

**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, 2025

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, 2025

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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, 2025, 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, 2025, and the related notes as listed in the table of contents.

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, 2025, 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.

Emphasis of Matter

As discussed in Note 2, the schedules present amounts that are elements of the financial statements of the System and do not purport to, and do not, present fairly the financial position of the System or its participating employers as of June 30, 2025 or the changes in its financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

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 auditing 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, 2025, and our report thereon dated December 1, 2025, expressed unmodified opinions on those financial statements.

Restriction on Use

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

Macias Gini & O'Connell LLP

Sacramento, California
February 10, 2026

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2025

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
1000	State Agencies	\$ 11,459,606,503	28.07846903%
1039	SAIF	231,750,567	0.56783809%
1179	Professional Liability Fund	15,402,099	0.03773841%
1252	Oregon State University	921,317,250	2.25742288%
1254	University of Oregon	746,430,037	1.82891207%
2000	Lake County	16,684,563	0.04088072%
2001	Clackamas County	699,317,545	1.71347646%
2002	Curry County	36,018,561	0.08825312%
2003	Douglas County	174,902,316	0.42854781%
2004	Harney County	17,767,075	0.04353311%
2005	Jackson County	160,833,365	0.39407589%
2006	Jefferson County	17,185,438	0.04210797%
2007	Klamath County	15,922,684	0.03901396%
2008	Lane County	199,461,776	0.48872370%
2009	Marion County	321,454,653	0.78763215%
2011	Washington County	593,633,658	1.45452850%
2012	Grant County	9,794,500	0.02399860%
2013	Umatilla County	66,279,930	0.16239990%
2014	Linn County	190,105,041	0.46579771%
2015	Yamhill County	110,111,438	0.26979640%
2016	Sherman County	8,459,043	0.02072645%
2017	Columbia County	51,608,599	0.12645203%
2018	Coos County	70,745,376	0.17334119%
2020	Wasco County	17,095,399	0.04188736%
2021	Baker County	20,965,478	0.05136987%
2022	Gilliam County	5,850,112	0.01433402%
2023	Morrow County Rural School District Board	-	0.00000000%
2027	Deschutes County	300,889,235	0.73724251%
2028	Union County	-	0.00000000%
2035	Hood River County	27,737,804	0.06796351%
2036	Clatsop County	61,695,028	0.15116592%
2037	Polk County	84,403,677	0.20680693%
2038	Multnomah County	1,464,900,062	3.58931618%
2039	Malheur County	27,576,328	0.06756786%
2040	Benton County	117,678,844	0.28833815%
2042	Josephine County	82,450,222	0.20202055%
2043	Lincoln County	18,653,823	0.04570583%
2044	Crook County	12,939,193	0.03170377%
2050	Wallowa County	1,150,926	0.00282001%
2052	Tillamook County	32,799	0.00008036%
2053	Community Counseling Solutions	-	0.00000000%
2099	State Judiciary	144,646,894	0.35441560%
2100	City of Roseburg	42,341,679	0.10374610%
2101	City of Salem	429,246,722	1.05174561%
2102	City of Medford	155,892,083	0.38196870%
2103	City of Albany	116,607,384	0.28571285%
2104	City of Ashland	69,334,290	0.16988373%
2105	City of Astoria	26,370,255	0.06461272%
2106	City of Beaverton	228,719,694	0.56041181%
2107	City of Bend	203,872,636	0.49953124%
2109	City of Canby	25,065,134	0.06141490%
2110	City of Coquille	8,855,224	0.02169718%
2111	City of Eugene	581,069,637	1.42374398%
2112	City Of Forest Grove	13,742,965	0.03367318%
2113	City of Grants Pass	58,991,334	0.14454129%
2114	City of Gresham	278,952,585	0.68349306%
2115	City of Hillsboro	285,936,150	0.70060428%
2117	City of McMinnville	37,725,818	0.09243626%
2118	City of Ontario	17,040,260	0.04175225%
2119	City of Oregon City	54,213,276	0.13283404%
2120	City of Lake Oswego	108,705,095	0.26635056%
2121	City of Portland	2,003,236,825	4.90835555%
2122	City of Redmond	61,669,185	0.15110260%
2123	City of St Helens	23,451,340	0.05746076%
2125	City of Vernonia	2,607,418	0.00638873%
2126	City of West Linn	34,705,628	0.08503616%
2127	City of Cottage Grove	27,630,590	0.06770081%
2128	City of Tillamook	8,132,956	0.01992747%
2129	City of Sweet Home	5,972,304	0.01463341%
2131	City of Drain	1,470,283	0.00360251%
2132	Eugene Water & Electric Board	160,323,241	0.39282598%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2025

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2135	McMinnville Water & Light Department	20,653,671	0.05060588%
2138	City of Hood River	16,640,255	0.04077216%
2139	City of Reedsport	5,162,705	0.01264972%
2140	City of Lebanon	26,315,078	0.06447753%
2142	City of Sherwood	37,731,362	0.09244985%
2143	City of Oakland	801,082	0.00196282%
2145	City of Vale	1,884,301	0.00461694%
2146	City of Prineville	18,409,084	0.04510616%
2147	City of Wheeler	557,692	0.00136646%
2148	City of Klamath Falls	32,613,623	0.07991030%
2149	City of Canyonville	938,714	0.00230005%
2150	City of Bandon	8,645,220	0.02118262%
2152	City of Coos Bay	44,232,785	0.10837971%
2154	City of Pendleton	36,871,583	0.09034321%
2155	City of Corvallis	128,860,169	0.31573477%
2157	City of Monmouth	14,892,555	0.03648992%
2158	City of Milton-Freewater	16,667,145	0.04083804%
2159	City of Baker City	12,138,054	0.02974081%
2160	City of Hermiston	26,970,275	0.06608290%
2161	City of Pilot Rock	1,226,692	0.00300566%
2162	City of Clatskanie	3,851,184	0.00943622%
2163	City of Milwaukie	38,930,461	0.09538790%
2165	City of Cornelius	13,324,418	0.03264765%
2166	City of Nyssa	2,034,464	0.00498487%
2167	City of Athena	838,069	0.00205345%
2168	City of Oakridge	5,261,009	0.01289059%
2170	City of Madras	8,133,706	0.01992931%
2172	City of Sandy	20,475,583	0.05016953%
2174	City of Mt Angel	3,634,575	0.00890548%
2175	City of Umatilla	13,883,926	0.03401857%
2176	City of Scappoose	10,555,241	0.02586258%
2177	City of Condon	760,381	0.00186309%
2178	City of Boardman	5,962,480	0.01460934%
2179	City of Estacada	5,563,461	0.01363166%
2180	City of Enterprise	3,199,269	0.00783889%
2181	City of Central Point	21,928,942	0.05373056%
2182	City of Cascade Locks	2,494,507	0.00611207%
2183	City of Myrtle Point	5,713,997	0.01400051%
2184	City of Port Orford	2,321,539	0.00568826%
2185	City of Wood Village	3,227,445	0.00790793%
2186	City of Chiloquin	178,009	0.00043616%
2187	City of Philomath	5,207,438	0.01275933%
2188	City of Talent	5,647,908	0.01383857%
2189	City of Willamina	234,351	0.00057421%
2191	City of Huntington	325,502	0.00079755%
2192	City of North Plains	3,645,364	0.00893192%
2193	City of Heppner	413,886	0.00101411%
2194	City of Cave Junction	2,323,454	0.00569296%
2195	City of Metolius	-	0.00000000%
2196	City of Hubbard	3,043,856	0.00745809%
2197	City of Myrtle Creek	4,828,334	0.01183044%
2198	City of Carlton	3,291,483	0.00806483%
2199	City of Junction City	8,752,383	0.02144520%
2200	City of Wallowa	689,119	0.00168849%
2201	City of Coburg	3,626,241	0.00888506%
2202	City of Dallas	25,644,083	0.06283345%
2203	City of Rockaway Beach	3,648,183	0.00893882%
2204	City of Burns	2,678,027	0.00656173%
2205	City of Elgin	1,803,530	0.00441903%
2206	City of Weston	269,474	0.00066027%
2207	City of Mill City	1,264,343	0.00309791%
2208	City of Fairview	3,766,611	0.00922900%
2209	City of Monroe	304,073	0.00074504%
2210	City of Helix	14,471	0.00003546%
2211	City of Jefferson	566,810	0.00138880%
2212	Town of Lakeview	3,577,750	0.00876625%
2213	City of Stanfield	1,553,161	0.00380557%
2214	City of Yamhill	2,078,119	0.00509183%
2215	City of Powers	-	0.00000000%
2216	City of Brookings	10,784,377	0.02642401%
2217	City of Sutherlin	10,140,868	0.02484728%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2025

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2218	City of Prairie City	1,566,448	0.00383813%
2219	City of Sheridan	3,579,553	0.00877066%
2220	City of Garibaldi	1,485,339	0.00363940%
2221	City of Sisters	4,270,016	0.01046245%
2222	City of Jacksonville	5,042,971	0.01235635%
2223	City of Cannon Beach	10,357,135	0.02537718%
2224	City of Falls City	718,694	0.00176095%
2225	City of Echo	516,851	0.00126639%
2226	City of Hines	1,806,909	0.00442731%
2227	Town Of Bonanza	-	0.00000000%
2228	City of Turner	2,370,046	0.00580712%
2229	City of John Day	1,215,805	0.00297898%
2230	City of Union	-	0.00000000%
2231	City of Banks	1,355,647	0.00332162%
2232	City of Joseph	957,385	0.00234580%
2233	City of Lafayette	2,163,733	0.00530161%
2234	City of Aumsville	4,404,218	0.01079127%
2235	City of Amity	521,860	0.00127867%
2236	City of Creswell	4,115,333	0.01008344%
2237	City of Troutdale	13,511,458	0.03310594%
2238	City of Warrenton	10,988,774	0.02692483%
2240	City of Wilsonville	35,992,240	0.08818863%
2241	City of Bay City	2,133,108	0.00522657%
2242	City of Gaston	-	0.00000000%
2243	City Of Brownsville	1,050,852	0.00257481%
2244	City of Lakeside	484,653	0.00118750%
2245	City of Dundee	3,255,058	0.00797558%
2246	City of Merrill	135,799	0.00033274%
2247	City of Malin	631,423	0.00154712%
2248	City of Fossil	317,636	0.00077828%
2249	City of Phoenix	5,148,291	0.01261441%
2250	City of Gold Beach	2,528,112	0.00619441%
2251	City of Rogue River	2,536,067	0.00621390%
2252	City of Dayton	2,351,478	0.00576162%
2253	Town of Butte Falls	374,136	0.00091671%
2254	City of Shady Cove	770,318	0.00188744%
2255	Town of Canyon City	552,895	0.00135471%
2256	City of Jordan Valley	-	0.00000000%
2257	City of Culver	960,259	0.00235284%
2258	City of Adair Village	1,175,020	0.00287905%
2259	Town Of Hammond	-	0.00000000%
2260	City of Riddle	911,853	0.00223423%
2261	City of Waldport	2,272,371	0.00556779%
2262	City of Dufur	434,686	0.00106507%
2263	City of La Grande	9,138,026	0.02239010%
2264	City of Gervais	2,492,156	0.00610631%
2265	City of Westfir	165,133	0.00040461%
2266	City of Irigton	1,597,862	0.00391510%
2267	City of Independence	12,399,931	0.03038246%
2268	City of Harrisburg	2,569,697	0.00629630%
2269	City of Durham	327,724	0.00080299%
2270	City of Lyons	275,425	0.00067485%
2271	City of Columbia City	1,538,088	0.00376864%
2272	City of Aurora	1,075,573	0.00263538%
2273	City of Silverton	9,507,500	0.02329539%
2274	City of Gold Hill	460,553	0.00112845%
2275	City of Toledo	6,936,800	0.01699663%
2276	City of Newport	11,433,964	0.02801564%
2277	City Of Rajneeshpuram	-	0.00000000%
2278	City of Springfield	108,185,211	0.26507674%
2279	City of Keizer	38,647,515	0.09469462%
2280	City of Winston	5,795,477	0.01420015%
2281	City of Manzanita	3,927,448	0.00962308%
2282	City of Eagle Point	4,466,838	0.01094470%
2283	City of Maupin	1,815,119	0.00444743%
2284	City of Halsey	963,487	0.00236075%
2285	City of Veneta	3,333,703	0.00816828%
2286	City of Millersburg	1,752,825	0.00429479%
2287	City of King City	2,408,056	0.00590025%
2288	City of Tualatin	45,032,212	0.11033848%
2289	City Of St Paul	-	0.00000000%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2025

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2290	City of Molalla	8,885,291	0.02177085%
2291	City of Florence	13,547,821	0.03319504%
2292	City of North Bend	13,238,458	0.03243703%
2293	City of Lowell	1,133,109	0.00277636%
2294	City of Depoe Bay	2,664,580	0.00652879%
2295	City of Tigard	28,254,100	0.06922854%
2296	City of Happy Valley	16,206,104	0.03970840%
2297	City of Rainier	3,400,963	0.00833308%
2298	City of Lincoln City	27,011,663	0.06618431%
2299	City of Dunes City	165,955	0.00040662%
2300	City of Yachats	1,799,574	0.00440934%
2301	City of Moro	540,075	0.00132330%
2302	City of Mt. Vernon	286,652	0.00070236%
2303	City of Woodburn	37,806,097	0.09263296%
2304	City of Gladstone	10,668,672	0.02614051%
2305	City of Elkton	252,491	0.00061866%
2306	City of Imbler	57,332	0.00014048%
2307	City of Yoncalla	959,716	0.00235151%
2308	City of North Powder	372,793	0.00091342%
2309	City of Gearhart	4,517,694	0.01106931%
2400	Gilliam County Fire Services	101,841	0.00024953%
2401	South Clackamas Transportation District	157,358	0.00038556%
2402	Kernville Gleneden Beach Lincoln Beach Water District	96,037	0.00023531%
2403	Central Coos Fire and Rescue	767,914	0.00188155%
2404	North Gilliam County Health District	-	0.00000000%
2405	McMinnville Fire District	-	0.00000000%
2406	North Gilliam County Rural Fire Protection District	-	0.00000000%
2407	Urban Flood Safety & Water Quality District	10,660,238	0.02611985%
2408	Pleasant Hill Goshen Rural Fire Protection District	1,321,523	0.00323801%
2409	Riddle Fire Protection District	-	0.00000000%
2501	Port of The Dalles	476,885	0.00116847%
2507	Port of Astoria	2,791,459	0.00683967%
2510	Horsefly Irrigation District	568,777	0.00139362%
2511	Grants Pass Irrigation District	1,787,797	0.00438048%
2512	Port of Portland	214,449,562	0.52544696%
2513	Port of Coos Bay	5,400,997	0.01323359%
2515	Klamath County Fire District 1	42,297,240	0.10363722%
2518	Clackamas County Housing Authority	9,783,978	0.02397282%
2519	Home Forward	78,673,255	0.19276618%
2521	League of Oregon Cities	7,348,433	0.01800522%
2522	Lane Council of Governments	63,047,491	0.15447974%
2526	Clatskanie PUD	12,878,238	0.03155442%
2527	Deschutes Valley Water District	5,643,348	0.01382740%
2528	Columbia River Fire & Rescue	18,978,551	0.04650148%
2529	East Fork Irrigation District	1,832,560	0.00449016%
2530	River Road Water District	1,123,984	0.00275400%
2531	Oregon School Boards Association	11,478,758	0.02812539%
2533	Owyhee Irrigation District	4,860,458	0.01190915%
2535	Athena Cemetary Maintenance District 1	-	0.00000000%
2536	Valley View Cemetery	-	0.00000000%
2538	Clackamas Vector Control	1,030,714	0.00252547%
2540	West Extension Irrigation District	779,495	0.00190993%
2541	Jackson County Vector Control District	563,184	0.00137992%
2542	Rainbow Water District	2,233,522	0.00547260%
2545	Council of Governments	40,112,239	0.09828350%
2547	Metzger Water District	-	0.00000000%
2549	Rogue River Fire District	4,904,322	0.01201663%
2550	Nyssa Road Assessment District 2	515,400	0.00126284%
2552	Winston-Dillard Fire District	21,730,537	0.05324443%
2553	Tangent Rural Fire Protection District	1,025,999	0.00251392%
2555	Monroe Fire Department	927,433	0.00227241%
2556	Jackson County Fire District 5	18,590,901	0.04555165%
2557	Estacada Fire Department	4,825,912	0.01182451%
2559	Keizer Fire Department	17,150,538	0.04202246%
2561	Jefferson Rural Fire Protection District	2,282,905	0.00559360%
2562	Wy'East Fire District	204,062	0.00050000%
2563	Central Oregon Irrigation District	6,261,874	0.01534292%
2564	Illinois Valley Fire District	3,011,027	0.00737766%
2567	Charleston Rural Fire Protection District	1,575,653	0.00386068%
2568	Molalla Rural Fire Protection District 73	6,728,459	0.01648615%
2569	Central Oregon Intergovernmental Council	13,969,898	0.03422922%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2025

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2570	Port of St Helens	2,408,248	0.00590072%
2571	Crystal Springs Water District	1,892,097	0.00463604%
2572	Local Government Personnel Institute	-	0.00000000%
2575	Jefferson County Rural Fire Protection District 1	-	0.00000000%
2576	Depoe Bay Rural Fire Protection District	4,564,886	0.01118494%
2579	La Pine Rural Fire Protection District	10,400,659	0.02548382%
2580	Marion County Fire District 1	22,878,185	0.05605641%
2581	Port of Umatilla	417,051	0.00102186%
2582	Talent Irrigation District	2,481,298	0.00607971%
2585	Rogue River Valley Irrigation District	1,315,898	0.00322423%
2587	Tualatin Valley Irrigation District	1,338,668	0.00328002%
2588	Clatskanie Rural Fire Protection District	7,153,292	0.01752708%
2589	West Slope Water District	2,093,144	0.00512865%
2590	Redmond Fire & Rescue	23,436,170	0.05742359%
2592	Medford Irrigation District	1,768,716	0.00433373%
2594	Metro	280,603,916	0.68753917%
2595	Canby Fire District	10,153,221	0.02487755%
2596	Bend Parks & Recreation	25,466,784	0.06239903%
2597	Mapleton Water District	345,128	0.00084564%
2598	Marion County Housing Authority	2,634,473	0.00645502%
2599	South Suburban Sanitary District	2,851,651	0.00698715%
2600	Winston-Dillard Water District	1,797,037	0.00440312%
2601	Baker Valley Irrigation District	11,799	0.00002891%
2602	Aumsville Rural Fire Protection District	475,914	0.00116609%
2603	Corbett Water District	556,509	0.00136357%
2604	Netarts-Oceanside Sanitary District	1,476,140	0.00361686%
2605	Scio Fire District	750,754	0.00183951%
2606	West Valley Housing Authority	3,023,857	0.00740909%
2607	Hoodland Fire District 74	4,886,332	0.01197255%
2608	Gaston Rural Fire Protection District	891,934	0.00218543%
2610	Turner Fire District	3,104,920	0.00760771%
2611	Burnt River Irrigation District	149,499	0.00036630%
2612	Community Services Consortium	23,534,367	0.05766420%
2613	Polk Soil & Water Conservation District	627,526	0.00153757%
2614	Mountain Valley Mental Health Program	-	0.00000000%
2615	Humanities Council	125,863	0.00030839%
2616	Alcohol Safety Action Program	-	0.00000000%
2617	Clean Water Services	107,686,196	0.26385404%
2618	Estacada Cemetery District	-	0.00000000%
2619	Comprehensive Options For Drug Abusers	-	0.00000000%
2620	Jackson County Fire District 4	2,495,735	0.00611508%
2623	Evans Valley Fire District 6	567,040	0.00138937%
2624	Klamath Vector Control	396,312	0.00097105%
2625	Port of Newport	5,573,668	0.01365667%
2626	Tillamook Peoples Utility District	35,162,116	0.08615465%
2628	McKenzie Fire And Rescue	2,315,008	0.00567226%
2629	Metropolitan Wastewater Management Commission	-	0.00000000%
2630	Sheridan Fire District	5,322,364	0.01304092%
2631	Arch Cape Water-Sanitary District	276,491	0.00067746%
2632	Umpqua Regional Council of Governments	295,379	0.00072374%
2633	Port of Cascade Locks	2,106,044	0.00516025%
2637	Northeast Oregon Housing Authority	4,208,080	0.01031069%
2638	North Douglas County Fire and EMS	1,807,468	0.00442868%
2641	Suburban East Salem Water District	878,235	0.00215186%
2642	Dexter Rural Fire Protection District	785,913	0.00192565%
2643	Sweet Home Cemetery	228,636	0.00056021%
2644	Lakeside Water District	286,882	0.00070292%
2645	Chiloquin Agency Lake Rural Fire Protection District	1,009,872	0.00247440%
2646	Keno Rural Fire Protection District	2,068,098	0.00506728%
2647	Crooked River Ranch Rural Fire Protection District	1,433,129	0.00351147%
2648	Black Butte Ranch Rural Fire Protection District	4,085,593	0.01001057%
2649	Colton Fire Department	192,717	0.00047220%
2651	Imbler Rural Fire Protection District	31,368	0.00007686%
2652	The Oregon Consortium	-	0.00000000%
2653	Umatilla Fire Department	1,925,157	0.00471704%
2654	Spring Valley Rural Fire Protection District	-	0.00000000%
2655	North Bay Rural Fire Protection District	341,651	0.00083712%
2657	Mid-Willamette Valley Senior Service Agency	56,230,762	0.13777731%
2658	Salem Metropolitan Communication Agency	489,872	0.00120029%
2659	Silverton Fire District	1,944,780	0.00476512%
2660	Tualatin Valley Fire & Rescue	264,839,381	0.64891271%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2025

