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, 2024



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, 2024

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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, 2024, 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, 2024, 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, 2024, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Schedules

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

Auditor's Responsibilities for the Audit of the Schedules

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matter

We have audited, in accordance with standards generally accepted in the United States of America, the financial statements of the fiduciary activities and the proprietary activities of the Oregon Public Employees Retirement System as of and for the fiscal year ended June 30, 2024, and our report thereon dated November 27, 2024, expressed unmodified opinions on those financial statements.

Restriction on Use

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

Macias Gini É O'Connell LAP

Sacramento, California January 31, 2025

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2024

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
1000	State Agencies	\$ 10,517,267,713	28.11295778%
1039	SAIF	203,185,652	0.54312107%
1179	Professional Liability Fund	13,991,943	0.03740086%
1252	Oregon State University	843,627,137	2.25503950%
1252	University of Oregon		
	, ,	689,712,338	1.84362083%
2000	Lake County	15,550,834	0.04156782%
2001	Clackamas County	642,655,925	1.71783769%
2002	Curry County	34,479,707	0.09216524%
2003	Douglas County	165,837,245	0.44328771%
2004	Harney County	16,335,385	0.04366495%
2005	Jackson County	148,638,985	0.39731626%
2006	Jefferson County	15,504,466	0.04144388%
2007	Klamath County	13,708,204	0.03664242%
2008	Lane County	159,833,336	0.42723908%
2009	Marion County	304,642,156	0.81431721%
2011	Washington County	576,494,453	1.54098618%
2012	Grant County	9,200,636	0.02459356%
2013	Umatilla County	57,740,528	0.15434208%
2014	Linn County	181,466,559	0.48506531%
2015	Yamhill County	103,384,184	0.27634888%
2016	Sherman County	6,748,496	0.01803892%
2017	Columbia County	43,422,224	0.11606885%
2018	Coos County	65,857,838	0.17603989%
2018	Wasco County		
	Baker County	14,228,918	0.03803431%
2021		18,849,750	0.05038592%
2022	Gilliam County	3,757,147	0.01004296%
2023	Morrow County Rural School District Board	-	0.0000000%
2027	Deschutes County	270,815,825	0.72389846%
2028	Union County		0.0000000%
2035	Hood River County	24,095,955	0.06440918%
2036	Clatsop County	54,891,619	0.14672687%
2037	Polk County	78,884,447	0.21086039%
2038	Multnomah County	1,273,785,302	3.40486459%
2039	Malheur County	23,849,387	0.06375009%
2040	Benton County	116,852,667	0.31235053%
2042	Josephine County	81,733,537	0.21847609%
2043	Lincoln County	17,511,951	0.04680995%
2044	Crook County	11,247,003	0.03006356%
2050	Wallowa County	1,250,327	0.00334216%
2052	Tillamook County	31,299	0.00008366%
2053	Community Counseling Solutions	-	0.0000000%
2099	State Judiciary	136,027,029	0.36360414%
2100	City of Roseburg	42,990,401	0.11491457%
2100	City of Salem	389,625,243	1.04147943%
2101	City of Medford	144,161,249	
	•		0.38534715%
2103	City of Albany	113,403,420	0.30313059%
2104	City of Ashland	61,653,933	0.16480273%
2105	City of Astoria	25,782,119	0.06891634%
2106	City of Beaverton	211,326,538	0.56488189%
2107	City of Bend	179,064,246	0.47864386%
2109	City of Canby	25,481,970	0.06811404%
2110	City of Coquille	1,137,638	0.00304094%
2111	City of Eugene	511,530,045	1.36733446%
2112	City of Forest Grove	9,318,642	0.02490900%
2113	City of Grants Pass	57,504,094	0.15371009%
2114	City of Gresham	257,442,049	0.68814997%
2115	City of Hillsboro	256,715,046	0.68620667%
2117	City of McMinnville	50,089,844	0.13389159%
2118	City of Ontario	17,599,267	0.04704334%
2110	City of Oregon City	50,235,504	0.13428094%
2120	City of Lake Oswego	104,822,012	0.28019224%
2120	City of Portland	1,752,069,272	4.68333134%
2121	City of Redmond	58,266,581	0.15574824%
	City of St Helens		
2123		20,280,728	0.05421097%
2125	City of Vernonia	2,882,751	0.00770568%
2126	City of West Linn	31,541,373	0.08431099%
2127	City of Cottage Grove	24,975,082	0.06675911%
2128	City of Tillamook	7,140,959	0.01908799%
2129	City of Sweet Home	4,811,060	0.01286010%
2131	City of Drain	1,370,045	0.00366217%
2132	Eugene Water & Electric Board	140,129,341	0.37456974%

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2024

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2135	McMinnville Water & Light Department	18,275,331	0.04885048%
2138	City of Hood River	15,252,566	0.04077055%
2139	City of Reedsport	3,882,930	0.01037918%
2140	City of Lebanon	25,355,052	0.06777478%
2142	City of Sherwood	33,456,716	0.08943076%
2143	City of Oakland	759,160	0.00202926%
2145	City of Vale	2,046,465	0.00547026%
2146	City of Prineville	16,076,445	0.04297280%
2147	City of Wheeler	536,037	0.00143284%
2148	City of Klamath Falls	29,816,569	0.07970054%
2149	City of Canyonville	745,412	0.00199251%
2150	City of Bandon	8,557,179	0.02287358%
2152	City of Coos Bay	41,052,871	0.10973550%
2154	City of Pendleton	34,565,745	0.09239523%
2155	City of Corvallis	116,522,157	0.31146706%
2157	City of Monmouth	12,730,211	0.03402822%
2158	City of Milton-Freewater	16,828,960	0.04498429%
2159	City of Baker City	14,028,822	0.03749944%
2160	City of Hermiston	26,599,665	0.07110167%
2161	City of Pilot Rock	1,180,717	0.00315609%
2162	City of Clatskanie	3,253,980	0.00869798%
2163	City of Milwaukie	35,756,166	0.09557726%
2165	City of Cornelius	11,647,680	0.03113458%
2166	City of Nyssa	2,121,263	0.00567020%
2167	City of Athena	718,605	0.00192085%
2168	City of Oakridge	5,829,764	0.01558313%
2170	City of Madras	6,909,205	0.01846850%
2172	City of Sandy	19,677,160	0.05259761%
2174	City of Mt Angel	3,236,449	0.00865112%
2175	City of Umatilla	11,424,162	0.03053711%
2176	City of Scappoose	8,852,849	0.02366392%
2177	City of Condon	691,158	0.00184749%
2178	City of Boardman	5,223,583	0.01396279%
2179	City of Estacada	4,813,916	0.01286774%
2180	City of Enterprise	2,713,739	0.00725390%
2181	City of Central Point	19,565,878	0.05230015%
2182	City of Cascade Locks	2,967,924	0.00793335%
2183	City of Myrtle Point	5,144,876	0.01375240%
2184	City of Port Orford	1,911,664	0.00510993%
2185	City of Wood Village	2,343,972	0.00626550%
2186	City of Chiloquin	217,171	0.00058050%
2187	City of Philomath	4,877,763	0.01303840%
2188	City of Talent	5,491,284	0.01467836%
2189	City of Willamina	-	0.0000000%
2191	City of Huntington	425,702	0.00113791%
2192	City of North Plains	2,775,037	0.00741775%
2193	City of Heppner	837,550	0.00223880%
2194	City of Cave Junction	2,272,361	0.00607409%
2195	City of Metolius	-	0.0000000%
2196	City of Hubbard	2,833,389	0.00757373%
2197	City of Myrtle Creek	3,674,327	0.00982158%
2198	City of Carlton	2,358,688	0.00630484%
2199	City of Junction City	9,981,251	0.02668017%
2200	City of Wallowa	605,021	0.00161724%
2201	City of Coburg	3,256,333	0.00870427%
2202	City of Dallas	21,409,462	0.05722811%
2203	City of Rockaway Beach	2,613,557	0.00698611%
2204	City of Burns	1,937,124	0.00517799%
2205	City of Elgin	1,793,876	0.00479508%
2206	City of Weston	498,369	0.00133215%
2207	City of Mill City	1,169,845	0.00312703%
2208	City of Fairview	5,107,984	0.01365379%
2209	City of Monroe	489,158	0.00130753%
2210	City of Helix	18,908	0.00005054%
2211	City of Jefferson	190,132	0.00050823%
2212	Town of Lakeview	3,243,046	0.00866875%
2213	City of Stanfield	844,927	0.00225851%
2214	City of Yamhill	940,472	0.00251391%
2215	City of Powers	-	0.0000000%
2216	City of Brookings	10,918,451	0.02918533%
2217	City of Sutherlin	11,042,146	0.02951597%
		,	1.0200.00170

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2024

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2218	City of Prairie City	1,197,747	0.00320161%
2219	City of Sheridan	2,892,411	0.00773150%
2220	City of Garibaldi	1,602,243	0.00428284%
2221	City of Sisters	3,289,345	0.00879251%
2222	City of Jacksonville	5,192,476	0.01387964%
2223	City of Cannon Beach	9,732,718	0.02601583%
2223	City of Falls City	601,402	0.00160756%
2224	City of Echo	451,957	0.00120809%
2225	City of Hines		0.00387815%
		1,450,845	
2227	Town of Bonanza	-	0.0000000%
2228	City of Turner	2,319,604	0.00620037%
2229	City of John Day	1,765,166	0.00471834%
2230	City of Union	- -	0.0000000%
2231	City of Banks	1,004,557	0.00268521%
2232	City of Joseph	821,368	0.00219554%
2233	City of Lafayette	1,742,454	0.00465763%
2234	City of Aumsville	4,074,437	0.01089109%
2235	City of Amity	802,412	0.00214487%
2236	City of Creswell	3,841,268	0.01026782%
2237	City of Troutdale	12,691,840	0.03392565%
2238	City of Warrenton	10,074,482	0.02692938%
2240	City of Wilsonville	32,692,935	0.08738915%
2241	City of Bay City	2,475,255	0.00661643%
2242	City of Gaston	- · · · · · · · · · · · · · · · · · · ·	0.0000000%
2243	City of Brownsville	995,590	0.00266124%
2244	City of Lakeside	715,554	0.00191270%
2245	City of Dundee	2,335,473	0.00624279%
2246	City of Merrill	-	0.0000000%
2247	City of Malin	436,231	0.00116606%
2248	City of Fossil	321,001	0.00085804%
2240	City of Phoenix	5,222,896	0.01396095%
2249			
	City of Gold Beach	2,246,968	0.00600621%
2251	City of Rogue River	2,650,141	0.00708390%
2252	City of Dayton	1,746,206	0.00466766%
2253	Town of Butte Falls	328,982	0.00087938%
2254	City of Shady Cove	571,843	0.00152855%
2255	Town of Canyon City	387,735	0.00103643%
2256	City of Jordan Valley	-	0.0000000%
2257	City of Culver	863,674	0.00230863%
2258	City of Adair Village	1,214,708	0.00324695%
2259	Town of Hammond	-	0.0000000%
2260	City of Riddle	853,364	0.00228107%
2261	City of Waldport	2,074,998	0.00554653%
2262	City of Dufur	423,092	0.00113094%
2263	City of La Grande	8,684,861	0.02321488%
2264	City of Gervais	2,429,345	0.00649371%
2265	City of Westfir	158,720	0.00042426%
2266	City of Irrigon	1,732,400	0.00463075%
2267	City of Independence	12,079,349	0.03228845%
2268	City of Harrisburg	2,373,551	0.00634457%
2269	,		
	City of Durham	281,096 168,637	0.00075138% 0.00045077%
2270 2271	City of Lyons City of Columbia City	168,637 1,787,848	0.00045077% 0.00477897%
2272	City of Aurora	1,014,037	0.00271055%
2273	City of Silverton	8,645,660	0.02311010%
2274	City of Gold Hill	401,169	0.00107234%
2275	City of Toledo	7,787,991	0.02081752%
2276	City of Newport	8,450,416	0.02258820%
2277	City of Rajneeshpuram	-	0.0000000%
2278	City of Springfield	107,821,261	0.28820932%
2279	City of Keizer	35,412,846	0.09465955%
2280	City of Winston	5,993,687	0.01602130%
2281	City of Manzanita	3,308,284	0.00884314%
2282	City of Eagle Point	3,937,521	0.01052511%
2283	City of Maupin	1,779,368	0.00475630%
2284	City of Halsey	831,506	0.00222264%
2285	City of Veneta	3,336,872	0.00891955%
2286	City of Millersburg	1,455,536	0.00389069%
2280	City of King City		0.00488465%
2287	City of Tualatin	1,827,383 44,318,721	
2288		44,318,721	0.11846521% 0.0000000%
2203	City of St Paul	-	0.0000000%

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2024

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2290	City of Molalla	7,635,274	0.02040931%
2291	City of Florence	11,578,486	0.03094962%
2292	City of North Bend	12,854,035	0.03435920%
2293	City of Lowell	1,087,637	0.00290728%
2294	City of Depoe Bay	2,180,050	0.00582734%
2295	City of Tigard	24,848,661	0.06642118%
2295	, ,	, ,	
	City of Happy Valley	16,524,657	0.04417088%
2297	City of Rainier	3,631,860	0.00970807%
2298	City of Lincoln City	26,407,608	0.07058829%
2299	City of Dunes City	164,109	0.00043867%
2300	City of Yachats	1,667,381	0.00445696%
2301	City of Moro	299,148	0.00079963%
2302	City of Mt. Vernon	335,678	0.00089728%
2303	City of Woodburn	35,750,601	0.09556238%
2304	City of Gladstone	11,641,539	0.03111817%
2305	City of Elkton	232,588	0.00062171%
2306	City of Imbler	58,829	0.00015725%
2307	City of Yoncalla	998,779	0.00266976%
2308	City of North Powder	367,875	0.00098334%
2309	City of Gearhart	3,184,506	0.00851228%
2400	Gilliam County Fire Services	-	0.0000000%
2401	South Clackamas Transportation District	-	0.0000000%
2402	Kernville Gleneden Beach Lincoln Beach Water District	<u>.</u>	0.0000000%
2403	Central Coos Fire and Rescue	572,123	0.00152930%
2404	North Gilliam County Health District		0.00000000%
2404	Mcminnville Fire District		0.0000000%
2403	Pleasant Hill Goshen Rural Fire Protection District	1,227,323	0.00328067%
2408	Port of The Dalles		
		387,530	0.00103588%
2507	Port of Astoria	2,788,203	0.00745295%
2508	Multnomah Drainage	11,854,885	0.03168845%
2510	Horsefly Irrigation District	439,540	0.00117490%
2511	Grants Pass Irrigation District	2,007,981	0.00536739%
2512	Port of Portland	188,320,307	0.50338557%
2513	Port of Coos Bay	4,652,068	0.01243511%
2515	Klamath County Fire District 1	40,974,501	0.10952601%
2518	Clackamas County Housing Authority	8,619,883	0.02304119%
2519	Home Forward	70,380,932	0.18813025%
2521	League of Oregon Cities	7,032,454	0.01879795%
2522	Lane Council of Governments	57,837,706	0.15460184%
2526	Clatskanie PUD	12,016,886	0.03212148%
2527	Deschutes Valley Water District	5,123,473	0.01369519%
2528	Columbia River Fire & Rescue	21,732,613	0.05809190%
2529	East Fork Irrigation District	1,738,900	0.00464813%
2530	River Road Water District	1,069,357	0.00285842%
2531	Oregon School Boards Association	12,508,323	0.03343511%
2533	Owyhee Irrigation District	4,867,935	0.01301213%
2535	Athena Cemetary Maintenance District 1	4,007,335	0.0000000%
2536		-	
	Valley View Cemetery	-	0.0000000%
2538	Clackamas Vector Control	935,986	0.00250192%
2540	West Extension Irrigation District	533,056	0.00142487%
2541	Jackson County Vector Control District	620,667	0.00165906%
2542	Rainbow Water District	2,174,975	0.00581377%
2545	Council of Governments	34,695,089	0.09274097%
2547	Metzger Water District	-	0.0000000%
2549	Rogue River Fire District	3,851,772	0.01029590%
2550	Nyssa Road Assessment District 2	516,008	0.00137930%
2552	Winston-Dillard Fire District	3,393,633	0.00907128%
2553	Tangent Rural Fire Protection District	713,372	0.00190686%
2555	Monroe Fire Department	634,498	0.00169603%
2556	Jackson County Fire District 5	19,778,546	0.05286862%
2557	Estacada Fire Department	3,361,676	0.00898586%
2559	Keizer Fire Department	15,788,011	0.04220181%
2561	Jefferson Rural Fire Protection District	1,520,427	0.00406414%
2562	Wy'East Fire District	189,612	0.00050684%
	Central Oregon Irrigation District	6,733,017	0.00050884%
2563	5 5		
2564	Illinois Valley Fire District	2,712,304	0.00725007%
2567	Charleston Rural Fire Protection District	990,708	0.00264819%
2568	Molalla Rural Fire Protection District 73	6,245,301	0.01669387%
2569	Central Oregon Intergovernmental Council	9,830,637	0.02627757%
2570	Port of St Helens	1,798,115	0.00480641%
2571	Crystal Springs Water District	2,041,688	0.00545749%

