,436	3,708,397	15,667,798	(1,177,066)	14,490,73
4268	Lake Oswego School District	64,530,512	3,155,739	5,732,509	1,159,878.00	2,508,964		255,869	42,742	5,383,613	5,682,224	11,274,757	107,628	11,382,38
4270 4271	Silver Falls School District Malheur Education Samice District Region 14	7,018,118 6,181.005	343,207 302,270	623,448 549.084	126,144.00 111.098.00	- 944.321	1,092,799 1,906,773	27,827 24,508	4,648 4,094	16,639,914 303.642	16,672,389 332,244	1,226,204 1,079,944	(4,761,823) 114,504	(3,535,61) 1,194,44
	Malheur Education Service District Region 14 Linn-Benton-Lincoln Education Service District	6,181,005	302,270 1,352,912	2,457,611	497,257.00	944,321 633,837	1,906,773	24,508 109,695	4,094 18,324	303,642	332,244 1,222,625	1,079,944 4,833,654	(424,965)	1,194,448 4,408,689
4273	Double O School District	96,330	4,711	8,557		17,055		382	64	45,471	45,917	16,831	(4,827)	12,004
	Tillamook County Education Service District	-					-					-		
4275			917,790	1,667,197	337,329.00	2,096,580	5,018,896	74,415	12,431	140,204	227,050	3,279,060	490,212	3,769,272
4275 4276 4277	Lane County Education Service District Mitchell School	18,767,537 1,066,797	52,170	94,768	19,175.00	124,061	290,174	4,230	707	292,024	296,961	186,391	(55,370)	131,021