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2661	Lincoln County 911	-	0.00000000%
2662	East Central Oregon Association of Counties	179,787	0.00044052%
2663	Metropolitan Area Communications Commission	3,129,192	0.00766718%
2664	Applegate Valley Rural Fire Protection District 9	3,550,881	0.00870041%
2665	N NE Community Mental Health Center	255,069	0.00062497%
2666	Central City Concern	-	0.00000000%
2667	Mental Health Services West Inc	-	0.00000000%
2668	Southeast Mental Health Network Inc	-	0.00000000%
2669	Roseburg Urban Sanitary Authority	3,922,938	0.00961203%
2670	Mt Hood Community Mental Health Ctr	844,672	0.00206963%
2671	Columbia 911 Communications District	5,210,803	0.01276757%
2672	Rockwood Water PUD	5,991,109	0.01467949%
2673	Port Orford Library	242,865	0.00059507%
2674	Nestucca Rural Fire District	3,336,131	0.00817423%
2676	Woodburn Fire District	8,013,478	0.01963472%
2677	Portland Private Industry Council Inc	-	0.00000000%
2678	Central Oregon Regional Housing Authority	2,469,854	0.00605167%
2679	Columbia River People's Utility District	18,518,329	0.04537384%
2681	Cloverdale Rural Fire Protection District	1,549,251	0.00379599%
2684	Parkdale Fire District	756,517	0.00185363%
2685	Oregon Community College Association	1,381,171	0.00338416%
2686	Weston Cemetery	-	0.00000000%
2687	Columbia Drainage Vector Control District	832,850	0.00204066%
2688	Polk County Fire District 1	5,846,964	0.01432630%
2689	Redmond Area Park & Recreation District	1,735,913	0.00425336%
2692	Siuslaw Public Library	1,588,033	0.00389102%
2693	City-County Insurance Services	17,873,285	0.04379334%
2694	Philomath Fire Department	2,545,034	0.00623587%
2695	Washington County Consolidated Communications Agency	26,016,354	0.06374559%
2696	Stayton Fire District	3,261,464	0.00799128%
2697	Oregon Museum Park	-	0.00000000%
2698	Halsey Shedd Rural Fire Protection District	849,741	0.00208205%
2699	Chetco Library Board	1,209,675	0.00296396%
2700	Lowell Rural Fire Protection District	868,621	0.00212831%
2701	Sisters-Camp Sherman Rural Fire Protection District	3,083,500	0.00755523%
2702	Banks Fire District 13	1,540,568	0.00377472%
2703	Westport Sewer District	-	0.00000000%
2704	Clatsop County 4-H District	-	0.00000000%
2705	Lebanon Fire District	15,839,231	0.03880948%
2707	Clatskanie Library	319,578	0.00078303%
2708	Milton-Freewater Cemetery District 3	-	0.00000000%
2709	Scappoose Public Library	571,881	0.00140123%
2710	Klamath County Emergency Communications District	2,819,067	0.00690731%
2712	Jefferson County EMS	-	0.00000000%
2713	Port of Tillamook Bay	3,234,053	0.00792412%
2714	Winchester Bay Sanitary District	361,666	0.00088616%
2715	Jackson County Fire District 3	25,817,565	0.06325852%
2716	Neskowin Water District	711,275	0.00174277%
2717	Ice Fountain Water District	2,217,998	0.00543457%
2718	Curry Library	573,744	0.00140579%
2719	Human Solutions, Inc	-	0.00000000%
2720	Tri-Met	-	0.00000000%
2721	Klamath Housing Authority	2,485,956	0.00609112%
2722	Tillamook 9-1-1	2,275,181	0.00557468%
2723	Oregon Coastal Zone Management Association	-	0.00000000%
2724	Nehalem Bay Wastewater Agency	1,577,104	0.00386424%
2725	West Valley Fire District	660,504	0.00161838%
2726	Yamhill Communications Agency	3,741,573	0.00916765%
2728	Baker County Library District	1,918,652	0.00470110%
2731	Canby Utility Board	7,298,812	0.01788364%
2732	Umatilla County Special Library District	482,425	0.00118204%
2733	Wiard Memorial Park District	638,262	0.00156388%
2734	Seal Rock Water District	2,071,938	0.00507669%
2736	Wasco 9-1-1	-	0.00000000%
2737	Portland Energy Conservation Inc	180,362	0.00044193%
2739	Scappoose Rural Fire Protection District	10,331,373	0.02531406%
2740	Neskowin Regional Sanitary Authority	9,437	0.00002312%
2741	Port of Garibaldi	1,782,900	0.00436848%
2742	Amity Fire District	549,676	0.00134682%
2743	Douglas Soil & Water Conservation District	194,731	0.00047713%
2745	Clackamas County Fire District	149,640,718	0.36665153%

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Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2025

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2746	Marion-Salem Data Center	-	0.00000000%
2747	Salem Housing Authority	10,349,804	0.02535922%
2749	Black Butte Ranch Police	1,534,680	0.00376029%
2750	Eastern Oregon Human Services Consortium	-	0.00000000%
2751	Lane Regional Air Protection Agency	1,949,389	0.00477642%
2752	Mist-Birkenfeld Rural Fire Protection District	910,441	0.00223077%
2753	Linn-Benton Housing Authority	5,318,990	0.01303265%
2756	Sandy Area Sch Trans Agency	-	0.00000000%
2757	City of Stayton	3,071,088	0.00752482%
2758	Mohawk Valley Rural Fire District	1,084,478	0.00265720%
2760	Knappa Svensen Burnside Rural Fire Protection District	1,050,244	0.00257332%
2761	Clackamas River Water	10,627,935	0.02604070%
2763	Junction City Fire Department	2,627,964	0.00643907%
2765	Green Sanitary	-	0.00000000%
2766	Southwest Lincoln County Water District	1,223,776	0.00299851%
2767	Springfield Utility Board	-	0.00000000%
2768	Lake County Library District	326,491	0.00079997%
2771	Harbor Water PUD	1,207,796	0.00295936%
2772	Umatilla County Soil & Water District	228,269	0.00055931%
2773	Housing Authority of Jackson County	11,627,306	0.02848937%
2774	Oregon Trail Library District	1,044,361	0.00255891%
2776	Rainier Cemetery District	393,822	0.00096495%
2777	City of Newberg	25,103,174	0.06150811%
2778	Mulino Water District 23	250,127	0.00061286%
2779	Brownsville Rural Fire Protection District	266,290	0.00065247%
2780	Nehalem Bay Health District	-	0.00000000%
2781	North Bend Coos-Curry Housing Authority	2,603,500	0.00637913%
2783	Tillamook Fire District	529,502	0.00129739%
2784	Eisenschmidt Pool	610,266	0.00149528%
2785	Fern Ridge Community Library	672,689	0.00164823%
2786	Seal Rock Rural Fire Protection District	799,170	0.00195814%
2788	Port of Hood River	3,719,545	0.00911367%
2789	Farmers Irrigation District	1,742,795	0.00427022%
2790	Silver Falls Library District	1,544,864	0.00378524%
2792	North Wasco County Parks And Recreation District	1,742,589	0.00426971%
2793	North Lincoln Fire & Rescue District 1	8,278,178	0.02028329%
2796	West Side Rural Fire Protection District	770,942	0.00188897%
2797	Vernonia Fire	760,645	0.00186374%
2798	Fairview Water District	313,527	0.00076821%
2799	Sublimity Fire District	831,292	0.00203684%
2801	Coburg Rural Fire Protection District	816,183	0.00199982%
2802	Rural Road Assessment District 3	800,678	0.00196183%
2803	Southwestern Polk County Rural Fire Protection District	1,886,461	0.00462223%
2804	Aurora Rural Fire Protection District	3,292,787	0.00806803%
2806	Multnomah County Rural Fire Protection District 14	111,965	0.00027434%
2808	Lifeways	-	0.00000000%
2809	Juntura Road District 4	77,109	0.00018893%
2810	Sutherlin Water Control District	281,134	0.00068884%
2811	Mid-Columbia Center For Living	21,607,925	0.05294400%
2812	Workforce Development Board	-	0.00000000%
2814	The Job Council	-	0.00000000%
2815	Hermiston Rural Fire Protection District	-	0.00000000%
2816	Odell Sanitary District	1,095,491	0.00268419%
2817	Wickiup Water District	823,738	0.00201833%
2818	Netarts Water District	667,192	0.00163476%
2819	Harrisburg Fire and Rescue	973,183	0.00238450%
2820	Central Oregon Coast Fire & Rescue District	2,518,295	0.00617036%
2821	Tillamook County Soil And Water Conservation District	248,454	0.00060877%
2822	Deschutes County Rural Fire Protection District 2	-	0.00000000%
2823	Lyons Fire District	581,333	0.00142439%
2824	Glide Fire Department	522,345	0.00127986%
2825	Northern Oregon Corrections	14,287,599	0.03500765%
2826	Wasco County Soil-Water Conservation District	1,900,059	0.00465555%
2828	Deschutes Public Library District	12,537,548	0.03071965%
2829	Hubbard Rural Fire Protection District	1,460,466	0.00357845%
2830	Netarts-Oceanside Rural Fire Protection District	676,396	0.00165731%
2831	Oregon Advanced Technology Consortium, Inc	-	0.00000000%
2832	Careoregon	-	0.00000000%
2833	Boardman Fire & Rescue District	3,650,555	0.00894463%
2834	Crescent Rural Fire Protection District	1,374,254	0.00336721%
2835	North Clackamas County Water Commission	1,056,441	0.00258850%

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Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
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Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2836	Regional Organized Crime Narcotics Task Force	-	0.00000000%
2837	METCOM	4,850,640	0.01188510%
2838	High Desert Parks & Recreation District	136,379	0.00033416%
2839	North Morrow Vector Control District	487,417	0.00119428%
2840	Cannon Beach Rural Fire Protection District	2,931,486	0.00718276%
2841	Jefferson County Soil & Water Conservation District	292,998	0.00071791%
2842	Tualatin Valley Water District	32,188,892	0.07886962%
2843	Yachats Rural Fire Protection District	1,826,809	0.00447607%
2844	Crook County Rural Fire Protection District 1	11,570,105	0.02834921%
2845	Sunrise Water Authority	2,901,562	0.00710944%
2846	Jefferson County Library District	1,304,686	0.00319676%
2847	Sweet Home Fire and Ambulance District	5,782,016	0.01416717%
2848	Lane Transit District	6,211	0.00001522%
2849	Lebanon Aquatic District	1,218,344	0.00298520%
2850	Lake County 4-H & Extension Service	-	0.00000000%
2851	East Umatilla County Rural Fire Protection District	-	0.00000000%
2852	Ochoco Irrigation District	1,591,705	0.00390002%
2853	Mill City Rural Fire Protection District	-	0.00000000%
2854	Sunset Empire Transportation District	-	0.00000000%
2855	Harney Hospital	33,937,727	0.08315464%
2856	Mid-Columbia Council Of Governments	76,611	0.00018771%
2857	Sunriver Service District	7,904,085	0.01936669%
2858	Nesika Beach-Ophir Water District	595,348	0.00145873%
2859	South Lane County Fire and Rescue	10,821,029	0.02651382%
2860	Coos County Airport District	3,765,530	0.00922635%
2861	Mt Angel Fire District	408,691	0.00100138%
2864	Tri-City Water and Sanitary Authority	1,393,880	0.00341530%
2865	Tri-County Cooperative Weed Management Area	226,470	0.00055490%
2866	Jefferson Behavioral Health	-	0.00000000%
2867	West Multnomah Soil And Water Conservation District	2,617,642	0.00641378%
2869	Nehalem Bay Fire & Rescue	1,368,375	0.00335281%
2870	Clackamas River Water Providers	388,821	0.00095269%
2872	Emergency Communications of Southern Oregon	12,655	0.00003101%
2873	Mosier Fire District	274,959	0.00067371%
2874	Umatilla-Morrow Radio and Data District	340,559	0.00083444%
2876	Oregon Municipal Electric Utilities Association	242,870	0.00059508%
2877	Mid-Columbia Fire And Rescue V1-801	6,803,566	0.01667018%
2878	Yamhill Fire Protection District	326,140	0.00079911%
2879	LaGrande Rural Fire Protection District	-	0.00000000%
2880	Oregon Health & Science University	1,084,993,586	2.65846465%
2881	Lake Chinook Fire and Rescue District	274,076	0.00067154%
2883	Lane Fire Authority	15,588,519	0.03819518%
2884	North Central Public Health District	4,691,416	0.01149497%
2885	Siletz Rural Fire Protection District	98	0.00000024%
2886	Idanha-Detroit Rural Fire Protection District	266,153	0.00065213%
2887	Umatilla County Fire District 1	15,774,408	0.03865065%
2888	Oak Lodge Water Services District	8,441,513	0.02068350%
2889	Mid-Valley Behavioral Care Network	58,169	0.00014253%
2890	Central Cascades Fire and EMS	133,218	0.00032641%
2891	Grant County Emergency Communications Agency	550,442	0.00134870%
2892	Lake Health District	-	0.00000000%
2894	Greater Toledo Pool Recreation District	-	0.00000000%
2895	Western Lane Fire and EMS Authority	11,151,051	0.02732244%
2897	Morrow County	1,078,721	0.00264310%
2898	Adair Rural Fire Protection District	152,971	0.00037481%
2899	New Carlton Fire District	869,293	0.00212995%
2900	Clatsop Community College	21,236,380	0.05203364%
2901	Blue Mountain Community College	23,355,318	0.05722549%
2902	Treasure Valley Community College	21,481,320	0.05263379%
2903	Umpqua Community College	22,345,076	0.05475018%
2904	Lane Community College	54,538,116	0.13362996%
2905	Mt Hood Community College	74,614,722	0.18282191%
2906	Klamath Community College	34,618,616	0.08482296%
2908	Clackamas Community College	62,438,183	0.15298681%
2910	Linn-Benton Community College	90,153,266	0.22089464%
2918	Portland Community College	243,969,922	0.59777811%
2919	Chemeketa Community College	81,164,004	0.19886904%
2922	Rogue Community College	30,725,563	0.07528415%
2995	Oregon Coast Community College	10,278,554	0.02518464%
2996	Columbia Gorge Community College	19,161,268	0.04694917%
2997	Tillamook Bay Community College	8,609,692	0.02109557%

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Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2998	Southwestern Community College	27,730,886	0.06794656%
2999	Central Oregon Community College	77,035,536	0.18875342%
3003	Baker School District 5J	32,961,159	0.08076184%
3008	Huntington School District 16J	2,313,739	0.00566915%
3016	Burnt River High School	1,375,054	0.00336917%
3027	Pine-Eagle School District 61	6,675,785	0.01635709%
3037	Alsea School	7,899,449	0.01935533%
3039	Corvallis School District 509J	136,634,205	0.33478281%
3043	Philomath School District 17J	31,640,391	0.07752568%
3049	Monroe Elementary School	-	0.00000000%
3075	West Linn School District	120,915,556	0.29626878%
3083	Welches Elementary School	-	0.00000000%
3094	Damascus-Union School District 26	-	0.00000000%
3102	Molalla Elementary School 35	-	0.00000000%
3109	Boring School District	-	0.00000000%
3111	Sandy Elementary School District 46	-	0.00000000%
3116	Colton School District 53	11,805,326	0.02892556%
3122	Oregon City School District 62	81,809,386	0.20045037%
3138	Canby Elementary School District 86	-	0.00000000%
3160	Gladstone School District 115	35,874,050	0.08789904%
3174	Canby Union High School	-	0.00000000%
3175	Sandy Union High School	-	0.00000000%
3176	Molalla Union High School	-	0.00000000%
3179	Clatsop County School District 1C	34,584,739	0.08473995%
3186	Jewell School District 8	7,731,959	0.01894494%
3187	Seaside Schools	32,367,415	0.07930704%
3195	Warrenton-Hammond School District	21,062,357	0.05160725%
3230	Vernonia School District	12,480,731	0.03058044%
3241	Coquille School District 8	27,483,764	0.06734106%
3242	Coos Bay School District 9	52,953,199	0.12974658%
3245	North Bend Public Schools	40,030,036	0.09808209%
3252	Powers School District	4,393,753	0.01076563%
3257	Myrtle Point School District 41	12,564,976	0.03078686%
3264	Bandon School District	14,616,461	0.03581343%
3274	Crook County School District	58,381,122	0.14304614%
3275	Port Orford-Langlois School District 2Cj	6,285,305	0.01540033%
3277	Curry County School District 3C	-	0.00000000%
3281	Ophir School	-	0.00000000%
3282	Pistol River School District 16	-	0.00000000%
3283	Brookings-Harbor School District 17C	22,816,635	0.05590560%
3288	Central Curry School District 1	10,053,606	0.02463347%
3291	Bend-La Pine Public Schools	339,850,721	0.83270642%
3296	Sisters School District	23,770,973	0.05824393%
3307	Oakland School District	12,346,657	0.03025193%
3310	Roseburg Public Schools	57,196,344	0.14014319%
3316	Glide School District 12	15,708,497	0.03848915%
3318	Days Creek School District 15	5,088,957	0.01246903%
3319	South Umpqua School District	13,700,486	0.03356910%
3320	Camas Valley School District 21	5,444,408	0.01333996%
3321	North Douglas School District 22	7,339,136	0.01798244%
3324	Yoncalla School District 32	7,055,425	0.01728729%
3325	Elkton School District 34	6,165,160	0.01510595%
3331	Umpqua School District	-	0.00000000%
3335	Riddle School District	7,600,661	0.01862323%
3338	Glendale 77	7,439,939	0.01822943%
3349	Winston-Dillard Schools	17,250,168	0.04226657%
3353	Sutherlin School District 130	21,703,473	0.05317812%
3361	Arlington Public Schools	2,840,076	0.00695879%
3364	Condon Admin School District 25J	3,108,652	0.00761686%
3370	Prairie City School District 4	5,364,393	0.01314390%
3372	Monument School District 8	782,811	0.00191805%
3375	Dayville School District 16J	2,046,673	0.00501478%
3376	Long Creek Schools	1,391,026	0.00340831%
3392	Burns-Slater School District	-	0.00000000%
3394	Crane Elementary School	3,544,979	0.00868595%
3395	Pine Creek School	249,409	0.00061111%
3396	Diamond School District 7	382,767	0.00093786%
3397	Suntex School District	174,954	0.00042867%
3398	Drewsey School	363,426	0.00089047%
3399	Frenchglen School District	454,389	0.00111335%
3405	Fields-Trout Creek 33	557,605	0.00136625%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2025

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
3407	Crane Union High School	3,383,429	0.00829012%
3408	Burns Union High School	-	0.00000000%
3409	Hood River County School District	97,222,719	0.23821630%
3414	Phoenix-Talent School District	48,795,151	0.11955848%
3415	Ashland Public Schools	67,858,857	0.16626861%
3416	Central Point School District 6	98,878,729	0.24227388%
3417	Eagle Point School District 9	84,523,389	0.20710025%
3424	Rogue River School District	19,852,804	0.04864358%
3432	Prospect School District	5,642,332	0.01382491%
3439	Butte Falls School District	5,351,391	0.01311204%
3440	Pinehurst School	677,017	0.00165884%
3445	Culver School District 4	15,813,511	0.03874646%
3446	Ashwood School	57,713	0.00014141%
3447	Madras School District	50,550,188	0.12385869%
3451	Black Butte School District	892,850	0.00218767%
3453	Josephine County School District Cu	-	0.00000000%
3454	Grants Pass School District	135,454,058	0.33189120%
3455	Klamath Falls School District 1	-	0.00000000%
3456	Klamath County School District	158,875,912	0.38927972%
3457	Klamath Falls City Schools	68,817,672	0.16861791%
3460	Union School District 5	-	0.00000000%
3461	Lake County School District 7	8,819,895	0.02161062%
3462	Paisley School District	4,196,521	0.01028237%
3463	North Lake School District 14	6,874,192	0.01684323%
3464	Plush School District	404,207	0.00099039%
3465	Adel School District 21	577,200	0.00141426%
3470	Pleasant Hill School District	18,883,137	0.04626769%
3473	Eugene School District 4J	416,836,894	1.02133889%
3487	Springfield School District 19	105,029,378	0.25734428%
3494	Fern Ridge School District	19,457,391	0.04767474%
3498	Mapleton School District	5,588,175	0.01369222%
3502	Creswell School District 40	23,127,404	0.05666705%
3506	South Lane School District	30,096,366	0.07374249%
3510	Bethel School District	60,748,930	0.14884778%
3517	Crow-Applegate-Lorane District 66	7,911,211	0.01938415%
3519	McKenzie School District	7,850,954	0.01923650%
3520	Junction City School District 69	19,255,652	0.04718044%
3522	Lowell School District	10,265,553	0.02515278%
3524	Oakridge School District	6,495,429	0.01591518%
3527	Marcola School District 79	11,075,699	0.02713781%
3533	Triangle Lake Schools	8,147,638	0.01996344%
3537	Siuslaw School District 97J	31,862,564	0.07807005%
3579	Lincoln County School District	39,730,805	0.09734891%
3582	Linn County School District 5	-	0.00000000%
3603	Hamilton Creek School District	-	0.00000000%
3610	Harrisburg Elementary School District 42J	-	0.00000000%
3613	Harris School	-	0.00000000%
3615	Central Linn School District 552C	14,971,095	0.03668236%
3618	Sweet Home School District 55	32,976,321	0.08079899%
3626	Wyatt School District 63Cj	-	0.00000000%
3647	Scio School District 95C	10,774,357	0.02639946%
3665	Santiam Canyon School District	12,830,773	0.03143812%
3676	Harrisburg High School	-	0.00000000%
3684	Ontario School District 8C	53,176,771	0.13029438%
3687	Juntura Grade School	285,087	0.00069852%
3689	Vale School District 15	-	0.00000000%
3694	Nyssa School District 26	28,662,946	0.07023030%
3696	Annex Elementary School	2,488,027	0.00609619%
3707	Adrian School District 61	6,907,629	0.01692516%
3709	Harper School District 66	4,107,358	0.01006390%
3712	W W Jones School	566,918	0.00138907%
3715	Vale High School	-	0.00000000%
3720	Silverton RFD	-	0.00000000%
3727	Aumsville Elementary	-	0.00000000%
3729	Jefferson School District 14Cj	13,578,271	0.03326965%
3730	North Marion School District 15	19,342,500	0.04739323%
3732	Marion Elementary School	-	0.00000000%
3735	Salem-Keizer Public Schools	873,566,489	2.14042337%
3750	St Paul School District	7,362,114	0.01803874%
3759	Eldredge Elementary	-	0.00000000%
3760	West Stayton School District	-	0.00000000%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2025

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
3761	Bethany Elementary	-	0.00000000%
3763	Butte Creek School	-	0.00000000%
3769	Scotts Mills School	-	0.00000000%
3771	Gervais Elementary School	-	0.00000000%
3772	Stayton School District 77J	-	0.00000000%
3780	Mt Angel School District 91	14,213,213	0.03482539%
3781	Silver Crest School District 93	-	0.00000000%
3786	Woodburn School District	141,075,516	0.34566497%
3794	Detroit School District 123J	-	0.00000000%
3804	Monitor School District 142J	-	0.00000000%
3806	Cloverdale School District 144	-	0.00000000%
3809	Morrow County Schools	37,790,677	0.09259518%
3818	Portland Public Schools	728,084,707	1.78396212%
3820	Parkrose School District	20,521,797	0.05028276%
3821	Gresham Grade School District 4	-	0.00000000%
3823	Orient School	-	0.00000000%
3824	Reynolds School District	224,463,379	0.54998294%
3842	Corbett School District 39	26,509,404	0.06495367%
3843	David Douglas School District	279,600,743	0.68508119%
3847	Riverdale School	15,035,265	0.03683959%
3848	Barlow-Gresham Uhs District U2-20Jt	-	0.00000000%
3850	Dallas School District	30,866,581	0.07562968%
3859	Central School District 13J	67,794,636	0.16611125%
3865	Perrydale School District 21	6,721,039	0.01646797%
3887	Falls City School District	8,211,086	0.02011890%
3894	Sherman County School District 9	-	0.00000000%
3902	Tillamook Public Schools	23,375,149	0.05727408%
3920	Neah-Kah-Nie School District	24,219,738	0.05934350%
3927	Echo School District	4,334,714	0.01062097%
3928	Umatilla School District 6R	21,281,955	0.05214531%
3929	Ferndale School District 10	-	0.00000000%
3931	Pendleton School District 16R	47,499,978	0.11638503%
3935	Athena-Weston School District 29Rj	14,516,740	0.03556910%
3936	Milton-Freewater Elementary School District 31	-	0.00000000%
3942	Stanfield School District	9,466,555	0.02319507%
3944	Ukiah School	1,335,866	0.00327316%
3957	Helix School District	4,653,826	0.01140286%
3958	Pilot Rock School District 2R	6,843,734	0.01676860%
3959	Mcloughlin Union High School District	-	0.00000000%
3965	La Grande Public Schools	22,961,871	0.05626146%
3966	Union County School District	7,248,140	0.01775948%
3967	North Powder School District	6,712,898	0.01644803%
3969	Imbler School District	6,224,500	0.01525135%
3970	Cove School District	6,491,038	0.01590442%
3973	Elgin School District 23	6,430,500	0.01575609%
3986	Joseph School District 6	7,014,645	0.01718737%
3990	Wallowa School	5,144,374	0.01260481%
3993	Enterprise School District 21	8,619,573	0.02111978%
4003	Troy School District 54	195,624	0.00047932%
4008	Chenowith School District	-	0.00000000%
4012	Dufur Schools	9,297,483	0.02278081%
4022	Maupin Grade School 84	-	0.00000000%
4025	West Union School District 1	-	0.00000000%
4030	Hillsboro Elementary School District 7	-	0.00000000%
4034	Gaston Public Schools	10,170,362	0.02491955%
4035	Banks School District	19,977,689	0.04894958%
4047	Reedville School District 29	-	0.00000000%
4055	Groner School	-	0.00000000%
4062	Beaverton School District	882,956,905	2.16343189%
4080	North Plains School District 70	-	0.00000000%
4105	Hillsboro Union High School	-	0.00000000%
4109	Spray School District 1	1,832,321	0.00448958%
4114	Fossil School District 21J	4,402,293	0.01078655%
4128	Yamhill Grade School	-	0.00000000%
4135	Newberg School District 29Jt	82,901,897	0.20312725%
4142	McMinnville Schools	129,576,059	0.31748886%
4144	Sheridan School District 48J	15,792,227	0.03869431%
4166	Yamhill-Carlton School District 1	10,372,173	0.02541403%
4185	Lebanon School District Uh-1	-	0.00000000%
4189	Wasco County High School	-	0.00000000%
4203	Victor Point School	-	0.00000000%