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2024

2575 Jelferson County Rural File Protection District 55.76.207 0.001430535 2576 Depose Bay Rural File Protection District 9.809.571 0.0282212 2580 Manon County File District 9.809.571 0.0282212 2581 Manon County File District 1.420.005 0.00355074 2582 Tritent Irrigation District 1.309.233 0.00355074 2583 Regue River Valley Fingation District 1.399.333 0.00355074 2586 Classiania Rural Fing Protection District 1.242.057 0.01482644 2586 Viest Slope Water District 1.240.721.005 0.00482644 2587 Materia District 2.0072.005 0.00482644 2588 Regue Fine District 10.694.149 0.02828144 2589 Matoria District 2.0005 0.00047733 2589 Bend Parks A Reversation 2.460.850 0.00645374 2590 Winey Fine District 1.038.432 0.003124244 2590 Matoria District 2.460.850 0.00022063 2500 Bend Parks A Reversat	Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2575 Jefferson Courty Rural Fire Protection District 666,865 0.0017803 2576 Depo By Rural Fire Protection District 9,898,571 0.0282213 2580 Marin Courty Fire District 9,898,571 0.0282214 2581 Marin Courty Fire District 1,420,005 0.00355074 2582 Talent Hingsinon District 1,399,353 0.00355074 2583 Marin District 1,399,353 0.00354074 2584 Nearo District 1,242,005 0.0042844 2585 Classkamin Rural Fire Protection District 1,243,444 0.0048464 2586 Classkamin Rural Fire Protection District 1,044,444 0.0048464 2587 Water Stope Value District 1,044,444 0.00482844 2588 Calver Fire District 1,044,444 0.00482844 2599 Marion District 2,050 0.00482844 2590 Marion District 2,050 0.00380797 2597 Marion District 2,460,850 0.0068357 2598 Marion Courty Fire District 1,423,840	2572	Local Government Personnel Institute	-	0.0000000%
2576 Depee Bay Knuil Fire Protection District 5.076.207 0.01460032 2576 La Pine Nural Fire Protection District 2.039.206 0.005917147 2589 Marion Courty Fire District 1.300.2728 0.005917147 2586 Firegues Riser Valey Intgrain District 1.300.2728 0.00350704 2587 La Regues Riser Valey Intgrain District 5.976.207 0.0464026 2589 Vest Valey Intgrain District 7.223.63 0.00460466 2589 Claskanie Route Toberict 7.223.63 0.04642464 2580 Redrond Fire & Rescue 2.0.362.087 0.06443474 2580 Morr 2.0.362.087 0.06443547 2580 Morr 2.0.362.087 0.06443547 2580 Morr 2.0.362.087 0.0076733 2590 March Imagina Anthonity 4.23.23.490 0.00380699 2591 March Imagina Anthonity 2.23.92.00 0.007647533 2592 Sauth Subtrane Control 2.49.02 0.00064577 2593 Sauth Subtrane Control 1.71.73.23			666.695	
2570 La Pine Kuar Fire Protection District 9.809.571 0.0282212 2580 Mairo Courty Fire District 1 2.333.206 0.00091707 2581 Taken Iringation District 1.303.725 0.00337677 2582 Taken Iringation District 1.303.726 0.00337677 2585 Classchain Rural Fine Protection District 1.303.726 0.0044044 2596 Classchain Rural Fine Protection District 1.305.726 0.0044044 2598 Classchain Rural Fine Protection District 1.366.022 0.0035144 2598 Classchain Protection District 1.366.022 0.0035144 2598 Classchain Protection District 1.253.456 0.0035049 2598 Classchain Protection District 1.263.456 0.0035049 2598 Mairion County Fine District 1.423.456 0.0035049 2598 Mairion County Fine District 1.423.456 0.0035049 2600 Wriston-Dillotint 1.423.457 0.0045037 2600 Wriston-District 1.423.458 0.00324047 2601 <t< td=""><td></td><td></td><td></td><td></td></t<>				
2890 Marion Courty File District 22.338,256 0.06971737 2881 Faint Irrigation District 1.420,005 0.0037977 2882 Talsent Irrigation District 1.399,353 0.0037967 2886 Cale Nerv Valley Irrigation District 1.399,353 0.0037467 2886 Cale Nerv Valley Irrigation District 1.399,353 0.003465142 2890 Restrond File & Rescue 0.06424044 0.06424044 2890 Restrond File & Rescue 2.0462,087 0.06424044 2890 Merion Charty File District 1.654,149 0.02821646 2896 Bandry File District 2.90,405 0.00643773 2897 Materion County Housing Authority 1.423,849 0.0030009 2898 South File District 2.879,897 0.00079785 2899 Matricin County File District 2.859,956 0.00022005 2800 Carbet Water District 2.859,956 0.00022005 2801 Baker Valley Housing Authority 2.60,423 0.00022005 2802 Carbet Water District				
2891 Pot of Umails 343.320 0.00091770 2882 Talent infragion District 1.2005 0.00375671 2895 Talent Naley infragion District 1.309.728 0.00350671 2895 Classianie Rual File Protection District 6.534.5473 0.00185262 2006 Classianie Razie 0.202.067 0.0544264 2007 Medford Imgiston District 1.206.026 0.6434544 2008 Requere Mark Science 240.721.006 0.64345644 2009 Medford Imgiston District 240.721.006 0.6435674 2009 Medford Imgiston District 240.721.006 0.6645376 2009 Medford Imgiston District 240.721.006 0.6645376 2009 Medford Imgiston District 1.778.257 0.0007732 2000 Witston-Dilariti 1.778.257 0.00782247 2000 Witston-Dilariti 2.522 0.00071822 2000 Witston-Dilariti 2.532 0.0071822 2001 Witston-Dilariti 2.446.249 0.00724060				
2828 Talent Ingiano District 1,420,005 0.033579571 2858 Rogue Never Valley Ingiano District 1,339,233 0.033504051 2868 Classhane Rura Filer Protection District 6,334,547 0.01460464 2869 West Stope Water District 6,334,547 0.01462446 2869 West Stope Water District 2,432,007 0.0462424 2870 Water Stope Water District 2,432,007 0.0462424 2840 Marton Chart Re Rescue 2,332,007 0.0462424 2840 Marton Chart File District 1,423,849 0.03305699 2850 Marton County Housing Authonity 1,423,849 0.003205699 2860 Winstan-Olarid Water District 2,859,955 0.000727333 2860 Winstan-Olarid Water District 1,138,802 0.000247333 2860 Winstan-Olarid Water District 1,138,802 0.00324050 2861 Charler Water District 1,138,802 0.00324050 2862 Sion Firo District 4,401,723 0.01224557 2863 Content Water District<				
2865 Rogue River Valley Imgaino District 1,309,728 0.00330004 2867 Tualish Valley Imgaino District 6,393,537 0.00374057 2868 West Sipe Water District 1,236,022 0.00464064 2869 West Sipe Water District 1,236,022 0.0035142 2869 Mest Sipe Water District 1,236,022 0.0035142 2869 Mest Sipe Water District 1,236,022 0.0035142 2860 Mendord Imgation District 2,236,0850 0.00977733 2869 Bender Parks & Recreastion 2,436,0850 0.009779785 2869 Water District 1,738,257 0.00779785 2860 Winscholl Micry Marco District 1,738,257 0.00779785 2861 Baker Valley Ingaino District 1,738,257 0.00779785 2862 Corbett Water District 1,738,257 0.00774576 2863 South Suburban Sanitary District 1,256,253 0.00774576 2864 West Valley Hunging Authority 2,869,457 0.007745576 28665 FrooDistrict 4,87				
2827 Tualian Valley Infgaton Diantet 1.399,333 0.0374051 2838 Classiona Ruar Fire Protection Diantet 6,334,547 0.01856242 2899 West Slope Water Diantet 1.722,638 0.0444444 2890 Rednond Fire & Rescue 20,382,087 0.0443444 2891 Rednond Fire & Rescue 20,322,087 0.0434344 2892 Mednond Fire & Rescue 20,322,017 0.0434344 2893 Menion Cambridge Mathematics 1,038,149 0.02321144 2895 Senter Alexa Rescue 2,038,050 0.00328099 2896 Menion Cambridge Mathematics 1,423,840 0.0038099 2800 Wission-Diated Water Diatrict 2,878,825 0.000747533 2801 Wission-Diated Water Diatrict 681,328 0.00477533 2802 Aumanike Rule Protection Diatrict 681,328 0.00748576 2803 West Valey Ingating Authomby 2,400,473 0.00748576 2804 West Valey Ingating Authomby 2,400,473 0.00748576 2805 Dorine Diatrict				
2688 Claskane Run Fine Protection District 6,393,547 0.0183624 2689 West Shop Water District 1,222,636 0.00440466 2690 Redmond Fire & Rescue 20,380,087 0.06442844 2691 Metro 10,650,22 0.00386142 2694 Metro 240,721,005 0.6843576 2695 Endr Parks R Recreation 24,880,850 0.00645376 2696 Bend Parks R Recreation 24,880,850 0.0007733 2698 Mation Courny Housing Authority 1,423,849 0.0030599 2609 Winstrom Courny Housing Authority 2,675,650 0.00070303 2600 Winstrom Courny Housing Authority 2,865,055 0.00072033 2601 Basker Valley Ingation District 1,138,062 0.00304060 2605 Sito Fire District 1,838,02 0.00071082 2606 Wast Valley Housing Authority 2,800,478 0.00724567 2607 Hoodiand Fire District 1,838,02 0.00034406 2608 Sato Fire District 4,817,23 0.0126565				
2829 West Shop Water District 1,722,638 0.0640466 2890 Redirod Fire, Rescue 20,320,087 0.0542444 2891 Medirod Fire, Rescue 20,320,087 0.0542444 2892 Medirod Fire, Rescue 20,305,142 0.0542444 2895 Carby Fire District 20,023,143 0.06434541 2896 Maptern Orster Entropy Fire District 24,805 0.0077733 2897 Maptern Orster Entropy Fire District 24,805 0.0077733 2898 Main County Acading P District 2,772,257 0.0070733 2800 Wrisson-Dilard Water District 685,306 0.00229053 2801 Deater Valley Impaint District 1,138,802 0.0034405 2802 Austrat-Oceanside Saniary District 1,138,802 0.0034405 2803 Gaston Run Fire Protection District 2,462,494 0.007248576 2804 Neatrat-Oceanside Saniary District 2,40,4772 0.007248576 2804 Vest Valley Honting Variant 2,10,4364 0.002334405 2804 Vest Valley Honting V				
2500 Redmond Trigation District 1.366,022 0.03485442 2594 Metro 1.0594,149 0.02831846 2595 Anoly Fire District 1.0594,149 0.02831846 2596 Bend Parks & Recreation 2.860,850 0.00643757 2597 Mapheton Water District 2.873,825 0.0077733 2598 Marion County Housing Autority 1.423,849 0.00380592 2509 Winston-Dianary District 2.873,825 0.00779785 2500 Winston-Dianary District 1.778,225 0.00779785 2501 Winston-Dianary District 681,338 0.001223053 2502 Autority District 681,338 0.001223053 2603 Corbett Water District 2.68,932 0.000748576 2604 Hoodand Fire District 2.766,249 0.00223957 2606 West Valley Housing Authority 2.004,9491 0.00223979 2610 Turner Fire District 1.43,840 0.00223979 2610 Turner Fire District 1.64,491,002023979 0.0040900				
282 Medford Ingation District 41,366,022 0.0365144 2854 Metro 240,721.005 0.6434544 2856 Canby Fire District 10,594,149 0.0385184 2857 Mapheton Water District 229,0805 0.00077733 2858 Main Courty Housing Authority 1,423,849 0.0308699 2869 South Suburban Sanitary District 2,873,825 0.000747333 2861 Baker Valley Irigiston District 1,778,257 0.00474533 2862 Corbett Water District 661,320 0.0007468 2863 Rolander Fine District 1,66,903 0.0007468 2864 Weist Valley Housing Authority 2,800,478 0.0074567 2865 Weist Valley Housing Authority 2,800,478 0.0074567 2866 Weist Valley Housing Authority 2,800,478 0.0074568 2867 Houdiand Fine District 164,496 0.0074568 2868 Gaston Rural Fire Protection District 2,402,496 0.0074568 2869 Weist Valley Housing Authority 4,414,123 <td></td> <td>•</td> <td></td> <td></td>		•		
2894 Metro 240,721,005 0.6434541 2895 Canby Fire District 10,594,149 0.02831846 2896 Bend Parks & Recreation 24,800,805 0.00077733 2898 Marion County Housing Authority 14,23,449 0.0038059 2899 South Suburban Santary District 2,879,825 0.000769785 2800 Winston-Dilard Water District 17,78,257 0.0000000 2802 Aumsville Rural Fire Protection District 681,328 0.00161212 2804 Netaris-Cosenside Sanitary District 2,800,478 0.0074057 2807 Hoodand Fire District 2,800,478 0.0074057 2808 Vales I vales Induced Sanitary District 2,800,478 0.0074057 2807 Hoodand Fire District 2,800,478 0.0074057 2808 Vales Inter Protection District 2,800,478 0.0074057 2819 Point River Irrigation District 2,800,478 0.0074057 2811 Point River Irrigation District 16,446 0.00041897 2811 Point River Irrigation Dist			20,362,087	0.05442844%
2950 Canby Fire District 10.584/149 0.0281146 2956 Bend Parks & Recreation 24.680.850 0.06645376 2957 Mapkton Water District 29.0305 0.00777333 2958 Mainton County Housing Authority 1.23.849 0.00380599 2959 South Suburban Sanitary District 2.679.825 0.00475333 2001 Baker Valley Irigation District 681.328 0.001722053 2002 Aurent'Reum Fire Protection District 681.328 0.001722053 2003 Carbeit Water District 1.138.802 0.00374060 2004 Sole Fire District 2.65.927 0.00472050 2005 Sole Fire District 2.87.924 0.00774060 2007 Hoodined Fire District 2.746.249 0.00774060 2018 Gaston Rural Fire Protection District 2.746.249 0.00774060 2011 Burner Fire District 1.024.961 0.0064207 2011 Burner Fire District 1.23.46 0.0002207 2014 Burner Hire District 1.024.961 <t< td=""><td>2592</td><td>Medford Irrigation District</td><td>1,366,022</td><td>0.00365142%</td></t<>	2592	Medford Irrigation District	1,366,022	0.00365142%
2566 Bend [*] Parks & Recreation 24 80.850 0.0664377 2587 Mapleon Water District 2.879.825 0.00789785 2589 Marion County Housing Authonity 1.428.449 0.0038059 2589 South Suburbans Sanitary District 1.778.257 0.00478333 2580 Winston-Dillard Water District 3.650.05 0.00229053 2600 Aumsville Rural Fine Protection District 3.650.05 0.00229053 2606 Socio Fine District 2.850.92 0.00071082 2606 West Valley Housing Authonity 2.800.478 0.00734060 2607 Hocadand Fine District 3.37,924 0.00229053 2608 Gaston Rural Fire Protection District 3.37,924 0.00223073 2610 Tumer Fire District 3.746,249 0.00734060 2611 Tumer Fire District 3.746,249 0.00734060 2611 Tumer Fire District 3.122,4961 0.00220073 2611 Burne River Imgation District 1.123,496 0.00020000 2611 Burner Ring Burbin Burbin Burbin Burb	2594	Metro	240,721,005	0.64345414%
2587 Mapleton Water District 220,005 0.00077733 2568 Marion County Housing Authonity 1,423,849 0.00380599 2569 South Suburban Sanitary District 2,879,825 0.000787333 2600 Winschn-Diliad Water District 358,905 0.00022005 2002 Aumwilk Rvall File Protection District 681,328 0.0018212 2014 Baker Valler Vlosing Authonity 2,800,478 0.007748576 2026 West Valler Vlosing Authonity 2,800,478 0.00748576 2026 West Valler Vlosing Authonity 2,800,478 0.00748576 2026 West Valler Vlosing Authonity 2,124,849 0.000748576 2026 West Valler Vlosing Authonity 2,124,9491 0.00223979 2010 Turner File District 2,746,249 0.00748576 20211 Burne River Ingation District 182,101 0.00022397 2011 Turner File District 2,746,249 0.00744980 20213 Community Services Consortuin 21,024,961 0.0000000 20214 Mountain V	2595	Canby Fire District	10,594,149	0.02831846%
2588 Marion County Housing Authority 1.428.449 0.00380592 2599 South Suburban Snahary District 1.778.527 0.00475938 2600 Winston-Dillard Water District 868.005 0.0022903 2601 Baker Valley Irrigation District 868.005 0.0022903 2603 Corbett Water District 1.138.002 0.00304405 2606 Scio Fier District 1.238.002 0.00304405 2606 West Valley Housing Authority 2.800.478 0.00748050 2607 Hoocidand Fire District 3.778.244 0.0022397 2610 Turmer Fire District 2.774.249 0.00734080 2611 Burn River Irrigation District 18.1496 0.0002307 27612 Community Services Consortium 21.024.961 0.0002807 27614 Mountain Valley Mental Health Program 0.0000000 0.0000000 27615 Humanities Council 4.413.20 0.00013137 27614 Mountain Valley Mental Health Program 0.0000000 0.00013137 27615 Humanitis Council	2596	Bend Parks & Recreation	24,860,850	0.06645376%
2599 South Suburban Saniary District 2.878.825 0.00769783 2600 Winsch-Dillard Water District 1.778.257 0.00475333 2601 Baker Valler District 656.905 0.000220053 2803 Corbett Water District 686.1328 0.00182121 2804 Netter-Docansido Saniary District 1.138.802 0.00334405 2805 Scio File District 2.800.478 0.00748576 2806 West Valley Housing Authority 2.800.478 0.00748576 2806 West Valley Housing Authority 2.800.478 0.00748576 2807 Hoodand Fine District 2.744.249 0.00748576 2808 West Valley Housing Authority 2.124.249 0.00748576 2811 Burre River Ingiation District 2.744.249 0.00748576 2811 Burre River Ingiation District 1.82.101 0.00660002 2811 Burre River Ingiation District 1.82.101 0.0060000 2811 Murre River Ingiation District 1.82.101 0.0060000 2811 Muren River Conservation Distr	2597	Mapleton Water District	290,805	0.00077733%