					Sche	dule of Pension Ame		1						
							Ended June 30, 2023							
				Defe	erred Outflows of Resource	ces			Deferred Inflo	ws of Resources		Pe	ension Expense / (Cre	dit)
							Total Deferred				Total Deferred			
			Differences between		Net Difference between Projected	Changes in	Outflows of Resources	Differences between Expected		Changes in	Inflows of Resources		Net Amortization of Deferred Amounts	
Employer Number	Employer Name	Net Pension Liability	Expected and Actual Experience	Changes in	and Actual Investment	Employer	Excluding Employer	and Actual	Changes in	Employer	Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	from Changes in	Total Pension Expense / (Credit) ⁽¹⁾
4280	Northwest Regional Education Service District	67,009,854	3,276,986	Assumptions 5,952,759	Earnings 1,204,442.00	Proportion 1,986,434	Specific Amounts (1) 12,420,621	Experience 265,700	Assumptions 44,384	Proportion 1,537,126	1,847,210	11,707,947	Proportion (150,914)	11,557,033
4286 4288	Southern Oregon Education Service District Medford School District 549C	20,844,541 127,785,086	1,019,362	1,851,706 11,351,671	374,662.00 2.296.821.00	150,509 6,840,593		82,650 506,679	13,806 84,639	3,068,012	3,164,468	3,641,954 22,326,582	(1,414,957) (1,493,464)	2,226,997 20,833,118
4291	Dayton Public Schools	4,371,160	213,763	388,308	78,568.00	62,998	743,637	17,332	2,895	1,520,806	1,541,033	763,728	(451,956)	311,772
4293 4294	Lake County Education Service District Harney Education Service District Region XVII	1,238,387 2,203,746	60,561 107,770	110,011 195,768	22,259.00 39.610.00	168,255 209,125		4,910 8,738	820 1.460	122,417 220,336	128,147 230,534	216,371 385.038	(9,425) (97,961)	206,946 287,077
4295	Wasco County Education Service District	5,182,180	253,424	460,354	93,145.00	461,749		20,548	3,432	48,495	72,475	905,429	148,968	1,054,397
4297 4306	Yamhill Education Service District Amity School District	- 3,460,790	- 169,243	- 307,436	- 62,205.00	- 611,908	1,150,792	- 13,722	2,292	- 1,320,926	- 1,336,940	- 604,669	(193,252)	- 411,417
4307 4309	Columbia School District 5J Scappoose School District	21,509,764	1,051,893	1,910,800	386,619.00	577,656	-	85,288	14,247	- 1.888.327	1,987,862	3,758,181	(718,299)	3,039,882
4311	Redmond School District 2J	14,812,032	724,354	1,315,813	266,233.00	149,971	2,456,371	58,731	9,811	32,581,987	32,650,529	2,587,955	(8,900,404)	(6,312,449)
4312 4313	Reedsport School District Forest Grove School District	5,001,340 58.870.076	244,581 2.878.926	444,290 5,229,669	89,895.00 1.058.136.00	306,833	3 1,085,599 9,166,731	19,831 233,425	3,313 38,993	685,798 5,232,416	708,942 5.504.834	873,833 10,285,767	(45,539) (1.881,412)	828,294 8.404.355
4314	Willamina School District 30J	9,583,061	468,641	851,302	172,247.00	437,781	1,929,971	37,998	6,347	610,493	654,838	1,674,350	(57,137)	1,617,213
4315 4316	John Day School District Tigard-Tualatin School District 23J	3,660,137 138,595,481	178,992 6,777,742	325,145 12,312,003	65,788.00 2,491,128.00	459,769 1,428,274		14,513 549,543	2,424 91,799	1,032,439 6,109,229	1,049,376 6,750,571	639,498 24,215,372	(279,204) (2,007,119)	360,294 22,208,253
4317 4320	Sherwood School District 88J Rainier School District 13	49,760,004 6,760,047	2,433,416 330,587	4,420,384 600,523	894,391.00 121,506.00	177,837 371.050		197,303 26.804	32,959 4,478	4,046,430 834,723	4,276,692 866.005	8,694,057 1,181,114	(1,404,793) (147,736)	7,289,264 1,033,378
4321	North Clackamas School District 12	147,574,459	7,216,842	13,109,642	2,652,517.00	9,320,563	32,299,564	585,146	97,746	11,437,009	12,119,901	25,784,177	(539,377)	25,244,800
4323 4324	Estacada School District 108 Centennial School District 28	17,903,367 68,222,559	875,529 3,336,291	1,590,429 6,060,489	321,797.00 1,226,239.00	1,647,344	4,435,099 10,623,019	70,988 270,508	11,858 45,187	844,656 10,556,562	927,502 10,872,257	3,128,072 11,919,831	106,660 (3,998,110)	3,234,732 7,921,721
4326	Harney County School District 3	1,204,612	58,909	107.011	21.652.00	-		4.776	- 798	108.309		210,469	-	198.170