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Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2025

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
4218	Curry County Education Service District	-	0.00000000%
4219	Grant County Education Service District	2,930,672	0.00718077%
4220	Jefferson County Education Service District	1,892,903	0.00463801%
4221	Marion Education Service District	-	0.00000000%
4223	InterMountain Education Service District	34,424,181	0.08434655%
4224	Wallowa County Region 18	5,333,374	0.01306790%
4225	Washington County Education Service District	-	0.00000000%
4226	North Central Education Service District	3,426,356	0.00839530%
4227	Cascade School District Uh5	-	0.00000000%
4230	Mari-Linn School District	-	0.00000000%
4232	South Coast Education Service District Region 7	25,145,215	0.06161112%
4237	Douglas Education Service District	54,214,369	0.13283671%
4238	Multnomah Education Service District	47,561,967	0.11653692%
4251	Clatsop County Education Service District	-	0.00000000%
4252	High Desert Education Service District	56,085,024	0.13742022%
4254	Willamette Education Service District	73,770,089	0.18075238%
4258	Hermiston School District 8R	53,804,851	0.13183331%
4259	Clackamas Education Service District	72,704,144	0.17814059%
4260	Greater Albany School District 8J	181,141,855	0.44383600%
4268	Lake Oswego School District	162,954,767	0.39927378%
4270	Silver Falls School District	46,268,022	0.11336648%
4271	Malheur Education Service District Region 14	13,590,051	0.03329851%
4272	Linn-Benton-Lincoln Education Service District	55,349,065	0.13561696%
4273	Double O School District	271,777	0.00066591%
4275	Tillamook County Education Service District	-	0.00000000%
4276	Lane County Education Service District	44,341,204	0.10864536%
4277	Mitchell School	2,648,934	0.00649045%
4279	St Helens School District 502	48,157,391	0.11799583%
4280	Northwest Regional Education Service District	143,531,231	0.35168199%
4286	Southern Oregon Education Service District	52,560,859	0.12878526%
4288	Medford School District 549C	230,315,664	0.56432228%
4291	Dayton Public Schools	13,214,331	0.03237792%
4293	Lake County Education Service District	3,012,438	0.00738111%
4294	Harney Education Service District Region XVII	5,440,510	0.01333040%
4295	Wasco County Education Service District	12,691,136	0.03109598%
4297	Yamhill Education Service District	-	0.00000000%
4306	Amity School District	12,692,347	0.03109894%
4307	Columbia School District 5J	-	0.00000000%
4309	Scappoose School District	46,294,771	0.11343202%
4311	Redmond School District 2J	77,592,951	0.19011920%
4312	Reedsport School District	12,562,206	0.03078007%
4313	Forest Grove School District	124,052,758	0.30395560%
4314	Willamina School District 30J	19,076,666	0.04674188%
4315	John Day School District	13,028,672	0.03192301%
4316	Tigard-Tualatin School District 23J	289,229,020	0.70867251%
4317	Sherwood School District 88J	96,190,344	0.23568677%
4320	Rainier School District 13	16,505,038	0.04044085%
4321	North Clackamas School District 12	369,504,375	0.90536417%
4323	Estacada School District 108	43,093,234	0.10558757%
4324	Centennial School District 28	131,479,017	0.32215151%
4326	Harney County School District 3	-	0.00000000%
4327	Jordan Valley School District 3	2,435,686	0.00596795%
4329	Gervais School District 1	11,957,701	0.02929891%
4330	Vale School District 84	22,040,134	0.05400301%
4331	Molalla River School District	35,630,530	0.08730236%
4332	Gresham-Barlow School District 10	197,325,293	0.48348886%
4333	Canby School District	82,869,935	0.20304894%
4334	Cascade School District 5	45,334,761	0.11107979%
4335	Milton-Freewater Unified School District 7	17,978,129	0.04405023%
4336	Nestucca Valley School District 101	13,883,124	0.03401660%
4337	Sherman County School District	4,195,412	0.01027965%
4338	Three Rivers U J School District	79,100,411	0.19381280%
4339	Lebanon Community School District	80,802,990	0.19798448%
4340	Monroe School District 1J	7,215,915	0.01768052%
4341	Hillsboro School District 1J	443,676,205	1.08710090%
4342	North Santiam School District 29J	20,964,224	0.05136680%
4343	Harrisburg School District 7	15,990,380	0.03917983%
4344	South Wasco County School District 1	7,970,942	0.01953050%
4345	Oregon Trail School District 46	88,411,522	0.21662700%
4346	Knappa School District 4	13,743,698	0.03367498%
4347	Clatskanie School District 6J	18,089,227	0.04432245%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2025

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
4348	Lourdes Charter School	650,602	0.00159411%
4350	Ridgeline Montessori	4,300,788	0.01053784%
4351	The Village School	1,085,270	0.00265914%
4352	Armadillo Technical Institute	1,167,883	0.00286156%
4354	Opal Charter School	-	0.00000000%
4355	Three Rivers Charter School	2,181,386	0.00534486%
4358	Detroit Lake Charter School	-	0.00000000%
4359	Willamette Leadership Academy	-	0.00000000%
4360	Luckiamute Valley Charter School	4,536,576	0.01111557%
4361	Rimrock Expeditionary Alternative Learning	-	0.00000000%
4362	Kings Valley Charter School	124,448	0.00030492%
4363	Multisensory Learning Academy	8,990,680	0.02202907%
4365	Mitch Charter School	3,166,584	0.00775880%
4366	Sand Ridge Charter School	4,725,620	0.01157877%
4367	Arthur Academy Charter School	15,120,599	0.03704868%
4369	Trillium Charter School	-	0.00000000%
4370	Howard Street Charter School, Inc.	2,370,847	0.00580908%
4371	The Lighthouse School	3,013,756	0.00738434%
4373	Sheridan Japanese School Foundation	-	0.00000000%
4374	Ione School District	3,150,466	0.00771931%
4375	Eddyville Charter School	4,889,431	0.01198014%
4376	Four Rivers Community School	6,993,866	0.01713646%
4378	Mosier Community School	3,603,826	0.00883014%
4379	Siletz Valley School	5,516,771	0.01351726%
4380	The Emerson School	2,080,329	0.00509725%
4381	North Wasco County School District 21	67,196,054	0.16464460%
4382	Self Enhancement Inc	-	0.00000000%
4383	City View Charter School	4,928,088	0.01207486%
4386	Nixyaawii Community School	2,253,728	0.00552211%
4388	West Lane Tech	1,459,104	0.00357511%
4390	Oregon Connections Academy	30,777,301	0.07541092%
4392	Eagleridge High School	2,574,262	0.00630749%
4393	Cascade Heights Public Charter School	3,948,352	0.00967430%
4395	Siletz Valley Early College Academy	-	0.00000000%
4396	Sweet Home Charter School	2,202,137	0.00539570%
4397	Springwater Environmental Sciences School	2,751,536	0.00674185%
4398	LEP High	-	0.00000000%
4400	Phoenix School	1,692,144	0.00414611%
4401	Ballston Community School	-	0.00000000%
4402	Sage Community School	-	0.00000000%
4403	Portland Village School	5,550,254	0.01359930%
4404	Alliance Charter Academy	5,782,387	0.01416808%
4405	Forest Grove Community School	3,079,717	0.00754596%
4407	Madrone Trail Public Charter School	3,815,258	0.00934819%
4408	Muddy Creek Charter School	1,815,659	0.00444875%
4409	Southwest Charter School	3,469,017	0.00849983%
4410	Ace Academy	-	0.00000000%
4411	Sherwood Charter School	3,033,411	0.00743250%
4412	Estacada Web Academy	12,162,839	0.02980154%
4413	Marcola Early College Academy	-	0.00000000%
4414	Marcola Web Academy	-	0.00000000%
4418	Lewis And Clark Montessori Charter School	4,536,788	0.01111609%
4419	Silvies River Web Academy	9,731,520	0.02384429%
4420	Oregon Virtual Academy	13,841,671	0.03391503%
4421	Home Scholars Academy of Oakridge and Westfir	-	0.00000000%
4422	Redmond Proficiency Academy	13,255,415	0.03247858%
4423	Molalla River Academy	4,013,539	0.00983402%
4424	The Ivy School	4,431,508	0.01085814%
4429	Clackamas Web Academy	122,689	0.00030061%
4430	Clackamas Charter Alliance 2	313,205	0.00076742%
4431	Corbett Charter School	-	0.00000000%
4432	Renaissance Public Academy	-	0.00000000%
4433	Powell Butte Community Charter School	3,492,609	0.00855763%
4434	Logos Public Charter School	15,188,429	0.03721488%
4435	Sunny Wolf Charter School	2,958,643	0.00724930%
4436	Academy Of Arts & Academics	-	0.00000000%
4437	Center for Advance Learning	3,885,677	0.00952073%
4439	Homesource Family Charter	-	0.00000000%
4440	Sheridan Allprep Academy	5,360,739	0.01313495%
4441	Baker Web Academy	38,415,299	0.09412564%
4443	Knova Learning Oreogn	6,321,442	0.01548888%

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Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2025

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
4444	Bennett Pearson Academy, Inc.	2,464,749	0.00603916%
4446	Coburg Community Charter School	4,005,715	0.00981485%
4447	Arco Iris Spanish Immersion Charter School	3,651,263	0.00894637%
4448	Gresham Barlow Web Academy	11,600,510	0.02842371%
4449	Mosier Middle School	-	0.00000000%
4450	Sauvie Island Academy	3,723,315	0.00912291%
4451	River's Edge Academy Charter School	2,878,586	0.00705315%
4452	South Columbia Family School	793,803	0.00194499%
4453	Woodland Educational Initiative	3,356,688	0.00822460%
4454	Le Monde Immersion Charter School	6,451,739	0.01580813%
4455	Hope Chinese Charter School	6,198,528	0.01518771%
4456	Insight School of Oregon Charter	8,776,860	0.02150517%
4457	Oregon Virtual Education East	-	0.00000000%
4458	Oregon Virtual Education West	-	0.00000000%
4459	Crater Lake Charter Academy	5,590,601	0.01369816%
4460	Kairos Pdx	6,683,681	0.01637644%
4461	Mountain View Academy	-	0.00000000%
4462	Bend International School	3,741,572	0.00916765%
4463	Dallas Community School-Community Innovation Partners	2,792,480	0.00684217%
4464	The Valley School Of Southern Oregon	1,519,190	0.00372234%
4465	Bridge Educational Foundation	-	0.00000000%
4467	Cannon Beach Academy	720,524	0.00176544%
4468	Frontier Charter Academy	8,068,283	0.01976901%
4469	Desert Sky Montessori	2,254,387	0.00552373%
4470	Oregon Family School	10,540,438	0.02582631%
4471	Wahtonka Community School	-	0.00000000%
4472	Valley Inquiry Charter School	786,376	0.00192679%
4473	Willamette Connections Academy	6,145,632	0.01505810%
4474	Oregon for Quality Virtual Education Inc	4,849,329	0.01188189%
4475	Teach-NW	6,143,709	0.01505339%
4476	Kalmiopsis Community Arts High School	101,652	0.00024907%
4477	Virtual Preparatory Academy of Oregon	920,301	0.00225493%
4478	Whitmore Academy	-	0.00000000%
4479	Harmony Academy	2,050,151	0.00502331%
4480	Holla School	1,572,904	0.00385395%
Total		\$ 40,812,789,648	100%

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer

As of and for the Fiscal Year Ended Year Ended June 30, 2025

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense / (Credit)			
			Differences between Expected and Actual Experience	Changes in Assumptions	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 Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
1000	State Agencies	\$ 6,270,406,464	\$ 399,374,775	\$ 384,404,415	\$ 268,267,228	\$ 268,062,837	\$ 1,560,700,245	\$ 8,937,235	\$ 175,734,706	\$ 184,671,941	\$ 945,999,860	\$ 10,305,434	\$ 1,056,905,294
1039	SAIF	126,808,040	8,088,793	7,369,444	10,683,284	23,595,289	49,736,810	180,740	5,698,639	6,079,379	19,131,198	3,102,613	22,233,811
1179	Professional Liability Fund	8,427,638	537,580	489,772	710,009	468,380	2,205,741	12,012	-	12,012	1,271,456	246,463	1,517,919
1252	Oregon State University	504,121,468	32,156,746	29,296,998	42,471,067	8,252,624	112,177,435	718,526	14,958,055	15,676,581	76,055,490	6,516,584	82,572,074
1254	University of Oregon	408,427,612	26,052,656	23,735,754	34,409,081	9,707,641	93,905,132	582,134	15,406,914	15,989,048	61,618,408	1,048,891	63,267,299
2000	Lake County	9,129,370	620,148	6,045,157	8,763,500	5,247,927	2,488,805	148,261	753,171	753,171	1,377,324	-	1,338,658
2001	Clackamas County	382,648,850	24,408,288	22,237,622	32,237,280	21,600,554	99,095,554	585,391	31,273,147	31,818,538	57,729,233	1,319,155	59,048,388
2002	Curry County	19,708,444	1,257,156	1,660,391	611,376	1,660,391	4,674,278	28,091	1,861,480	1,889,571	2,473,362	124,215	2,849,147
2003	Douglas County	95,702,118	6,104,618	5,561,725	8,062,082	1,050,117	20,779,142	136,405	10,524,510	10,660,915	14,438,329	(3,058,554)	11,379,775
2004	Harney County	9,721,694	620,148	6,045,157	8,763,500	5,247,927	2,488,805	148,261	753,171	753,171	1,466,687	(136,506)	1,330,181
2005	Jackson County	88,003,944	5,613,569	5,114,346	7,414,129	1,465,003	19,607,047	125,432	6,146,679	6,272,111	13,276,925	(1,557,049)	11,719,876
2006	Jefferson County	9,403,436	599,824	546,480	792,218	450,804	2,389,326	13,403	652,419	665,822	1,418,672	(85,679)	1,332,993
2007	Klamath County	8,712,490	555,750	506,326	734,007	742,339	2,538,422	12,418	690,345	702,763	1,314,431	191,003	1,505,434
2008	Lane County	109,140,432	6,961,817	6,342,692	9,194,829	38,301,295	60,800,633	155,558	49,827,492	49,983,050	16,465,732	(19,607,300)	(3,141,568)
2009	Marion County	175,891,945	11,219,735	10,241,947	14,193,481	5,347,927	24,800,000	250,659	14,692,044	14,942,703	26,536,344	(206,591)	26,327,753
2011	Washington County	324,821,303	20,719,602	18,876,977	27,365,443	12,698,581	79,660,603	462,699	35,404,509	35,867,478	49,004,942	(3,452,512)	45,552,421
2012	Grant County	5,359,301	341,857	311,456	451,509	150,271	1,255,093	7,423	303,894	311,533	808,544	45,106	853,650
2013	Umatilla County	36,266,699	2,313,369	2,107,638	3,055,385	2,022,198	9,498,590	51,691	1,500,643	1,552,334	5,471,462	347,355	5,818,817
2014	Linn County	104,020,863	6,635,238	6,045,157	8,763,500	5,247,927	2,488,805	148,261	753,171	753,171	15,693,326	182,391	15,875,717
2015	Yamhill County	60,250,190	3,943,221	3,501,437	5,075,939	4,810,429	17,231,026	85,875	1,508,609	1,594,484	9,089,789	1,492,289	11,492,078
2016	Sherman County	4,628,574	295,246	268,989	389,947	418,506	1,372,688	6,597	508,392	514,989	698,301	(58,516)	639,785
2017	Lane County	28,238,919	1,801,296	1,641,104	2,379,064	2,557,045	8,378,509	40,249	1,377,501	1,417,750	4,260,332	591,469	4,851,801
2018	Cook County	38,710,078	2,469,227	2,249,635	3,261,234	1,104,248	9,084,344	55,174	3,444,674	3,499,848	5,840,088	(312,320)	5,527,768
2019	Wasco County	9,354,170	596,681	543,117	718,067	1,227,151	3,155,166	15,353	896,986	910,319	1,411,234	87,515	1,498,750
2021	Baker County	11,471,778	731,758	666,682	966,471	351,512	2,716,423	16,351	585,886	602,037	1,730,717	(109,658)	1,621,059
2022	Gilliam County	3,201,034	204,187	186,028	269,680	1,124,497	1,784,392	4,562	520,673	525,235	482,932	(222,974)	259,958
2023	Morrow County Rural School District Board	-	-	-	-	-	-	-	-	-	-	-	-
2027	Deschutes County	164,638,969	10,501,940	9,567,987	13,870,452	7,267,138	41,207,517	234,661	3,833,872	4,068,533	24,838,652	2,732,017	27,570,669
2028	Union County	-	-	-	-	-	-	-	-	-	-	-	-
2033	Hood River County	15,177,424	968,133	1,278,623	1,066,103	1,278,623	4,194,934	162,233	2,289,778	2,452,011	2,289,778	183,865	2,519,819
2036	Clatsop County	33,757,957	2,153,342	1,961,842	2,844,030	1,377,279	8,336,493	48,115	800,137	848,252	5,092,975	598,522	5,691,527
2037	Polk County	46,183,555	2,945,943	2,683,955	3,890,858	2,062,538	11,583,294	65,826	3,108,082	3,173,908	3,967,592	351,463	4,319,055
2038	Linn County	801,556,216	51,129,423	46,582,407	67,529,455	37,541,374	202,822,459	1,142,461	15,349,276	16,490,737	7,777,311	128,706,626	143,483,520
2039	Malheur County	15,089,069	962,497	876,901	1,271,219	1,131,115	4,241,732	21,507	1,055,493	1,077,000	2,276,448	73,823	2,350,271
2040	Benton County	64,390,882	4,107,346	3,724,074	5,424,783	2,539,110	15,813,313	91,777	3,418,390	3,510,167	9,714,484	472,610	10,187,094
2042	Josephine County	45,114,673	2,877,761	2,621,837	3,800,807	2,291,500	11,591,905	64,302	6,259,859	6,324,161	6,806,333	306,057	7,112,390
2043	Lincoln County	10,206,900	651,075	593,174	859,908	574,757	2,678,914	14,548	1,431,507	1,446,055	1,539,888	(103,929)	1,435,959
2044	Wasco County	7,079,999	451,817	411,454	596,473	911,604	2,371,148	10,091	489,701	499,792	1,068,141	360,590	1,418,731
2050	Wallowa County	629,757	40,171	36,598	53,056	183,290	313,115	898	212,870	213,768	95,010	35,331	130,341
2052	Tillamook County	17,946	1,145	1,043	1,512	2,203	5,903	26	4,109	4,135	2,707	2,435	(269)
2053	Community Counseling Solutions	-	-	-	-	-	-	-	-	-	-	-	-
2099	State Judiciary	79,147,117	5,048,612	4,599,631	6,667,961	82,328	82,328	112,809	3,763,930	3,876,739	11,940,711	1,040,358	12,987,077
2100	City of Roseburg	23,168,294	1,477,852	1,346,424	1,951,875	808,352	5,584,503	33,022	4,497,123	4,530,145	7,855,442	3,495,340	7,209,798
2101	City of Salem	234,872,936	14,982,003	13,649,631	19,787,501	10,790,169	59,209,304	334,765	8,154,457	8,489,222	35,434,667	2,850,402	38,285,069
2102	City of Medford	85,300,199	5,441,103	4,957,218	7,186,344	2,566,431	20,151,096	121,579	5,028,508	5,148,087	12,869,018	(598,903)	12,270,115
2103	City of Albany	63,804,608	4,069,949	3,708,002	5,375,390	989,047	14,142,388	90,994	6,732,366	6,883,307	9,626,035	(1,947,343)	7,678,692
2104	City of Astland	37,937,967	2,419,676	2,204,763	3,186,156	1,616,186	6,825,622	50,566	3,536,159	3,586,318	5,723,802	(1,289,082)	4,437,230
2105	City of Astoria	14,429,135	920,401	838,549	1,215,621	321,091	3,295,662	20,566	1,821,030	1,841,596	2,176,886	(214,998)	1,961,888
2106	City of Beaverton	125,149,624	7,983,006	7,273,065	10,543,566	8,898,124	34,697,761	178,376	10,026,332	10,204,708	18,880,997	2,240,838	21,025,546
2107	City of Bend	11,553,942	715,769	6,482,953	9,988,161	8,766,751	31,763,634	158,998	1,564,133	1,723,131	16,829,852	3,152,466	19,982,318
2109	City of Canby	13,715,007	874,849	797,047	1,155,458	208,613	1,028,867	19,548	973,006	993,156	2,069,147	(118,019)	1,951,128
2110	City of Coquille	4,845,355	309,074	281,588	408,210	2,908,614	3,907,486	6,906	1,840,298	1,847,204	731,006	107,369	838,375
2111	City of Eugene	171,946,589	20,281,080	18,477,453	26,786,264	13,832,871	79,377,668	453,171	10,743,862	11,197,033	47,967,772	3,122,048	51,089,820
2112	City Of Forest Grove	7,519,802	479,671	437,013	633,526	2,428,533	3,978,743	10,718	3,102,762	3,113,480	1,134,493	844,390	1,978,883
2113	City of Grants Pass	32,278,563	2,058,975	1,875,867	2,719,394	84,475	6,738,711	46,007	3,148,769	3,194,778	4,869,783	(769,867)	4,103,916
2114	City of Gresham	152,635,790	9,736,285	8,970,423	12,859,212	9,989,267	41,964,187	217,552	10,964,689	11,182,241	23,027,763	2,550,177	25,577,940
2115	City of Hillsboro	156,457,021	9,980,033	9,092,493	13,181,142	11,942,965	44,196,633	222,999	7,821,803	8,044,802	23,804,262	3,444,821	27,049,083
2117	City of McMinnville	20,642,611	1,316,745	1,199,645	1,739,092	199,812	4,455,294	29,422	8,252,512	8,281,934	3,114,297	(1,012,013)	2,102,284
2118	City of Ontario	9,323,998	594,756	541,864	785,525	21,572	1,943,717	13,290	2,155,403	2,168,693	1,406,687	(792,153)	614,534
2150	City of Oregon City	29,864,132	1,892,209	1,723,930	2,499,134	389,256	1,468,276	42,285	2,209,611	2,251,896	4,475,359	(432,893)	4,042,072
2120	City of Lake Oswego	59,480,674	3,794,135	3,456,717	5,011,109	1,914,370	14,176,331	84,778	7,165,883	7,250,661	8,973,694	(1,188,396)	7,065,298
2121	City of Portland	1,096,120,459	69,918,998	63,700,996	92,345,611	59,063,063	285,028,668	1,562,305	25,842,910	27,405,215	165,368,833	21,571,162	186,939,995
2122	City of Redmond	33,743,817	1,961,021	1,826,428	2,842,838	1,436,426	8,392,725	48,095	1,358,174	1,406,269	5,090,842	612,889	5,703,731
2123	City of St Helens	12,831,979	818,522	745,730	1,081,065	1,155,734	3,801,051	18,289	1,331,935	1,350,224	1,935,927	106,680	2,041,607
2124	City of Tualatin	14,626,714	913,197	830,197	1,103,197	503,680	1,441,986	2,034	493,680	495,714	318,592	(215,246)	173,119
2126	City of West Linn	18,990,041	1,211,331	1,103,605	1,599,867	592,276	4,507,079	27,067	1,093,460	1,12			