2599 South Suburban Saniary District 2.878.825 0.00769783 2600 Winsch-Dillard Water District 1.778.257 0.00475333 2601 Baker Valler District 656.905 0.000220053 2803 Corbett Water District 686.1328 0.00182121 2804 Netter-Docansido Saniary District 1.138.802 0.00334405 2805 Scio File District 2.800.478 0.00748576 2806 West Valley Housing Authority 2.800.478 0.00748576 2806 West Valley Housing Authority 2.800.478 0.00748576 2807 Hoodand Fine District 2.744.249 0.00748576 2808 West Valley Housing Authority 2.124.249 0.00748576 2811 Burre River Ingiation District 2.744.249 0.00748576 2811 Burre River Ingiation District 1.82.101 0.00660002 2811 Burre River Ingiation District 1.82.101 0.0060000 2811 Murre River Ingiation District 1.82.101 0.0060000 2811 Muren River Conservation Distr	2598	Marion County Housing Authority	1,423,849	0.00380599%
2600 Winston-Dilard Water District - 0.0000000 2601 Baker Valley Irgination District - 0.0000000 2602 Aurnsville Rural Fire Protection District 661,328 0.00182121 2604 Netars-Oceanside Sanitary District 1.138,802 0.00071402 2605 Scio Fire District 1.268,923 0.00071402 2606 West Valley Housing Authority 2.800,478 0.0012023978 2607 Hoodand Fire District T 4.491,723 0.0120650 2608 Gaston Rural Fire Protection District 8.74,494 0.00223978 2610 Turner Fire District 1.94,496 0.00041297 2611 Burn River Irrigation District 1.94,496 0.00000000 2615 Humanities Council 1.33,46 0.00000000 2616 Mountain Valley Mental Health Program - 0.00000000 2617 Clean Water Services 10,175,087 0.2744390 2628 Jackson County Fire District 2.052,734 0.0000000 2619 Comprehensive Options For Drug Abusers <td></td> <td></td> <td></td> <td>0.00769785%</td>				0.00769785%
2801 Baker Valley Irrigation District - 0.0000000 2802 Aunswille Rural Fire Protection District 865,905 0.00229053 2803 Corbert Water District 1138,802 0.00304406 2804 Nettars-Oceanside Sanitary District 265,923 0.00071082 2805 Scio Fire District 265,923 0.00074086 2806 West Valley Housing Authority 268,000 0.0023977 2816 Turner Fire District 274,62,49 0.00734080 2811 Burnt River (ringation District 124,346 0.00904297 2812 Community Services Consortium 21,024,961 0.00623072 2813 Polk Soil & Water Conservation District 123,346 0.0000200 2815 Humanities Council 123,346 0.00032971 2816 Alcohol Safety Action Program - 0.00000000 2817 Clean Water Services 101,175,087 0.2294399 2818 Estacada Cametery District 401,333 0.00135371 2826 Ford Nater Services 20,09322		•		
2602 Aurnsville Rival Fire Protection District 868,905 0.00229053 2603 Corbett Water District 1138,802 0.00304405 2605 Scie Fire District 265,923 0.00071405 2606 West Valley Housing Authority 266,004,78 0.007745575 2607 Hoodmaf Fire District 2,37,924 0.00223977 2610 Turner Fire District 2,746,249 0.000744057 2611 Burn River Ingation District 124,496 0.00041297 2612 Community Services Consortium 21,024,961 0.00048075 2613 Public Soil & Water Conservation District 123,346 0.0002201 2616 Autonal Valley Mental Health Program - 0.0000000 2616 Autonal Safety Action Program - 0.0000000 2617 Clean Water Services 101,175,087 0.27444390 2618 Estacada Cemetery District 2,09,332 0.00013131 2624 Klamath Vector Control 373,113 0.0009674 2625 Pot of Newport 4,413,326				
2603 Corbert Water Detrict 681,328 0.00182121 2604 Netrars-Oceanside Samitary District 1.138,802 0.00304406 2605 Scio Fire District 285,923 0.00071082 2606 Wers Valley Housing Authority 2.800,478 0.00724576 2607 Hoodiand Fire District 74 4.817,723 0.0120650 2608 Gaston Rura Fire Protection District 2.746,249 0.00734080 2611 Burn River (ingaino District 182,491 0.00620377 2612 Community Services Consortium 21,024,961 0.00620377 2613 Polk Soil & Water Conservation District 182,310 0.0000000 2614 Mountain Valey Mental Health Program - 0.00000000 2615 Humanities Council 12,33,46 0.00032971 2616 Acohol Safety Action Program - 0.0000000 2617 Clean Water Services 101,175,087 0.290458702 2618 Estacada Cennetery District 4,313,31 0.0009007 2628 McKenzie Fire and Rescue		, .	856 905	
2604 Netars-Oceanside Saniary District 1,38,802 0.00304405 2606 Scio Fire District 265,523 0.00071052 2606 West Valley Housing Authority 2,800,478 0.0074857 2607 Hoodand Fire District 7 4,441,723 0.01220650 2608 Gaston Rural Fire Protection District 2,746,249 0.00734980 2611 Burnt River Irrigation District 154,496 0.00044977 2612 Community Services Consortium 21,024,961 0.06820032 2614 Mountain Valley Mental Health Program 10,00048676 0.000302971 2616 Alcohol Safey Action Program 0.00000000 0.00000000 2617 Clean Water Services 0.10,175,067 0.27044380 2618 Estacada Cemetery District 4,913,320 0.00031331 2624 Klamath Vector Control 373,113 0.0009871 26252 Metropolitan Wastewater Management Commission - 0.00000000 26262 Metropolitan Wastewater Management Commission - 0.00000000 26253				
2605 Scio Firo District 265,023 0.00071082 2606 West Valley Housing Authority 2,800,478 0.007748576 2607 Hoodland Fire District T4 4,491,723 0.01206550 2608 Gaston Rural Fire Protection District 2,746,249 0.000748576 2610 Turner fire District 2,124,961 0.00523979 2611 Burn River Irrigation District 154,496 0.00041297 2612 Community Services Consortium 21,024,961 0.00048670 2613 Mountain Valley Menial Health Program 0.00000000 0.00000000 2615 Humanities Council 123,346 0.0000000 2616 Clean Water Services 0.00000000 0.00000000 2617 Clean Water Services 0.00000000 0.00000000 2618 Extacada Cemetery District 2,052,734 0.00648702 2628 Mackson Country Fire District 1 2,003,332 0.00032971 2628 Port of Newport 4,413,336 0.01196873 2629 Port of Newport 4,413,336				
2606 West Valley Housing Authority 2.800.478 0.0074857 2607 Hoodand Fire District 4.817.23 0.01220650 2608 Gaston Rural Fire Protection District 837.924 0.00724080 2610 Turner Fire District 2.746.249 0.00734080 2611 Burn River Imgation District 1154,486 0.00041287 2612 Community Services Consortium 2.10.24,961 0.00023071 2616 Mountain Valley Mental Health Program - 0.0000000 2616 Alcohol Satety Action Program - 0.00000000 2617 Clam Water Services 111.75.087 0.2744330 2618 Estacada Cemetery District - 0.00000000 2620 Jackson County Fire District 6 4.413.23 0.00131331 2621 Klamath Vector Control 373.113 0.0099734 2622 Fuan Valley Fire District 6 4.010.18 0.01178657 2623 Fuan Valley Fire District 7 3.003371 0.00054702 2624 Mokenze Fire and Rescue 2.009.332		•		
2607 Hoodland Fire District 74 4.491,723 0.01200650 2608 Gaston Rural Fire Protection District 8.37,924 0.00734080 2610 Turner Fire District 154,496 0.00734080 2611 Burn River ingration District 164,496 0.00041297 2612 Community Services Consortium 21,024,961 0.0000000 2615 Humanit Valey Mental Health Program - 0.0000000 2616 Humanites Council 123,346 0.00032971 2617 Clean Water Services 101,175,087 0.2704339 2618 Estacada Cemetery District - 0.0000000 2619 Comprehensive Options For Drug Abusers - 0.0000000 2620 Jackson County Fire District 6 2,052,734 0.00548702 2622 Evans Valley Fire District 6 2,052,734 0.00548702 2625 Port of Newport 4,413,336 0.01179697 2626 Micropoltan Wastewater Management Commission - 0.0000000 2620 Micropoltan Wastewater Management Commission				
2686 Gaston Rural Fire Protection District 237.924 0.0023979 2610 Turner Fire District 27.46.249 0.00734080 2611 Burn River Irrigation District 154.496 0.000734080 2612 Community Services Consortium 21.024.961 0.00048576 2613 Polk Soil & Water Conservation District 182.101 0.00048576 2614 Mountain Valley Mertal Health Program - 0.00000000 2615 Humanities Council 123.346 0.00032971 2616 Alcohol Safety Action Program - 0.00000000 2617 Clean Water Services 101.175.087 0.27044390 2618 Estacada Cenetery District 4 2.052.734 0.00013131 2624 Kiamath Vector Control 373.113 0.0003471 2625 Port of Newport 4.413.336 0.01179697 2626 Tilamook Peoples Utility District 30.471.900 0.08145226 2628 Metropolitan Wasterwater Management Commission - 0.0000000 2629 Shendan Fire District				0.00748576%
2810 Turner Fine District 2.746,249 0.00734080 2811 Burn River ingation District 164,466 0.00041297 2812 Community Services Consortium 21,024,961 0.05620032 2813 Polk Soil & Water Conservation District 182,101 0.0000000 2814 Mountain Valley Mental Health Program - 0.0000000 2815 Humanities Council - 0.0000000 2816 Kachol Safety Action Program - 0.0000000 2817 Clean Water Services 101,175,087 0.27044390 2818 Estacada Cemetery District - 0.0000000 2819 Comprehensive Options For Drug Abusers - 0.0000000 2820 Jackson County Fire District 6 491,320 0.0013131 2824 Kiamath Vector Contol 373,113 0.0009874 2825 Fort of Newport 4,413,336 0.01798627 2826 Tillamook Peopies Uility District 30,471,900 0.08145226 2825 Morchozier and Rescue 2,009,332 0.0007654	2607	Hoodland Fire District 74		0.01200650%
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2646 Keno Rural Fire Protection District 2,124,843 0.00567977 2647 Crooked River Ranch Rural Fire Protection District 1,226,216 0.00327771 2648 Black Butte Ranch Rural Fire Protection District 3,967,804 0.01060605 2649 Colton Fire Department 3,967,804 0.00022402 2651 Imbler Rural Fire Protection District 18,595 0.00004970 2652 The Oregon Consortium - 0.0000000 2653 Umatilla Fire Department 2,413,068 0.00645020 2654 Spring Valley Rural Fire Protection District - 0.0000000 2655 North Bay Rural Fire Protection District - 0.0000000 2655 North Bay Rural Fire Protection District - 0.0000000 2655 North Bay Rural Fire Protection District - 0.00063459 2657 Mid-Willamette Valley Senior Service Agency 52,254,037 0.13967654 2658 Salem Metropolitan Communication Agency 692,859 0.00185203 2660 Tualatin Valley Fire & Rescue 228,750,843 0.611457				
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2648 Black Butte Ranch Rural Fire Protection District 3,967,804 0.01060605 2649 Colton Fire Department 83,808 0.00022402 2651 Imbler Rural Fire Protection District 18,595 0.00004970 2652 The Oregon Consortium - 0.0000000 2653 Umatilla Fire Department 2,413,068 0.00645020 2654 Spring Valley Rural Fire Protection District - 0.0000000 2655 North Bay Rural Fire Protection District - 0.0000000 2655 North Bay Rural Fire Protection District - 0.00063459 2657 Mid-Willamette Valley Senior Service Agency 52,254,037 0.13967654 2658 Salem Metropolitan Communication Agency 692,859 0.00185203 2659 Silverton Fire District 2,361,299 0.00631182 2660 Tualatin Valley Fire & Rescue 228,750,843 0.61145755				0.00567977%
2649 Colton Fire Department 83,808 0.00022402 2651 Imbler Rural Fire Protection District 18,595 0.00004970 2652 The Oregon Consortium - 0.0000000 2653 Umatilla Fire Department 2,413,068 0.00645020 2654 Spring Valley Rural Fire Protection District - 0.0000000 2655 North Bay Rural Fire Protection District 237,404 0.00063459 2657 Mid-Willamette Valley Senior Service Agency 52,254,037 0.13967654 2658 Salem Metropolitan Communication Agency 692,859 0.00185203 2659 Silverton Fire District 2,361,299 0.00631182 2660 Tualatin Valley Fire & Rescue 228,750,843 0.61145755	2647	Crooked River Ranch Rural Fire Protection District	1,226,216	0.00327771%
2651 Imbler Rural Fire Protection District 18,595 0.0004970 2652 The Oregon Consortium 0.0000000 2653 Umatilla Fire Department 2,413,068 0.00645020 2654 Spring Valley Rural Fire Protection District 0.0000000 2655 North Bay Rural Fire Protection District 237,404 0.00063459 2657 Mid-Willamette Valley Senior Service Agency 52,254,037 0.13967654 2658 Salem Metropolitan Communication Agency 692,859 0.00185203 2659 Silverton Fire District 2,361,299 0.00631182 2660 Tualatin Valley Fire & Rescue 228,750,843 0.61145755	2648	Black Butte Ranch Rural Fire Protection District	3,967,804	0.01060605%
2652 The Oregon Consortium - 0.000000 2653 Umatilla Fire Department 2,413,068 0.00645020 2654 Spring Valley Rural Fire Protection District - 0.0000000 2655 North Bay Rural Fire Protection District - 0.00063459 2657 Mid-Willamette Valley Senior Service Agency 52,254,037 0.13967654 2658 Salem Metropolitan Communication Agency 692,859 0.0018529 2659 Silverton Fire District 2,361,299 0.00631182 2660 Tualatin Valley Fire & Rescue 228,750,843 0.61145755	2649	Colton Fire Department	83,808	0.00022402%
2652 The Oregon Consortium - 0.000000 2653 Umatilla Fire Department 2,413,068 0.00645020 2654 Spring Valley Rural Fire Protection District - 0.0000000 2655 North Bay Rural Fire Protection District - 0.000003459 2657 Mid-Willamette Valley Senior Service Agency 52,254,037 0.13967654 2658 Salem Metropolitan Communication Agency 692,859 0.0018529 2659 Silverton Fire District 2,361,299 0.00631182 2660 Tualatin Valley Fire & Rescue 228,750,843 0.61145755	2651	Imbler Rural Fire Protection District	18,595	0.00004970%
2653 Umatilla Fire Department 2,413,068 0.00645020 2654 Spring Valley Rural Fire Protection District - 0.0000000 2655 North Bay Rural Fire Protection District 237,404 0.0063459 2657 Mid-Willamette Valley Senior Service Agency 52,254,037 0.13967654 2658 Salem Metropolitan Communication Agency 692,859 0.00185203 2659 Silverton Fire District 2,361,299 0.00631182 2660 Tualatin Valley Fire & Rescue 228,750,843 0.61145755		The Oregon Consortium		0.0000000%
2654 Spring Valley Rural Fire Protection District 0.0000000 2655 North Bay Rural Fire Protection District 237,404 0.00063459 2657 Mid-Willamette Valley Senior Service Agency 52,254,037 0.13967654 2658 Salem Metropolitan Communication Agency 692,859 0.00185203 2660 Silverton Fire District 2,361,299 0.00631182 2660 Tualatin Valley Fire & Rescue 228,750,843 0.61145755			2,413,068	0.00645020%
2655 North Bay Rural Fire Protection District 237,404 0.00063459 2657 Mid-Willamette Valley Senior Service Agency 52,254,037 0.13967654 2658 Salem Metropolitan Communication Agency 692,859 0.00185203 2659 Silverton Fire District 2,361,299 0.00631182 2660 Tualatin Valley Fire & Rescue 228,750,843 0.61145755		•	2,110,000	
2657 Mid-Willamette Valley Senior Service Agency 52,254,037 0.13967654 2658 Salem Metropolitan Communication Agency 692,859 0.00185203 2659 Silverton Fire District 2,361,299 0.00631182 2660 Tualatin Valley Fire & Rescue 228,750,843 0.61145755			232 101	
2658 Salem Metropolitan Communication Agency 692,859 0.00185203 2659 Silverton Fire District 2,361,299 0.00631182 2660 Tualatin Valley Fire & Rescue 228,750,843 0.61145755				
2659 Silverton Fire District 2,361,299 0.00631182 2660 Tualatin Valley Fire & Rescue 228,750,843 0.61145755		, , ,		
2660 Tualatin Valley Fire & Rescue 228,750,843 0.61145755				
2661 Lincoin County 911 - 0.0000000		•	228,750,843	0.61145755%
		•	-	0.0000000%
2662East Central Oregon Association of Counties170,6670.00045620	2662	East Central Oregon Association of Counties	170,667	0.00045620%