4327 4329	Jordan Valley School District 3 Gervais School District 1	1,204,612 3,235,001	58,909 158,201	287,378	21,652.00 58,146.00	16,626 174,353		4,776 12,827	2,143	1,917,550	113,883 1,932,520	565,219	(12,299) (501,996)	198,170 63,223
4330 4331	Vale School District 84 Molalla River School District	11,583,895 9,545,186	566,488 466,789	1,029,045 847,938	208,210.00 171,566.00	145,994 3.434.983		45,931 37.848	7,673 6.322	666,515 4,314,936	720,119 4,359,106	2,023,936 1,667,733	(329,926) (340,981)	1,694,010 1,326,752
4332	Gresham-Barlow School District 10	78,365,070	3,832,291	6,961,489	1,408,541.00	3,425,024	15,627,345	310,724	51,905	12,578,873	12,941,502	13,691,928	(3,613,120)	10,078,808
4333 4334	Canby School District Cascade School District 5	29,484,992 15,342,181	1,441,906 750,280	2,619,272	529,966.00 275,762.00	3,348,369 914,254		116,911 60,833	19,529 10,162	6,403,737 2,138,802	6,540,177 2,209,797	5,151,611 2,680,583	(693,259) (95,809)	4,458,352
4335	Milton-Freewater Unified School District 7	4,057,763	198,437	360,468	72,935.00	455,582		16,089	2,688	4,676,099	4,694,876	708,972	(961,404)	(252,432)
4336 4337	Nestucca Valley School District 101 Sherman County School District	6,305,493 1,564,831	308,358 76,525	560,143 139,010	113,336.00 28,126.00	601,079 37,501	281,162	25,002 6,205	4,176 1,036	90,059 709,940	119,237 717,181	1,101,694 273,407	49,306 (287,795)	1,151,000 (14,388)
4338 4339	Three Rivers U J School District Lebanon Community School District	37,657,833 47,065,183	1,841,583 2.301.631	3,345,299 4,180,993	676,865.00 845,954.00	468,354 2.520,480		149,317 186,618	24,943 31,174	4,394,328 3,201,381	4,568,588 3,419,173	6,579,568 8,223,218	(1,299,073) (545,967)	5,280,495 7,677,251
4340	Monroe School District 1J	2,993,119	146,373	265,891	53,799.00	2,520,480	482,301	11,868	1,982	614,255	628,105	522,957	(301,533)	221,424
4341 4342	Hillsboro School District 1J North Santiam School District 29J	176,756,276 3.091.901	8,643,921 151,203	15,701,982 274,666	3,177,034.00 55,574.00	- 191,693	27,522,937 673,136	700,854 12,260	117,075 2,048	23,796,418 7,666,670	24,614,347 7,680,978	30,882,818 540,216	(8,078,999) (2,132,987)	22,803,819 (1,592,771)
4343	Harrisburg Sschool District 7	9,347,223	457,108	830,352	168,008.00	646,610	2,102,078	37,063	6,191	995,566	1,038,820	1,633,145	(364,799)	1,268,346
4344 4345	South Wasco County School District 1 Oregon Trail School District 46	3,870,537 45,049,233	189,281 2,203,045	343,836 4,001,907	69,569.00 809,719.00	266,340 646,110	7,660,781	15,347 178,624	2,564 29,838	210,881 1,322,778	228,792 1,531,240	676,259 7,870,992	(22,360) (792,702)	653,899 7,078,290
4346 4347	Knappa School District 4 Clatskanie School District 6J	6,757,260 10,185,625	330,451 498,108	600,275 904.831	121,456.00 183.077.00	422,147 398,748		26,793 40,387	4,476 6,746	269,365 294,902	300,634 342,035	1,180,627	(18,393) (29,061)	1,162,234 1,750,569
4348	Lourdes Charter School	315,312	15,420	28,010	5,667.00	99,185	148,282	1,250	209	63,063	64,522	55,091	(13,354)	41,737
4350 4351	Ridgeline Montessori The Village School	1,933,241 546,204	94,541 26,711	171,738 48,522	34,748.00 9,818.00	99,666 53,087		7,665 2,166	1,280 362	144,709 59,005	153,654 61,533	337,775 95,433	(25,385) (37,043)	312,390 58,390
4352 4354	Armadillo Technical Institute	733,376	35,864	65,149	13,182.00	28,755	5 142,950	2,908	486	102,501 325,962	105,895 325,962	128,135	2,950	131,085
4355	Opal Charter School Three Rivers Charter School	1,001,931	48,997	89,006	18,009.00	40,776 24,157		3,973	- 664	325,962 315,078	325,962 319,715	175,057	(94,098) (89,006)	(94,098) 86,051
4358 4360	Detroit Lake Charter School Luckiamute Valley Charter School	- 2,483,616	- 121,456	- 220,630	- 44.641.00	- 376,117	-	- 9.848	- 1,645	- 91.516	- 103,009	- 433.937	73,553	- 507,490
4361	Rimrock Expeditionary Alternative Learning							-		-				-
4362 4363	Kings Valley Charter School Multisensory Learning Academy	65,793 4,556,372	3,217 222,821	5,845 404.761	1,183.00 81.897.00	5,173 690.641		261 18.066	44 3.018	60,160 474.622	60,465 495,706	11,495 796,088	(11,503) 122.875	(8) 918.963