Oregon Public Employees Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer

As of and for the Fiscal Year Ended Year Ended June 30, 2025

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense / (Credit)			
			Differences between Expected and Actual Experience	Changes in Assumptions	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 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⁾
2160	City of Hermiston	14,757,451	941,344	857,629	1,243,281	257,086	3,299,340	21,034	1,196,690	1,217,733	2,226,418	(188,748)	2,037,670
2161	City of Pilot Rock	671,216	42,815	39,008	56,548	23,167	161,538	957	80,163	80,120	101,265	(21,937)	79,328
2162	City of Clatskanie	2,107,271	134,418	122,464	177,533	229,248	663,663	3,004	150,834	153,838	317,918	(130,449)	187,469
2163	City of Milwaukie	21,301,763	1,358,790	1,237,951	1,794,624	308,934	4,700,299	30,361	1,725,009	1,755,370	3,213,741	(231,744)	2,981,997
2165	City of Cornelius	7,290,783	465,062	423,704	614,232	490,953	1,993,951	10,392	7,132	17,524	1,099,941	177,978	1,277,919
2166	City of Nyssa	1,113,207	64,684	71,009	64,869	34,447	262,987	1,977	242,911	249,988	187,947	(62,181)	105,766
2167	City of Athena	458,571	29,251	26,650	18,712	113,247	146,575	3,624	8,793	9,447	69,183	2,049	71,232
2168	City of Oakridge	2,878,691	183,625	167,295	242,523	146,575	740,200	4,103	399,232	403,335	434,301	(79,195)	355,106
2170	City of Condon	4,450,559	283,891	258,644	374,949	318,299	1,235,783	6,343	458,699	465,042	671,444	(51,990)	619,454
2172	City of Sandy	11,203,721	714,660	651,104	943,888	346,447	2,650,099	15,969	849,625	865,594	1,690,276	(21,872)	1,668,404
2174	City of Mt. Angel	1,988,747	126,858	115,576	167,547	113,560	723,541	2,835	74,136	76,971	900,037	72,562	372,599
2175	City of Umatilla	7,596,933	484,591	441,495	640,024	1,251,515	2,817,625	10,962	241,779	252,607	1,146,130	430,506	1,576,636
2176	City of Scappoose	5,775,560	368,410	335,646	486,578	355,559	1,546,193	8,232	275,398	283,630	871,344	13,746	885,090
2177	City of Clifton	26,540	26,540	24,179	35,052	11,918	97,689	593	16,901	17,494	62,770	(1,953)	60,817
2182	City of Geseale Locks	1,364,931	87,066	79,323	114,992	114,992	275,489	4,650	434,178	436,123	492,208	23,710	515,918
2179	City of Estacada	3,044,185	194,182	176,913	256,466	109,367	736,928	4,339	32,599	36,938	459,268	4,864	464,132
2180	City of Enterprise	1,750,559	111,664	101,734	147,481	113,491	474,370	2,495	190,479	192,974	264,102	(45,458)	218,644
2181	City of Central Point	11,998,961	765,386	697,319	1,010,885	607,631	3,081,221	17,102	1,021,929	1,039,031	1,810,252	(77,765)	1,732,487
2183	City of Myrtle Point	3,126,555	199,436	181,700	263,405	293,228	937,769	4,456	259,154	263,610	471,695	38,750	508,445
2184	City of Port Orford	1,270,287	81,029	73,823	107,019	87,005	348,876	1,811	75,553	77,364	191,645	(10,428)	181,217
2185	City of Wood Village	1,765,977	112,648	102,630	148,779	389,140	753,197	2,517	167,870	170,387	266,428	48,178	314,606
2186	City of Chiloquin	97,402	6,213	5,961	8,206	24,557	44,637	139	23,749	23,888	14,695	(2,143)	12,552
2187	City of Philomath	2,849,378	181,765	165,502	240,054	214,057	801,458	4,951	176,428	180,458	429,874	(74,854)	355,024
2188	City of Talent	3,090,391	197,129	179,598	260,358	94,851	731,936	4,405	135,087	139,492	466,239	57,847	524,086
2189	City of Willamina	128,231	8,180	7,452	10,803	81,034	107,469	183	-	183	19,346	18,417	37,763
2191	City of Humington	178,107	11,361	10,351	15,005	9,965	46,682	254	65,427	65,681	26,870	(9,904)	16,966
2192	City of North Plains	1,954,652	127,234	115,919	168,045	321,148	732,346	2,843	119,470	122,313	300,928	(8,700)	291,228
2193	City of Heppner	226,468	14,446	13,161	17,079	67,703	114,369	323	207,727	208,050	34,167	(9,786)	24,381
2194	City of Cave Junction	1,271,336	81,096	73,884	107,107	93,699	355,786	1,812	78,663	80,675	191,803	16,506	208,309
2195	City of Metolius	-	-	-	-	-	-	-	-	-	-	-	-
2196	City of Hubbard	1,665,520	106,240	96,792	140,316	61,742	405,090	2,374	166,880	169,254	251,273	5,196	256,469
2197	City of Myrtle Creek	2,641,941	168,523	158,533	222,577	412,403	987,039	3,766	254,709	258,475	398,583	76,382	468,965
2198	City of Carlton	1,801,016	114,883	104,666	151,731	403,731	775,011	2,567	176,368	178,935	271,715	82,068	353,783
2199	City of Junction City	4,789,083	305,485	278,317	403,469	1,123,120	3,849,469	6,826	911,216	918,042	1,722,516	(136,647)	585,869
2200	City of Wallowa	377,069	24,052	21,913	31,767	42,953	120,685	537	16,909	17,446	56,887	19,280	76,167
2201	City of Coburg	1,984,187	126,567	115,311	167,163	162,371	571,412	2,828	61,207	64,035	299,349	86,806	386,155
2202	City of Dallas	14,031,783	895,056	815,457	1,182,146	1,233,044	4,122,784	20,000	1,015,330	1,022,330	2,116,940	(22,948)	2,344,888
2203	City of Rockaway Beach	1,996,193	127,333	116,009	168,175	329,870	741,387	2,845	193,998	196,843	301,160	(36,926)	264,234
2204	City of Burns	1,465,347	93,471	85,159	123,452	431,883	733,965	2,089	472,509	474,598	221,073	(58,098)	162,975
2205	City of Elgin	986,646	62,949	57,350	83,139	252,798	456,236	1,407	75,731	77,138	148,883	89,967	238,850
2207	City of Weston	147,450	9,405	8,529	12,422	17,047	47,443	210	98,760	99,070	22,244	(1,841)	20,403
2207	City of Mill City	691,817	40,205	38,234	46,713	159,331	288,244	986	13,602	14,588	104,373	17,596	121,939
2208	City of Fairview	2,060,995	131,466	119,775	173,634	76,182	501,057	2,938	721,508	724,446	310,937	(232,722)	78,215
2209	City of Monroe	166,380	9,669	8,969	10,117	53,118	87,417	237	118,736	118,973	25,101	(4,439)	20,662
2210	City of Helix	460	505	460	667	1,101	2,734	11	18,609	18,620	1,195	(5,800)	(4,605)
2211	City of Jefferson	310,143	18,024	16,229	17,655	19,129	238,521	442	25,821	26,263	46,790	44,921	91,711
2212	Town of Lakeview	1,957,655	124,874	113,769	164,928	285,326	688,897	2,790	33,372	36,162	295,346	31,473	326,819
2213	City of Stanfield	849,849	54,210	49,389	71,598	374,696	549,893	1,211	40,691	41,902	128,215	102,414	230,629
2214	City of Yamhill	1,137,093	72,533	66,082	95,797	386,451	620,863	1,621	218,629	220,250	171,550	22,226	193,776
2215	City of Powers	-	-	-	-	-	-	-	-	-	-	-	-
2216	City of Brookings	5,900,937	376,407	342,933	497,140	414,146	1,630,626	8,411	785,366	793,777	890,259	44,793	935,052
2217	City of Sutherlin	5,548,826	353,947	322,470	467,476	402,004	1,545,897	7,909	1,155,044	1,162,953	837,137	(31,403)	805,734
2218	City of Prairie City	857,121	54,674	49,812	72,210	162,972	269,723	1,222	20,642	21,864	129,312	17,363	146,675
2219	City of Sheridan	1,958,640	124,937	113,826	165,011	161,944	565,718	2,792	42,233	45,025	295,495	25,606	321,101
2220	City of Garibaldi	812,741	51,943	47,232	68,472	133,694	301,241	1,158	258,405	259,563	122,616	(58,036)	66,580
2221	City of Sisters	2,336,446	149,036	135,782	196,840	283,200	764,858	3,330	108,903	112,233	352,493	66,881	419,374
2222	City of Jacksonville	2,759,386	176,015	160,362	232,472	285,148	853,997	3,933	479,808	483,741	416,301	80,652	496,953
2223	City of Cannon Beach	5,667,162	361,495	329,347	477,445	207,011	1,375,298	8,077	342,391	350,468	854,990	61,415	916,405
2224	City of Falls City	393,251	22,857	22,851	33,193	45,335	129,395	561	75,921	76,482	39,321	(2,332)	37,049
2225	City of Echo	282,807	18,040	16,435	23,826	63,839	122,140	403	98,177	98,580	42,666	(27,086)	15,580
2226	City of Hines	988,695	63,067	57,458	83,295	119,083	322,903	1,409	111,965	113,374	149,162	(3,619)	145,543
2227	Town Of Bonanza	-	-	-	-	-	-	-	-	-	-	-	-
2228	City of Turner	1,296,830	82,722	75,365	109,255	54,420	321,762	1,848	55,497	57,345	196,649	9,279	204,928
2229	City of John Day	665,258	38,661	36,601	56,046	63,539	200,881	948	374,479	375,427	100,365	(78,809)	20,557
2230	City of Union	-	-	-	-	-	-	-	-	-	-	-	-
2231	City of Banks	741,775	47,316	43,108	62,493	98,275	251,192	1,057	84,035	85,092	111,910	13,528	125,438
2232	City of Joseph	523,858	33,416	30,444	44,134	87,795	195,789	747	35,035	35,782	79,033	34,284	113,317
2233	City of Lafayette	1,163,941	68,805	63,805	95,744	126,719	370,949	1,687	92,521	94,198	178,618	(5,060)	183,678
2234	City of Aumsville	2,409,877	153,720	140,050	203,027	44,667	541,464	3,435	100,720	104,155	363,572	24,882	388,454
2235	City of Amity	285,549	18,215	16,595	24,057	76,210	135,077	407	183,157	183,564	43,080	(16,139)	26,941
2236	City of Creswell	2,251,808	143,638	130,864	189,709	129,697	593,908	3,210	214,115	217,325	339,724	1,652	341,376
2237	City of Troutdale	7,393,127	471,591	429,851	622,854	368,904	1,893,000	10,537	201,437	211,974	1,115,382	354,319	1,469,701
2238	City of Warrenton	6,012,779	393,541	349,432	596,563	44,881	1,284,897	6,570	394,893	402,853	907,132	(146,999)	760,223
2240	City of Wilsonville	19,694,042	1,256,238	1,144,518	1,659,177	350,840	4,410,773	28,070	851,433	879,503	2,971,189	(75,932)	2,895,257
2241	City of Bay City	1,167,183	74,452	67,831	98,332	183,562	424,177	1,664	209,652	211,316	176,090	18,436	194,526
2242	City of Gasto	-	-	-	-	-							

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 Year Ended June 30, 2025

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense / (Credit)						
			Differences between Expected and Actual Experience	Changes in Assumptions	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 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⁾			
2255	Town of Canyon City	302,530	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2256	City of Jordan Valley	-	19,298	17,582	25,487	46,370	108,737	431	39,822	40,253	-	45,642	(4,675)	-	-	40,967
2257	City of Culver	525,430	33,516	30,535	44,266	30,904	139,221	749	68,166	68,915	79,270	(7,729)	-	-	-	71,541
2258	City of Adair Village	642,942	41,012	37,365	54,166	41,773	174,316	916	51,919	52,835	96,999	52,835	-	-	-	110,087
2259	Town Of Hammond	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2260	City of Riddle	498,942	31,826	28,996	42,035	46,842	149,699	711	141,087	141,798	75,274	(23,144)	-	-	-	52,130
2261	City of Waldport	1,243,384	79,313	72,259	104,752	68,169	324,493	1,772	-	1,772	187,586	52,956	-	-	-	240,542
2262	City of Dufur	237,849	15,172	13,823	20,038	204	49,237	339	48,201	48,540	35,884	(14,660)	-	-	-	21,224
2263	City of La Grande	5,000,096	318,945	290,580	421,246	108,696	1,139,467	7,127	362,675	369,802	754,351	(122,553)	-	-	-	631,798
2264	City of Gervais	1,363,644	86,984	79,248	114,884	314,271	1,386,719	399,713	1,944	94,406	96,350	205,729	64,118	-	-	269,847
2265	City of Westfir	90,356	5,764	5,251	7,612	15,975	34,602	129	15,506	15,635	13,632	(11,317)	-	-	-	2,315
2266	City of Irigoin	874,309	55,770	50,810	73,659	12,142	192,381	1,246	151,789	153,035	131,905	(30,098)	-	-	-	101,807
2267	City of Independence	6,784,927	432,795	394,306	571,614	93,515	1,492,230	9,671	738,044	747,715	1,023,624	(105,259)	-	-	-	918,365
2268	City of Harrisburg	89,690	1,406,072	89,690	81,714	118,458	68,438	358,300	2,004	150,044	152,048	212,130	(84,757)	-	-	147,373
2269	City of Durham	179,322	11,439	10,421	15,107	23,518	40,485	256	23,028	23,284	27,054	(7,914)	-	-	-	19,140
2270	City of Lyons	150,706	9,613	8,758	12,697	34,630	65,698	215	30,017	30,232	22,737	(3,458)	-	-	-	19,279
2271	City of Columbia City	841,602	53,684	48,910	70,903	329	173,826	1,200	184,630	185,830	126,970	(60,066)	-	-	-	66,904
2272	City of Aurora	588,526	37,541	34,202	49,582	56,643	176,968	839	24,131	24,970	88,789	30,807	-	-	-	119,596
2273	City of Silverton	5,202,262	331,840	302,329	438,279	314,271	1,386,719	7,415	752,873	760,288	183,772	(83,772)	-	-	-	601,080
2274	City of Gold Hill	252,002	16,075	14,645	21,231	84,295	136,246	359	28,307	28,666	38,019	(28,666)	-	-	-	69,716
2275	City of Toledo	3,795,641	242,115	220,584	319,774	326,842	1,109,315	5,410	539,213	544,623	572,638	(50,249)	-	-	-	622,887
2276	City of Newport	6,256,376	399,080	363,589	527,085	810,163	2,099,917	8,917	492,864	501,781	943,883	(64,273)	-	-	-	879,610
2277	City Of Rajneeshpuram	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2278	City of Springfield	59,196,208	3,775,990	3,440,185	4,987,144	1,594,416	13,797,735	84,373	7,011,245	7,095,618	8,930,777	(1,397,043)	-	-	-	7,533,734
2279	City of Keizer	21,146,942	1,348,915	1,228,954	1,781,581	2,387,847	6,747,297	30,141	1,583,269	1,613,410	3,190,384	1,613,410	-	-	-	4,010,775
2280	City of Winston	3,171,138	202,280	184,291	267,161	287,202	940,934	4,520	337,748	342,268	478,421	93,361	-	-	-	571,782
2281	City of Manzanita	2,149,000	137,080	124,889	181,048	201,926	644,715	3,063	24,402	27,465	324,214	75,528	-	-	-	399,742
2282	City of Eagle Point	2,444,140	155,906	142,041	205,913	212,395	716,255	3,484	209,332	212,816	308,741	51,303	-	-	-	420,044
2283	City of Maupin	993,188	63,353	57,719	83,674	87,894	372,630	1,416	159,350	159,766	149,840	44,023	-	-	-	193,863
2284	City of Halsey	527,196	33,629	30,638	44,415	65,919	174,601	751	48,527	49,278	9,427	(9,427)	-	-	-	89,864
2285	City of Veneta	1,824,118	116,356	106,009	153,678	77,551	453,994	2,600	279,262	281,862	275,200	(60,536)	-	-	-	214,664
2286	City of Millersburg	959,101	81,179	55,738	80,802	138,205	335,924	1,367	54,346	55,713	144,697	25,731	-	-	-	170,428
2287	City of King City	1,317,628	84,048	76,574	111,007	176,830	448,459	1,878	64,945	66,823	198,735	(32,914)	-	-	-	236,821
2288	City of Tualatin	24,640,486	1,571,760	1,431,981	2,075,904	733,093	5,812,738	35,120	2,644,435	2,679,555	3,717,446	(349,273)	-	-	-	3,368,173
2289	City Of St Paul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2290	City of Molalla	4,861,806	310,123	282,544	409,596	570,389	1,572,652	6,930	77,347	84,277	733,488	150,200	-	-	-	883,688
2291	City of Florence	7,413,025	472,860	450,808	646,442	646,442	2,174,640	10,566	475,063	485,629	1,118,384	(175,545)	-	-	-	1,293,929
2292	City of North Bend	462,062	7,243,748	462,062	420,970	610,265	1,649,534	10,325	1,143,865	1,153,890	1,092,845	(151,045)	-	-	-	641,566
2293	City of Lowell	620,009	39,549	36,032	52,234	81,157	208,972	884	87,917	88,801	93,539	13,811	-	-	-	107,350
2294	City of Depue Bay	1,457,991	93,002	84,731	122,832	160,243	460,808	2,078	139,190	141,268	219,963	4,304	-	-	-	224,267
2295	City of Tigard	15,459,927	986,153	898,453	1,302,463	960,068	4,147,137	22,035	1,031,006	1,033,041	2,332,399	(29,045)	-	-	-	2,303,354
2296	City of Happy Valley	8,867,571	595,942	515,339	747,072	611,809	2,439,862	12,639	1,289,997	1,279,638	1,337,827	(88,979)	-	-	-	1,238,848
2297	City of Rainier	1,860,921	118,704	108,147	156,778	43,265	426,894	2,652	312,653	315,305	280,752	(45,845)	-	-	-	234,907
2298	City of Lincoln City	14,780,098	942,788	858,945	1,245,189	226,026	3,272,948	21,066	757,514	778,580	2,229,835	(225,186)	-	-	-	2,004,649
2299	City of Dunes City	90,805	5,792	5,277	7,650	11,827	30,546	129	11,220	11,349	13,700	2,065	-	-	-	15,765
2300	City of Yachats	984,692	62,811	57,225	82,957	60,171	263,164	1,403	52,778	54,181	148,556	(9,947)	-	-	-	138,609
2301	City of Mt. Vernon	295,516	18,809	17,807	24,897	17,427	48,948	101	18,058	18,159	44,584	(4,584)	-	-	-	64,087
2302	City of Mt. Vernon	156,849	10,005	9,115	13,214	6,609	38,943	224	90,753	90,977	23,663	(20,174)	-	-	-	3,489
2303	City of Woodburn	20,686,538	1,319,547	1,202,197	1,742,793	1,744,217	6,008,754	29,485	760,435	789,920	3,120,924	(346,395)	-	-	-	3,467,319
2304	City of Gladstone	5,837,627	372,369	339,253	491,807	369,681	1,573,110	8,320	2,046,338	2,054,658	880,708	(359,455)	-	-	-	521,253
2305	City of Elton	138,157	8,813	8,029	11,639	13,105	41,586	197	9,792	9,989	20,843	6,307	-	-	-	27,150
2306	City of Imbler	31,372	2,001	1,853	2,643	11,852	18,319	45	7,080	7,105	4,733	(2,270)	-	-	-	2,463
2307	City of Yoncalla	525,133	33,497	30,518	44,241	93,842	202,098	748	66,918	67,666	79,225	(25,829)	-	-	-	105,054
2308	City of North Powder	203,982	13,012	11,854	17,185	48,156	90,207	291	26,675	26,966	30,774	6,186	-	-	-	36,960
2309	City of Gearhart	2,471,968	157,681	143,658	208,258	62,760	1,130,357	3,523	62,905	66,428	372,939	183,041	-	-	-	555,980
2400	Gilliam County Fire Services	55,724	3,555	3,238	4,695	4,695	46,703	79	9,407	9,486	8,003	(1,483)	-	-	-	16,410
2401	South Clackamas Transportation District	86,102	5,492	5,004	7,254	54,412	72,162	123	-	123	12,990	12,366	-	-	-	25,356
2402	Kernville Gleneden Beach Lincoln Beach Water District	52,549	3,352	3,054	4,242	33,208	44,041	75	7,928	8,041	7,928	(7,928)	-	-	-	15,475
2403	Central Coos Fire and Rescue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2404	North Gilliam County Health District	420,183	26,802	24,419	35,399	78,802	165,422	599	25,187	25,786	63,392	23,561	-	-	-	86,953
2405	McMinnville Fire District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2406	North Gilliam County Rural Fire Protection District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2407	Urban Flood Safety & Water Quality District	5,833,013	372,074	338,985	491,418	483,006	1,685,483	8,314	896,865	905,179	880,011	(190,273)	-	-	-	1,070,284
2408	Pleasant Hill Goshen Rural Fire Protection District	723,103	46,125	42,023	60,920	61,376	210,444	1,031	129,446	130,477	109,093	(4,815)	-	-	-	104,278
2409	Riddle Fire Protection District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2501	Port of The Dalles	260,940	16,645	15,164	21,984	25,713	79,506	372	5,004	5,376	39,367	(6,635)	-	-	-	32,732
2507	Port of Astoria	1,527,416	97,430	88,766	128,681	82,377	397,254	2,177	206,832	209,009	230,437	(75,960)	-	-	-	154,477
2510	Horephy Irrigation District	311,219	19,852	18,087	26,220	43,296	107,455	444	34,757	35,201	46,953	(16,819)	-	-	-	63,772
2511	Grain Pass Irrigation District	978,237	97,827	56,870	82,414	82,414	277,975	394	216,592	217,986	217,986	(19,713)	-	-	-	137,013
2512	Port of Portland	117,341,370	7,484,936	6,819,289	9,855,739	7,046,389	31,236,353	167,247	3,881,347	4,048,594	17,702,986	(1,284,094)	-	-	-	16,418,892
2513	Port of Coos Bay	2,955,289	188,511	171,746	222,059	831,292	4,212	546,251	550,563	545,857	245,214	(45,857)	-	-	-</	