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2024

2864 Applejase Valley Ruar Free Protection District 9 2,972,280 0.00 2865 N.V.E. Community Methan Heath Center 1,58,54 0.00 2866 December 1, Services West Inc 0.00 0.00 2867 Pert Chord Library 2.368,93 0.00 2877 Pert Chord Library 2.368,93 0.00 2876 Pert Chord Library 2.368,93 0.00 2877 Pert Chord Library 2.368,93 0.00 2876 Pert Chord Library 2.368,93 0.00 2877 Pert Chord Library 2.368,93 0.00 2876 Outral Prake Industry Council Inc 7.777,753 0.00 2877 Pert Chord Library </th <th>Employer Number</th> <th>Employer Name</th> <th>Employer Total Present Value of Contribution Effort</th> <th>Employer Proportionate Share Percentage</th>	Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2664 Applegate Valley Rural File Protection District 2,872,280 0.00 2665 N ECommunity Meral Health Center 3,86,780 0.00 2666 N ECommunity Meral Health Center 3,86,780 0.00 2670 M Hood Cennunity Meral Health Centor 3,86,780 0.00 2671 Calumbas of Meral Health Centor 4,800,683 0.00 2676 M Hood Cennunity Meral Health Centor 4,800,683 0.00 2677 Port Offord Library 2,386,783 0.00 2678 M Hood Cennunity Meral Health Centor 2,925,783 0.00 2677 Port Offord Library 2,325,783 0.00 2678 Port Offord Library 2,235,783 0.00 2679 Port Offord Library 2,325,783 0.00 2670 Port Offord Library 2,737,753 0.00 2671 Port Offord Library 2,737,753 0.00 2681 Colewata Rural Files Protection District 1,636,83 0.00 2681 Parkidal File Protection District 7,741 0.00 <	2663	Metropolitan Area Communications Commission	2,789,500	0.00745641%
2665 N.N.E. Community Mental Health Center 315.864 0.00 0666 Mental Health Services West In - 0.00 0678 Mental Health Services West In - 0.00 068 Southeast Mental Health Network Inc - 0.00 071 Mark Net Community Muthonity 3.366,739 0.00 0721 Rokebarg Unter State	2664	Applegate Valley Rural Fire Protection District 9		0.00794499%
2666 Central City Concient - 0.00 2667 Methal Heath Services West Inc - 0.00 2668 Methal Heath Services West Inc - 0.00 2670 Methad Heath Services West Inc 3.06,730 0.000 2671 Cantral English Authority 3.06,730 0.000 2671 Cantral English Authority 4.353,553 0.01 2671 Cantral English Authority 2.282,783 0.00 2676 Period Orici Lity Doticit 7.757,753 0.04 2677 Periad Private Industry Council Inc - 0.00 2678 Central Oregon Regional Housing Authority 2.280,301 0.00 2688 Parkdeal E- re District 7.43,31 0.00 2688 Parkdeal E- re District 7.44,331 0.00 2688 Parkdeal E- Re District 7.44,331 0.00 2688 Parkdeal E- Re District 7.41 0.00 2688 Parkdeal E- Re District 7.41 0.00 2689 Parkdeal E- Re District </td <td>2665</td> <td>N NE Community Mental Health Center</td> <td>315,854</td> <td>0.00084429%</td>	2665	N NE Community Mental Health Center	315,854	0.00084429%
2667 Mental Headh Services West Inc - 0.00 2668 Sotseburg Urban Santary Authority 3.366,730 0.00 2670 Michod Community Mental Health Ctr 8.04,469 0.00 2671 Columbia 911 Communications District 4.530,533 0.01 2674 Netword Water Pub 5.772,532 0.00 2674 Netword Water Pub 5.772,533 0.02 2677 Portical Origon Regional Housing Authority 2.590,301 0.00 2676 Wontal Origon Housing Authority 2.590,301 0.00 2677 Portical Private Industry Council Inc 1.556,283 0.00 2678 Contral Oregon Regional Housing Authority 2.590,301 0.00 2680 Columbia Rave Public Utility District 1.7576,753 0.04 2681 Columbia Rave Public Utility District 1.7576,753 0.04 2685 Columbia Rave Public Utility District 7.656,253 0.00 2686 Columbia Rave Public Utility District 7.656,350 0.00 2688 Redmond Anae Park & Recreasion			-	0.0000000%
2668 Southeast Mental Health Network Inc - 0.00 2669 Rossburg Utban Santara yuthority 3.366.730 0.000 2670 Mt Hood Community Mental Health Ctr 8.804.866 0.001 2671 Columbia 911 Communications District 4.530.853 0.001 2677 Port Orbital Library 2.863.933 0.000 2677 Port Intel Private Intel Total 9.257.757.873 0.000 2678 Central Oregon Regional Housing Authority 2.590.301 0.000 2678 Central Oregon Regional Housing Authority 2.590.301 0.000 2678 Central Oregon Regional Housing Authority 2.590.301 0.000 2678 Central Oregon Regional Housing Authority 1.536.883 0.000 2680 Oregon Community College Association 1.443.313 0.000 2680 Oregon Community College Association 1.443.313 0.000 2680 Oregon Community College Association 1.443.310 0.000 2680 Oregon Community College Association 1.643.055.448 0.000 26			-	0.0000000%
2669 Roseburg Unban Santara Authority 3.366,730 0.000 2670 Michod Community Mental Health Cr 8.04,486 0.000 2671 Columbia 911 Communications District 4.530,583 0.011 2672 Rockwood Water PUD 5.772,392 0.001 2674 Prot Chird Library 2.266,933 0.000 2676 Print and Private industry Charing Internation 2.000 0.000 2677 Print and Private industry Charing Internation 2.000 0.000 2678 Private industry Charing Internation 7.578,733 0.000 2679 Ordurate Rund Frie District 1.758,6283 0.000 2681 Converdals Rund Frie Protection District 7.44,331 0.000 2685 Oregon Community College Association 1.444,352 0.000 2686 Weston Cemetery - 0.000 2687 Priverales Rund Frie Protection District 7.65,269 0.000 2688 Contry Insurance Services 1.46,85,548 0.000 2698 False Southana Library 2.3			-	0.0000000%
2670 Mt Hool Community Meriat Healm Ctr 450,468 0.001 2671 Columbia 911 Communications District 4,530,683 0.001 2672 Rockwood Water PUD 5,772,392 0.011 2674 Rockwood Water PUD 2,36,893 0.000 2676 Woodburn Fire District 2,296,2143 0.000 2677 Portland Private Industry Council Inc 2,2590,301 0.000 2677 Portland Private Industry Council Inc 1,5775,753 0.040 2678 Columbia Stance Public Utating District 1,7575,753 0.040 2679 Columbia Stance Public Utating District 1,7575,753 0.040 2680 Weoton Conneury - 0.000 2685 Oregon Community Collega Association 1,443,331 0.000 2686 Columbia District 5,765,390 0.001 2686 Redmond Area Park & Recreation District 1,463,548 0.030 2689 Redmond Area Park & Recreation District 1,756,038 0.000 2681 Area Dark & Recreation District 1,756,			3 366 730	0.00899937%
2671 Columbia 911 Communications District 4,530,683 0.011 2672 Rockwood Water PUD 5,772,392 0.011 2673 Rockwood Water PUD 2,96,833 0.00 2674 Rockwood Water PUD 2,96,2143 0.00 2676 Woodburn Fire District 2,96,2143 0.00 2677 Portinal Private Industry Council Inc 17,55,8238 0.00 2678 Porticale Fire Instrict 17,85,8238 0.00 2684 Parkciale Fire District 17,45,8238 0.00 2686 Weston Cemetery - 0.00 2686 Weston Cemetery - 0.00 2686 Pork Country Fire District 1,489,855 0.00 2687 Polk Country Instratence Services 1,465,548 0.03 2688 Polk Country Instratence Services 1,655,548 0.03 2698 Philomath Fire Department 1,780,875 0.00 2698 Philomath Fire Department 1,780,875 0.00 2699 Chot Courtry Instratence D				0.00215044%
2672 Rockwood Water PUD 5,772,392 0.011 2673 Port Ord Ord Linary 236,883 0.000 2674 Nestucas Rural Fire District 2,862,143 0.000 2676 Woodburn Fire District 2,267,733 0.020 2677 Portand Private Industry Council Inc 1,757,753 0.040 2678 Conturble River Public Utility District 1,756,753 0.040 2684 Parkdale Fire Protection District 1,444,352 0.00 2685 Oregon Community College Association 1,444,352 0.00 2684 Parkdale Fire Protection District 670,421 0.00 2685 Predix County Fire District 1,486,855 0.00 2688 Redmond Area Park & Recreation District 1,448,3510 0.00 2689 Redmond Area Park & Recreation District 1,448,3510 0.00 2680 Pregon Maseum Park - 0.00 2681 Pregon Maseum Park - 0.00 2682 Washington County Consolidated Communicitations Agency 2,851,378 <				0.01211038%
263 Port Orbord Library 238.893 0.00 2674 Nestucca Ruar Fine District 2.362.143 0.00 2676 Woodburn Fine District 9.235.733 0.02 2677 Portiand Private Industry Cound Inc 2.509.301 0.00 2678 Central Oregon Regional Housing Authority 2.909.301 0.00 2678 Contral Oregon Regional Housing Authority 2.909.301 0.00 2678 Contral Oregon Regional Housing Authority 2.909.301 0.00 2681 Chornad River Author Control District 1.443.852 0.00 2685 Oregon Community College Association 1.443.852 0.00 2686 Mestion Cennetity 2.316.2381 0.00 2687 Columba District 5.785.380 0.00 2688 Palomath Fine Department 2.316.2381 0.00 2689 Wainington Conutry Consolidated Communications Agency 2.6851.378 0.00 2690 Check Library District 7.780.303 0.00 2697 Oregon Museum Park - 0.0				0.01211030%
2874 Nestuca Rural Fire District 2,262,143 0.00 2876 Woodburn Fire District 9,235,783 0.02 2877 Portiand Private Industry Council Inc - 0.00 2878 Central Oregon Regional Housing Authority 2,590,301 0.00 2879 Columba River Public Utility District 17,757,753 0.04 2884 Parkials Fire District 1,358,228 0.00 2886 Oregon Community College Association 1,444,352 0.00 2887 Park County Fire District 5,785,390 0.011 2888 Park County Fire District 1,446,555 0.00 2889 Park County Fire District 1,465,544 0.03 2884 Park County Fire District 1,750,048 0.00 2885 Stagring Fire District 1,750,048 0.00 2886 Parkington Communications Agency 2,815,378 0.07 2886 Parkington Communications Agency 2,815,378 0.07 2886 Parkington Fire District 1,750,038 0.00 <td></td> <td></td> <td></td> <td>0.00063322%</td>				0.00063322%
2676 Woodburn Fire District 9.23, 78, 30 0.02 2677 Portnal Orsgon Regional Housing Authority 2.96, 301 0.00 2678 Contral Orsgon Regional Housing Authority 2.98, 301 0.00 2678 Contral Orsgon Regional Housing Authority 2.98, 301 0.00 2679 Columba River Public Utility District 1.74, 75, 75, 33 0.04 2684 Parkrade Fire District 7.44, 831 0.00 2685 Oregon Community College Association 1.444, 352 0.00 2686 Weston Cemetry - 0.00 2687 Columba District 670, 421 0.00 2688 Polk County Fire District 1.446, 55 0.00 2681 Redmond Area Park & Recreation District 1.445, 310 0.00 2682 Sussiaw Pubic Library 2.316, 238 0.00 2683 Polk County Fire District 1.758, 036 0.00 2684 Prolinga Protection District 772, 180 0.00 2701 Sussing Strinda 1, 758, 038 0.00 <				
2677 Portiand Private Industry Council Inc				0.00791789%
2678 Central Oregon Regional Housing Authority 2.59.031 0.00 2679 Columbia River Public Utility District 17.576.753 0.044 2681 Cloverable Rural Fire Protection District 15.56.288 0.00 2685 Oregon Community College Association 1.44.43.322 0.00 2685 Oregon Community College Association 1.44.43.322 0.00 2686 Weston Centerly - 0.00 2687 Columbia Drainage Vector Control District 7.755.390 0.011 2688 Public Libray 1.44.331 0.000 2681 Redmond Area Park & Recreation District 1.483.55 0.000 2682 Stuska Public Libray 1.855.848 0.030 2683 City-Courty Consolidated Communications Agency 28.851.378 0.77 2685 Washington Courty Consolidated Communications Agency 28.851.378 0.70 2701 Davies Fire Protection District 772.180 0.000 2701 Staters Camp Sherman Rural Fire Protection District 772.180 0.000 2701			9,235,783	0.02468751%
2679 Columbia River Public Utility District 17,576,753 0.04 2681 Cloveralde Rurel Fire Protection District 74,44,331 0.00 0265 Oregon Community College Association 1,444,332 0.00 02666 Weston Cametery - 0.00 0267 Columbia Drainage Vestor Control District 670,421 0.00 02687 Columbia Drainage Vestor Control District 1,438,655 0.00 02692 Suslaw Public Library 1,443,310 0.00 02693 City-County Insurance Services 1,465,548 0.00 02694 Philomath Fire Department 2,36,861,378 0.07 02695 Washington County Consolidited Communications Agency 28,861,378 0.07 02696 Stayton Fire District 17,83,492 0.00 02697 Creepon Muscum Park - 0.00 02698 Halsey Shedd Rural Fire Protection District 759,829 0.00 02701 Lowel Rural Fire Protection District 759,829 0.00 02702 Leahsker Fire District 13		,		0.0000000%
2881 Cloverdale Rural Fire Protection District 1.538,288 0.00 2885 Oregon Community College Association 1.444,332 0.00 2886 Weston Cemetery - 0.00 2887 Columbia Drainage Vector Control District 670,421 0.00 2888 Pedicourly File District 1 1.948,655 0.00 2889 Redmond Area Park & Recreation District 1.443,310 0.00 2893 City-Courty Insurance Services 1.468,555,848 0.00 2894 Philomath File Posterion 2.818,278 0.00 2895 Washington County Consolidated Communications Agency 2.818,178 0.00 2895 Washington County Consolidated Communications Agency 2.818,178 0.00 2895 Washington County Consolidated Communications Agency 2.818,272 0.00 2895 Washington County Consolidated Communications Agency 2.858,272 0.00 2896 Cheico Linary Baard 1.758,036 0.00 2701 Sisters-Camp Sherman Rural Fire Protection District 3.053,252 0.00				0.00692395%
2864 Parkdae Fire District 74.43.31 0.00 2865 Oregon Community Collage Association 1.444.352 0.00 2866 Weston Cemetery - 0.00 2867 Columbia Drainage Vector Control District 670.421 0.00 2868 Poik Courty Fire District 1.438.55 0.00 2869 Suslaw Public Ubrary 1.443.310 0.00 2863 Usalwa Chubic Ubrary 1.443.310 0.00 2864 Philomath Fire Department 2.316.228 0.00 2865 Stayton Fire District 1.758.036 0.00 2866 Stayton Fire District 1.783.472 0.00 2868 Halsey Shedd Rural Fire Protection District 7.79.280 0.00 2868 Halsey Shedd Rural Fire Protection District 7.99.289 0.00 2700 Lowell Rural Fire Protection District 3.015.325 0.00 2701 Staster-Camp Sherman Rural Fire Protection District 3.015.325 0.00 2702 Barks Fire District 13 8.65.244 0.00 <td></td> <td>•</td> <td>17,576,753</td> <td>0.04698316%</td>		•	17,576,753	0.04698316%
2865 Oregon Community College Association 1.44.352 0.00 2866 Weston Commetery - 0.00 2867 Columbia Drainage Vector Control District 5.785.330 0.001 2868 Redmond Area Park & Recreation District 1.443.310 0.000 2868 Polic County File District 1.443.310 0.000 2869 Redmond Area Park & Recreation District 1.445.3140 0.000 2869 Diffy-County Insurance Services 1.465.844 0.030 2869 Missington County Consolidated Communications Agency 2.685.1378 0.070 2869 Masey Shedd Rural File Protection District 7.72.180 0.000 2700 Lowell Rural Filer Protection District 3.015.325 0.000 2701 Sisters-Camp Sherman Rural File Protection District 3.015.325 0.000 2703 Westport Sewer District 0.000 2.000 2.000 2.000 2.000 2.000 2.000 2.000 2.000 2.000 2.000 2.000 2.000 2.000 2.000 2.000	2681	Cloverdale Rural Fire Protection District	1,536,288	0.00410654%
2866 Weston Carnetiery 0.00 2867 Columbia Drainage Vector Control District 670.421 0.00 2868 Polk Coumby Fire District 1 1.486.865 0.00 2869 Redmond Area Park & Rocraation District 1.486.865 0.00 2869 Stustaw Public Library 1.446.85.484 0.03 2869 Viscon Public Library 2.316.298 0.00 2869 Viscon Public Library 2.316.298 0.00 2869 Viscon File District 1.758.036 0.00 2869 Checou Ibrary Board 1.178.036 0.00 2869 Checou Ibrary Board 1.758.036 0.00 2870 Checou Ibrary Board 1.758.036 0.00 2881 Checou Ibrary Board 1.758.036 0.00 2892 Checou Ibrary Board 1.758.036 0.00 2803 Checou Ibrary Board 1.758.036 0.00 2804 Checou Ibrary Board 1.538.72 0.00 2702 Elanks Fire District 13 2.62.22.40 <t< td=""><td>2684</td><td>Parkdale Fire District</td><td>744,931</td><td>0.00199122%</td></t<>	2684	Parkdale Fire District	744,931	0.00199122%
2887 Columbia Drainage Vector Control District 970.421 0.00 2888 Polic County Fire District 1,488.655 0.00 2893 Redmond Area Park & Recreation District 1,443.310 0.00 2893 City-County Insurance Services 1,4655,848 0.03 2894 Philomath Fire Department 2,316,296 0.00 2895 Vashington County Consolidated Communications Agency 26,851,378 0.00 2896 Mashington County Consolidated Communications Agency 26,851,378 0.00 2897 Checko Library Board 1,183,472 0.000 2898 Halsey Shedd Rural Fire Protection District 759,289 0.000 2700 Lowell Rural Fire Protection District 3,015,325 0.000 2701 Siters-Camp Sheman Rural Fire Protection District 3,015,325 0.000 2702 Banks Fire District 13 665,224 0.00 2703 Westport Saver District 15,056,399 0.044 2704 Clatsop County 4-H District 15,056,399 0.044 2705 <t< td=""><td>2685</td><td>Oregon Community College Association</td><td>1,444,352</td><td>0.00386079%</td></t<>	2685	Oregon Community College Association	1,444,352	0.00386079%
2688 Polk County Fire District 1 5,785,390 0.011 2698 Redmond Area Prix & Recreation District 1,486,855 0.00 2692 Stustaw Public Library 1,446,354,484 0.033 2694 Philomath Fire Department 2,316,298 0.007 2695 Stayton Fire District 1,758,036 0.00 2696 Stayton Fire District 772,180 0.00 2697 Oregon Museum Park 0.00 0.00 2698 Chetoc Library Board 1,183,472 0.00 2701 Lowal Rural Fire Protection District 772,180 0.00 2702 Barks Fire District 772,180 0.00 2703 Level Rural Fire Protection District 3,15,325 0.00 2704 Sisters-Camp Shermar Rural Fire Protection District 3,015,325 0.00 2705 Lebanon Fire District 3,015,325 0.00 2704 Claskanic Library 3,015,325 0.00 2705 Lebanon Fire District 3,036,93 0.00 2706	2686	Weston Cemetery	-	0.0000000%
2689 Redmond Área Park & Recreation District 1,448,301 0.00 2689 Stuskew Public Library 1,443,310 0.00 2689 Stuskew Public Library 2,316,298 0.00 2689 Philomath Fire Degratment 2,316,298 0.00 2689 Stayton Fire District 772,180 0.00 2689 Katsey Board 1,183,472 0.00 2700 Lowel Rural Fire Protection District 759,289 0.00 2701 Sitters-Camp Sherman Rural Fire Protection District 3,015,325 0.00 2702 Barks Fire District 13 865,224 0.00 2703 Westport Sever District - 0.00 2704 Clatsop County 4-H District 1,50,56,399 0.04 2707 Classan Library 529,219 0.00 2708 Lebanon Fire District 1,056,399 0.04 2707 Classan County 4-H District 529,219 0.00 2708 Kananth County Emergency Communications District 2,755,123 0.00 2716 <td>2687</td> <td>Columbia Drainage Vector Control District</td> <td>670,421</td> <td>0.00179205%</td>	2687	Columbia Drainage Vector Control District	670,421	0.00179205%
2689 Redmond Årea Park & Recreation District 1,443,310 0.00 2689 Stuskew Public Library 1,443,310 0.00 2689 Filomath Fire Department 2,316,298 0.00 2685 Washington County Consolidated Communications Agency 26,851,378 0.07 2686 Stayton Fire District 772,180 0.00 2687 Orgon Musseum Park - 0.00 2688 Halsey Shedd Rural Fire Protection District 772,180 0.00 2700 Lowel Rural Fire Protection District 3,015,325 0.00 2701 Sisters-Camp Sherman Rural Fire Protection District 3,015,325 0.00 2702 Barks Fire District - 0.00 2703 Westport Sever District - 0.00 2704 Clatsop County 4-H District 1,056,399 0.04 2707 Claskanie Library 5,056,399 0.04 2708 Keapnor Fire District - 0.00 2709 Scapposo Public Library 5,28,219 0.00 271		8		0.01546451%
2692 Stustaw Public Library 1,443,310 0.00 2693 City-Courty Insurance Services 1,4655,843 0.03 2694 Philomath Fire Department 2,316,296 0.00 2695 Washington Courty Consolidated Communications Agency 26,851,378 0.00 2696 Stayton Fire District 772,180 0.00 2697 Oregon Musseum Park - 0.000 2698 Halesy Shedd Ruar Fire Protection District 772,180 0.000 2699 Chetto Library Board 1,183,472 0.000 2700 Lowell Ruar Fire Protection District 759,289 0.000 2701 Sisters-Camp Sherman Rural Fire Protection District 3.015,325 0.000 2704 Clastop Courty 4-H District - 0.000 2705 Labanon Fire District 3.015,325 0.000 2706 Labanon Fire District - 0.000 2707 Clastasnic Library 311,386 0.000 2708 Milan-Freewater Cornetury District 2,755,123 0.000 <				0.00400595%
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2724 Nehalem Bay Wastewater Agency 1,624,804 0.00 2725 West Valley Fire District 603,693 0.00 2726 Yamhill Communications Agency 3,209,840 0.00 2728 Baker County Library District 1,593,528 0.00 2729 Douglas County Fire District 2 46,791,211 0.12 2731 Canby Utility Board 6,659,593 0.01 2732 Umatilla County Special Library District 268,260 0.00 2733 Wiard Memorial Park District 668,343 0.00 2734 Seal Rock Water District 2,059,449 0.002 2735 Wasco 9-1-1 - 0.000 2737 Portland Energy Conservation Inc 170,854 0.000 2739 Scappoose Rural Fire Protection District 9,792,154 0.022 2740 Neskowin Regional Sanitary Authority - 0.000 2741 Port of Garibaldi 392,031 0.000 2742 Amity Fire District 539,562 0.000 2743	2722	Tillamook 9-1-1	2,068,937	0.00553033%
2724 Nehalem Bay Wastewater Agency 1,624,804 0.00 2725 West Valley Fire District 603,693 0.00 2726 Yamhill Communications Agency 3,209,840 0.00 2728 Baker County Library District 1,593,528 0.00 2729 Douglas County Fire District 2 46,791,211 0.12 2731 Canby Utility Board 6,659,593 0.01 2732 Umatilla County Special Library District 268,260 0.00 2733 Wiard Memorial Park District 668,343 0.00 2734 Seal Rock Water District 2,059,449 0.002 2735 Wasco 9-1-1 - 0.000 2737 Portland Energy Conservation Inc 170,854 0.000 2739 Scappoose Rural Fire Protection District 9,792,154 0.022 2740 Neskowin Regional Sanitary Authority - 0.000 2741 Port of Garibaldi 392,031 0.000 2742 Amity Fire District 539,562 0.000 2743	2723	Oregon Coastal Zone Management Association	-	0.0000000%
2726 Yamhill Communications Agency 3,209,840 0.000 2728 Baker County Library District 1,593,528 0.000 2729 Douglas County Fire District 2 46,791,211 0.122 2731 Canby Utility Board 6,659,593 0.010 2732 Umatilla County Special Library District 268,260 0.000 2733 Wiard Memorial Park District 668,343 0.000 2734 Seal Rock Water District 2,059,449 0.000 2735 Wasco 9-1-1 - 0.000 2736 Wasco 9-1-1 - 0.000 2737 Portland Energy Conservation Inc 170,854 0.000 2739 Scappoose Rural Fire Protection District 9,792,154 0.000 2740 Neskowin Regional Sanitary Authority - 0.000 2741 Port of Garibaldi 392,031 0.000 2742 Amity Fire District 28,136 0.000 2743 Douglas Soil & Water Conservation District 28,136 0.000 2745	2724	Nehalem Bay Wastewater Agency	1,624,804	0.00434315%
2726 Yamhill Communications Agency 3,209,840 0.000 2728 Baker County Library District 1,593,528 0.000 2729 Douglas County Fire District 2 46,791,211 0.122 2731 Canby Utility Board 6,659,593 0.010 2732 Umatilla County Special Library District 268,260 0.000 2733 Wiard Memorial Park District 668,343 0.000 2734 Seal Rock Water District 2,059,449 0.000 2735 Wasco 9-1-1 - 0.000 2736 Wasco 9-1-1 - 0.000 2737 Portland Energy Conservation Inc 170,854 0.000 2739 Scappoose Rural Fire Protection District 9,792,154 0.000 2740 Neskowin Regional Sanitary Authority - 0.000 2741 Port of Garibaldi 392,031 0.000 2742 Amity Fire District 28,136 0.000 2743 Douglas Soil & Water Conservation District 28,136 0.000 2745				0.00161369%
2728 Baker County Library District 1,593,528 0.004 2729 Douglas County Fire District 2 46,791,211 0.129 2731 Canby Utility Board 6,659,593 0.011 2732 Umatilla County Special Library District 268,260 0.000 2733 Wiard Memorial Park District 668,343 0.000 2734 Seal Rock Water District 2,059,449 0.000 2735 Wasco 9-1-1 - 0.000 2736 Wasco 9-1-1 - 0.000 2737 Portland Energy Conservation Inc 170,854 0.000 2739 Scappoose Rural Fire Protection District 9,792,154 0.021 2740 Neskowin Regional Sanitary Authority - 0.000 2741 Port of Garibaldi 392,031 0.000 2742 Amity Fire District 539,562 0.000 2743 Douglas Soil & Water Conservation District 28,136 0.000 2745 Clackamas County Fire District 142,927,635 0.382				0.00857999%
2729 Douglas County Fire District 2 46,791,211 0.123 2731 Canby Utility Board 6,659,593 0.011 2732 Umatilla County Special Library District 268,260 0.000 2733 Wiard Memorial Park District 268,343 0.00 2734 Seal Rock Water District 2,059,449 0.000 2737 Portland Energy Conservation Inc 170,854 0.000 2739 Scappoose Rural Fire Protection District 9,792,154 0.024 2740 Neskowin Regional Sanitary Authority - 0.000 2741 Port of Garibaldi 392,031 0.000 2742 Amity Fire District 539,562 0.000 2743 Douglas Soil & Water Conservation District 28,136 0.000 2745 Clackamas County Fire District 142,927,635 0.382		o ,		0.00425955%
2731 Canby Utility Board 6,659,593 0.01 2732 Umatilla County Special Library District 268,260 0.00 2733 Wiard Memorial Park District 668,343 0.00 2734 Seal Rock Water District 2,059,449 0.00 2736 Wasco 9-1-1 - 0.00 2737 Portland Energy Conservation Inc 170,854 0.00 2739 Scappoose Rural Fire Protection District 9,792,154 0.02 2740 Neskowin Regional Sanitary Authority - 0.000 2741 Port of Garibaldi 392,031 0.000 2742 Amity Fire District 539,562 0.000 2743 Douglas Soil & Water Conservation District 28,136 0.000 2745 Clackamas County Fire District 142,927,635 0.382				0.12507425%
2732 Umatilla County Special Library District 268,260 0.000 2733 Wiard Memorial Park District 668,343 0.000 2734 Seal Rock Water District 2,059,449 0.000 2736 Wasco 9-1-1 - 0.000 2737 Portland Energy Conservation Inc 170,854 0.000 2739 Scappoose Rural Fire Protection District 9,792,154 0.020 2740 Neskowin Regional Sanitary Authority - 0.000 2741 Port of Garibaldi 392,031 0.000 2742 Amity Fire District 539,562 0.000 2743 Douglas Soil & Water Conservation District 28,136 0.000 2745 Clackamas County Fire District 142,927,635 0.382				0.01780128%
2733 Wiard Memorial Park District 668,343 0.00 2734 Seal Rock Water District 2,059,449 0.00 2736 Wasco 9-1-1 0.00 0.00 2737 Portland Energy Conservation Inc 170,854 0.00 2739 Scappose Rural Fire Protection District 9,792,154 0.02 2740 Neskowin Regional Sanitary Authority - 0.00 2741 Port of Garibaldi 0.00 0.00 2742 Amity Fire District 539,562 0.00 2743 Douglas Soil & Water Conservation District 28,136 0.000 2745 Clackamas County Fire District 142,927,635 0.382		, ,		
2734 Seal Rock Water District 2,059,449 0.00 2736 Wasco 9-1-1 - 0.00 2737 Portland Energy Conservation Inc 170,854 0.00 2739 Scappoose Rural Fire Protection District 9,792,154 0.02 2740 Neskowin Regional Sanitary Authority - 0.00 2741 Port of Garibaldi 392,031 0.00 2742 Amity Fire District 539,562 0.000 2743 Douglas Soil & Water Conservation District 28,136 0.000 2745 Clackamas County Fire District 142,927,635 0.382				0.00071707%
2736 Wasco 9-1-1 - 0.000 2737 Portland Energy Conservation Inc 170,854 0.000 2739 Scappoose Rural Fire Protection District 9,792,154 0.020 2740 Neskowin Regional Sanitary Authority - 0.000 2741 Port of Garibaldi 392,031 0.000 2742 Amity Fire District 28,136 0.000 2743 Douglas Soil & Water Conservation District 28,136 0.000 2745 Clackamas County Fire District 142,927,635 0.382				0.00178650%
2737 Portland Energy Conservation Inc 170,854 0.000 2739 Scappoose Rural Fire Protection District 9,792,154 0.020 2740 Neskowin Regional Sanitary Authority - 0.000 2741 Port of Garibaldi 392,031 0.000 2742 Amity Fire District 539,562 0.000 2743 Douglas Soil & Water Conservation District 28,136 0.000 2745 Clackamas County Fire District 142,927,635 0.382			2,059,449	0.00550497%
2739 Scappoose Rural Fire Protection District 9,792,154 0.024 2740 Neskowin Regional Sanitary Authority - 0.000 2741 Port of Garibaldi 392,031 0.000 2742 Amity Fire District 539,562 0.000 2743 Douglas Soil & Water Conservation District 28,136 0.000 2745 Clackamas County Fire District 142,927,635 0.382			-	0.0000000%
2740 Neskowin Regional Sanitary Authority - 0.00 2741 Port of Garibaldi 392,031 0.00 2742 Amity Fire District 539,562 0.00 2743 Douglas Soil & Water Conservation District 28,136 0.00 2745 Clackamas County Fire District 142,927,635 0.382		6,		0.00045670%
2741 Port of Garibaldi 392,031 0.00 2742 Amity Fire District 539,562 0.00 2743 Douglas Soil & Water Conservation District 28,136 0.00 2745 Clackamas County Fire District 142,927,635 0.382		Scappoose Rural Fire Protection District	9,792,154	0.02617471%
2742 Amity Fire District 539,562 0.00 2743 Douglas Soil & Water Conservation District 28,136 0.00 2745 Clackamas County Fire District 142,927,635 0.382	2740	Neskowin Regional Sanitary Authority	-	0.0000000%
2742 Amity Fire District 539,562 0.00 2743 Douglas Soil & Water Conservation District 28,136 0.00 2745 Clackamas County Fire District 142,927,635 0.382	2741	Port of Garibaldi	392,031	0.00104791%
2743 Douglas Soil & Water Conservation District 28,136 0.00 2745 Clackamas County Fire District 142,927,635 0.382				0.00144226%
2745 Clackamas County Fire District 142,927,635 0.382		•		0.00007521%
				0.38204966%
				0.0000000%
			-	0.02551916%