4365 4366	Mitch Charter School Sand Ridge Charter School	1,885,852	92,224 117,229	167,528	33,896.00 43,087,00	235,513 114,080		7,478	1,249	128,159 107,858	136,886	329,496 418,833	(59,803)	269,693 422,169
4367	Arthur Academy Charter School	8,317,194	406,736	738,850	43,087.00 149,494.00	617,111		32,978	5,509	484,574	523,061	418,833	78,400	1,531,578
4369 4370	Trillium Charter School Howard Street Charter School, Inc.	- 1,006,576	- 49,225	- 89,418	- 18,092.00	68,295 140,287		- 3,991	- 667	973,219 104,303	973,219 108.961	- 175,869	(439,367) 18.264	(439,367) 194,133
4371	The Lighthouse School	1,178,784	57,646	104,716	21,188.00	172,048	355,598	4,674	781	456,853	462,308	205,957	(88,132)	117,825
4373 4374	Sheridan Japanese School Foundation Ione School District	493,087 2,502,214	24,113 122,366	43,803 222,282	8,863.00 44,975.00	85,141 24,219	413,842	1,955 9,921	327 1,657	172,526 482,098	174,808 493,676	86,152 437,186	(31,646) (173,586)	54,506 263,600
4375 4376	Eddyville Charter School Four Rivers Community School	2,990,762 3,401.612	146,257 166,349	265,682 302,179	53,756.00 61,141.00	824,843 418,981		11,859 13,488	1,981 2,253	181,210 113,900	195,050 129,641	522,545 594,329	205,828 103,149	728,373 697,478
4378	Mosier Community School	1,323,497	64,723	117,572	23,789.00	4,260	210,344	5,248	877	408,693	414,818	231,241	(101,533)	129,708
4379 4380	Siletz Valley School The Emerson School	2,451,927 1.079.097	119,907 52,771	217,815 95.861	44,071.00 19.396.00	332,386 87.043	5 714,179 255.071	9,722 4,279	1,624 715	116,343 91.684	127,689 96,678	428,400 188,540	(9,374) (39,323)	419,026 149,217
4381	North Wasco County School District 21	20,149,903	985,392	1,789,998	362,176.00	2,162,943		79,896	13,346	4,589,854	4,683,096	3,520,587	(919,020)	2,601,567
4382 4383	Self Enhancement Inc City View Charter School	- 1,771,204	- 86,617	- 157,343	- 31,836.00	- 238,290	514,086	7,023	- 1,173	26,871 232,284	26,871 240,480	- 309,464	(103,076) 40,899	(103,076) 350,363
4386 4388	Nixyaawii Community School West Lane Tech	895,383 772.495	43,787 37,777	79,541 68.624	16,094.00 13,885.00	28,556 63,974		3,550 3.063	593 512	110,954 159,274	115,097 162,849	156,441 134,970	978 13.007	157,419 147,977
4390	Oregon Connections Academy	23,319,204	1,140,380	2,071,540	419,142.00	2,004,440	5,635,502	92,463	15,446	728,418	836,327	4,074,326	563,553	4,637,879
4392 4393	Eagleridge High School Cascade Heights Public Charter School	1,621,495 1,725.628	79,296 84,388	144,044 153,295	29,145.00 31.017.00	60,280 84,908		6,429 6,842	1,074 1,143	93,056 107,161	100,559 115,146	283,307 301,501	15,459 (1,355)	298,766 300,146
4396	Sweet Home Charter School	863,732	42,239	76,729	15,525.00	2,201	136,694	3,425	572	167,054	171,051	150,911	(61,058)	89,853
4397 4398	Springwater Environmental Sciences School LEP High	1,506,155	73,656	133,798	27,072.00	170,138	-	5,972	998	294,445	301,415	263,155	(30,962)	232,193
4400	Phoenix School Ballston Community School	1,173,577 277,830	57,391 13,587	104,254 24,681	21,094.00 4,994.00	134,427 9,749		4,653 1,102	777 184	115,185	120,615	205,047 48,542	44,857	249,904 (9.041)
4402	Sage Community School			-	· · ·	35,641	35,641			63,602	63,602	-	(52,585)	(52,585)
4403 4404	Portland Village School Alliance Charter Academy	2,557,810 3,352,386	125,085 163,942	227,221 297,806	45,974.00 60,256.00	516,601 62,371		10,142 13,293	1,694 2,220	402,159 124,383	413,995 139,896	446,900 585,728	(67,970) (84,948)	378,930 500,780
4405	Forest Grove Community School	1,541,783	75,398	136,963	27,712.00	96,769	336,842	6,113	1,021	191,809	198,943	269,380	(50,412)	218,968
4407 4408	Madrone Trail Public Charter School Muddy Creek Charter School	1,340,639 882,882	65,561 43,176	119,094 78,430	24,097.00 15,869.00	175,251 208,825		5,316 3,501	888 585	384,094 216,815	390,298 220,901	234,236 154,257	(49,598) (1,680)	184,638 152,577
4409 4410	Southwest Charter School Ace Academy	1,118,317	54,689	99,345	20,101.00	275,730	449,865	4,434	741	357,602	362,777	195,392	(47,873) (20,341)	147,519 (20,341)
4410 4411	Ace Academy Sherwood Charter School	1,516,702	74,171	- 134,735	27,261.00	- 74,334	310,501	6,014	1,005	70,959	77,978	264,998	(20,341) (62,290)	(20,341) 202,708