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 Year Ended June 30, 2025

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense / (Credit)			
			Differences between Expected and Actual Experience	Changes in Assumptions	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 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⁾
2545	County of Governments	21,948,401	1,400,038	1,275,530	1,849,102	1,860,525	6,385,195	31,283	659,803	891,086	3,311,298	721,122	4,032,420
2547	Metzger Water District	-	-	-	-	-	-	-	-	-	-	-	-
2549	Rogue River Fire District	2,683,521	171,176	155,953	226,080	437,159	990,368	3,825	390,213	394,038	404,856	2,094	406,950
2550	Nyssa Road Assessment District 2	282,014	17,989	16,389	23,759	10,476	68,613	402	94,110	94,512	42,572	(22,781)	19,766
2552	Winston-Dillard Fire District	11,890,400	758,461	691,010	1,001,739	3,861,028	6,312,238	16,947	16,358,406	16,375,353	1,793,874	(2,215,219)	(421,345)
2553	Tangent Rural Fire Protection District	551,402	111,296	110,455	110,455	110,455	251,907	251,907	251,907	120,348	84,697	13,822	98,519
2555	Monroe Fire Department	507,468	32,370	29,492	42,753	118,529	223,144	723	32,932	33,655	76,500	6,560	118,370
2556	Jackson County Fire District 5	10,172,469	648,878	591,173	857,007	342,412	2,439,470	14,499	1,042,781	1,057,280	1,534,694	(30,552)	1,503,742
2557	Estacada Fire Department	2,640,617	168,439	153,459	222,466	1,229,501	1,773,865	3,764	558,347	562,111	398,383	2,043	400,426
2559	Keizer Fire Department	9,384,340	598,605	545,371	790,609	856,938	2,769,893	13,376	984,593	997,969	1,415,791	190,283	1,606,074
2561	Jefferson Rural Fire Protection District	1,249,147	79,680	72,594	105,238	443,688	701,200	1,780	163,440	165,220	188,456	49,518	237,974
2562	WyEast Fire District	111,659	7,122	6,489	9,407	4,546	27,564	159	8,365	8,524	16,846	(455)	16,391
2563	Central Oregon Irrigation District	3,426,339	218,558	199,122	288,661	145,728	852,069	4,884	533,543	538,427	516,923	(83,831)	433,092
2564	Illinois Valley Fire District	1,647,559	105,094	95,748	138,803	216,117	555,762	2,348	175,330	177,678	248,563	48,498	297,061
2567	Charleston Rural Fire Protection District	862,156	54,995	50,104	72,635	233,511	411,945	1,229	27,818	29,047	130,071	89,487	219,558
2568	Mollala Rural Fire Protection District 73	3,681,642	234,843	213,958	310,170	262,088	1,021,059	5,247	431,014	436,261	555,440	(31,512)	523,928
2569	Central Oregon Intergovernmental Council	7,643,975	487,929	444,229	643,987	1,662,121	3,237,929	10,895	61,971	72,866	1,153,227	316,874	1,470,101
2570	Port of St Helens	1,317,733	84,055	76,580	111,016	327,148	598,799	1,878	63,677	65,555	198,803	74,527	273,330
2571	Crystal Springs Water District	1,035,308	66,040	60,167	87,222	16,194	229,623	1,476	196,006	198,062	156,194	(11,891)	144,303
2572	Local Government Personnel Institute	-	-	-	-	-	-	-	-	-	(21,904)	-	(21,904)
2575	Jefferson County Rural Fire Protection District 1	-	-	-	-	186,967	186,967	-	1,438,317	1,438,317	-	(315,575)	(315,575)
2576	Depoe Bay Rural Fire Protection District	2,497,790	159,328	145,159	210,433	390,059	904,979	3,560	929,385	932,945	376,835	(12,402)	364,433
2579	La Pine Rural Fire Protection District	5,690,977	363,014	330,731	479,542	230,430	1,403,627	8,111	369,448	377,557	858,583	(8,510)	840,073
2580	Marion County Fire District 1	12,518,363	798,518	736,643	1,054,043	505,037	3,085,702	17,840	1,888,613	1,906,453	1,888,613	78,055	1,911,708
2581	Port of Umatilla	228,199	14,556	13,262	19,225	18,486	65,529	325	62,216	62,541	34,428	(38,597)	(4,169)
2582	Talent Irrigation District	1,357,704	86,605	78,903	114,383	360,068	639,959	1,935	303,741	305,676	204,833	(17,665)	187,168
2585	Rogue River Valley Irrigation District	720,026	45,929	41,844	60,661	49,500	197,934	1,026	134,611	135,637	108,628	(6,831)	96,979
2587	Tualatin Valley Irrigation District	732,485	46,724	42,568	61,710	67,711	218,713	5,284	111,611	112,655	110,508	8,831	110,339
2588	Clatskanie Rural Fire Protection District	3,914,099	249,879	227,469	329,754	307,479	1,114,372	5,579	223,907	229,486	590,510	100,679	691,189
2589	West Slope Water District	1,145,316	66,667	60,490	84,667	96,490	317,324	1,632	58,275	59,907	172,791	(30,222)	142,569
2590	Redmond Fire & Rescue	12,823,678	817,993	745,248	1,080,365	1,438,723	4,082,329	12,772	1,277,972	1,296,250	1,934,675	92,511	2,027,186
2592	Medford Irrigation District	967,797	61,734	56,243	81,535	100,925	300,437	1,379	55,758	57,137	146,009	17,658	163,667
2594	153,539,356	9,793,922	8,922,923	12,935,335	15,111,915	46,764,105	219,840	5,418,763	5,635,603	23,164,082	1,418,985	24,583,067	
2595	Canby Fire District	5,555,586	354,378	322,863	468,045	566,293	1,711,579	7,918	1,089,069	1,096,987	838,157	7,459	845,616
2596	Bend Parks & Recreation	13,934,780	888,867	809,819	1,173,973	860,424	3,733,083	6,024	572,215	592,076	2,102,304	247,216	2,349,520
2597	Mapleton Water District	188,846	12,046	10,975	15,910	61,731	100,662	269	17,410	17,679	28,491	10,081	44,572
2598	Marion County Housing Authority	1,441,517	91,951	83,774	121,444	506,705	803,874	2,055	37,044	39,099	217,478	157,979	375,457
2599	South Suburban Sanitary District	1,580,351	99,680	93,456	131,456	143,618	464,685	2,224	270,026	272,250	444,105	(44,105)	191,301
2600	Winston-Dillard Water District	983,293	62,722	57,144	82,840	30,555	233,261	1,401	49,423	50,824	148,347	10,290	158,637
2601	Baker Valley Irrigation District	6,456	412	375	544	4,080	5,411	9	-	9	974	974	1,503
2602	Aumsville Rural Fire Protection District	260,408	16,611	15,134	21,939	155,080	208,764	371	431,897	432,268	39,287	(41,738)	(2,451)
2603	Corbett Water District	304,509	19,424	17,697	25,554	90,168	152,943	434	125,109	125,543	45,940	(43,896)	2,944
2604	Nelaris-Oceanside Sanitary District	807,707	51,522	46,940	68,047	95,722	262,231	1,151	93,613	94,764	121,857	10,729	132,586
2605	Scio Fire District	410,794	26,204	23,873	34,608	213,006	297,691	586	92,436	93,022	61,975	42,108	104,083
2606	West Valley Housing Authority	1,654,578	105,542	96,156	139,394	43,120	384,212	2,358	73,011	75,369	249,622	(17,475)	232,147
2607	Headland Fire District 74	2,673,677	170,548	155,381	225,231	131,420	868,600	3,811	766,140	769,951	403,371	(70,480)	332,891
2608	Gasconade Rural Fire Protection District	488,044	29,340	26,813	37,401	29,401	94,401	31,789	17,885	18,630	73,636	10,865	108,865
2610	Turner Fire District	1,698,933	108,371	98,733	143,131	192,840	543,077	2,421	101,555	103,976	256,314	34,022	340,022
2611	Burnt River Irrigation District	81,801	5,218	4,754	6,892	40,885	57,749	117	6,586	6,703	12,341	10,893	23,234
2612	Community Services Consortium	12,877,411	821,420	748,370	1,084,892	1,364,874	4,019,556	16,354	668,179	686,533	1,942,781	469,662	2,412,443
2613	Polk Soil & Water Conservation District	343,366	21,903	19,955	28,928	156,875	227,861	489	72,612	73,101	51,803	12,245	64,048
2614	Mountain Valley Mental Health Program	-	-	-	-	-	-	-	-	-	-	-	-
2615	Humanities Council	68,869	4,393	4,002	5,802	1,229	15,426	98	12,770	12,868	10,390	(4,142)	6,248
2616	Alcohol Safety Action Program	-	-	-	-	-	-	-	-	-	-	-	-
2617	Clean Water Services	58,923,158	3,758,572	3,424,317	4,964,140	2,040,110	14,187,139	83,983	1,160,234	1,244,217	8,889,583	1,021,126	9,910,709
2618	Estacada Cemetery District	-	-	-	-	-	-	-	-	-	-	-	-
2619	Comprehensive Options For Drug Abusers	-	-	-	-	-	-	-	-	-	-	-	-
2620	Jackson County Fire District 4	1,365,603	87,109	79,362	115,049	185,122	466,642	1,946	213,741	215,687	206,025	(21,005)	185,020
2623	Evans Valley Fire District 6	310,270	19,791	18,031	26,140	36,816	100,778	442	28,230	28,672	46,810	23,963	70,773
2624	Klamath Vector Control	216,852	13,833	12,607	18,269	6,009	26,573	309	15,223	15,532	32,716	(1,088)	31,648
2625	Port of Newport	3,049,770	194,538	177,237	256,936	443,903	1,072,104	4,347	90,208	94,555	460,111	229,934	690,045
2626	Tillamook Peoples Utility District	19,239,819	1,227,264	1,118,121	1,620,910	1,613,387	5,579,682	27,423	1,414,673	1,442,096	2,902,661	(116,200)	2,786,461
2628	McKenzie Fire And Rescue	1,266,713	80,801	73,615	106,718	143,530	404,664	1,805	147,479	149,284	191,106	(15,885)	175,221
2629	Metropolitan Wastewater Management Commission	-	-	-	-	-	-	-	-	-	-	-	-
2630	Shenandoah Fire District	2,912,262	185,767	169,246	245,351	793,955	1,394,319	4,151	512,696	516,847	439,365	303,918	743,283
2631	Arch Cape Water-Sanitary District	151,289	8,792	8,192	12,746	4,911	36,099	216	17,670	17,886	22,825	(14,735)	8,090
2632	Umpqua Regional County of Governments	161,624	10,310	9,393	13,616	16,983	50,302	230	34,702	34,932	24,384	(3,754)	21,631
2633	Port of Cascade Locks	1,152,373	73,507	66,970	97,085	169,001	406,563	1,642	180,533	182,175	173,855	(6,753)	168,101
2635	Northwest Oregon Housing Authority	2,355,555	146,825	133,813	2,302,555	263,754	840,427	3,262	315,524	319,806	62,223	(347,388)	499,609
2638	North Douglas County Fire and EMS	989,001	63,08										

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 Year Ended June 30, 2025

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense / (Credit)			
			Differences between Expected and Actual Experience	Changes in Assumptions	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 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⁾
2652	East Central Oregon Association of Counties	98,376	-	5,717	9,288	9,377	29,657	140	20,395	20,535	14,942	(5,139)	9,703
2663	Metropolitan Area Communications Commission	1,712,214	6,275	99,505	144,250	138,471	491,444	2,440	137,715	140,155	258,317	(10,804)	247,513
2664	Applegate Valley Rural Fire Protection District 9	1,942,952	123,936	112,915	163,689	239,484	640,024	2,769	266,764	269,533	293,128	17,750	310,878
2665	N NE Community Mental Health Center	139,567	8,903	8,111	11,758	11,758	53,995	199	132,444	132,643	21,056	(32,432)	(11,376)
2666	Central City Concern	-	-	-	-	-	-	-	-	-	-	-	-
2667	Mental Health Services West Inc	-	-	-	-	-	-	-	-	-	-	-	-
2668	Southeast Mental Health Network Inc	-	-	-	-	-	-	-	-	-	-	-	-
2669	Roseburg Urban Sanitary Authority	2,146,532	136,922	124,746	180,840	128,138	570,646	3,059	120,454	123,513	323,842	43,256	367,098
2670	Mt Hood Community Mental Health Ctr	29,482	462,184	38,982	26,860	60,441	155,721	659	107,417	108,076	89,729	(5,107)	64,622
2671	Columbia 911 Communications District	2,851,219	181,873	165,898	240,209	146,739	734,579	4,064	243,160	247,224	430,156	(12,405)	417,751
2672	Rockwood Water PUD	3,278,183	209,108	190,511	276,179	125,598	801,396	4,672	457,079	461,751	494,571	(52,392)	442,179
2673	Port Orford Library	132,889	8,477	7,723	11,196	12,765	40,161	189	23,168	23,357	20,049	(1,255)	18,794
2674	Nestucca Rural Fire District	1,825,447	116,441	106,086	153,790	312,778	689,095	2,602	174,409	177,011	275,400	139,627	415,027
2676	Woodburn Fire District	4,384,772	279,694	254,821	369,407	384,288	1,288,210	6,250	846,991	853,241	661,519	29,656	691,175
2677	Portland Private Industry Council Inc	-	-	-	-	-	-	-	-	-	-	-	-
2678	Central Oregon Regional Housing Authority	1,351,442	86,205	78,539	113,856	58,241	336,841	1,926	163,884	165,810	203,889	(2,176)	201,713
2679	Columbia River People's Utility District	10,132,761	646,345	588,865	853,662	675,003	2,763,875	14,442	783,262	797,704	1,528,703	195,497	1,724,200
2681	Cloverdale Rural Fire Protection District	847,710	54,073	49,265	71,418	214,584	389,340	1,208	47,008	48,216	127,892	56,077	182,969
2684	Parkdale Fire District	413,948	26,405	27,621	34,874	26,080	111,416	590	20,314	20,904	62,451	5,049	67,500
2685	Oregon Community College Association	755,741	48,207	43,920	63,669	112,532	288,328	1,077	110,230	111,307	114,017	41,253	155,270
2686	Weston Cemetery	-	-	-	-	-	-	-	1,556	1,556	-	(3,924)	(3,924)
2687	Columbia Drainage Vector Control District	455,715	29,069	26,484	38,393	35,084	129,030	650	35,530	36,180	68,752	(1,527)	67,225
2688	Polk County Fire District 1	3,199,310	204,077	185,928	269,534	221,634	881,173	4,560	337,057	341,617	482,672	32,859	515,531
2689	Redmond Area Parks & Recreation District	949,849	50,209	49,589	60,023	115,419	311,266	1,354	27,714	29,068	143,301	(12,783)	130,518
2692	Siuslaw Public Library	868,932	55,427	50,498	73,205	36,202	110,477	1,238	11,047	12,285	131,093	8,069	139,162
2693	City-County Insurance Services	9,779,808	623,831	568,353	823,926	1,012,121	3,028,231	13,939	266,847	280,786	1,475,454	405,104	1,880,558
2694	Philomath Fire Department	88,829	88,829	80,930	117,321	90,327	377,407	1,985	139,090	141,075	210,095	(10,209)	199,886
2695	Washington County Consolidated Communications Agency	14,235,490	908,049	827,295	1,199,307	508,047	3,442,698	20,290	1,991,322	2,011,612	2,147,671	(374,434)	1,773,237
2696	Stayton Fire District	1,784,591	113,838	103,711	150,348	645,389	1,011,263	2,544	267,696	270,440	269,237	63,193	332,430
2697	Oregon Museum Park	-	-	-	-	-	-	-	-	-	-	-	-
2698	Halsey Shedd Rural Fire Protection District	464,958	29,659	27,021	39,172	43,233	139,085	663	72,271	72,934	70,147	(892)	69,255
2699	Chetco Library Board	661,903	42,221	38,466	55,764	35,787	172,238	943	111,914	112,857	99,860	23,904	123,764
2700	Lowell Rural Fire Protection District	475,288	27,621	26,318	40,042	17,019	268,200	677	165,311	165,988	71,706	(1,706)	69,914
2701	Sisters-Camp Sherman Rural Fire Protection District	1,687,213	107,623	98,052	142,144	85,282	433,101	2,405	184,772	187,177	254,545	(289,701)	(35,156)
2702	Banks Fire District 13	842,960	53,770	48,989	71,017	215,234	389,010	1,201	117,103	118,304	127,175	19,277	146,452
2703	Westport Sewer District	-	-	-	-	-	-	-	-	-	-	-	-
2704	Clatsop County 4-H District	-	-	-	-	-	-	-	-	-	-	-	-
2705	Lebanon Fire District	8,666,826	552,837	503,672	730,160	494,025	2,280,694	12,353	1,494,447	1,496,800	1,307,541	(165,850)	1,141,691
2707	Clatskanie Library	174,864	11,154	10,162	14,732	38,902	74,950	249	57,505	57,754	26,381	(5,185)	21,196
2708	Milton-Freewater Cemetery District 3	-	-	-	-	-	-	-	1,471	1,471	-	(2,375)	(2,375)
2709	Scappoose Public Library	312,919	19,960	18,185	26,363	30,198	94,706	446	19,500	19,946	47,209	12,212	59,421
2710	Klamath County Emergency Communications District	1,542,521	98,394	89,644	129,954	33,598	351,590	2,199	208,260	210,459	232,716	(24,556)	208,160
2712	Jefferson County EMS	-	-	-	-	-	-	-	-	-	-	-	-
2713	Port of Tillamook Bay	1,769,593	112,878	102,840	149,084	29,364	394,166	2,522	92,637	95,159	266,974	(3,321)	263,653
2714	Winchester Bay Sanitary District	197,895	12,623	11,501	16,672	9,205	50,001	282	16,788	17,070	29,856	(2,667)	27,189
2715	Jackson County Fire District 3	14,126,719	901,111	820,974	1,190,143	814,017	3,726,245	20,135	2,299,981	2,320,116	2,131,261	(861,642)	1,269,619
2716	Neskowin Water District	389,191	24,828	22,819	32,788	12,871	52,103	625	73,885	74,510	58,718	(12,793)	45,923
2717	Joe Fountain Water District	1,213,633	77,415	70,530	102,246	317,271	567,462	1,730	202,324	204,054	183,098	91,935	275,033
2718	Curry Library	313,937	20,025	18,244	26,448	34,323	99,040	447	35,761	36,208	47,363	23,777	71,140
2719	Human Solutions, Inc	-	-	-	-	-	-	-	-	-	-	-	-
2720	Tri-Met	-	-	-	-	-	-	-	-	-	-	-	-
2721	Klamath Housing Authority	1,360,252	86,767	79,051	114,588	96,033	376,449	1,939	267,160	269,099	205,218	8,292	213,510
2722	Tillamook 9-1-1	1,244,922	79,411	72,349	104,882	112,716	369,358	1,774	6,152	7,926	187,818	59,166	246,984
2723	Oregon Coastal Zone Management Association	-	-	-	-	-	-	-	995	995	-	(1,847)	(1,847)
2724	Nehalem Bay Wastewater Agency	862,951	55,046	50,150	72,702	156,330	334,228	1,230	164,124	165,354	130,191	36,835	167,026
2725	West Valley Fire District	351,412	23,054	21,003	30,448	19,355	286,040	515	591,809	592,324	54,525	(97,979)	(43,453)
2726	Yamhill Communications Agency	2,047,294	130,592	118,978	172,480	133,161	555,211	2,918	136,713	139,631	308,870	(1,769)	307,101
2728	Baker County Library District	1,049,837	66,967	61,011	88,446	96,007	312,431	1,496	122,546	124,042	158,386	(35,409)	122,977
2731	Canby Utility Board	3,993,725	254,751	232,095	336,462	75,503	898,811	5,692	396,515	402,207	602,523	(27,644)	574,879
2732	Umatilla County Special Library District	263,970	16,838	15,341	22,239	77,899	132,317	376	74,691	75,067	39,821	5,587	45,581
2733	Ward Memorial Park District	349,241	22,277	20,296	29,423	59,302	131,298	498	107,129	107,627	52,689	(2,668)	50,021
2734	Seal Rock Water District	1,133,712	72,317	65,886	95,513	76,191	309,907	1,616	78,460	80,076	171,040	(2,101)	168,939
2736	Wasco 9-1-1	-	-	-	-	-	-	-	-	-	-	-	-
2737	Portland Energy Conservation Inc	98,691	6,295	5,735	8,314	11,222	28,466	141	22,220	22,361	14,889	(4,930)	9,959
2739	Scappoose Rural Fire Protection District	5,653,968	360,596	328,528	476,258	215,626	1,360,808	8,057	308,073	316,130	852,863	4,190	857,053
2740	Neskowin Regional Sanitary Authority	5,163	329	300	435	3,263	4,327	7	5,839	5,846	779	(13,045)	(12,266)
2741	Port of Garibaldi	975,557	62,229	56,694	82,188	606,870	807,981	1,390	352,701	354,091	147,180	34,079	181,259
2742	Army Fire District	300,788	19,185	17,479	25,339	142,790	204,793	429	26,970	27,399	45,376	6,520	51,896
2743	Douglas Soil & Water Conservation District	106,551	6,797	6,192	8,977	64,167	86,133	152	6,152	6,304	15,075	(1,075)	14,000
2745	Clackamas County Fire District	81,879,611	5,222,912	4,758,430	6,898,168	5,256,394	22,135,904	116,703	11,293,774	11,410,477	12,352,963	(614,433)	11,738,530
2746	Marion-Salem Data Center	-	-	-	-	-	-	-	-	-	-	-	-
2747	Salem Housing Authority	5,663,151	361,239	329,114	477,107	109,151	1,276,611	8,072	363,607	371,679	854,385	(65,120)	789,265
2749	Black Butte Ranch Police	839,738	53,565	48,801	70,746	224,658	397,770	1,197	95,404	96,601	126,689	(5,797)	120,892
2750	Eastern Oregon Human Services Consortium	-	-	-	-	-	-	-	-	-	-	-	-
2751	Lane Regional Air Protection Agency	1,066,657	68,040	61,989	89,863	487,257	707,149	1,520	20,480	22,000	160,924	142,999	303,923
2752	Mist-Birkenfeld Rural Fire Protection District	498,169	31,777	28,951	41,970	32,736	135,434	710	108,549	109,259	75,158	(10,028)	65,130
2753	Linn-Benton Housing Authority	2,910,416	185,649	169,139	245,196	164,805	764,789	4,148	3,574	7,722	49,087	98,990	538,077
2756	Sandy Area Sch Trans Agency	-	-	-	-	-	-	-	-	-	-	-	-
2757	City of Stayton	1,680,422	107,190	97,658	141,572	348,672	695,092	2,395	217,084	219,450	253,521	(76,161)	177,360
2758	Mohawk Valley Rural Fire District	593,399	37,852	34,485	49,992	78,082	200,411	846	137,492	138,338	89,524	7,841	97,365
2760	Knappa Svensen Burnside Rural Fire Protection District	574,667	36,657	33,397	48,414	101,371	219,839	819	132,087	132,906	86,698	56,010	142,708
2761	Clackamas River Water	5,815,337	370,947	337,958	489,929	37,394	1,2						

Oregon Public Employees Retirement System

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Schedule of Pension Amounts by Employer