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2024

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2749	Black Butte Ranch Police	863,397	0.00230788%
2750	Eastern Oregon Human Services Consortium	,	0.0000000%
2751	Lane Regional Air Protection Agency	1,841,186	0.00492154%
2752	Mist-Birkenfeld Rural Fire Protection District	946,504	0.00253003%
2753	Linn-Benton Housing Authority	4,873,193	0.01302618%
2756	Sandy Area Sch Trans Agency	4,073,185	0.0000000%
2750			
	City of Stayton	2,317,361	0.00619437%
2758	Mohawk Valley Rural Fire District	1,047,807	0.00280082%
2760	Knappa Svensen Burnside Rural Fire Protection District	1,043,885	0.00279033%
2761	Clackamas River Water	9,838,482	0.02629854%
2763	Junction City Fire Department	2,051,784	0.00548448%
2765	Green Sanitary	-	0.0000000%
2766	Southwest Lincoln County Water District	1,095,498	0.00292830%
2767	Springfield Utility Board	-	0.0000000%
2768	Lake County Library District	232,809	0.00062231%
2771	Harbor Water PUD	1,160,829	0.00310293%
2772	Umatilla County Soil & Water District	203,424	0.00054376%
2773	Housing Authority of Jackson County	9,979,284	0.02667491%
2774	Oregon Trail Library District	909,495	0.00243111%
2776	Rainier Cemetery District	204,598	0.00054690%
2777	City of Newberg	21,867,593	0.05845270%
2778	Mulino Water District 23	224,210	
			0.00059932%
2779	Brownsville Rural Fire Protection District	283,615	0.00075811%
2780	Nehalem Bay Health District	-	0.0000000%
2781	North Bend Coos-Curry Housing Authority	2,493,373	0.00666486%
2783	Tillamook Fire District	718,177	0.00191971%
2784	Eisenschmidt Pool	642,354	0.00171703%
2785	Fern Ridge Community Library	620,636	0.00165898%
2786	Seal Rock Rural Fire Protection District	920,647	0.00246092%
2788	Port of Hood River	3,764,231	0.01006190%
2789	Farmers Irrigation District	1,763,948	0.00471508%
2790	Silver Falls Library District	1,434,101	0.00383339%
2792	North Wasco County Parks and Recreation District	1,001,474	0.00267697%
2792	North Lincoln Fire & Rescue District 1		
		7,577,886	0.02025591%
2796	West Side Rural Fire Protection District	845,252	0.00225938%
2797	Vernonia Fire	480,148	0.00128345%
2798	Fairview Water District	400,763	0.00107125%
2799	Sublimity Fire District	456,113	0.00121920%
2801	Coburg Rural Fire Protection District	877,894	0.00234664%
2802	Rural Road Assessment District 3	757,324	0.00202435%
2803	Southwestern Polk County Rural Fire Protection District	421,870	0.00112767%
2804	Aurora Rural Fire Protection District	3,462,752	0.00925604%
2806	Multnomah County Rural Fire Protection District 14	98,940	0.00026447%
2808	Lifeways	-	0.0000000%
2809	Juntura Road District 4	37,509	0.00010026%
2810	Sutherlin Water Control District	279,969	0.00074837%
2811	Mid-Columbia Center For Living	17,655,193	0.04719284%
2812		17,055,195	
	Workforce Development Board	-	0.0000000%
2814	The Job Council	-	0.0000000%
2816	Odell Sanitary District	1,030,722	0.00275515%
2817	Wickiup Water District	659,820	0.00176372%
2818	Netarts Water District	756,041	0.00202092%
2819	Harrisburg Fire and Rescue	1,044,211	0.00279121%
2820	Central Oregon Coast Fire & Rescue District	2,255,232	0.00602830%
2821	Tillamook County Soil And Water Conservation District	243,215	0.00065012%
2822	Deschutes County Rural Fire Protection District 2	-	0.0000000%
2823	Lyons Fire District	429,277	0.00114747%
2824	Glide Fire Department	548,552	0.00146630%
2825	Northern Oregon Corrections	11,883,284	0.03176436%
2825	Wasco County Soil-Water Conservation District	1,730,672	
			0.00462614%
2828	Deschutes Public Library District	11,726,853	0.03134621%
2829	Hubbard Rural Fire Protection District	1,260,356	0.00336897%
2830	Netarts-Oceanside Rural Fire Protection District	602,589	0.00161074%
2831	Oregon Advanced Technology Consortium, Inc	-	0.0000000%
2832	Careoregon	-	0.0000000%
2833	Boardman Rural Fire Protection District	2,532,265	0.00676882%
2834	Crescent Rural Fire Protection District	392,212	0.00104839%
2835	North Clackamas County Water Commission	1,134,107	0.00303150%
2836	Regional Organized Crime Narcotics Task Force		0.0000000%
2837	NORCOM	4,593,007	0.01227724%
2838	High Desert Parks & Recreation District	140,208	0.00037478%
2000	righ Desert Fains & Residation District	140,200	0.0003747878

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2024

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2839	North Morrow Vector Control District	479,822	0.00128258
2840	Cannon Beach Rural Fire Protection District	1,676,524	0.00448140
2841	Jefferson County Soil & Water Conservation District	334,893	0.00089518
2842	Tualatin Valley Water District	29,456,048	0.07873686
2843	Yachats Rural Fire Protection District	1,412,503	0.00377566
2844	Crook County Rural Fire Protection District 1	11,240,556	0.03004633
2845	Sunrise Water Authority	2,041,126	0.00545599
2846	Jefferson County Library District	1,173,240	0.00313610
2847	Sweet Home Fire and Ambulance District	5,772,422	0.01542985
2848	Lane Transit District	5,852	0.00001564
2849	Lebanon Aquatic District	1,051,061	0.00280952
2850	Lake County 4-H & Extension Service		0.00000000
2851	East Umatilla County Rural Fire Protection District	_	0.00000000
2852	Ochoco Irrigation District	1,810,942	0.00484070
2853	0	1,010,942	0.00000000
2853	Mill City Rural Fire Protection District	-	
	Sunset Empire Transportation District	-	0.0000000
2855	Harney Hospital	36,342,015	0.09714325
2856	Mid-Columbia Council of Governments	71,353	0.00019073
2857	Sunriver Service District	7,435,977	0.01987658
2858	Nesika Beach-Ophir Water District	643,716	0.00172067
2859	South Lane County Fire and Rescue	9,919,191	0.02651428
2860	Coos County Airport District	3,519,870	0.00940871
2861	Mt Angel Fire District	277,699	0.00074230
2864	Tri-City Water and Sanitary Authority	1,514,838	0.00404921
2865	Tri-County Cooperative Weed Management Area	209,758	0.00056069
2866	Jefferson Behavioral Health		0.0000000
2867	West Multnomah Soil and Water Conservation District	3,107,443	0.00830628
2869	Nehalem Bay Fire & Rescue	2,132,851	0.00570117
2870	Clackamas River Water Providers	340,989	0.00091147
2872	Emergency Communications of Southern Oregon	12,028	0.00003215
2873	Mosier Fire District	75,159	0.00020090
2874	Umatilla-Morrow Radio and Data District	286,936	0.00076699
2876	Oregon Municipal Electric Utilities Association	219,418	0.00058651
2877	Mid-Columbia Fire and Rescue V1-801	4,810,091	
			0.01285751
2878	Yamhill Fire Protection District	291,446	0.00077904
2879	LaGrande Rural Fire Protection District	-	0.0000000
2880	Oregon Health & Science University	966,671,686	2.58394110
2881	Lake Chinook Fire and Rescue District	185,384	0.00049554
2883	Lane Fire Authority	15,110,650	0.04039120
2884	North Central Public Health District	4,776,671	0.01276818
2885	Siletz Rural Fire Protection District	-	0.0000000
2886	Idanha-Detroit Rural Fire Protection District	195,224	0.00052184
2887	Umatilla County Fire District #1	15,137,557	0.04046312
2888	Oak Lodge Water Services District	8,403,917	0.02246391
2889	Mid-Valley Behavioral Care Network	54,623	0.00014601
2890	Central Cascades Fire and EMS	134,784	0.00036028
2891	Grant County Emergency Communications Agency	326,056	0.00087156
2892	Lake Health District	- -	0.0000000
2894	Greater Toledo Pool Recreation District	-	0.0000000
2895	Western Lane Fire and EMS Authority	8.147.350	0.02177810
2897	Morrow County	804,662	0.00215088
2898	Adair Rural Fire Protection District	158,713	0.00042424
2899	New Carlton Fire District	343,663	0.00091862
2900	Clatsop Community College	19,725,034	0.05272558
2901	Blue Mountain Community College	27,399,466	0.07323956
2902	Treasure Valley Community College	16,026,238	0.04283859
2903	Umpqua Community College	15,416,747	0.04120941
2904	Lane Community College	42,003,352	0.11227616
2905	Mt Hood Community College	60,926,617	0.16285859
2906	Klamath Community College	33,286,242	0.08897508
2908	Clackamas Community College	47,704,536	0.12751559
2910	Linn-Benton Community College	84,857,364	0.22682616
2918	Portland Community College	193,034,250	0.51598608
2919	Chemeketa Community College	74,392,784	0.19885404
2922	Rogue Community College	23,322,658	0.06234213
2995	Oregon Coast Community College	10,921,305	0.02919296
2996	Columbia Gorge Community College	18,474,980	0.04938415
2997	Tillamook Bay Community College	6,104,934	0.01631866
2998	Southwestern Community College	26,752,719	0.07151078
0000		69,578,249	0.18598465
2999 3003	Central Oregon Community College Baker School District 5J	22,329,387	0.05968709