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

The accompanying notes are an integral part of this schedule.

					Sche	dule of Pension Amo	ounts by Employer							
							Ended June 30, 2023							
				Defe	erred Outflows of Resourc	es			Deferred Inflo	ows of Resources		Pe	nsion Expense / (Cred	it)
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Proportion	Total Pension Expense / (Credit) ⁽¹⁾
4412	Estacada Web Academy	6,627,570	324,108	588,754	119,125.00	1,281,379	2,313,366	26,279	4,390	-	30,669	1,157,968	437,113	1,595,081
4413 4414	Marcola Early College Academy Marcola Web Academy													
4418	Lewis and Clark Montessori Charter School	2,470,782	120,829	219,490	44,410.00	8,457	393,186	9,797	1,637	683,097	694,531	431,694	(136,307)	295,387
4419	Silvies River Web Academy	4,490,764	219,612	398,933	80,717.00	1,630,284	2,329,546	17,806	2,974		20,780	784,625	550,789	1,335,414
4420 4421	Oregon Virtual Academy Home Scholars Academy of Oakridge and Westfir	13,802,335	674,976	1,226,118	248,084.00	2,870,571	5,019,749	54,727	9,142		63,869	2,411,541	827,484	3,239,025
4421	Redmond Proficiency Academy	6,987,157	341.693	620.698	125,588.00	791,208	1.879.187	27.705	4.628	441.773	474.106	1.220.794	142,829	1,363,623
4423	Molalla River Academy	2,032,461	99,394	180,552	36,532.00	513,028		8,059	1,346	280,938	290,343	355,111	81,230	436,341
4424	The Ivy School	1,917,668	93,780	170,354	34,468.00	453,520		7,604	1,270	340,623	349,497	335,055	(23,706)	311,349
4429 4430	Clackamas Web Academy Clackamas Charter Alliance 2	20,877	1,021 8,309	1,855 15.094	375.00 3.054.00	827		83 674	14 113	3,987 11.362	4,084	3,648 29,687	(1,068)	2,580 24.078
4430 4431	Corbett Charter School	169,910	8,309	15,094	3,054.00	23	26,480	6/4	113	11,362	12,149	29,087	(5,609)	24,078
4432	Renaissance Public Academy	568,561	27,804	50,508	10,219.00	445,072	533,603	2,254	377	319,613	322,244	99,339	(23,279)	76,060
4433	Powell Butte Community Charter School	1,748,794	85,521	155,353	31,433.00	118,330	390,637	6,934	1,158	180,894	188,986	305,549	10,780	316,329
4434	Logos Public Charter School	6,716,193	328,442	596,627	120,717.00	1,343,202		26,630	4,448	159,947	191,025	1,173,452	120,672	1,294,124
4435 4436	Sunny Wolf Charter School Academy of Arts & Academics	1,568,313	76,695	139,320	28,189.00	140,516 5,258		6,218	1,039	- 319.608	7,257 319,608	274,015	54,057 (217,237)	328,072 (217,237)
4436	Center for Advance Learning	1,660,391	81.198	147,499	29,844.00	205,182		6,584	1,100	258,541	266,225	290,103	(43,283)	246,820
4439	Homesource Family Charter	-	-	-									(,)	
4440	Sheridan Allprep Academy	1,299,310	63,540	115,423	23,354.00	194,801	397,118	5,152	861	64,527	70,540	227,015	32,518	259,533
4441 4443	Baker Web Academy	19,378,062	947,646 101,185	1,721,432 183.807	348,303.00	3,742,039 141,617		76,836 8,204	12,835 1,370	- 184.741	89,671 194,315	3,385,731 361,513	1,776,478 (43,153)	5,162,209 318,360
4443	Knova Learning Oreogn Bennett Pearson Academy, Inc.	2,069,102 1,172,781	57.353	104,183	37,190.00 21,080.00	300.623		4.650	777	196.699	202,126	204,908	29.345	234.253
4446	Coburg Community Charter School	1,886,937	92,277	167,624	33,916.00	96,709	390,526	7,482	1,250	97,709	106,441	329,685	(29,428)	300,257
4447	Arco Iris Spanish Immersion Charter School	1,984,962	97,071	176,332	35,678.00	279,257	588,338	7,871	1,315	470,370	479,556	346,812	(19,644)	327,168
4448	Gresham Barlow Web Academy	5,752,853	281,332	511,049	103,402.00	1,253,568	2,149,351	22,811	3,810	-	26,621	1,005,137	398,366	1,403,503