As of and for the Fiscal Year Ended Year Ended June 30, 2025

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense / (Credit)			
			Differences between Expected and Actual Experience	Changes in Assumptions	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 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⁾
2773	Housing Authority of Jackson County	6,362,168	405,828	369,737	535,998	280,415	1,591,978	9,068	504,930	513,998	859,844	(80,427)	879,417
2774	Oregon Trail Library District	5,711,449	36,451	33,210	48,143	50,781	168,585	814	24,579	25,393	86,213	13,201	69,414
2776	Rainier Cemetery District	215,490	13,746	12,523	18,155	118,586	163,010	307	25,807	26,114	32,510	22,928	55,438
2777	City of Newberg	13,735,822	876,176	798,257	1,157,211	650,914	3,482,558	19,578	362,374	381,952	2,072,288	142,606	2,214,894
2778	Mulino Water District 23	136,862	8,730	7,964	11,530	3,651	31,865	195	7,981	8,176	20,648	(2,232)	18,416
2779	Brownsville Rural Fire Protection District	145,708	9,294	6,468	12,276	3,468	33,506	208	61,644	61,752	21,983	(14,967)	7,016
2780	Nehalem Bay Health District	-	-	-	-	-	22,517	-	45,310	-	-	(2)	(2)
2781	North Bend Coos-Curry Housing Authority	1,424,570	90,870	82,789	120,017	91,063	384,739	2,030	118,756	120,786	214,921	29,029	243,950
2783	Tillamook Fire District	18,481	16,838	19,406	24,409	39,960	98,688	413	205,486	205,899	43,711	(28,423)	15,288
2784	Eisenschmidt Pool	21,300	19,406	28,132	28,132	68,838	476	61,970	62,446	50,378	(24,826)	25,552	1,026
2785	Fern Ridge Community Library	368,078	23,479	21,391	31,010	36,152	112,032	525	4,626	5,151	55,531	25,098	80,629
2786	Seal Rock Rural Fire Protection District	437,286	27,893	25,413	36,840	45,049	135,195	623	109,371	109,994	65,972	9,426	75,398
2788	Port of Hood River	2,035,240	129,823	118,278	171,464	162,976	582,541	2,901	242,438	245,339	307,051	4,678	311,729
2789	Farmers Irrigation District	953,614	60,829	55,419	80,340	109,251	305,839	1,359	119,279	120,638	143,869	9,055	152,924
2790	Silver Falls Library District	845,309	49,125	45,125	71,215	31,071	205,331	1,205	124,512	125,717	127,530	(21,168)	106,362
2792	North Wasco County Parks And Recreation District	953,500	60,822	55,413	80,330	250,420	446,985	1,359	26,104	27,463	143,852	55,353	199,205
2793	North Lincoln Fire & Rescue District 1	4,529,609	288,933	263,238	381,609	527,342	1,461,122	6,456	337,810	344,266	683,370	158,360	841,730
2796	West Side Rural Fire Protection District	421,840	26,908	24,515	35,539	145,825	232,787	601	53,531	54,132	63,642	42,807	106,449
2797	Vernonia Fire	416,205	26,549	24,406	35,964	167,148	252,949	593	22,822	23,415	62,792	62,792	103,912
2798	Fairview Water District	171,555	10,943	9,970	14,554	32,158	67,524	245	78,494	78,739	25,882	(3,663)	22,219
2799	Sublimity Fire District	454,862	29,015	26,434	38,321	133,748	227,518	648	34,354	35,002	68,624	19,542	88,166
2801	Coburg Rural Fire Protection District	446,594	28,487	25,954	37,625	18,896	110,962	637	126,911	127,548	67,377	1,608	68,985
2802	Rural Road Assessment District 3	438,110	27,946	25,461	36,910	37,425	127,742	624	27,799	28,423	66,097	(2,723)	63,374
2803	Southwestern Polk County Rural Fire Protection District	1,032,224	65,843	59,862	83,644	63,644	845,437	1,111	155,203	166,674	141,349	155,728	297,078
2804	Aurora Rural Fire Protection District	1,801,730	114,928	104,707	151,792	321,357	692,784	2,568	231,542	234,110	271,822	135,886	407,708
2806	Multnomah County Rural Fire Protection District 14	61,265	3,908	3,560	5,161	4,667	17,296	87	2,105	2,192	9,243	3,400	12,643
2808	Lifeways	-	-	-	-	-	-	-	-	-	-	-	-
2809	Juniata Road District 4	42,191	2,691	2,452	3,556	19,196	27,884	60	31,770	31,830	6,365	-	6,866
2810	Sutherlin Water Control District	153,830	9,812	8,940	12,960	3,528	35,240	219	22,527	22,746	23,208	(5,611)	17,597
2811	Mid-Columbia Center For Living	11,823,308	754,182	687,111	996,086	1,271,404	3,708,783	16,852	1,035,810	1,052,662	1,783,752	(352,313)	1,431,439
2812	Workforce Development Board	-	-	-	-	-	-	-	-	-	-	-	-
2814	The Job Council	-	-	-	-	-	-	-	-	-	-	-	-
2815	Hemiston Rural Fire Protection District	-	-	-	-	-	-	-	-	-	-	-	-
2816	Odell Sanitary District	599,426	38,236	34,836	50,500	19,049	142,621	854	41,595	42,449	90,434	(4,742)	85,692
2817	Wickup Water District	450,728	28,751	26,194	37,973	59,358	152,276	642	11,963	12,605	68,000	28,009	96,009
2818	Netarts Water District	365,070	23,287	21,216	30,756	122,304	197,563	520	91,295	91,815	55,077	17,995	73,072
2819	Harrisburg Fire and Rescue	532,500	33,967	30,946	44,862	104,359	214,134	759	183,504	184,263	80,337	19,203	99,540
2820	Central Oregon Coast Fire & Rescue District	1,377,948	87,895	80,079	116,089	269,252	543,318	1,964	2,122	4,086	207,887	119,663	327,550
2821	Tillamook County Soil And Water Conservation District	135,949	8,672	7,901	11,453	4,238	32,264	194	37,413	37,607	20,510	(23,229)	(2,719)
2822	Deschutes County Rural Fire Protection District 2	-	-	-	-	-	-	-	-	-	-	-	-
2823	Lyness Fire District	318,091	20,290	18,486	26,798	129,690	195,264	453	148,542	148,995	47,990	19,572	67,562
2824	Slide Fire Department	285,815	18,231	16,917	24,079	31,473	84,007	354	54,417	54,824	24,007	(4,229)	45,849
2825	Northern Oregon Corrections	498,680	454,332	658,633	717,016	2,328,661	11,143	245,700	256,843	1,179,455	130,696	1,149,759	1,310,149
2826	Wasco County Soil-Water Conservation District	1,039,665	66,318	60,420	87,589	59,698	274,025	1,482	12,259	13,741	156,851	41,798	198,649
2828	Deschutes Public Library District	6,860,228	437,598	398,682	577,958	105,892	1,520,130	9,778	211,064	220,842	1,034,985	46,489	1,081,474
2829	Hubbard Rural Fire Protection District	799,130	50,975	46,441	67,325	170,652	335,393	1,139	1,139	1,139	120,563	97,805	216,368
2830	Netarts-Oceanic Rural Fire Protection District	370,106	23,068	21,509	31,181	31,856	108,154	528	90,740	91,268	58,837	6,953	65,732
2832	CareOregon	-	-	-	-	-	-	-	-	-	-	-	-
2833	Boardman Fire & Rescue District	1,997,490	127,415	116,084	168,284	522,776	934,559	2,847	96,568	99,415	301,356	152,550	453,906
2834	Crescent Rural Fire Protection District	751,956	47,966	43,700	63,351	358,465	570,862	1,072	205,533	206,605	113,446	20,355	133,801
2835	North Clackamas County Water Commission	576,057	36,873	33,594	48,700	56,168	175,335	824	119,365	120,189	87,210	8,123	95,333
2836	Regional Organized Crime Narcotics Task Force	-	-	-	-	-	-	-	-	-	-	-	-
2837	METCOM	2,654,148	169,302	154,246	223,606	165,869	713,023	3,783	446,491	450,274	400,424	(57,576)	342,848
2838	High Desert Parks & Recreation District	74,624	4,760	4,337	6,287	19,813	35,197	106	13,818	13,924	11,258	936	12,194
2839	North Morrow Vector Control District	266,703	17,012	15,499	22,469	68,716	98	380	32,882	33,262	40,237	(6,155)	34,082
2840	Cannon Beach Rural Fire Protection District	1,604,034	102,318	93,218	135,138	616,940	947,612	2,286	86,156	88,442	241,996	161,101	403,097
2841	Jefferson County Soil & Water Conservation District	160,322	10,227	9,317	13,507	12,270	45,321	229	47,116	47,345	24,187	(678)	23,509
2842	Tualatin Valley Water District	17,612,947	1,123,489	1,023,576	1,483,850	1,680,145	5,311,060	25,104	997,217	1,022,321	2,657,219	27,908	2,685,127
2843	Yachats Rural Fire Protection District	999,594	63,763	58,091	84,213	124,975	330,940	1,425	113,270	114,695	114,695	(12,804)	101,891
2844	Crook County Rural Fire Protection District 1	6,330,868	403,831	387,918	533,361	197,859	1,502,969	9,023	507,826	516,849	699,993	955,121	1,025,114
2845	Sunrise Water Authority	1,587,661	101,273	92,267	133,757	328,353	655,650	2,263	208,831	211,094	239,526	(43,577)	195,949
2846	Jefferson County Library District	713,892	45,538	41,488	60,144	119,821	266,991	1,018	7,954	8,972	107,703	34,573	142,276
2847	Sweet Home Fire and Ambulance District	3,163,773	201,810	183,863	266,541	138,821	791,035	4,509	387,336	391,845	477,310	(43,855)	433,455
2848	Lane Transit District	3,399	217	199	286	319	1,008	5	319	319	5	5	404
2849	Nehalem Aquatic District	666,647	42,524	38,742	56,163	50,345	187,774	950	33,887	34,837	100,575	19,917	120,492
2850	Lake County 4-H & Extension Service	-	-	-	-	-	-	-	-	-	-	-	-
2851	East Umatilla County Rural Fire Protection District	-	-	-	-	-	-	-	565	565	-	(5,193)	(5,193)
2852	Ochocho Irrigation District	870,942	55,555	50,615	73,375	47,163	226,708	1,241	144,977	146,219	131,397	(14,677)	116,720
2853	Mill City Rural Fire Protection District	-	-	-	-	-	3,657	3,657	56,744	56,744	-	-	(14,677)
2854	Sunset Empire Transportation District	-	-	-	-	-	-	-	-	-	-	-	-
2855	Harmey Hospital	18,569,865	1,184,529	1,079,187	1,564,468	126,570	3,954,934	26,468	2,481,018	2,507,486	2,801,587	(649,214)	2,152,373
2856	Mid-Columbia Council Of Governments	41,919	2,674	2,436	3,532	7,072	15,714	60	8,896	8,956	6,324	(70)	6,284
2857	Yachats Fire & Rescue	4,324,916	275,342	251,342	384,364	151,364	457,878	6,164	135,170	136,334	752,708	61,809	814,509
2858	Nesika Beach-Ophir Water District	325,760	20,779	18,932	27,444	114,970	182,125	464	62,584	63,048	49,146	14,262	63,408
2859	South Lane County Fire and Rescue	5,920,993	377,687	344,098	498,830	509,597	1,730,212	8,439	907,480	915,919	893,285	(27,691)	865,594
2860	Coos County Airport District	2,060,403	131,428	119,740	173,584	269,363	694,115	2,937	25,735	26,672	310,848	94,989	405,837
2861	Mid Angel Fire District	14,265	12,996	18,840	66,367	114,468	68,367	319	17,373	17,692	33,738	53,327	67,065
2864	Tri-County Water and Sanitary Authority	762,866	44,324	44,324	64,255	193,968	193,968	1,087	114,113	115,200	115,068	(116,060)	95,506
2865	Tri-County Cooperative Weed Management Area	123,919	7,904	7,202	10,440	24,747	50,293	177	16,017	16,194	18,695	4,408	23,103
2866	Jefferson Behavioral Health	-	-	-	-	-	-	-	2,619	2,619	-	(1,231)	(1,231)
2867	West Multnomah Soil And Water Conservation District	1,432,308	91,364										

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 Year Ended June 30, 2025

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense / (Credit)			
			Differences between Expected and Actual Experience	Changes in Assumptions	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 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⁾
2878	Yamhill Fire Protection District	178,455	-	-	-	-	103,956	-	77,658	-	28,292	8,589	35,492
2879	LaGrande Rural Fire Protection District	-	11,383	10,371	15,034	67,168	103,956	254	77,404	-	28,292	66,415	(6,715)
2880	Oregon Health & Science University	593,681,013	37,869,543	34,501,748	50,016,251	21,859,007	144,246,549	846,176	17,303,752	18,149,928	89,567,105	(4,053,577)	85,513,528
2881	Lake Chinnook Fire and Rescue District	149,966	9,566	8,715	12,634	42,315	73,230	214	-	214	12,200	34,825	34,825
2883	Lane Fire Authority	8,529,643	544,086	495,700	718,603	248,447	2,006,836	12,157	965,226	977,383	1,286,845	(263,093)	1,023,752
2884	North Central Public Health District	2,567,025	163,163	149,183	216,266	891,841	352,244	891,841	3,669	808,000	608,869	387,280	258,822
2885	Siletz Rural Fire Protection District	54	3	3	5	8,113	8,124	-	23,363	23,363	8	(17,663)	(17,655)
2886	Idanha-Detroit Rural Fire Protection District	145,632	9,290	8,463	12,269	36,773	66,773	208	43,141	43,349	21,971	(105,307)	(83,336)
2887	Umatilla County Fire District 1	8,631,357	550,574	501,611	727,172	697,173	2,476,530	12,302	1,139,912	1,152,214	1,302,190	(3,462)	1,298,728
2888	Oak Lodge Water Services District	4,618,992	294,634	286,432	389,139	175,939	1,128,144	6,583	502,814	509,397	696,854	(173,355)	523,499
2889	Mid-Valley Behavioral Care Network	31,829	2,030	1,850	2,682	-	6,562	-	101,245	101,290	4,802	(65,137)	(60,335)
2890	Central Cascades Fire and EMS	72,893	4,650	4,236	6,141	11,044	26,071	104	7,003	7,107	10,997	10,178	10,178
2891	Grant County Emergency Communications Agency	301,188	19,212	17,504	25,374	101,008	163,098	429	35,060	35,489	45,439	42,719	88,158
2892	Lake Health District	-	-	-	-	-	-	-	1,316	1,316	-	(2,439)	(2,439)
2894	Greater Toledo Pool Recreation District	-	-	-	-	-	-	-	7,083	7,083	-	50	50
2895	Western Lane Fire and EMS Authority	6,101,572	389,205	354,593	514,043	1,125,749	2,383,590	8,697	996,497	1,005,194	920,528	25,014	945,542
2897	Morrow County	590,250	37,651	34,302	49,727	220,368	342,048	841	-	841	89,049	76,113	165,162
2898	Adair Rural Fire Protection District	63,702	5,339	4,864	7,052	42,002	69,257	119	6,976	7,095	12,628	11,142	23,770
2899	New Carlton Fire District	475,655	30,341	27,643	40,073	261,894	359,951	678	-	678	71,761	138,172	138,172
2900	Clatsop Community College	11,620,009	741,214	675,296	978,959	168,609	2,564,078	16,562	519,803	536,365	1,753,800	87,514	1,840,594
2901	Blue Mountain Community College	12,779,439	815,171	742,677	1,076,638	253,482	2,887,968	18,215	3,304,220	3,322,435	1,928,001	(892,590)	1,035,411
2902	Treasure Valley Community College	11,754,033	749,763	683,085	990,250	1,925,389	4,348,487	16,753	837,093	853,846	1,773,300	(129,466)	1,643,834
2903	Umpqua Community College	12,226,860	779,910	710,552	1,030,068	4,243,955	6,764,485	17,427	3,780,200	3,797,627	1,844,604	(1,099,865)	744,739
2904	Lane Community College	29,841,875	1,930,544	1,734,259	2,514,109	13,233,116	19,385,095	42,534	15,376,212	15,376,212	4,502,184	(4,916,144)	(414,178)
2905	Mt Hood Community College	40,827,286	2,604,278	2,372,676	3,439,604	13,535,235	21,951,793	58,191	13,808,636	13,866,827	6,159,506	(3,126,539)	3,033,147
2906	Klamath Community College	18,942,430	1,208,294	1,100,839	1,595,856	6,853,903	4,590,022	26,999	1,095,143	1,122,142	2,857,795	141,400	2,999,195
2908	Clackamas Community College	34,164,594	2,179,821	1,985,474	2,878,288	9,568,284	16,611,327	48,695	9,793,060	9,841,755	5,154,323	(3,150,586)	2,003,737
2910	Linn-Benton Community College	49,329,583	3,146,620	2,866,787	4,155,903	619,809	10,789,119	70,310	2,243,895	2,314,205	7,442,226	(347,139)	7,095,087
2918	Portland Community College	133,494,163	8,515,285	7,735,008	12,246,574	42,326,849	69,846,716	190,270	21,341,857	21,532,127	3,637,981	(23,777,897)	23,777,897
2919	Chemeketa Community College	44,410,887	2,832,868	2,580,937	3,741,514	6,927,128	16,082,447	63,299	11,471,954	11,535,253	6,700,155	(5,177,472)	1,522,683
2922	Regen Community College	16,812,249	1,072,415	977,043	1,416,393	5,807,756	9,273,607	8,016	7,532,892	7,556,855	2,536,420	(2,639,590)	(103,170)
2995	Oregon Coast Community College	5,624,165	358,752	326,848	473,823	444,067	1,603,490	14,944	565,665	573,681	848,503	87,847	936,350
2998	Columbia Gorge Community College	10,644,559	668,785	609,310	893,300	869,763	3,021,159	14,944	382,378	397,322	1,581,778	175,019	1,756,797
2997	Tillamook Bay Community College	4,711,005	300,504	273,780	396,891	997,408	1,588,583	6,715	914,531	921,246	710,737	65,852	776,589
2998	Southwestern Community College	15,173,639	967,891	881,815	1,278,344	3,449,059	5,212,009	21,627	1,705,047	1,726,674	2,289,207	(469,931)	1,819,276
2999	Central Oregon Community College	42,151,895	2,688,772	2,449,656	3,551,200	7,091,915	9,399,543	60,079	2,668,202	2,728,281	6,359,346	(1,135,992)	5,223,354
3003	Baker School District 5J	18,035,512	1,150,444	1,048,133	1,519,450	1,051,423	11,369,450	25,706	4,382,808	4,408,614	2,720,971	(151,732)	2,569,239
3008	Huntington School District 16J	1,266,019	80,756	73,575	106,659	30,754	299,564	1,804	143,032	144,836	151,001	(60,396)	140,605
3016	Burnt River High School	752,394	47,993	43,725	63,387	105,575	260,680	1,072	195,923	196,995	113,512	(53,035)	60,477
3027	Pine-Eagle School District 61	3,652,820	233,005	212,284	307,742	172,064	925,095	5,206	407,478	412,684	551,091	(48,288)	502,803
3037	Alsea School	4,322,379	275,715	251,195	364,150	1,965,232	2,856,292	6,161	3,937,012	3,943,173	652,106	11,858	663,964
3038	Corvallis School District 509J	302,776	74,762,776	4,768,945	4,344,836	4,648,737	2,081,109	106,560	4,991,582	5,098,162	11,279,265	558,284	11,835,189
3043	Philomath School District 17J	17,312,822	1,008,134	1,458,565	233,551	3,802,795	2,351,511	3,802,795	319,328	344,004	2,611,940	22,783	2,634,723
3049	Monroe Elementary School	-	-	-	-	-	-	-	-	-	-	-	-
3075	West Linn School District	66,161,929	4,220,317	3,844,998	5,573,989	22,931,276	36,570,580	94,301	25,203,879	25,298,180	9,981,678	(8,232,382)	1,749,296
3083	Welches Elementary School	-	-	-	-	-	-	-	-	-	-	-	-
3094	Damascus-Union School District 26	-	-	-	-	-	-	-	-	-	-	-	-
3102	Mollala Elementary School 35	-	-	-	-	-	-	-	-	-	-	-	-
3109	Boring School District	-	-	-	-	-	-	-	-	-	-	-	-
3111	Sandy Elementary School District 46	-	-	-	-	-	-	-	-	-	-	-	-
3116	Colton School District 53	6,459,576	412,041	375,398	544,204	153,160	1,484,803	9,207	695,488	704,695	974,539	(273,990)	700,549
3122	Oregon City School District 62	44,764,025	2,855,394	2,601,459	3,771,265	11,619,987	20,848,105	63,802	15,925,676	15,989,478	6,753,432	(5,701,986)	1,051,446
3138	Canby Elementary School District 86	-	-	-	-	-	-	-	-	-	-	-	-
3160	Gladstone School District 115	19,629,372	1,252,112	1,140,760	1,653,729	4,562,820	8,609,421	27,978	1,175,784	1,203,762	2,961,432	830,015	3,791,447
3174	Canby Union High School	-	-	-	-	-	-	-	-	-	-	-	-
3175	Sandy Union High School	-	-	-	-	-	-	-	-	-	-	-	-
3176	Mollala Union High School	-	-	-	-	-	-	-	-	-	-	-	-
3179	Clatsop County School District 1C	18,923,893	1,207,111	1,099,761	1,594,294	4,640,963	8,542,129	26,972	1,254,126	1,281,098	2,854,998	858,031	3,713,029
3186	Jewell School District 8	4,230,732	269,869	245,869	356,429	180,044	1,052,211	6,030	791,339	797,369	638,279	(193,562)	444,717
3187	Seaside Schools	17,710,630	1,129,720	1,029,243	1,492,083	565,029	4,217,082	25,243	865,832	891,075	2,671,957	(276,246)	2,395,711
3195	Warrenton-Hammond School District	11,524,789	735,140	669,763	970,937	519,029	2,894,869	16,426	723,621	740,047	1,738,715	(265,392)	1,473,323
3230	Vernonia School District 8	6,829,140	435,615	396,875	575,339	211,153	1,618,982	9,734	1,076,276	1,086,010	1,030,294	(217,231)	813,063
3241	Coquille School District 8	15,038,420	959,266	873,957	1,266,952	281,145	3,381,320	21,434	733,211	754,645	2,288,087	19,260	2,288,067
3242	Coos Bay School District 9	28,974,649	1,848,226	1,693,861	2,441,047	630,736	6,603,870	41,298	2,454,167	2,495,465	4,371,330	(655,639)	3,715,691
3243	North Bend Public Schools	21,903,423	1,387,168	1,274,917	1,945,313	784,338	5,299,713	31,219	2,997,878	2,999,097	3,204,512	(345,788)	2,858,724
3252	Powers School District	2,404,151	153,355	139,711	202,544	49,018	544,634	3,427	111,269	114,696	362,708	(320,785)	32,913
3257	Myrtle Point School District 41	6,875,237	438,556	399,554	579,223	156,774	1,574,107	9,799	802,575	812,374	1,037,249	(256,791)	780,458
3264	Bandon School District	7,987,757	510,158	464,789	673,792	195,404	1,844,143	11,399	960,343	971,742	1,206,601	(292,164)	914,437
3270	Crook County School District	31,944,670	2,037,677	1,856,463	2,681,265	5,085,971	11,651,376	45,531	1,110,853	1,156,384	4,619,409	(1,156,384)	6,083,552
3275	Pont Orford-Langlois School District 2CJ	3,439,159	219,376	199,867	289,741	61,891	770,875	4,902	307,303	312,205	518,857	(70,028)	448,829
3277	Curry County School District 3C	-	-	-	-	-	-	-	-	-	-	-	-
3281	Ophir School	-	-	-	-	-	-	-	-	-	-	-	-
3282	Pistol River School District 16	-	-	-	-	-	-	-	-	-	-	-	-
3283	Brookings-Harbor School District 17C	-	-	-	-	-	-	-	-	-	-	-	-
3288	Central Curry School District 1	5,501,079	350,901	319,695	463,453	129,496	1,263,545	7,841	239,412	247,253	829,933	(78,783)	751,060
3291	Bend-La Pine Public Schools	185,957,707	11,861,814	10,806,925	15,666,506	2,339,285	40,674,530	265,046	13,572,707	13,837,573	28,054,954	(3,286,578)	24,768,376
3296	Sisters School District	13,006,874	829,679	755,894	1,095,799	1,174,498							