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2024

Number Employer Name of Contribution Effort 3008 Huntington School District 16J 2,415,040 3016 Burnt River High School 980,558 3027 Pine-Eagle School District 61 6,620,850 3037 Alsea School 16,465,213 3039 Corvallis School District 509J 132,171,642 3043 Philomath School District 17J 29,270,205 3049 Monroe Elementary School - 3075 West Linn School District 26 - 3094 Damascus-Union School District 26 - 3102 Molalla Elementary School 35 - 3103 Boring School District 62 - 3111 Sandy Elementary School District 46 - 3116 Colton School District 62 70,287,137 3138 Canby Elementary School District 86 - 3160 Gladstone School District 115 32,111,316 3174 Canby Union High School - 3175 Sandy Union High School - 3176 Molalla Union High School	0.00645547% 0.00262106% 0.01769772% 0.04401199% 0.35329858% 0.07824010% 0.0000000% 0.23977689% 0.0000000% 0.0000000% 0.0000000% 0.0000000% 0.0000000% 0.03186765%
3016 Burnt River High School 980,558 3027 Pine-Eagle School District 61 6,620,850 3037 Alsea School 16,465,213 3039 Corvallis School District 509J 132,171,642 3043 Philomath School District 17J 29,270,205 3049 Monroe Elementary School - 3075 West Linn School District 89,702,329 3083 Welches Elementary School - 3094 Damascus-Union School District 26 - 3109 Boring School District - 3109 Boring School District 53 - 3111 Sandy Elementary School 35 - 3111 Sandy Elementary School District 46 - 3111 Sandy Elementary School District 86 - 3112 Oregon City School District 86 - 3160 Gladstone School District 115 32,111,316 3174 Canby Llementary School - 3175 Sandy Union High School - 3176 Molalla Union High School -	0.00262106% 0.01769772% 0.04401199% 0.35329858% 0.07824010% 0.23977689% 0.0000000% 0.0000000% 0.0000000% 0.0000000% 0.0000000%
3027 Pine-Eagle School District 61 6,620,850 3037 Alsea School 16,465,213 3039 Corvallis School District 509J 132,171,642 3043 Philomath School District 17J 29,270,205 3049 Monroe Elementary School - 3075 West Linn School District 89,702,329 3083 Welches Elementary School - 3094 Damascus-Union School District 26 - 3109 Boring School District - 3109 Boring School District 46 - 3111 Sandy Elementary School Jistrict 46 - 3111 Sandy Elementary School District 46 - 3111 Sandy Elementary School District 62 70,287,137 3138 Canby Elementary School District 86 - 3160 Gladstone School District 115 32,111,316 3174 Canby Union High School - 3175 Sandy Union High School - 3176 Molalla Union High School - 31779 Clatsop County School District 1C	0.01769772% 0.04401199% 0.35329858% 0.07824010% 0.0000000% 0.23977689% 0.0000000% 0.0000000% 0.0000000% 0.0000000% 0.0000000%
3037 Alsea School 16,465,213 3039 Corvallis School District 509.J 132,171,642 3043 Philomath School District 17.J 29,270,205 3049 Monroe Elementary School - 3075 West Linn School District 89,702,329 3083 Welches Elementary School - 3094 Damascus-Union School District 26 - 3102 Molalla Elementary School 35 - 3109 Boring School District 53 - 3110 Sandy Elementary School Jistrict 62 - 3111 Sandy Elementary School District 62 - 3112 Oregon City School District 62 70,287,137 3138 Canby Elementary School District 86 - 3160 Gladstone School District 115 32,111,316 3174 Canby Union High School - 3175 Sandy Union High School - 3176 Molalla Union High School - 3176 Molalla Union High School - 3176 Molalla Union High School -	0.04401199% 0.35329858% 0.07824010% 0.0000000% 0.23977689% 0.00000000% 0.00000000% 0.00000000% 0.0000000% 0.0000000%
3039 Corvallis School District 509J 132,171,642 3043 Philomath School District 17J 29,270,205 3049 Monroe Elementary School - 3075 West Linn School District 89,702,329 3083 Welches Elementary School - 3094 Damascus-Union School District 26 - 3102 Molalla Elementary School 35 - 3109 Boring School District - 3111 Sandy Elementary School District 46 - 3111 Sandy Elementary School District 53 11,921,925 3122 Oregon City School District 62 70,287,137 3138 Canby Elementary School District 86 - 3160 Gladstone School District 115 32,111,316 3174 Canby Union High School - 3175 Sandy Union High School - 3176 Molalla Union High School - 3177 Clatsop County School District 1C 28,687,571 3186 Jewell School District 8 8,214,310	0.35329858% 0.07824010% 0.0000000% 0.23977689% 0.0000000% 0.0000000% 0.0000000% 0.0000000% 0.0000000%
3043Philomath School District 17J29,270,2053049Monroe Elementary School-3075West Linn School District89,702,3293083Welches Elementary School-3094Damascus-Union School District 26-3102Molalla Elementary School 35-3109Boring School District-3111Sandy Elementary School District 46-3116Colton School District 5311,921,9253122Oregon City School District 6270,287,1373138Canby Elementary School District 86-3176Gladstone School District 11532,111,3163174Canby Union High School-3175Sandy Union High School-3176Molalla Union High School-3179Clatsop County School District 1C28,687,5713186Jewell School District 88,214,310	0.07824010% 0.0000000% 0.23977689% 0.0000000% 0.0000000% 0.0000000% 0.0000000% 0.0000000%
3049Monroe Elementary School-3075West Linn School District89,702,3293083Welches Elementary School-3094Damascus-Union School District 26-3102Molalla Elementary School 35-3109Boring School District-3111Sandy Elementary School District 46-3112Oregon City School District 6270,287,1373138Canby Elementary School District 86-3160Gladstone School District 11532,111,3163174Canby Union High School-3175Sandy Union High School-3176Molalla Union High School-3179Clatsop County School District 1C28,687,5713186Jewell School District 88,214,310	0.0000000% 0.23977689% 0.0000000% 0.0000000% 0.0000000% 0.0000000% 0.0000000%
3075West Linn School District89,702,3293083Welches Elementary School-3094Damascus-Union School District 26-3102Molalla Elementary School 35-3109Boring School District-3111Sandy Elementary School District 46-3116Colton School District 5311,921,9253122Oregon City School District 6270,287,1373138Canby Elementary School District 86-3160Gladstone School District 11532,111,3163174Canby Union High School-3175Sandy Union High School-3176Molalla Iluion High School-3179Clatsop County School District 1C28,687,5713186Jewell School District 88,214,310	0.23977689% 0.0000000% 0.0000000% 0.0000000% 0.0000000% 0.0000000%
3083Welches Elementary School-3094Damascus-Union School District 26-3102Molalla Elementary School 35-3109Boring School District-3111Sandy Elementary School District 46-3116Colton School District 5311,921,9253122Oregon City School District 6270,287,1373138Canby Elementary School District 86-3160Gladstone School District 11532,111,3163174Canby Union High School-3175Sandy Union High School-3176Molalla Union High School-3179Clatsop County School District 1C28,687,5713186Jewell School District 88,214,310	0.0000000% 0.0000000% 0.0000000% 0.0000000% 0.0000000%
3094Damascus-Union School District 26-3102Molalla Elementary School 35-3109Boring School District-3111Sandy Elementary School District 46-3116Colton School District 5311,921,9253122Oregon City School District 6270,287,1373138Canby Elementary School District 86-3160Gladstone School District 11532,111,3163174Canby Union High School-3175Sandy Union High School-3176Molalla Union High School-3177Clatsop County School District 1C28,687,5713186Jewell School District 88,214,310	0.0000000% 0.0000000% 0.0000000% 0.0000000%
3102Molalla Elementary School 35-3109Boring School District-3111Sandy Elementary School District 46-3116Colton School District 5311,921,9253122Oregon City School District 6270,287,1373138Canby Elementary School District 86-3160Gladstone School District 11532,111,3163174Canby Union High School-3175Sandy Union High School-3176Molalla Union High School-3179Clatsop County School District 1C28,687,5713186Jewell School District 88,214,310	0.00000000% 0.0000000% 0.0000000%
3109Boring School District-3111Sandy Elementary School District 46-3116Colton School District 5311,921,9253122Oregon City School District 6270,287,1373138Canby Elementary School District 86-3160Gladstone School District 11532,111,3163174Canby Union High School-3175Sandy Union High School-3176Molalla Union High School-3179Clatsop County School District 1C28,687,5713186Jewell School District 88,214,310	0.0000000% 0.0000000%
3111 Sandy Elementary School District 46 - 3116 Colton School District 53 11,921,925 3122 Oregon City School District 62 70,287,137 3138 Canby Elementary School District 86 - 3160 Gladstone School District 115 32,111,316 3174 Canby Union High School - 3175 Sandy Union High School - 3176 Molalla Union High School - 3179 Clatsop County School District 1C 28,687,571 3186 Jewell School District 8 8,214,310	0.0000000%
3116 Colton School District 53 11,921,925 3122 Oregon City School District 62 70,287,137 3138 Canby Elementary School District 86 - 3160 Gladstone School District 115 32,111,316 3174 Canby Union High School - 3175 Sandy Union High School - 3176 Molalla Union High School - 3179 Clatsop County School District 1C 28,687,571 3186 Jewell School District 8 8,214,310	
3122Oregon City School District 6270,287,1373138Canby Elementary School District 86-3160Gladstone School District 11532,111,3163174Canby Union High School-3175Sandy Union High School-3176Molalla Union High School-3179Clatsop County School District 1C28,687,5713186Jewell School District 88,214,310	
3138Canby Elementary School District 86-3160Gladstone School District 11532,111,3163174Canby Union High School-3175Sandy Union High School-3176Molalla Union High School-3177Clatsop County School District 1C28,687,5713186Jewell School District 88,214,310	
3160Gladstone School District 11532,111,3163174Canby Union High School-3175Sandy Union High School-3176Molalla Union High School-3177Clatsop County School District 1C28,687,5713186Jewell School District 88,214,310	0.18787953%
3174Canby Union High School-3175Sandy Union High School-3176Molalla Union High School-3179Clatsop County School District 1C28,687,5713186Jewell School District 88,214,310	0.0000000%
3175Sandy Union High School-3176Molalla Union High School-3179Clatsop County School District 1C28,687,5713186Jewell School District 88,214,310	0.08583447%
3176 Molala Union High School - 3179 Clatsop County School District 1C 28,687,571 3186 Jewell School District 8 8,214,310	0.0000000%
3179 Clatsop County School District 1C 28,687,571 3186 Jewell School District 8 8,214,310	0.0000000%
3186 Jewell School District 8 8,214,310	0.0000000%
	0.07668270%
	0.02195709%
3187 Seaside Schools 28,754,866	0.07686258%
3195 Warrenton-Hammond School District 18,967,257	0.05070002%
3230 Vernonia School District 13,063,849	0.03492004%
3241 Coquille School District 8 26,210,057	0.07006023%
3242 Coos Bay School District 9 52,865,629	0.14131134%
3245North Bend Public Schools42,526,058	0.11367337%
3252 Powers School District 4,100,544	0.01096087%
3257 Myrtle Point School District 41 12,180,790	0.03255960%
3264 Bandon School District 14,442,122	0.03860421%
3274Crook County School District49,292,690	0.13176077%
3275 Port Orford-Langlois School District 2Cj 6,336,109	0.01693660%
3277 Curry County School District 3C -	0.0000000%
3281 Ophir School -	0.0000000%
3282 Pistol River School District 16 -	0.0000000%
3283 Brookings-Harbor School District 17C 18,627,013	0.04979054%
3288 Central Curry School District 1 9,117,117	0.02437031%
3291 Bend-La Pine Public Schools 336,321,859	0.89899796%
3296 Sisters School District 20,437,804	0.05463084%
3307 Oakland School District 10,962,047	0.02930187%
3310 Roseburg Public Schools 49,179,811	0.13145904%
3316 Glide School District 12 13,262,082	0.03544992%
3318 Days Creek School District 15 5,613,128	0.01500405%
3319 South Umpqua School District 11,502,262	0.03074588%
3320 Camas Valley School District 21 4,963,365	0.01326722%
3321 North Douglas School District 22 6,510,435	0.01740258%
3324 Yoncalla School District 32 6,962,654	0.01861137%
3325 Elkton School District 34 5,724,447	0.01530161%
3331 Umpqua School District -	0.00000000%
3335 Riddle School District 7.395,543	0.01976850%
3338 Glendale 77 6,806,663	0.01819441%
3349 Winston-Dillard Schools 14,105,663	0.03770484%
3353 Sutherlin School District 130 19,376,602	0.05179421%
3361 Arlington Public Schools 3,342,202	0.00893380%
3364 Condon Admin School District 25J 2,946,632	0.00787643%
3370 Prairie City School District 4 4,033,492	0.01078164%
3372 Monument School District 8 481,376	0.00128673%
3375 Dayville School District 16J 2,208,082	0.00590227%
3376 Long Creek Schools 1,337,016	0.00357388%
3392 Burns-Slater School District -	0.00000000%
3392 Burns-Stater School District - 3394 Crane Elementary School 3,229,984	
	0.00863384%
3395 Pine Creek School 226,131 2306 Diamond School District 7 53,102	0.00060445%
3396Diamond School District 753,1922397Surtay School District132,249	0.00014218%
3397 Suntex School District 127,348	0.00034040%
3398 Drewsey School 652,957	0.00174537%
3399 Frenchglen School District 525,505	0.00140469%
3405 Fields-Trout Creek 33 526,154	0.00140642%
3407Crane Union High School3,094,130	0.00827070%
3408 Burns Union High School -	0.0000000%
3409Hood River County School District82,569,442	0.22071048%

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2024

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
3414	Phoenix-Talent School District	46,657,194	0.12471602%
3415	Ashland Public Schools	71,743,619	0.19177275%
3416	Central Point School District 6	98,066,104	0.26213350%
3417	Eagle Point School District 9	80,529,811	0.21525849%
3424	Rogue River School District	19,900,951	0.05319581%
3432	Prospect School District	4,800,360	0.01283150%
3439	Butte Falls School District	5,279,340	0.01411183%
3440	Pinehurst School	684,351	0.00182929%
3445	Culver School District 4	15,076,532	0.04030000%
3446	Ashwood School	49,545	0.00013244%
3447	Madras School District	38,198,140	0.10210472%
3451	Black Butte School District	1,145,438	0.00306179%
3453	Josephine County School District Cu	-	0.0000000%
3454	Grants Pass School District	134,970,506	0.36078003%
3455	Klamath Falls School District 1	-	0.0000000%
3456	Klamath County School District	146,118,878	0.39057995%
3457	Klamath Falls City Schools	61,088,342	0.16329089%
3460	Union School District 5	-	0.0000000%
3461	Lake County School District 7	9,461,557	0.02529101%
3462	Paisley School District	3,348,971	0.00895190%
3463	North Lake School District 14	6,349,744	0.01697305%
3464	Plush School District	452,909	0.00121064%
3465	Adel School District 21	278,604	0.00074472%
3470	Pleasant Hill School District	18,283,974	0.04887359%
3473	Eugene School District 4J	379,131,399	1.01342909%
3487	Springfield School District 19	86,999,965	0.23255340%
3494	Fern Ridge School District	19,535,624	0.05221928%
3494	Mapleton School District	6,005,572	0.01605307%
3502	Creswell School District 40	22,086,348	0.05903744%
3506	South Lane School District	25,388,123	0.06786318%
3510	Bethel School District	58,399,118	0.15610251%
3517	Crow-Applegate-Lorane District 66	8,151,496	0.02178918%
3519	McKenzie School District	7,767,193	0.02076193%
3520	Junction City School District 69	19,234,467	0.05141428%
3522	Lowell School District	10,059,296	0.02688879%
3522	Oakridge School District	5,306,186	0.01418359%
3527	Marcola School District 79	9,641,668	0.02577245%
3533	Triangle Lake Schools	8,425,272	0.02252099%
3537	Siuslaw School District 97J	28,688,920	0.07668630%
3579	Lincoln County School District	28,260,944	0.07554231%
3582	Linn County School District 5		0.00000000%
3603	Hamilton Creek School District		0.0000000%
3610	Harrisburg Elementary School District 42J		0.0000000%
3613	Harris School		0.0000000%
3615	Central Linn School District 552C	13,495,526	0.03607393%
3618	Sweet Home School District 55	30,668,421	0.08197757%
3626	Wyatt School District 63Cj		0.00000000%
3647	Scio School District 95C	11,599,027	0.03100453%
3665	Santiam Canyon School District	11,602,273	0.03101321%
3676	Harrisburg High School	11,002,273	0.00000000%
3684	Ontario School District 8C	45,342,876	0.12120281%
3687	Juntura Grade School	195,570	0.12120281%
3689	Vale School District 15	-	0.0000000%
3694	Nyssa School District 26	- 27,492,833	0.07348913%
3696	Annex Elementary School	2,255,570	0.00602920%
3707	Adrian School District 61	5,796,932	0.01549537%
3709	Harper School District 66	4,158,946	0.01111698%
3712	W W Jones School	504,451	0.00134841%
3715	Vale High School	-	0.00000000%
3713	Silverton RFD	-	0.0000000%
3720	Aumsville Elementary	-	0.0000000%
3729	Jefferson School District 14Cj	- 13,178,870	0.03522750%
3729	North Marion School District 15	18,367,815	0.04909770%
3730	Marion Elementary School	10,007,815	0.04909770%
3732	Salem-Keizer Public Schools	- 847,940,393	2.26656895%
3750	St Paul School District	6,759,763	0.01806904%
3750 3759	Eldriedge Elementary	0,709,763	0.00000000%
3759 3760	West Stayton School District	-	0.0000000%
3760	Bethany Elementary	-	0.0000000%
3763	Butte Creek School	-	0.0000000%
3769	Scotts Mills School	-	0.0000000%
5105		-	0.0000000//8