4449 4450	Mosier Middle School Sauvie Island Academy	- 1.832.414	- 89.611	- 162.781	32.936.00	- 276.590	561,918	- 7.266	- 1.214	430.033	438.513	- 320.159	(15,795) (53,645)	(15,795) 266,514
4451	River's Edge Academy Charter School	1,391,808	68.064	123.640	25.016.00	277,886	494.606	5.519	922	151.312	157,753	243.176	(7.986)	235,190
4452	South Columbia Family School	308,251	15,074	27,383	5,541.00	17,288		1,222	204	83,737	85,163	53,858	(20,453)	33,405
4453	Woodland Educational Initiative	1,299,662	63,557	115,454	23,360.00	333,956		5,153	861	290,882	296,896	227,077	34,497	261,574
4454 4455	Le Monde Immersion Charter School Hope Chinese Charter School	3,049,146 2,949,160	149,113 144,223	270,868 261,986	54,806.00 53.008.00	588,687 196.632	1,063,474 655.849	12,090 11,694	2,020 1,953	32,510 5.447	46,620 19.094	532,746 515,277	183,142 149.677	715,888 664,954
4455	Insight School of Oregon Charter	5,734,767	280,448	509,443	103,077.00	2,152,983		22,739	3,798	5,447	26,552	1,001,977	610,100	1,612,077
4457	Oregon Virtual Education East	-		-	-	1,084			-	102,379	102,379		(25,809)	(25,809)
4458	Oregon Virtual Education West					900				101,987	101,987		(25,787)	(25,787)
4459 4460	Crater Lake Charter Academy	2,495,564	122,041	221,691	44,856.00	387,434		9,895 10,654	1,653 1,780	27,995 62,355	39,543	436,024	160,808	596,832
4460	Kairos Pdx Mountain View Academy	2,686,859	131,396	238,685	48,294.00	523,531	941,906	10,654	1,780	15.923	74,789 15,923	469,447	212,024 (82,875)	681,471 (82.875)
4462	Bend International School	1,933,870	94,572	171,794	34,760.00	317,972	619,098	7,668	1,281	77,785	86,734	337,885	74,425	412,310
4463	Dallas Community School-Community Innovation Partners	1,285,431	62,861	114,190	23,104.00	308,512		5,097	851	63,535	69,483	224,590	63,733	288,323
4464	The Valley School of Southern Oregon	996,643	48,739	88,536	17,914.00	272,158		3,952	660	16,722	21,334	174,133	78,978	253,111
4465 4467	Bridge Educational Foundation Cannon Beach Academy	- 345,268	- 16.885	30.672	6.206.00	7,318 56,901	7,318 110,664	- 1.369	- 229	246,241 48,535	246,241 50,133	- 60.325	(35,434) 45,260	(35,434) 105,585
4468	Frontier Charter Academy	4.624.013	226.128	410,770	83.112.00	1.465.939		18.335	3.063	40,000	21.398	807.906	697.982	1.505.888
4469	Desert Sky Montessori	1,123,929	54,964	99,843	20,202.00	283,202		4,456	744	31,669	36,869	196,373	169,574	365,947
4470	Oregon Family School	3,652,244	178,606	324,444	65,646.00	1,838,076		14,481	2,419		16,900	638,119	583,477	1,221,596
4471 4472	Wahtonka Community School Valley Inquiry Charter School	347,228 431.068	16,980 21.081	30,846 38,294	6,241.00 7,748.00	421,643 277,842		1,377 1,709	230 286	377,954	379,561 1,995	60,668 75,316	66,505 64,652	127,173 139.968
4472	Willamette Connections Academy	3,986,126	194,934	354,104	7,748.00	2,254,567	2.875.252	1,709	2.640		1,995	696.455	637.460	1.333.915
4474	Oregon for Quality Virtual Education Inc	1,438,065	70,326	127,749	25,848.00	939,694	1,163,617	5,702	953		6,655	251,258	213,567	464,825
4475	Teach-NW	1,695,680	82,924	150,634	30,478.00	1,108,029	1,372,065	6,724	1,123	-	7,847	296,269	251,825	548,094
4479 4480	Harmony Academy	721,261	35,272	64,073	12,964.00	345,064	457,373	2,860	478	-	3,338	126,019	118,077	244,096
4480	Holla School												-	
	Total for All Entities	\$ 18,730,686,122	\$ 915.987.728 \$	1,663,923,380	\$ 336.667.143	1.570.062.660	\$ 4,486,640,911	\$ 74.268.816	\$ 12,406,324	\$ 1.570.062.660	\$ 1,656,737,800	\$ 3,272,621,370	s -	\$ 3,272,621,370
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Oregon Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Notes to the Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Fiscal Year Ended June 30, 2023