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 Year Ended June 30, 2025

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Deferred Inflows of Resources			Proportionate Share of Plan Pension Expense	Pension Expense / (Credit)	
			Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion		Differences between Expected and Actual Experience	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾		Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
3349	Winston-Dillard Schools	9,436,854	-	-	-	-	13,453	1,546,661	1,560,114	-	1,424,015	1,074,739	2,498,754
3353	Sutherlin School District 130	11,875,591	602,083	548,539	795,202	4,602,867	4,196,028	16,926	736,188	1,560,114	1,791,639	185,326	1,976,965
3361	Arlington Public Schools	1,554,018	99,127	90,312	130,922	15,943	336,304	2,215	451,868	454,083	234,451	(156,527)	77,924
3364	Condon Admin School District 25J	1,700,976	108,501	98,852	143,303	95,300	445,956	2,424	203,751	206,175	256,622	(44,422)	212,200
3370	Prairie City School District 4	2,935,260	187,233	170,582	247,289	542,924	1,148,028	4,184	9,332	13,516	442,835	125,396	568,231
3372	Monument School District 8	428,334	27,832	24,835	29,876	26,975	26,975	611	134,003	135,114	64,622	(6,896)	57,726
3375	Dayville School District 16J	1,119,887	71,435	65,082	94,348	95,923	326,758	1,596	206,709	208,305	168,954	(33,843)	135,111
3376	Long Creek Schools	761,134	48,551	44,233	64,124	23,798	180,706	1,085	185,233	186,318	114,830	(42,111)	72,719
3392	Burns-Slater School District	-	-	-	-	-	-	-	-	-	-	-	-
3394	Crane Elementary School	1,939,722	123,730	112,720	163,417	118,980	518,854	2,765	33,603	36,368	202,641	80,848	373,489
3395	Pine Creek School	136,471	8,705	7,931	11,497	7,157	35,290	195	301	496	20,589	2,754	23,343
3396	Diamond School District 7	209,440	13,360	12,172	17,645	131,315	174,492	47,066	299	47,365	31,589	13,809	45,407
3397	Suntex School District	95,729	6,106	5,563	8,065	12,457	32,191	136	36,994	37,130	14,442	(17,757)	(3,315)
3398	Drewsey School	198,857	12,685	11,557	16,753	99,096	140,091	283	125,359	125,642	30,001	1,361	31,362
3399	Frenchglen School District	248,630	15,860	14,449	20,947	64,610	115,866	354	49,602	49,756	37,510	2,573	40,083
3405	Fields-Trout Creek 33	305,107	19,462	17,731	25,705	5,933	68,631	435	43,847	44,282	46,031	(9,203)	36,828
3407	Crane Union High School	1,851,327	118,092	107,590	155,970	117,205	498,857	2,639	70,140	72,779	279,305	52,106	331,411
3408	Burns Union High School	-	-	-	-	-	-	-	-	-	-	-	-
3409	Hood River County School District	53,197,809	3,393,366	3,091,588	4,481,792	3,417,925	14,384,671	75,829	1,796,028	1,871,851	8,025,815	175,013	8,200,828
3414	Phoenix-Talent School District	26,699,471	1,703,098	1,551,639	2,249,369	3,273,219	8,777,325	38,055	1,334,027	1,372,057	4,028,079	686,658	4,714,737
3415	Ashland Public Schools	37,130,649	2,368,478	2,157,846	3,128,171	987,008	8,641,503	52,922	4,397,693	4,450,615	5,601,804	(878,052)	4,723,752
3416	Central Point School District 6	54,103,936	3,451,165	3,144,248	4,558,131	-	11,153,544	77,115	5,583,163	5,660,278	8,162,520	(2,163,339)	5,999,181
3417	Eagle Point School District 9	46,249,058	2,950,121	2,687,762	3,696,376	-	9,534,259	65,919	1,914,845	1,980,764	6,977,475	(693,484)	6,283,991
3424	Rogue River School District	10,852,250	692,923	631,300	915,178	359,441	2,598,842	15,438	1,155,857	1,172,340	1,638,865	(131,619)	1,507,246
3432	Prospect School District	3,087,341	196,934	179,421	260,101	157,925	794,381	4,400	195,872	200,272	465,779	(17,647)	448,132
3439	Butte Falls School District	2,928,145	186,780	170,169	246,689	-	603,638	4,173	411,674	415,847	441,762	(118,676)	323,086
3440	Pinehurst School	370,448	23,630	21,529	31,209	31,580	107,948	528	36,596	37,124	55,888	8,070	63,958
3445	Culver School District 4	8,652,753	551,939	502,854	728,974	322,247	2,106,014	12,333	1,081,246	1,093,579	1,305,418	(194,645)	1,110,773
3446	Ashwood School	31,579	2,014	1,835	2,660	-	14,247	20	51,804	51,849	4,764	-	6,076
3447	Madras School District	27,659,782	1,764,544	1,607,447	2,330,273	957,989	15,290,063	39,424	6,805,058	6,844,482	4,172,959	(1,461,614)	2,711,345
3451	Black Butte School District	488,544	31,163	28,392	41,159	88,712	-	696	137,547	138,243	73,705	(14,982)	58,723
3453	Josephine County School District Cu	-	-	-	-	-	-	-	-	-	-	-	-
3454	Grants Pass School District	74,117,030	4,727,754	4,307,300	6,244,188	-	15,279,250	105,639	8,518,137	8,623,776	11,181,841	(3,418,242)	7,763,601
3455	Klamath Falls School District 1	-	-	-	-	-	-	-	-	-	-	-	-
3456	Klamath County School District	86,932,876	5,545,248	5,052,101	7,323,894	236,615	18,157,858	3,297,022	3,420,928	3,420,928	13,115,336	(1,447,919)	11,667,417
3457	Klamath Falls City Schools	37,655,288	2,401,944	2,188,336	3,172,371	788,474	8,551,125	53,670	2,431,476	2,485,146	5,680,955	(838,413)	4,842,542
3460	Union School District 5	-	-	-	-	-	-	-	-	-	-	-	-
3461	Lake County School District 7	4,826,024	307,841	280,464	406,581	1,774,771	2,769,657	6,879	2,830,226	2,837,115	728,090	(847,057)	(118,987)
3462	Paisley School District	2,296,231	146,471	133,445	193,452	187,760	661,128	3,273	156,320	159,593	346,426	(69,705)	276,721
3463	North Lake School District 14	3,761,384	239,930	218,593	316,888	117,463	892,874	5,361	76,935	82,296	567,470	(2,208)	565,262
3464	Plush School District	221,171	14,108	12,853	18,633	13,441	59,035	315	45,384	45,699	33,368	(6,429)	26,939
3465	Adel School District 21	315,829	19,148	18,354	26,208	96,797	161,905	2,450	4,321	4,771	17,541	(2,541)	60,052
3470	Pleasant Hill School District	10,332,373	659,078	600,465	870,479	1,744	2,131,766	14,727	737,555	752,282	1,558,818	(322,338)	1,236,479
3473	Eugene School District 4J	228,082,591	14,548,863	13,255,010	19,215,430	10,596,983	57,616,286	325,087	4,935,967	5,261,054	34,410,225	(827,508)	33,583,167
3487	Springfield School District 19	57,469,417	3,665,842	3,339,833	4,841,665	33,449,594	81,911	25,993,027	26,074,938	26,074,938	8,670,261	(8,077,504)	592,757
3494	Fern Ridge School District	10,646,592	679,122	618,726	896,951	196,457	2,391,256	15,175	1,024,302	1,039,477	1,606,224	(300,577)	1,305,647
3498	Mapleton School District	3,057,709	195,899	177,898	257,606	37,980	688,328	4,358	374,786	379,144	461,305	(91,555)	369,715
3502	Creswell School District 40	12,654,730	807,216	735,429	1,066,132	10,244	1,066,132	18,037	1,184,481	1,202,518	1,909,186	(469,529)	1,439,657
3506	South Lane School District	16,467,970	1,050,454	957,035	1,387,388	7,405,149	10,800,026	5,686,233	2,347,025	2,484,480	5,709,705	(1,498,212)	986,268
3510	Bethel School District	33,240,277	2,120,321	1,931,757	2,800,416	9,225,551	16,078,045	47,377	14,667,510	14,714,887	5,014,874	(6,033,405)	(1,018,531)
3517	Crow-Appleby-Lorane District 66	4,328,815	276,125	251,569	364,893	126,887	1,019,274	6,170	460,015	466,185	653,077	(121,971)	531,106
3519	McKenzie School District	4,295,842	274,022	249,653	361,915	136,659	1,022,249	6,123	407,978	414,101	648,103	(46,251)	601,852
3520	Junction City School District 69	10,536,206	672,080	612,311	887,651	1,256,866	3,428,908	15,017	1,532,819	1,547,836	1,589,570	(324,241)	1,265,329
3522	Lowell School District	5,617,050	358,299	326,435	473,223	8,425	1,166,382	8,006	515,887	523,893	847,430	(160,987)	686,443
3524	Oakridge School District	3,554,134	226,710	206,548	299,428	795,256	1,527,942	5,066	1,284,312	1,289,378	536,203	(880,160)	(143,957)
3527	Marcola School District 79	6,090,341	386,575	352,196	510,570	265,948	1,515,289	8,638	76,302	84,940	914,308	121,917	1,036,225
3533	Triangle Lake Schools	4,458,181	284,377	259,807	375,591	444,558	1,363,613	6,354	440,874	447,228	672,594	(18,174)	654,420
3537	Siuslaw School District 97J	17,434,389	1,112,099	1,013,199	1,468,807	1,941,381	5,535,486	24,849	477,181	502,030	2,630,281	(583,065)	3,213,346
3579	Lincoln County School District	21,739,691	1,386,725	1,263,401	1,831,519	12,115,052	16,596,697	30,986	5,023,897	5,054,883	3,279,810	1,483,144	4,762,954
3582	Linn County School District 5	-	-	-	-	-	-	-	-	-	-	-	-
3603	Hamilton Creek School District	-	-	-	-	-	-	-	-	-	-	-	-
3610	Harrisburg Elementary School District 42J	-	-	-	-	-	-	-	-	-	-	-	-
3613	Harris School	-	-	-	-	-	-	-	-	-	-	-	-
3615	Central Linn School District 55C	8,191,804	522,536	476,066	690,140	196,806	1,885,548	11,676	750,585	762,261	1,235,876	(278,995)	956,881
3618	Sweet Home School District 55	18,043,808	1,150,973	1,048,615	1,520,149	2,484,142	6,203,879	25,718	1,536,321	1,562,039	2,722,222	262,765	2,984,987
3626	Wyatt School District 63CJ	-	-	-	-	-	-	-	-	-	-	-	-
3647	Scio School District 95C	5,895,455	376,057	342,614	496,678	53,889	1,269,238	8,403	948,846	957,249	889,432	(394,560)	494,872
3665	Sanliam Canyon School District	7,020,674	447,833	408,006	591,476	286,579	1,733,894	10,007	75,084	85,091	1,059,191	(179,639)	1,238,830
3676	Harrisburg High School	-	-	-	-	-	-	-	-	-	-	-	-
3684	Ontario School District 8C	29,096,983	1,856,029	1,690,970	2,451,353	1,824,482	7,822,834	41,472	1,412,535	1,454,007	4,389,786	109,870	4,499,656
3687	Juntura Grade School	155,992	9,950	9,065	13,142	39,355	71,512	222	21,788	22,010	23,534	(12,673)	36,207
3689	Vale School District 15	-	-	-	-	-	-	-	-	-	-	-	-
3694	Nyssa School District 28	15,683,637	1,000,423	911,454	1,321,310	222,694	3,455,881	22,354	1,439,716	1,462,070	2,366,149	(337,351)	2,028,798
3698	Annex Elementary School	1,361,384	86,940	79,117	114,893	46,427	327,077	1,940	159,722	161,662	205,389	(27,582)	177,797
3707	Adrian School District 61	3,779,680	241,097	219,656	318,429	348,113	1,127,295	5,387	450,307	455,694	570,230	(65,787)	504,443
3709	Harper School District 66	2,247,442	143,359	130,610	189,342	95,739	559,050	3,203	167,059	170,262</			

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 Year Ended June 30, 2025

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Deferred Inflows of Resources			Pension Expense / (Credit)				
			Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion		Differences between Expected and Actual Experience	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⁾		
3769	Scotia Mills School	-	-	-	-	-	-	-	-	-	-	-	-	-	
3771	Gervais Elementary School	-	-	-	-	-	-	-	-	-	-	-	-	-	
3772	Staylor School District 77J	-	-	-	-	-	-	-	-	-	-	-	-	-	
3780	Mt Angel School District 91	7,777,110	496,084	451,966	655,204	1,603,254	11,085	1,403,363	1,414,448	1,173,312	(549,979)	623,333	-	-	
3781	Silver Crest School District 93	-	-	-	-	-	-	-	-	-	-	-	-	-	
3786	Woodburn School District	77,192,950	4,923,960	4,486,065	6,503,327	15,936,969	23,617	3,914,022	4,024,045	11,645,899	(1,326,470)	10,319,429	-	-	
3794	Detroit School District 123J	-	-	-	-	-	-	-	-	-	-	-	-	-	
3804	Monitor School District 142J	-	-	-	-	-	-	-	-	-	-	-	-	-	
3806	Cloverdale School District 144	-	-	-	-	-	-	-	-	-	-	-	-	-	
3809	Morrow County Schools	20,678,101	1,319,008	1,201,707	1,742,082	4,403,757	8,666,554	29,473	3,464,188	3,493,661	3,119,651	(712,018)	2,407,633	-	-
3818	Portland Public Schools	398,389,513	25,412,349	23,152,390	33,563,394	131,853,846	213,981,979	567,826	97,908,525	98,476,351	60,103,986	(11,695,047)	48,408,939	-	-
3820	Parkrose School District	11,229,008	716,273	652,573	846,018	2,369,742	6,038,824	16,005	8,804,899	8,820,904	1,694,091	(2,905,769)	1,211,678	-	-
3821	Gresham Grade School District 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3823	Orient School	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3824	Reynolds School District	122,820,677	7,834,448	7,137,719	10,347,358	15,129,289	40,448,814	175,057	3,983,846	4,158,903	18,529,635	1,597,573	20,127,208	-	-
3842	Corbett School District 39	14,505,275	925,258	842,973	1,222,036	65,567	3,055,834	20,674	561,471	582,145	2,188,373	(253,557)	1,934,816	-	-
3843	David Douglas School District	152,990,447	9,758,908	8,891,034	12,889,091	-	31,539,033	210,588	10,433,234	10,651,292	23,081,269	(5,767,609)	17,313,660	-	-
3847	Riverdale School	8,226,916	524,776	478,107	693,099	-	2,369,742	11,726	718,292	730,018	1,241,173	(135,124)	1,106,049	-	-
3848	Batlow-Gresham Uhs District U2-20Jt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3850	Dallas School District	16,889,412	1,077,337	981,527	1,422,894	5,203,400	8,685,188	24,073	8,427,698	8,451,771	2,548,062	(3,541,646)	(993,584)	-	-
3859	Central School District 13J	37,095,507	2,366,237	2,155,804	3,125,211	2,348,100	9,995,352	52,872	1,302,164	1,355,036	5,996,502	507,502	6,104,004	-	-
3865	Perrydale School District 21	3,677,582	234,584	213,723	309,828	33,016	791,151	5,242	558,113	563,355	554,827	(176,514)	378,313	-	-
3867	Falls City School District	4,492,897	286,592	261,105	378,516	-	2,094,205	6,404	46,744	53,148	677,832	320,473	998,305	-	-
3894	Sherman County School District 9	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3902	Tillamook Public Schools	12,790,290	815,863	743,307	1,077,552	4,179,465	6,816,187	18,230	3,510,218	3,528,448	1,929,638	(331,924)	1,597,714	-	-
3920	Neah-Kah-Nie School District	13,252,427	845,342	770,164	1,116,486	202,802	2,934,794	18,889	950,562	969,451	1,999,359	(424,530)	1,574,829	-	-
3927	Echo School District	2,371,846	151,295	137,840	199,823	669,158	1,158,116	3,381	689,514	692,895	357,834	(248,691)	109,143	-	-
3928	Umatilla School District 6R	11,644,947	742,804	676,746	981,060	2,792,379	5,192,989	16,598	2,233,847	2,250,445	1,756,843	(605,192)	1,151,651	-	-
3929	Fendale School District 10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3931	Pendleton School District 16R	25,990,785	1,657,892	1,510,453	2,189,663	4,675,271	10,033,279	37,045	1,725,775	1,762,200	3,921,162	4,525,855	1,104,100	-	-
3935	Athens-Weston School District 29Rj	7,943,194	506,678	461,618	669,196	89,085	1,726,577	11,321	407,334	418,655	1,198,369	(94,269)	1,104,100	-	-
3936	Milton-Freewater Elementary School District 31	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3942	Stanfield School District	5,179,859	330,411	301,027	436,391	552,452	1,620,281	7,383	377,981	385,364	781,472	64,075	845,547	-	-
3944	Ukiah School	730,953	46,626	42,479	61,581	84,979	235,665	1,042	171,322	172,364	110,277	(50,496)	59,781	-	-
3957	Helix School District	2,546,455	162,433	147,987	214,533	69,294	594,247	3,629	96,745	100,374	384,177	(47,258)	336,919	-	-
3958	Pilot Rock School District 2R	3,744,718	238,867	217,624	315,484	289,092	1,058,067	5,337	88,780	94,117	564,956	38,561	603,517	-	-
3959	Mcoughlin Union High School District	12,564,154	801,438	730,165	1,058,501	3,259,682	5,849,786	17,908	4,433,791	4,451,699	1,895,521	(1,337,551)	557,970	-	-
3966	Union County School District	3,965,998	252,982	230,484	334,126	259,587	1,077,179	5,653	95,776	101,429	598,340	29,237	627,577	-	-
3967	North Powder School District	3,673,129	234,300	213,464	309,453	92,908	850,125	5,235	385,242	390,477	554,155	(81,148)	473,007	-	-
3969	Imbler School District	3,405,890	217,254	197,933	286,938	56,800	758,925	4,854	598,846	603,700	513,838	(217,902)	295,936	-	-
3970	Spray School District 1	3,551,731	226,557	206,409	299,225	345,402	1,075,593	5,062	490,609	495,671	535,840	(134,821)	401,019	-	-
3973	Elgin School District 23	3,518,507	224,444	204,484	296,434	458,659	1,184,021	5,015	1,680,785	1,694,800	530,843	(305,285)	225,558	-	-
3986	Joseph School District 6	3,838,236	244,832	223,059	323,363	11,288	802,542	5,471	283,000	288,471	579,065	(106,203)	473,042	-	-
3990	Wallowa School	2,814,871	179,554	163,586	237,146	14,587	594,873	4,012	234,315	238,327	424,672	(90,439)	334,233	-	-
3993	Enterprise School District 21	4,716,411	300,849	274,094	397,347	47,688	1,019,978	6,722	475,818	482,540	711,553	(153,922)	557,631	-	-
4003	Troy School District 54	107,040	6,828	6,221	9,018	-	31,644	153	31,697	31,850	16,149	(6,515)	9,634	-	-
4008	Chenoweth School District	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4012	Dufur Schools	5,087,348	324,510	295,651	428,597	262,153	1,310,911	7,251	672,491	679,742	767,515	(78,484)	689,031	-	-
4022	Maupin Grade School 84	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4025	West Union School District 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4030	Hillsboro Elementary School District 7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4034	Gaston Public Schools	5,564,965	354,976	323,408	468,835	694,521	1,841,740	7,932	222,309	230,241	839,572	2,947	842,519	-	-
4035	Banks School District	10,931,286	697,282	635,271	920,936	314,277	2,567,766	15,580	577,620	593,200	1,649,175	(257,850)	1,391,325	-	-
4047	Reedville School District 29	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4055	Groner School	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4062	Beaverton School District	483,131,658	30,817,855	28,077,177	40,702,724	24,326,288	123,924,044	688,609	45,285,736	45,974,345	72,888,813	(14,024,962)	58,863,851	-	-
4080	North Plains School District 70	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4105	Hillsboro Union High School	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4109	Spray School District 1	1,002,601	63,954	58,266	84,467	142,938	349,625	1,429	208,728	210,157	151,269	11,106	162,366	-	-
4114	Fossil School District 21J	2,408,823	153,653	139,989	202,938	326,198	822,778	3,433	48,903	52,336	363,413	52,854	416,267	-	-
4128	Yamhill Grade School	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4135	Newberg School District 29Jt	45,361,819	2,893,526	2,636,200	3,821,628	5,838,134	15,189,488	64,654	3,289,541	3,354,195	6,843,619	(193,841)	7,037,460	-	-
4142	McMinnville Schools	70,900,739	4,522,596	4,120,394	5,973,223	1,796,828	16,415,040	101,055	5,552,056	5,653,111	10,696,609	(1,890,918)	8,765,691	-	-
4144	Shedden School District 48J	6,641,107	651,196	592,178	797,993	763,590	2,032,957	12,316	1,680,664	1,672,989	1,303,661	(310,675)	994,186	-	-
4166	Yamhill-Carlton School District 1	5,675,391	362,020	329,825	420,334	3,575,318	8,089	999,238	1,007,327	856,231	313,042	(1,169,273)	1,169,273	-	-
4185	Lebanon School District Uh-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4189	Wasco County High School	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4203	Victor Point School	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4218	Curry County Education Service District	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4219	Grant County Education Service District	1,603,590	102,289	93,193	135,099	281,705	612,286	2,286	18,808	21,094	241,929	46,286	288,215	-	-
4220	Jefferson County Education Service District	1,035,748	66,068	60,192	87,259	6,860	220,379	1,476	375,686	377,162	156,261	(241,064)	(84,803)	-	-
4221	Marion Education Service District	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4223	InterMountain Education Service District	18,836,040	1,201,508	1,094,658	1,586,899	4,354,350	8,237,407	26,847	2,551,982	2,578,809	2,841,744	(391,034)	2,450,710	-	-
4224	Wallowa County Region 18	2,918,287	186,151	169,596	245,859	187,521	789,127	4,159	121,518	125,677	440,274	(15,903)	424,371	-	-
4225	Washington County Education Service District	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4226	North Central Education Service District	1,874,815	119,590	108,955	157,949	237,620	624,114	2,672	117,671	120,343	282,848	53,125	335,973	-	-
4227	Cascade School District Uhs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4230	Mac-Linn School District	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4232	South Coast Education Service District Region 7	13,758,826	877,644	799,594	1,159,149	1,294,522	4,130,909	19,611	701,755	721,366	2,075,758	126,307	2,202,065	-	-
4237	Douglas Education Service District														