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2024

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
3771	Gervais Elementary School	-	0.0000000%
3772	Stayton School District 77J	-	0.0000000%
3780	Mt Angel School District 91	14,631,399	0.03911015%
3781	Silver Crest School District 93	-	0.0000000%
3786	Woodburn School District	132,159,332	0.35326568%
3794	Detroit School District 123J	-	0.0000000%
3804	Monitor School District 142J	-	0.0000000%
3806	Cloverdale School District 144	-	0.0000000%
3809	Morrow County Schools	30,764,672	0.08223485%
3818	Portland Public Schools	616,858,530	1.64888052%
3820	Parkrose School District	23,484,101	0.06277367%
3821	Gresham Grade School District 4	-	0.0000000%
3823	Orient School	-	0.0000000%
3824	Reynolds School District	204,143,753	0.54568210%
3842	Corbett School District 39	24,936,674	0.06665644%
3843	David Douglas School District	263,445,909	0.70419846%
3847	Riverdale School	14,285,007	0.03818423%
3848	Barlow-Gresham Uhs District U2-20Jt		0.0000000%
3850	Dallas School District	27,873,697	0.07450719%
3859	Central School District 13J	64,120,644	0.17139632%
3865	Perrydale School District 21	7,125,313	0.01904617%
3887	Falls City School District	5,243,419	0.01401581%
3894	Sherman County School District 9	-	0.0000000%
3902	Tillamook Public Schools	21,773,255	0.05820053%
3920	Neah-Kah-Nie School District	21,663,233	0.05790644%
3927	Echo School District	3,513,746	0.00939234%
3928	Umatilla School District 6R	16,665,603	0.04454763%
3929	Ferndale School District 10		0.0000000%
3931	Pendleton School District 16R	41,186,262	0.11009206%
3935	Athena-Weston School District 29Rj	14,004,435	0.03743426%
3936	Milton-Freewater Elementary School District 31		0.0000000%
3942	Stanfield School District	9,327,024	0.02493140%
3944	Ukiah School	999,241	0.00267100%
3957	Helix School District	4,237,288	0.01132639%
3958	Pilot Rock School District 2R	6,146,000	0.01642843%
3959	Mcloughlin Union High School District	-	0.0000000%
3965	La Grande Public Schools	23,006,769	0.06149775%
3966	Union County School District	6,755,893	0.01805870%
3967	North Powder School District	5,944,061	0.01588865%
3969	Imbler School District	6,536,887	0.01747329%
3970	Cove School District	5,630,167	0.01504960%
3973	Elgin School District 23	9,881,413	0.02641330%
3986	Joseph School District 6	6,534,695	0.01746743%
3990	Wallowa School	4,759,923	0.01272341%
3993	Enterprise School District 21 Troy School District 54	7,829,772	0.02092920%
4003 4008	Chenowith School District	195,961	0.00052381%
4008	Dufur Schools	- 8.061.810	0.0000000%
		8,961,819	0.02395520%
4022 4025	Maupin Grade School 84 West Union School District 1		0.0000000%
		-	0.0000000%
4030 4034	Hillsboro Elementary School District 7	-	0.0000000%
	Gaston Public Schools	9,546,141 18,869,770	0.02551711%
4035 4047	Banks School District Reedville School District 29	10,009,770	0.05043944% 0.00000000%
4047	Groner School	-	0.0000000%
4055	Beaverton School District	- 877,416,257	2.34535878%
4082	North Plains School District 70	877,410,237	0.0000000%
4080	Hillsboro Union High School	-	0.0000000%
4103	Spray School District 1	- 2,216,352	0.00592437%
4114	Fossil School District 21J	3,465,044	0.00926216%
4114	Yamhill Grade School	5,405,044	0.00028218%
4126	Newberg School District 29Jt	- 64,716,415	0.17298883%
4135	McMinnville Schools	130,515,099	0.34887060%
4144	Sheridan School District 48J	18,028,563	0.04819087%
4166	Yamhill-Carlton School District 1	8,687,321	0.02322146%
4185 4189	Lebanon School District Uh-1	-	0.0000000%
	Wasco County High School	-	0.0000000%
4203 4218	Victor Point School Curry County Education Service District	-	0.0000000% 0.0000000%
4218	Grant County Education Service District	- 2,517,739	0.00672999%
4219	Jefferson County Education Service District	1,893,566	0.00672999%
1220	Concrete County Education Colvide District	1,000,000	0.0000010078

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2024

mployer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
4221	Marion Education Service District	-	0.0000000%
4223	InterMountain Education Service District	27,286,272	0.07293699%
4224	Wallowa County Region 18	4,616,237	0.012339339
4225	Washington County Education Service District	-	0.0000000%
4226	North Central Education Service District	3,442,447	0.00920176%
4227	Cascade School District Uh5	-	0.0000000%
4230	Mari-Linn School District	-	0.0000000%
4232	South Coast Education Service District Region 7	19,813,771	0.05296278%
4237	Douglas Education Service District	48,757,529	0.13033027%
4238	Multhomah Education Service District	37,340,277	0.099811639
4251	Clatsop County Education Service District	-	0.00000009
4252	High Desert Education Service District	50,676,043	0.135458519
4252	Willamette Education Service District	68,381,094	0.182784629
4254			
	Hermiston School District 8R	39,837,520	0.106486839
4259	Clackamas Education Service District	64,808,276	0.173234389
4260	Greater Albany School District 8J	179,027,033	0.478544399
4268	Lake Oswego School District	144,995,811	0.387577969
4270	Silver Falls School District	33,869,564	0.090534319
4271	Malheur Education Service District Region 14	13,219,241	0.03533541%
4272	Linn-Benton-Lincoln Education Service District	51,432,711	0.137481119
4273	Double O School District	76,355	0.000204109
4275	Tillamook County Education Service District	-	0.00000009
4276	Lane County Education Service District	37,797,300	0.10103327%
4277	Mitchell School	2,140,812	0.00572245%
4279	St Helens School District 502	46,583,964	0.124520279
4280	Northwest Regional Education Service District	136,382,279	0.364553749
4286	Southern Oregon Education Service District	41,228,887	0.110206009
4288	Medford School District 549C	235,421,256	0.62928776%
4291	Dayton Public Schools	12,566,523	0.033590689
4293	Lake County Education Service District	2,264,084	0.006051969
4294	Harney Education Service District Region XVII	5,272,670	0.01409400%
4295	Wasco County Education Service District	11,150,640	0.02980598%
4297	Yamhill Education Service District	-	0.00000009
4306	Amity School District	10,915,190	0.029176629
4307	Columbia School District 5J	-	0.00000009
4309	Scappoose School District	41,070,678	0.109783109
4311	Redmond School District 2J	63,190,784	0.16891078%
4312	Reedsport School District	10,993,920	0.02938706%
4313	Forest Grove School District	124,836,867	0.333692529
4314	Willamina School District 30J	18,168,043	0.048563709
4315	John Day School District	8,223,306	0.021981139
	•		
4316	Tigard-Tualatin School District 23J	268,259,948	0.717066529
4317	Sherwood School District 88J	95,647,763	0.255669219
4320	Rainier School District 13	15,700,126	0.041966899
4321	North Clackamas School District 12	355,354,463	0.94987266%
4323	Estacada School District 108	38,174,757	0.10204222%
4324	Centennial School District 28	126,435,024	0.33796444%
4326	Harney County School District 3	-	0.00000009
4327	Jordan Valley School District 3	2,193,125	0.00586229%
4329	Gervais School District 1	12,071,885	0.03226849%
4330	Vale School District 84	19,898,817	0.053190119
4331	Molalla River School District	31,303,598	0.083675419
	Gresham-Barlow School District 10		0.488731639
4332		182,838,158	
4333	Canby School District	77,575,956	0.207362759
4334	Cascade School District 5	40,443,778	0.108107389
4335	Milton-Freewater Unified School District 7	17,290,989	0.046219319
4336	Nestucca Valley School District 101	12,366,796	0.033056809
4337	Sherman County School District	3,586,098	0.009585749
4338	Three Rivers U J School District	76,838,904	0.205392599
4339	Lebanon Community School District	81,987,609	0.219155239
4340	Monroe School District 1J	6,010,893	0.016067299
4341	Hillsboro School District 1J	413,911,510	1.106397329
4342	North Santiam School District 29J	16,248,152	0.043431789
4343	Harrisburg Sschool District 7	15,442,258	0.04127760
4344	South Wasco County School District 1	8,113,724	0.021688229
4345	Oregon Trail School District 46	84,919,316	0.226991769
4346	Knappa School District 4	13,904,989	0.037168439
4347	Clatskanie School District 6J	18,840,515	0.050361249
	Lourdes Charter School	614,522	0.001642639
4348			
4348 4350	Ridgeline Montessori	4,214,969	0.011266739

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2024

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
4352	Armadillo Technical Institute	1,246,833	0.003332829
4354	Opal Charter School	-	0.00000009
4355	Three Rivers Charter School	2,212,599	0.005914349
4358	Detroit Lake Charter School	-	0.0000000%
4359	Willamette Leadership Academy	-	0.0000000%
4360	Luckiamute Valley Charter School	4,850,237	0.01296482%
4361	Rimrock Expeditionary Alternative Learning	-	0.00000009
4362	Kings Valley Charter School	137,615	0.000367859
4363	Multisensory Learning Academy	7,812,411	0.020882809
4365	Mitch Charter School	3,066,852	0.008197789
4366	Sand Ridge Charter School	4,864,019	0.013001669
4367 4369	Arthur Academy Charter School Trillium Charter School	14,990,948	0.040071239
4369 4370	Howard Street Charter School, Inc.	- 2,152,597	0.00000000 0.00575395
4370	The Lighthouse School	3,161,685	0.008451279
4373	Sheridan Japanese School Foundation	3,101,005	0.0000000
4374	Ione School District	3,834,950	0.010250939
4375	Eddyville Charter School	5,401,666	0.014438819
4376	Four Rivers Community School	6,631,455	0.01772607
4378	Mosier Community School	3,013,366	0.008054819
4379	Siletz Valley School	4,639,620	0.012401849
4380	The Emerson School	2,108,011	0.00563477
4381	North Wasco County School District 21	50,634,201	0.135346679
4382	Self Enhancement Inc		0.0000000
4383	City View Charter School	4,963,799	0.013268389
4386	Nixyaawii Community School	2,201,243	0.005883999
4388	West Lane Tech	1,585,965	0.00423933
4390	Oregon Connections Academy	34,723,280	0.092816329
4392	Eagleridge High School	2,934,623	0.007844339
4393	Cascade Heights Public Charter School	2,780,634	0.00743271
4396	Sweet Home Charter School	2,302,130	0.00615366
4397	Springwater Environmental Sciences School	3,119,240	0.008337829
4398	LEP High	-	0.00000009
4400	Phoenix School	1,379,299	0.003686919
4401	Ballston Community School	-	0.00000009
4402	Sage Community School	· · · · ·	0.00000009
4403	Portland Village School	6,292,982	0.016821329
4404	Alliance Charter Academy	6,622,762	0.017702839
4405	Forest Grove Community School	3,345,022	0.008941349
4407	Madrone Trail Public Charter School	4,118,850	0.01100980
4408	Muddy Creek Charter School	2,339,542	0.00625366
4409 4410	Southwest Charter School	2,818,996	0.00753526
4410	Ace Academy Sharwood Charter School	- 2 005 210	0.00000000
4411	Sherwood Charter School Estacada Web Academy	2,905,310 11,729,925	0.00776598 0.03135443
4412		11,729,925	0.00000000
4413	Marcola Early College Academy Marcola Web Academy	-	0.00000000
4418	Lewis and Clark Montessori Charter School	5,804,130	0.015514619
4419	Silvies River Web Academy	8,377,708	0.02239385
4420	Oregon Virtual Academy	22,027,129	0.05887915
4421	Home Scholars Academy of Oakridge and Westfir		0.00000000
4422	Redmond Proficiency Academy	14,725,655	0.03936210
4423	Molalla River Academy	3,981,415	0.01064244
4424	The Ivy School	3,812,255	0.01019027
4429	Clackamas Web Academy	69,977	0.00018705
4430	Clackamas Charter Alliance 2	306,540	0.00081939
4431	Corbett Charter School	-	0.00000000
4432	Renaissance Public Academy	-	0.0000000
4433	Powell Butte Community Charter School	2,943,378	0.00786773
4434	Logos Public Charter School	14,710,020	0.03932030
4435	Sunny Wolf Charter School	3,414,636	0.00912742
4436	Academy of Arts & Academics	-, - ,	0.00000000
4437	Center for Advance Learning	3,664,178	0.00979445
4439	Homesource Family Charter		0.0000000
4440	Sheridan Allprep Academy	4,516,366	0.01207238
4441	Baker Web Academy	34,910,671	0.09331722
4443	Knova Learning Oreogn	4,825,909	0.01289979
4444	Bennett Pearson Academy, Inc.	2,524,600	0.00674833
4446	Coburg Community Charter School	4,329,182	0.01157203
	Arco Iris Spanish Immersion Charter School	3,882,438	0.01037787
4447			

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Employer Allocations As of and for the Fiscal Year Ended June 30, 2024

Employer Number	Employer Name	Employer Total Present of Contribution Effo		er Proportionate Share Percentage
4449	Mosier Middle School		-	0.0000000%
4450	Sauvie Island Academy	3,1	16,686	0.00833099%
4451	River's Edge Academy Charter School	2,9	90,397	0.00799342%
4452	South Columbia Family School	7	50,193	0.00200529%
4453	Woodland Educational Initiative	3,10	65,654	0.00846188%
4454	Le Monde Immersion Charter School	5,82	29,427	0.01558223%
4455	Hope Chinese Charter School	6,02	29,018	0.01611574%
4456	Insight School of Oregon Charter	9,8	18,892	0.02624618%
4457	Oregon Virtual Education East		-	0.0000000%
4458	Oregon Virtual Education West		-	0.0000000%
4459	Crater Lake Charter Academy	4,72	23,303	0.01262552%
4460	Kairos Pdx	6,1	55,664	0.01645427%
4461	Mountain View Academy		-	0.0000000%
4462	Bend International School	3,8	36,551	0.01025521%
4463	Dallas Community School-Community Innovation Partners	3,1	35,586	0.00838151%
4464	The Valley School of Southern Oregon	1,50	03,444	0.00401875%
4465	Bridge Educational Foundation		-	0.0000000%
4467	Cannon Beach Academy	8	96,890	0.00239741%
4468	Frontier Charter Academy	8,79	96,154	0.02351237%
4469	Desert Sky Montessori	1,84	46,903	0.00493682%
4470	Oregon Family School	8,8	68,535	0.02370585%
4471	Wahtonka Community School		-	0.0000000%
4472	Valley Inquiry Charter School	1,1	52,093	0.00307958%
4473	Willamette Connections Academy	6,9	57,525	0.01859766%
4474	Oregon for Quality Virtual Education Inc	3,6	16,572	0.00966720%
4475	Teach-NW	6,03	35,324	0.01613259%
4476	Kalmiopsis Community Arts High School		-	0.0000000%
4477	Virtual Preparatory Academy of Oregon		-	0.0000000%
4479	Harmony Academy	1,18	83,053	0.00316233%
4480	Holla School	4	53,184	0.00121137%
	Total	\$ 37,410,74	47,721	100%

Cost-Sharing Multiple-Employer Defind Benefit Pension Plan Schedule of Pension Amounts by Employer

As of and for the Fiscal Year Ended Year Ended June 30,2024 Deferred Outflows of Resources

Deferred Inflows of Resources

Pension Expense / (Credit)