Note 1 - Description of Plan

A. Organization

Oregon Public Employees Retirement System (PERS or the System) administers a cost-sharing, multiple-employer defined benefit pension plan (Plan) for units of state government, political subdivisions, community colleges, and school districts, containing multiple actuarial pools. Plan assets may be used to pay the benefits of the employees of any employer that provides pensions through the Plan. Participation by state government units, school districts, and community colleges is mandatory. Participation by most political subdivisions is optional, but irrevocable after election. As of June 30, 2023, there were 945 participating employers and State Agencies.

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

B. Plan Membership

The 1995 Legislature enacted Chapter 654, Section 3, Oregon Laws 1995, which has been codified into ORS 238.435. This legislation created a second tier of benefits for those who established membership on or after January 1, 1996. The second tier does not have the Tier One assumed earnings rate guarantee and has a higher normal retirement age of 60, compared to 58 for Tier One. For Tier One members, as of June 30, 2023, there were 9,502 active plan members, 128,931 retired plan members or their beneficiaries currently receiving benefits, 7,566 inactive plan members entitled to but not yet receiving benefits, for a total of 145,999 Tier One members. For Tier Two members, as of June 30, 2023, there were 25,243 active plan members, 22,647 retired plan members or their beneficiaries currently receiving benefits, 12,835 inactive plan members entitled to but not yet receiving benefits, for a total of 60,725 Tier Two members.