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 Year Ended June 30, 2025

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense / (Credit)						
			Differences between Expected and Actual Experience	Changes in Assumptions	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 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⁾			
4270	Silver Falls School District	25,316,690	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4271	Maheur Education Service District Region 14	474,334	1,614,893	1,471,278	2,132,873	8,475,907	13,694,951	36,084	7,688,013	7,704,097	3,819,463	1,727,258	1,272,258	1,272,258	1,272,258	1,272,258
4272	Linn-Benton-Lincoln Education Service District	30,285,606	474,334	432,150	626,477	2,258,496	10,599	323,316	333,915	1,121,870	114,975	1,366,845	1,366,845	1,366,845	1,366,845	1,366,845
4273	Double O School District	148,709	1,931,849	1,760,047	2,551,492	345,729	6,589,117	43,166	1,502,321	1,545,487	4,569,110	(575,648)	3,993,462	3,993,462	3,993,462	3,993,462
4275	Tillamook County Education Service District	-	9,486	8,642	12,528	67,955	98,611	212	51,660	51,872	22,435	1,299	23,734	23,734	23,734	23,734
4276	Lane County Education Service District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4277	Mitchell School	24,262,383	1,547,841	1,410,007	2,044,050	2,124,355	7,126,053	34,581	-	34,581	3,860,402	798,549	4,458,951	4,458,951	4,458,951	4,458,951
4279	St Helens School District 502	26,350,504	92,456	84,234	122,111	419,202	1,192,003	2,066	137,238	139,304	218,672	(8,204)	210,468	210,468	210,468	210,468
4280	Northwest Regional Education Service District	78,536,655	1,680,838	1,531,358	2,219,969	4,149,126	9,581,291	37,557	2,140,314	2,177,871	3,975,432	667,963	4,643,395	4,643,395	4,643,395	4,643,395
4286	Southern Oregon Education Service District	28,759,970	5,009,672	4,564,154	6,616,531	1,711,674	17,902,031	111,939	2,316,376	2,428,315	11,848,620	(153,540)	11,695,170	11,695,170	11,695,170	11,695,170
4288	Madford School District 549C	126,022,899	1,854,532	1,671,384	2,422,961	2,704,655	8,532,920	40,992	840,573	880,565	4,338,942	(416,722)	3,922,220	3,922,220	3,922,220	3,922,220
4291	Dayton Public Schools	7,230,548	8,038,710	7,323,816	10,617,138	2,931,683	28,911,347	179,621	15,632,828	15,812,448	19,012,746	(3,552,633)	15,460,113	15,460,113	15,460,113	15,460,113
4293	Lake County Education Service District	1,648,329	461,220	420,203	609,157	1,015,174	2,505,754	10,306	791,021	1,090,854	1,600,337	(190,337)	1,410,000	1,410,000	1,410,000	1,410,000
4294	Harney Education Service District Region XVII	2,976,908	105,143	95,793	138,868	261,311	601,115	2,349	74,077	76,426	248,679	40,428	289,107	289,107	289,107	289,107
4295	Wasco County Education Service District	6,944,269	189,890	173,003	250,798	329,203	942,894	3,203	136,414	140,657	449,118	19,946	469,064	469,064	469,064	469,064
4297	Yamhill Education Service District	-	442,959	403,566	-	-	-	-	9,888	15,863	25,761	-	1,239,807	1,239,807	1,239,807	1,239,807
4306	Amity School District	6,944,930	443,001	403,604	585,094	1,534,858	2,966,557	9,899	593,325	603,224	1,047,763	195,241	1,243,004	1,243,004	1,243,004	1,243,004
4307	Columbia School District 5J	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4309	Scappoose School District	25,331,327	1,615,827	1,472,129	2,134,106	830,031	6,052,093	36,105	1,146,106	1,182,211	3,821,671	(421,419)	3,400,252	3,400,252	3,400,252	3,400,252
4311	Redmond School District 2J	42,456,897	2,708,228	2,467,381	3,576,895	11,886,780	20,639,284	60,514	14,706,421	14,766,935	6,405,361	(5,118,203)	887,158	887,158	887,158	887,158
4312	Reedsport School District	6,873,721	438,459	399,466	579,095	516,240	1,933,260	9,797	346,844	356,641	1,037,020	43,614	1,080,634	1,080,634	1,080,634	1,080,634
4313	Forest Grove School District	67,878,528	4,329,815	3,944,758	5,718,609	19,202,202	15,913,384	96,748	6,169,547	6,286,295	10,240,656	(1,751,413)	8,489,243	8,489,243	8,489,243	8,489,243
4314	Willamina School District 30J	10,438,268	665,833	606,620	879,400	190,794	2,342,847	14,878	688,306	703,184	1,574,794	(256,391)	1,318,403	1,318,403	1,318,403	1,318,403
4315	John Day School District	7,128,959	415,749	380,820	528,740	1,812,282	4,281,816	468,176	1,075,525	1,122,050	247,768	(1,372,205)	1,372,205	1,372,205	1,372,205	1,372,205
4316	Tigard-Tualatin School District 23J	158,258,795	10,094,964	9,197,203	13,327,937	612,116	33,237,220	225,567	657,699	6,853,266	23,876,091	(2,146,479)	21,729,612	21,729,612	21,729,612	21,729,612
4317	Sherwood School District 88J	52,632,921	3,357,333	3,058,760	4,434,202	76,215	10,926,510	75,018	5,396,790	5,471,808	7,940,591	(1,972,260)	5,968,331	5,968,331	5,968,331	5,968,331
4320	Rainier School District 13	9,031,139	570,076	524,844	760,853	592,624	2,454,397	12,872	534,185	547,057	1,382,504	(24,436)	1,358,068	1,358,068	1,358,068	1,358,068
4321	North Clackamas School District 12	202,163,438	12,896,815	11,749,882	17,033,486	19,792,109	61,472,292	288,173	11,873,176	12,161,349	30,502,887	3,264,403	33,767,290	33,767,290	33,767,290	33,767,290
4323	Cascade School District 108	23,579,526	23,579,526	1,904,884	1,988,520	1,606,116	1,686,116	33,608	408,608	442,216	3,857,382	619,289	4,173,681	4,173,681	4,173,681	4,173,681
4324	Centennial School District 28	71,941,989	-	4,180,906	6,060,946	-	14,830,866	102,539	8,725,917	8,828,456	10,853,700	(4,141,111)	6,712,589	6,712,589	6,712,589	6,712,589
4326	Harney County School District 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4327	Jordan Valley School District 3	1,332,746	85,013	77,452	112,281	21,581	296,327	1,900	86,881	88,781	201,068	(49,490)	151,578	151,578	151,578	151,578
4329	Genie Valley School District	6,542,952	417,369	389,243	551,229	1,484,811	2,833,843	42,336	1,281,981	1,297,119	3,871,119	(120,646)	3,750,473	3,750,473	3,750,473	3,750,473
4330	Vale School District 84	12,059,804	769,267	700,855	1,016,011	1,77,289	2,663,422	17,189	959,179	976,367	1,819,431	(414,829)	1,404,602	1,404,602	1,404,602	1,404,602
4331	Mollala River School District 10	19,496,123	1,133,016	1,036,623	1,462,503	4,967,623	9,986,755	27,788	1,905,225	1,933,013	2,941,329	898,504	3,839,833	3,839,833	3,839,833	3,839,833
4332	Gresham-Barlow School District 10	107,971,402	6,887,247	6,274,754	9,096,341	8,413,350	30,671,692	153,892	6,069,007	6,222,899	16,289,364	(581,728)	15,707,636	15,707,636	15,707,636	15,707,636
4333	Canby School District	45,344,331	2,892,410	2,635,184	3,620,155	5,953,579	15,301,328	64,629	3,610,801	3,675,430	6,840,981	624,659	7,465,640	7,465,640	7,465,640	7,465,640
4334	Cascade School District 5	24,806,033	24,806,033	1,592,320	1,441,801	2,089,851	3,247,803	35,366	1,150,189	1,185,545	3,742,421	(1,185,545)	2,556,876	2,556,876	2,556,876	2,556,876
4335	Milton-Freewater Unified School District 7	9,837,176	627,491	571,687	828,759	2,431,123	4,459,060	14,021	2,552,851	2,566,872	1,484,109	(428,689)	1,055,420	1,055,420	1,055,420	1,055,420
4336	Nestucca Valley School District 101	7,596,494	484,563	441,470	639,987	388,759	1,954,779	10,827	60,112	70,939	1,146,063	168,299	1,314,362	1,314,362	1,314,362	1,314,362
4337	Sherman County School District	2,295,623	146,433	133,410	193,401	235,910	709,154	3,272	251,062	254,334	346,335	(125,445)	220,890	220,890	220,890	220,890
4338	Three Rivers U J School District	43,321,741	4,321,741	3,950,843	5,462,387	573,385	9,467,732	61,690	3,512,254	3,573,944	11,599,803	(1,344,614)	10,255,189	10,255,189	10,255,189	10,255,189
4339	Lebanon Community School District	44,213,349	2,820,288	2,569,457	3,724,872	1,188,384	10,302,981	63,017	7,459,946	7,522,963	6,670,353	(1,867,503)	4,802,550	4,802,550	4,802,550	4,802,550
4340	Monroe School District 1J	3,948,365	251,857	229,459	332,641	243,288	1,057,245	5,628	219,201	224,829	595,680	(118,907)	476,773	476,773	476,773	476,773
4341	Hillsboro School District 1J	242,768,383	15,485,636	14,108,475	20,452,674	16,110,581	66,157,366	346,019	12,928,193	13,272,212	36,625,832	(2,194,521)	34,431,311	34,431,311	34,431,311	34,431,311
4342	North Santiam School District 29J	11,471,992	731,715	666,642	966,413	3,785,483	6,150,253	16,350	3,552,188	3,568,538	1,730,614	(923,220)	807,394	807,394	807,394	807,394
4343	Harrisburg School District 7	8,749,532	658,479	598,479	837,128	331,128	1,288,908	12,471	1,288,908	1,288,908	1,320,019	(50,111)	799,158	799,158	799,158	799,158
4344	South Wasco County School District 1	4,361,498	278,210	253,468	367,446	1,118,031	2,089,851	6,216	344,588	350,804	658,008	(20,530)	637,478	637,478	637,478	637,478
4345	Oregon Trail School District 46	48,376,546	3,085,828	2,811,401	4,075,612	340,790	10,313,631	68,951	2,943,536	3,012,487	7,298,443	(1,039,402)	6,259,041	6,259,041	6,259,041	6,259,041
4346	Knappa School District 4	7,520,204	479,696	437,036	633,560	298,355	1,848,647	10,719	526,206	536,925	1,134,554	(34,413)	1,100,141	1,100,141	1,100,141	1,100,141
4347	Clatskanie School District 6J	9,897,969	631,369	575,220	833,861	130,955	2,160,065	14,108	1,250,025	1,264,133	1,493,281	(261,163)	1,232,118	1,232,118	1,232,118	1,232,118
4348	Lourdes Charter School	355,992	22,708	20,688	29,992	33,401	106,789	507	19,763	20,270	53,708	15,930	69,638	69,638	69,638	69,638
4350	Ridgeline Montessori	2,353,281	150,110	136,761	198,250	136,130	621,260	3,354	149,094	152,448	355,033	(74,386)	341,197	341,197	341,197	341,197
4351	The Village School	593,832	37,879	34,511	50,029	93,460	215,879	846	84,218	85,064	89,590	(13,454)	76,136	76,136	76,136	76,136
4352	Armadillo Technical Institute	639,036	40,763	37,138	53,837	178	131,916	911	171,068	171,979	96,410	(54,785)	41,625	41,625	41,625	41,625
4354	Opal Charter School	-	-	-	-	-	-	-	174,685	174,685	-	(59,953)	(59,953)	(59,953)	(59,953)	(59,953)
4355	Three Rivers Charter School	1,193,599	76,137	69,366	100,558	55,957	302,018	1,701	229,829	231,530	180,075	(75,783)	104,292	104,292	104,	

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 Year Ended June 30, 2025

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Deferred Inflows of Resources			Pension Expense / (Credit)		
			Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion		Differences between Expected and Actual Experience	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⁾
4401	Ballston Community School	-	-	-	-	1,623	-	185,480	-	185,480	-	(67,000)	(67,000)
4402	Sage Community School	-	-	-	-	5,624	-	22,631	-	22,631	-	(593)	(593)
4403	Portland Village School	3,036,958	193,721	176,493	255,857	441,651	1,067,722	4,329	524,464	528,793	458,178	94,924	553,102
4404	Alliance Charter Academy	3,163,977	201,823	183,874	266,558	16,623	668,878	4,510	518,140	522,650	477,341	(124,748)	352,593
4405	Forest Grove Community School	1,685,143	107,491	97,932	141,969	111,256	458,648	2,402	253,686	256,088	254,233	(62,433)	191,800
4407	Madrona Trail Public Charter School	2,087,912	133,164	121,321	176,876	428,712	859,073	2,975	469,619	412,594	314,953	6,177	321,130
4408	Muddy Creek Charter School	993,483	63,372	57,736	83,699	237,878	442,685	1,416	346,912	348,328	149,884	(11,924)	137,960
4409	Southwest Charter School	1,898,159	121,079	110,311	159,915	291,039	682,344	2,705	158,055	160,760	286,370	59,340	345,710
4410	Ace Academy	-	-	-	-	-	-	-	-	-	-	-	-
4411	Sherwood Charter School	1,659,805	105,875	96,460	139,836	38,594	380,704	2,368	85,963	88,329	250,411	(23,508)	226,903
4412	Estacada Web Academy	6,655,198	424,520	386,767	560,685	493,490	1,865,482	9,496	618,045	627,531	1,004,052	212,853	1,216,905
4413	Marcola Early College Academy	-	-	-	-	-	-	-	-	-	-	-	-
4414	Marcola Web Academy	-	-	-	-	-	-	-	-	-	-	-	-
4418	Lewis And Clark Montessori Charter School	2,482,415	158,348	144,265	209,138	230,040	741,791	3,538	917,325	920,863	374,515	(263,800)	110,715
4419	Sivies River Web Academy	5,324,941	339,659	309,453	448,606	961,365	1,959,083	7,590	158,686	164,176	803,345	456,556	1,259,901
4420	Oregon Virtual Academy	7,573,811	483,116	440,152	638,076	1,355,993	2,917,337	10,795	4,989,191	4,999,986	1,142,641	(509,019)	633,622
4421	Home Scholars Academy of Oakridge and Westfir	-	-	-	-	-	-	-	-	-	-	-	-
4422	Redmond Proficiency Academy	7,253,027	462,654	421,509	611,051	522,007	2,017,221	10,338	1,045,052	1,055,390	1,094,245	(137,647)	956,598
4423	Molalla River Academy	2,196,106	140,085	127,627	185,017	234,312	687,041	3,130	255,134	258,264	331,321	21,614	352,935
4424	The Ivy School	2,424,810	154,673	140,918	204,285	226,807	726,683	3,456	92,700	96,156	365,825	93,717	459,542
4429	Clackamas Web Academy	67,131	4,282	3,901	5,656	23,797	37,636	96	1,322	1,418	10,128	5,167	15,295
4430	Clackamas Charter Alliance 2	171,378	10,932	9,960	14,438	-	35,330	244	18,506	18,750	25,855	(7,703)	18,152
4431	Corbett Charter School	-	-	-	-	-	-	-	-	-	-	-	-
4432	Renaissance Public Academy	-	-	-	-	190,047	190,047	-	381,082	381,082	-	(43,575)	(43,575)
4433	Powell Butte Community Charter School	1,911,066	121,903	111,062	161,003	113,539	507,507	2,724	236,215	238,939	288,318	(19,745)	268,573
4434	Logos Public Charter School	8,310,725	530,122	482,977	700,159	461,900	2,174,348	11,845	297,123	308,968	1,253,817	347,150	1,600,967
4435	Sunny Wolf Charter School	1,618,894	103,265	94,082	136,388	129,111	462,846	2,307	265,045	267,352	244,238	4,993	249,231
4436	Academy Of Arts & Academics	-	-	-	-	-	-	-	-	-	-	(73,757)	(73,757)
4437	Center for Advance Learning	-	-	-	-	-	-	-	-	-	-	(6,782)	(6,782)
4439	Homesource Family Charter	-	-	-	-	180,000	618,306	3,030	116,529	119,559	320,766	-	320,766
4440	Sheridan Allprep Academy	2,933,261	187,106	170,466	247,120	737,439	1,342,131	4,181	10,614	14,795	442,533	216,998	659,531
4441	Baker Web Academy	21,019,879	1,340,810	1,221,589	1,770,876	1,332,316	5,665,571	29,960	1,003,812	1,033,772	3,171,214	825,419	3,996,633
4443	Kroza Learning Oregon	3,458,934	220,637	201,016	291,407	604,736	1,317,796	4,930	47,615	52,545	112,205	112,205	634,045
4444	Bennett Pearson Academy, Inc.	1,348,849	86,027	78,377	113,621	136,464	414,489	1,922	132,143	134,065	203,467	(8,148)	195,319
4446	Coburg Community Charter School	2,191,825	139,811	127,378	184,656	164,427	616,272	3,124	276,715	279,839	330,675	7,614	338,289
4447	Aro Iris Spanish Immersion Charter School	1,997,879	127,440	116,107	168,317	50,537	462,401	2,848	474,825	477,673	301,415	(55,876)	245,539
4448	Gresham Barlow Web Academy	6,347,505	404,893	368,885	534,763	728,382	2,036,923	9,047	593,448	602,495	957,631	263,419	1,221,050
4449	Mosier Middle School	-	-	-	-	-	-	-	-	-	-	-	-
4450	Sauvie Island Academy	2,037,303	129,955	118,398	171,638	179,619	599,610	2,904	282,560	285,464	307,363	(32,210)	275,153
4451	River's Edge Academy Charter School	1,575,090	100,471	91,536	132,698	156,291	480,996	2,245	156,029	158,274	237,630	19	237,649
4452	South Columbia Family School	434,350	27,706	25,242	36,593	41,193	130,734	619	49,989	50,608	65,529	(6,585)	58,944
4453	Woodland Educational Initiative	1,836,695	117,159	106,739	154,737	286,188	666,823	2,618	81,966	84,584	277,097	523	277,620
4454	Le Monde Immersion Charter School	3,530,228	225,185	205,159	297,414	256,682	984,440	5,032	82,390	87,422	532,596	147,291	679,887
4455	Hope Chinese Charter School	3,391,678	216,347	197,107	285,741	81,578	780,773	4,834	131,873	136,707	511,694	22,743	534,437
4456	Insight School of Oregon Charter	4,802,475	306,339	279,096	404,597	946,416	1,936,448	6,845	1,101,793	1,108,638	319,230	724,537	1,043,767
4457	Oregon Virtual Education East	-	-	-	-	-	-	-	43,303	43,303	-	(29,425)	(29,425)
4458	Oregon Virtual Education West	-	-	-	-	-	-	-	43,299	43,299	-	(29,302)	(29,302)
4459	Crater Lake Charter Academy	3,059,035	195,129	177,776	257,717	338,869	969,491	4,360	69,093	73,453	461,509	97,771	559,280
4460	Kairos Pdx	3,657,142	233,281	212,535	308,106	384,681	1,138,603	5,213	44,995	50,208	551,743	208,170	759,913
4461	Mountain View Academy	-	-	-	-	-	-	-	-	-	-	-	-
4462	Bend International School	2,047,294	130,592	118,978	172,480	138,759	560,809	2,918	173,033	175,951	308,870	13,939	322,809
4463	Dallas Community School-Community Innovation Partners	1,527,975	97,466	88,798	128,728	295,653	610,645	2,178	217,236	219,414	230,522	60,745	291,267
4464	The Valley School of Southern Oregon	831,263	53,024	48,309	70,032	107,073	278,438	1,185	172,973	174,158	154,542	14,952	149,592
4465	Bridge Educational Foundation	-	-	-	-	-	-	-	108,874	108,874	-	(61,104)	(61,104)
4467	Cannon Beach Academy	394,253	25,149	22,912	33,215	54,857	136,133	562	109,125	109,687	59,480	(5,672)	53,808
4468	Frontier Charter Academy	4,414,761	281,807	256,564	371,833	400,013	1,310,117	6,292	644,552	650,844	666,043	301,177	967,220
4469	Desert Sky Montessori	1,233,544	78,685	71,687	103,923	107,588	361,883	1,758	122,582	124,340	186,102	66,627	252,729
4470	Oregon Family School	5,767,461	367,893	335,176	485,895	1,410,297	2,599,261	8,220	8,220	8,220	870,122	754,305	1,624,427
4471	Wahlonka Community School	-	-	-	-	125,071	125,071	-	389,690	389,690	-	2,652	2,652
4472	Valley Inquiry Charter School	430,285	27,447	25,006	36,251	225,582	314,286	613	162,685	163,298	64,916	51,024	115,940
4473	Willamette Connections Academy	3,362,733	214,501	195,425	283,303	979,647	1,672,876	4,793	765,202	769,995	507,327	443,422	950,749
4474	Oregon for Quality Virtual Education Inc	2,653,431	169,256	154,204	223,545	1,022,084	1,569,089	3,782	-	3,782	400,316	344,291	744,607
4475	Teach-NW	3,361,682	214,434	195,364	283,214	1,305,297	1,998,309	4,791	152,299	157,090	507,168	429,612	936,780
4476	Kalmiopsis Community Arts High School	55,622	3,548	3,232	4,886	35,149	46,615	79	-	79	8,391	7,988	16,379
4477	Virtual Preparatory Academy of Oregon	503,565	32,121	29,265	42,424	318,223	422,033	718	-	718	75,972	72,323	148,295
4478	Whitmore Academy	-	-	-	-	-	-	-	-	-	-	-	-
4479	Harmony Academy	1,121,792	71,557	65,193	94,508	371,537	602,795	1,599	68,151	69,750	169,242	157,113	326,355
4480	Holla School	860,654	54,899	50,017	72,508	492,860	670,284	1,227	-	1,227	129,845	121,099	250,944
Total for All Entities		\$ 22,331,724,890	\$ 1,424,489,267	\$ 1,297,807,289	\$ 1,881,396,123	\$ 1,540,146,320	\$ 6,143,838,999	\$ 31,829,500	\$ 1,540,146,320	\$ 1,571,975,820	\$ 3,369,129,043	\$ -	\$ 3,369,129,043

(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.

The accompanying notes are an integral part of this schedule.

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, 2025

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, 2025, there were 958 participating employers and State Agencies.

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

B. Plan Membership

The 1995 Legislature enacted Chapter 654, Section 3, Oregon Laws 1995, which has been codified into ORS 238.435. This legislation created a second tier of benefits for those who established membership on or after January 1, 1996. The second tier does not have the Tier One assumed earnings rate guarantee and has a higher normal retirement age of 60, compared to 58 for Tier One. For Tier One members, as of June 30, 2025, there were 6,496 active plan members, 126,515 retired plan members or their beneficiaries and alternate payees currently receiving benefits, 6,104 inactive plan members entitled to but not yet receiving benefits, for a total of 139,115 Tier One members. For Tier Two members, as of June 30, 2025, there were 21,797 active plan members, 26,029 retired plan members or their beneficiaries and alternate payee currently receiving benefits, 11,726 inactive plan members entitled to but not yet receiving benefits, for a total of 59,552 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, 2025, there were 169,965 active plan members, 16,108 retired plan members or their beneficiaries and alternate payee currently receiving benefits, 11,738 inactive plan members entitled to but not yet receiving benefits, and 25,456 inactive plan members not eligible for refund or retirement, for a total of 223,267 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, 2025

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, 2025 (the measurement period).

The Schedules present amounts that are elements of the financial statements of the System or its participating employers. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the System or its participating employers.

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 have 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

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, 2025

contributions and contributions from members other than judges are reported in the IAP and are not part of the Plan. Appropriate treatment of such amounts is the responsibility of the employer.

The Schedule of Employer Allocations reflects employer allocation percentages calculated by PERS for the fiscal year ended June 30, 2025 (the measurement date). Consistent with GASB 68, paragraph 50, employer proportions are actuarially determined as of December 31, 2023, 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 percentage 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.

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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.

Use of Estimates in the Preparation of the Schedules

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

Note 3 - Net Pension Liability and Actuarial Assumptions and Methods

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

<u>Net Pension Liability (in Millions)</u>	
<u>As of June 30,</u>	
	<u>2025</u>
Total Pension Liability	\$ 110,953.7
Plan Fiduciary Net Position	88,622.0
Employers' Net Pension Liability	\$ 22,331.7
Plan net position as a percentage of total pension liability	79.9 %

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

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Actuarial Methods and Assumptions

<u>Actuarial Methods and Assumptions</u>	<u>Pension</u>
Valuation date	December 31, 2023
Measurement date	June 30, 2025
Experience Study	2022, published July 24, 2023
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	<p>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.</p> <p>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.</p> <p>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.</p>

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2022 Experience Study, which reviewed experience for the four-year period ended on December 31, 2023.

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.

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Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in January 2023 the PERS Board reviewed long-term assumptions developed by both the third-party actuary'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/2025-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' third-party actuary's opinion that the detailed depletion date projections outlined in GASB 68 would clearly indicate that the fiduciary net position is always projected to be sufficient to cover benefit payments and administrative expenses.

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Deferred Inflows of Resources and Deferred Outflows of Resources

Deferred inflows of resources and deferred outflows of resources are calculated at the Plan level and are allocated to employers based on their proportionate share. For the measurement period ended June 30, 2025, 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, 2025 – 5.4 years
Fiscal Year ended June 30, 2024 – 5.3 years
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

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.