The 2003 Legislature enacted HB 2021, codified as ORS 238A, which created the Oregon Public Service Retirement Plan (OPSRP). OPSRP consists of the Pension Program (defined benefit) and the Individual Account Program. Membership includes public employees hired on or after August 29, 2003. As of June 30, 2023, there were 153,991 active plan members, 11,959 retired plan members or their beneficiaries currently receiving benefits, 9,492 inactive plan members entitled to but not yet receiving benefits, and 23,207 inactive plan members not eligible for refund or retirement, for a total of 198,649 OPSRP Pension Program members.

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

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, 2023

Note 2 - Summary of Significant Accounting Policies

Governmental Accounting Standards Board (GASB) Statement No. 68

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

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

The Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer (Schedules), along with PERS audited financial statements and the schedule of pension amounts under the GASB 68 report prepared by PERS' third-party actuaries provide employers with the required information for financial reporting related to PERS pensions provided through the Plan as of and for the fiscal year ended June 30, 2023 (the measurement period).

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

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

Basis of Accounting

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

Oregon Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Notes to the Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Fiscal Year Ended June 30, 2023

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

Proportionate Share Allocation Methodology

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

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

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

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

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

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

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

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

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, 2023

Use of Estimates in the Preparation of the Schedules

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

Note 3 - Net Pension Liability and Actuarial Assumptions and Methods

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

<u>Net Pension Liability (in Millions)</u> <u>As of June 30,</u>	
	 2023
Total Pension Liability	\$ 102,218.3
Plan Fiduciary Net Position	 83,487.6
Employers' Net Pension Liability	\$ 18,730.7
Plan net position as a percentage of total pension liability	81.7 %

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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Notes to the Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Fiscal Year Ended June 30, 2023

Actuarial Methods and Assumptions

Actuarial Methods and Assumptions	Pension
Valuation date	December 31, 2021
Measurement date	June 30, 2023
Experience Study	2020, published July 20, 2021
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent
Long-term expected rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increases	3.40 percent
Cost-of-living adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%)
	in accordance with Moro decision; blend based on service.
Mortality	Healthy retirees and beneficiaries:
	Pub-2010 Healthy Retiree, sex distinct, generational with
	Unisex, Social Security Data Scale, with job category
	adjustments and set-backs as described in the valuation.
	Active members:
	Pub-2010 Employee, sex distinct, generational with
	Unisex, Social Security Data Scale, with job category
	adjustments and set-backs as described in the valuation.
	Disabled retirees:
	Pub-2010 Disabled Retiree, sex distinct, generational with
	Unisex, Social Security Data Scale, with job category
	adjustments and set-backs as described in the valuation.

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

Discount Rate

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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Notes to the Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Fiscal Year Ended June 30, 2023

Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in January 2023 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at:

https://www.oregon.gov/pers/Documents/Financials/ACFR/2023-ACFR.pdf

Depletion Date Projection

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

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

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

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

Deferred Inflows of Resources and Deferred Outflows of Resources

Deferred inflows of resources and deferred outflows of resources are calculated at the Plan level and are allocated to employers based on their proportionate share. For the measurement period ended June 30, 2023, employers will report the following deferred inflows of resources and/or deferred outflows of resources:

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

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

Fiscal Year ended June 30, 2023 - 5.4 years Fiscal Year ended June 30, 2022 - 5.5 years Fiscal Year ended June 30, 2021 - 5.4 years Fiscal Year ended June 30, 2020 - 5.3 years Fiscal Year ended June 30, 2019 - 5.2 years Fiscal Year ended June 30, 2018 - 5.2 years

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

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

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