				Det	erred Outflows of Resour	Ces			Deterred Inflo	ows of Resources		Pe	nsion Expense / (Cre	dit)
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual	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	Changes in Employer	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense		Total Pension Expense / (Credit) ⁽¹⁾
1000	State Agencies	\$ 6,248,735,360	Experience \$ 370,179,758		\$ 396,969,425				Assumptions \$ 804,873	Proportion \$ 222,645,624		\$ 1,108,600,570	Proportion \$ 128,913,987	\$ 1,237,514,557
1039	SAIF	120.720.838	7,151,593	12.137.312	7.669.149.00	27,930,889	54.888.943	288.121	15.550	11,412,518	11,716,189	21,417,324	(4,068,595)	17.348.729
1179	Professional Liability Fund	8,313,180	492,479	835,810	528,119.00	656,380	2,512,788	19,841	1,071	· · ·	20,912	1,474,858	256,065	1,730,923
1252	Oregon State University	501,233,103	29,693,424	50,394,139	31,842,318.00	18,982,836	130,912,717	1,196,280	64,562	19,584,476	20,845,318	88,924,762	7,871,516	96,796,278
1254	University of Oregon	409,786,077	24,276,034	41,200,025	26,032,874.00	17,382,947		978,025	52,783	18,885,829	19,916,637	72,700,963	3,368,991	76,069,954
2000	Lake County	9,239,380 381,827,953	547,348 22.619.774	928,930 38,389,106	586,959.00 24,256,752.00	505,510 31,289,314	2,568,747 116,554,946	22,051 911,298	1,190 49,182	886,556 40,275,595	909,797 41,236,075	1,639,177 67,740,857	(38,624) 1,085,056	1,600,553 68,825,913
2001 2002	Clackamas County Curry County	20.485.792	1.213.594	2.059.648	24,256,752.00	31,289,314	5.589.335	911,298 48,893	49,182	40,275,595	41,236,075	3.634.425	1,085,056 (14,393)	3.620.032
2002	Douglas County	98.530.635	5.837.029	9,906,302	6.259.450.00	1.513.301	23.516.082	235.160	12,691	11.493.355	11.741.206	17.480.516	(2.821.397)	14.659.119
2004	Harney County	9,705,514	574,962	975,796	616,572.00	710,080	2,877,410	23,164	1,250	1,083,684	1,108,098	1,721,875	(69,333)	1,652,542
2005	Jackson County	88,312,449	5,231,696	8,878,962	5,610,310.00	2,690,205	22,411,173	210,773	11,375	8,367,710	8,589,858	15,667,687	(3,399,032)	12,268,655
2006	Jefferson County	9,211,832	545,716	926,161	585,209.00	573,228	2,630,314	21,986	1,187	975,540	998,713	1,634,289	(221,759)	1,412,530
2007 2008	Klamath County Lane County	8,144,600 94,963,467	482,492 5,625,707	818,861 9,547,658	517,410.00 6,032,836.00	731,796 38,608,368	2,550,559 59,814,569	19,438 226,647	1,049 12,232	899,541 80,390,762	920,028 80,629,641	1,444,950 16,847,658	168,552 (21,357,659)	1,613,502 (4,510,001)
2009	Marion County	181.000.263	10.722.591	18,197,825	11.498.578.00	9.364.905	49,783,899	431,988	23.314	13.415.356	13.870.658	32,111,617	111.762	32.223.379
2011	Washington County	342,518,738	20,291,066	34,436,945	21,759,518.00	19,661,310	96,148,839	817,480	44,118	30,845,626	31,707,224	60,766,931	(1,643,454)	59,123,477
2012	Grant County	5,466,470	323,838	549,601	347,274.00	291,730		13,047	704	297,202	310,953	969,817	120,735	1,090,552
2013	Umatilla County	34,305,989	2,032,312	3,449,135	2,179,390.00	1,449,072		81,877	4,419	1,975,745	2,062,041	6,086,294	250,198	6,336,492
2014 2015	Linn County Yambill County	107,816,644 61,424,736	6,387,139 3,638,847	10,839,920 6 175 663	6,849,372.00 3 902 188 00	8,912,064 7,753,586	32,988,495	257,323 146 601	13,887 7 912	9,349,749 1 314 612	9,620,959 1,469,125	19,127,965 10,897,485	601,142 2 579 642	19,729,107 13,477,127
2015	Sherman County	4 009 555	3,638,847	403 122	3,902,188.00	7,753,586		146,601	7,912	1,314,612	1,469,125	10,897,485 711.343	2,579,642 (251 103)	13,477,127 460,240
2017	Columbia County	25.798.905	1.528.346	2.593.830	1,638,952.00	1.767.613		61.574	3.323	1.794.926	1.859.823	4.577.035	433,566	5.010.601
2018	Coos County	39,128,814	2,318,020	3,934,024	2,485,774.00	1,877,371	10,615,189	93,388	5,040	4,062,712	4,161,140	6,941,921	(345,955)	6,595,966
2020	Wasco County	8,453,978	500,820	849,966	537,064.00	890,489	2,778,339	20,177	1,089	1,761,381	1,782,647	1,499,837	(960,573)	539,264
2021	Baker County	11,199,401	663,461	1,125,991	711,475.00	326,564	2,827,491	26,729	1,443	840,812	868,984	1,986,908	(178,319)	1,808,589
2022 2023	Gilliam County Marrow County Rural School District Roard	2,232,273	132,242	224,433	141,812.00	746,334	1,244,821	5,328	288	1,108,678	1,114,294	396,032	(380,665)	15,367
2023 2027	Morrow County Rural School District Board Deschutes County	160,902,668	9,531,994	- 16,177,206	- 10,221,819.00	9,030,490	44,961,509	384,022	20,725	5,176,344	5,581,091	28,546,062	2,020,954	30,567,016
2027	Union County		a,001,084 -			a,050,490 -			- 20,723			20,340,002	2,020,004	
2035	Hood River County	14,316,385	848,113	1,439,374	909,491.00	851,613	4,048,591	34,169	1,844	333,298	369,311	2,539,898	142,518	2,682,416
2036	Clatsop County	32,613,338	1,932,039	3,278,956	2,071,859.00	1,449,470		77,837	4,201	1,042,602	1,124,640	5,785,997	527,096	6,313,093
2037	Polk County	46,868,451	2,776,522	4,712,169	2,977,457.00	3,343,556		111,860	6,037	3,335,594	3,453,491	8,315,025	474,924	8,789,949
2038 2039	Multhomah County Malheur County	756,807,517 14,169,887	44,833,844 839,435	76,089,673	48,078,440.00 900.184.00	18,813,462 913,801	187,815,419 4,078,065	1,806,252 33,819	97,481 1.825	20,778,931 1.425.579	22,682,664 1,461,223	134,266,727 2.513,908	1,428,323 (9.094)	135,695,050 2,504,814
2039	Benton County	69.426.910	4.112.902	6,980,204	4,410,550.00	3.902.975	19.406.631	165.699	8.943	1,425,579	325,436	12,317,166	(9,094)	13,447,124
2040	Josephine County	48.561.211	2.876.802	4.882.360	3,084,995.00	4.318.556	15.162.713	115,900	6.255	5.130.822	5.252.977	8.615.341	1,239,384	9.854.725
2043	Lincoln County	10,404,561	616,374	1,046,078	660,981.00	916,369	3,239,802	24,832	1,340	1,685,819	1,711,991	1,845,894	(81,401)	1,764,493
2044	Crook County	6,682,300	395,864	671,841	424,513.00	1,160,064	2,652,282	15,948	861	671,648	688,457	1,185,520	243,382	1,428,902
2050 2052	Wallowa County	742,870 18,595	44,008 1,102	74,688 1,870	47,193.00 1,181.00	279,307 3.363	445,196 7,516	1,773 44	96 2	183,121 4 970	184,990 5,016	131,794 3,299	53,751 (386)	185,545 2,913
2052	Tillamook County Community Counseling Solutions	18,595	1,102	1,870	1,181.00	3,363	7,516	44	2	4,970	5,016 159,088	3,299	(386) (2.694)	2,913 (2,694)
2053	State Judiciary	80 819 175	4 787 788	8 125 586	5 134 277 00	4 318 032	22 365 683	192 889	10,410	3 214 859	3.418.158	14 338 291	2 490 800	(2,094)
2100	City of Roseburg	25,542,340	1,513,147	2,568,035	1,622,653.00	1,349,804	7,053,639	60,961	3,290	3,889,781	3,954,032	4,531,517	(600,998)	3,930,519
2101	City of Salem	231,492,161	13,713,769	23,274,297	14,706,225.00	14,333,555	66,027,846	552,496	29,818	10,625,504	11,207,818	41,069,485	2,901,661	43,971,146
2102	City of Medford	85,652,046	5,074,091	8,611,484	5,441,300.00	3,863,825		204,423	11,032	6,337,671	6,553,126	15,195,700	(414,537)	14,781,163
2103 2104	City of Albany City of Ashland	67,377,572 36,631,103	3,991,498 2,170,054	6,774,163 3,682,903	4,280,360.00 2,327,099.00	1,401,149 145,432		160,808 87,426	8,679 4,718	6,135,126 4,992,030	6,304,613 5,084,174	11,953,589 6,498,797	(1,297,738) (1,375,031)	10,655,851 5,123,766
2104	City of Astoria	15.318.202	2,170,054 907.462	1.540.097	973,134.00	625.677	4.046.370	36,560	1,973	4,992,030	1.633.777	2,717,633	(1,375,031) (109,428)	2.608.205
2105	City of Beaverton	125.557.669	7,438,130	12.623.609	7,976,423.00	14,249,281	42,287,443	299.665	16,173	12.362.450	12,678,288	22,275,436	2,240,135	24,515,571
2107	City of Bend	106,389,333	6,302,584	10,696,418	6,758,698.00	9,124,123	32,881,823	253,917	13,704	2,386,653	2,654,274	18,874,743	1,832,198	20,706,941
2109	City of Canby	15,139,873	896,897	1,522,168	961,805.00	324,263		36,134	1,950	47,012	85,096	2,685,995	118,277	2,804,272
2110 2111	City of Coquille	675,917 303,920,749	40,042 18,004,493	67,957 30,556,291	42,940.00 19,307,466.00	422,822 10.670.892	573,761 78,539,142	1,613 725,359	87 39.147	2,478,325 14,229,745	2,480,025 14,994,251	119,916 53,919,185	(476,949) 904.921	(357,033) 54,824,106
2111	City of Eugene City of Forest Grove	5.536.584	327,991	556,650	351,728.00	1.755.001	2,991,370	13.214	39,147 713	14,229,745	13,927	982,256	578.162	1,560,418
2112	City of Grants Pass	34 165 515	2 023 991	3 435 012	2.170.466.00	287 290		81 542	4 401	2 483 444	2 569 387	6.061.372	(582 331)	5,479,041
2114	City of Gresham	152,956,764	9,061,273	15,378,323	9,717,032.00	15,721,290	49,877,918	365,058	19,702	13,430,976	13,815,736	27,136,364	3,063,732	30,200,096
2115	City of Hillsboro	152,524,822	9,035,685	15,334,895	9,689,591.00	15,428,684	49,488,855	364,027	19,646	10,356,311	10,739,984	27,059,732	2,836,886	29,896,618
2117	City of McMinnville	29,760,409	1,763,029	2,992,121	1,890,618.00	352,332	6,998,100	71,028	3,833	3,327,143	3,402,004	5,279,853	(879,259)	4,400,594
2118 2119	City of Ontario City of Oregon City	10,456,437 29,846,950	619,447 1 768 156	1,051,294	664,276.00 1,896,116.00	75,506	2,410,523 7,327,456	24,956 71,235	1,347 3,844	2,085,095	2,111,398 2,748,678	1,855,097 5,295,207	(862,706) (453,524)	992,391 4 841 683
2119 2120	City of Oregon City City of Lake Oswego	29,846,950 62,279,009	3,689,455	6.261.552	3,956,459.00	3,013,649	16.921.115	71,235 148,640	3,844 8,022	7,056,233	2,748,678	5,295,207	(453,524) (1,203,561)	4,841,683 9,845,482
2121	City of Portland	1,040,975,424	61,668,163	104,660,006	66,131,048.00	49,492,093	281,951,310	2,484,468	134,084	33,674,095	36,292,647	184,681,521	19,405,127	204,086,648
2122	City of Redmond	34,618,539	2,050,828	3,480,559	2,199,245.00	2,411,216	10,141,848	82,623	4,459	915,468	1,002,550	6,141,744	814,782	6,956,526
2123	City of St Helens	12,049,604	713,828	1,211,471	765,487.00	1,146,779	3,837,565	28,758	1,552	1,780,151	1,810,461	2,137,744	(65,998)	2,071,746
2125 2126	City of Vernonia City of West Linn	1,712,760 18,740,008	101,465 1,110,172	172,201 1.884,127	108,808.00 1.190,515.00	182,887 778 128	565,361	4,088 44,726	221 2.414	204,317 1 528 147	208,626 1.575,287	303,864 3 324 702	6,284 (333,447)	310,148 2.991,255
2126	City of West Linn City of Cottage Grove	14,838,709	1,110,172 879.056	1,884,127	942,673.00	408.277	4,962,942 3,721,895	44,726 35,415	2,414 1,911	1,528,147 564,713	1,575,287 602,039	2,632,565	(333,447) 164,155	2,991,255 2,796,720
2128	City of Tillamook	4,242,734	251,343	426,566	269,532.00	224,051	1,171,492	10,126	546	415,391	426,063	752,712	(70,539)	682,173
2129	City of Sweet Home	2,858,446	169,336	287,389	181,591.00	323,614	961,930	6,822	368	40,211	47,401	507,123	120,255	627,378
2131	City of Drain	813,999	48,222	81,840	51,712.00	3,604	185,378	1,943	105	239,646	241,694	144,413	(65,698)	78,715
2132 2135	Eugene Water & Electric Board	83,256,525 10,858,115	4,932,179 643,243	8,370,638 1.091.678	5,289,117.00 689,794.00	5,213,871 743,782	23,805,805 3,168,497	198,706 25,915	10,724 1.399	2,962,412 1,302,769	3,171,842 1,330,083	14,770,706 1,926,360	(2,490,187) 4.581	12,280,519 1,930,941
2135 2138	McMinnville Water & Light Department City of Hood River	10,858,115 9,062,169	643,243 536,850	1,091,678 911,113	689,794.00 575,701.00	743,782 383.329		25,915 21.628	1,399	1,302,769	1,330,083 1,734,935	1,926,360	4,581 (357,858)	1,930,941 1,249,879
2138	City of Hood River City of Reedsport	2.307.006	536,850	231.947	575,701.00 146,559.00	383,329 413.676		21,628	1,167	1,712,140 736,942	1,734,935	409.290	(357,858) (72,524)	1,249,879 336,766
2139	City of Lebanon	15,064,465	892,430	1,514,586	957,015.00	1,598,687	4,962,718	35,954	1,940	1,287,151	1,325,045	2,672,617	126,534	2,799,151
2142	City of Sherwood	19,877,992	1,177,587	1,998,540	1,262,808.00	1,191,689		47,442	2,560	1,036,910	1,086,912	3,526,594	216,240	3,742,834
2143	City of Oakland	451,049	26,720	45,349	28,654.00	36,216		1,077	58	1,459	2,594	80,021	9,199	89,220
2145	City of Vale	1,215,888	72,030	122,246	77,243.00	224,147	495,666	2,902	157	142,192	145,251	215,713	23,194	238,907
2146 2147	City of Prineville City of Wheeler	9,551,669 318,481	565,848 18,867	960,328 32.020	606,798.00 20,232.00	894,005 112,670	3,026,979 183,789	22,797 760	1,230 41	253,182 84,532	277,209 85,333	1,694,581 56,502	381,573 (14,530)	2,076,154 41,972
2147 2148	City of Wheeler City of Klamath Falls	318,481 17.715.232	18,867 1.049.464	32,020	20,232.00	112,670	183,789 4,580,267	760 42,280	41 2.282	84,532 1.370.057	85,333 1.414.619	56,502 3,142,895	(14,530) (297,324)	41,972 2,845,571
2140	City of Canyonville	442,880	26,237	44,527	28,135.00	15,735	114,634	1,057	57	76,871	77,985	78,572	(25,716)	52,856
2150	City of Bandon	5,084,166	301,190	511,164	322,987.00	308,743	1,444,084	12,134	655	257,260	270,049	901,992	11,368	913,360
2152	City of Coos Bay	24,391,176	1,444,952	2,452,297	1,549,522.00	1,948,140		58,214	3,142	1,510,012	1,571,368	4,327,287	382,918	4,710,205
2154	City of Pendleton	20,536,912	1,216,622	2,064,788	1,304,668.00 4,398,075,00	1,049,862		49,015	2,645	2,052,195	2,103,855	3,643,494 12,282,328	(212,843)	3,430,651 13,324,178
2155	City of Corvallis City of Monmouth	69,230,539 7,563,535	4,101,269 448,069	6,960,461 760,440	4,398,075.00 480,496,00	5,535,642 659.049		165,231 18 052	8,917 974	5,654,696 907 072	5,828,844 926.098	12,282,328 1 341 862	1,041,850 (62,612)	13,324,178 1,279,250
2157	City of Milton-Freewater	9,998,767	592.334	1.005.279	635.201.00	544.349	2,346,054	23.864	1.288	851.578	876,730	1,341,062	(65,215)	1,279,250
2159	City of Baker City	8,335,092	493,777	838,013	529,511.00	592,676	2,453,977	19,893	1,074	1,224,630	1,245,597	1,478,745	(209,268)	1,269,477

Cost-Sharing Multiple-Employer Defind Benefit Pension Plan Schedule of Pension Amounts by Employer As of and for the Fiscal Year Ended Year Ended June 30,2024

Deferred Outflows of Resources

Deferred Inflows of Resources

Pension Expense / (Credit)

			Deterred Outflows of Resources				Deterred inflo	ws of Resources		Pe	nsion Expense / (Cre	dit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
2160	City of Hermiston	15 803 941	936.237	1.588.933	1.003.992.00	399.679	3.928.841	37.719	2.036	658 809	698 564	2.803.809	11.430	2.815.239
2160	City of Pilot Rock	701 512	41 558	70,530	44 566 00	37.262		1.674	2,030	99 142	100,906	124,457	(10.435)	114.022
2162	City of Clatskanie	1,933,321	114,531	194,377	122,820.00	172,143		4,614	249	352,038	356,901	342,994	(163,856)	
2163	City of Milwaukie	21,244,190	1.258.522	2,135,898	1,349,600.00	634,340	5.378.360	50,703	2,736	2,249,362	2.302.801	3.768.974	(222,145)	3.546.829
2165	City of Cornelius	6.920.359	409.967	695,775	439.636.00	424,705		16,517	891	24,964	42,372	1,227,755	185,216	1,412,971
2166	City of Nyssa	1,260,329	74,663	126,714	80,066.00	14,162	295,605	3,008	162	203,371	206,541	223,597	(38,750)	184,847
2167	City of Athena	426,952	25,293	42,926	27,123.00	6,166	101,508	1,019	55	17,163	18,237	75,746	9,846	85,592
2168	City of Oakridge	3,463,700	205,192	348,242	220,042.00	215,420	988,896	8,267	446	80,753	89,466	614,502	(23,154)	591,348
2170	City of Madras	4,105,038	243,186	412,722	260,785.00	181,878		9,797	529	627,275	637,601	728,283	(112,091)	
2172	City of Sandy	11,690,998 1 922 905	692,583 113,914	1,175,417	742,705.00	637,766 416,396		27,903 4 589	1,506 248	748,282	777,691	2,074,123 341 146	24,750 62,254	2,098,873 403 400
2174 2175	City of Mt Angel City of Umatilla	6,787,558	402.100	193,330 682,423	431.200.00	416,396		4,589	248	148,464 330,269	347.343	341,146 1.204.194	299.663	403,400
2175	City of Scappoose	5,259,837	402,100	528 826	334 147 00	96.160		12,554	677	383 052	396.283	933 158	(80,392)	852 766
2177	City of Condon	410.646	24.327	41.286	26.088.00	17.095		980	53	26,733	27,766	72.854	(13.629)	59.225
2178	City of Boardman	3,103,543	183,856	312,031	197,162.00	232,570	925,619	7,407	400	413,110	420,917	550,606	17,096	567,702
2179	City of Estacada	2,860,144	169,437	287,560	181,699.00	5,512		6,826	368	56,187	63,381	507,424	(5,397)	502,027
2180	City of Enterprise	1,612,342	95,516	162,105	102,429.00	51,559	411,609	3,848	208	275,323	279,379	286,049	(81,037)	205,012
2181	City of Central Point	11,624,881	688,667	1,168,769	738,505.00	598,285		27,745	1,497	1,338,090	1,367,332	2,062,393	(116,808)	1,945,585
2182 2183	City of Cascade Locks	1,763,365	104,463	177,289	112,023.00	154,041 414 748	547,816	4,209	227	239,364 386,896	243,800 394,586	312,842 542 309	(11,512)	301,330
2183 2184	City of Myrtle Point City of Port Orford	3,056,779 1,135,797	181,086 67,285	307,330 114,193	194,191.00 72,155.00	414,748 18,870	1,097,355 272,503	7,296 2,711	394 146	386,896	394,586 120,867	542,309 201,504	79,367	621,676 174,083
2184	City of Wood Village	1,135,797	82,502	140.017	88,472.00	240,566	551,557	3,324	146	255,580	259,083	201,504 247,072	(27,421) (8.371)	238.701
2186	City of Chiloquin	129 029	7 644	12 973	8 197 00	36 203		308	17	12 538	12 863	22.891	(0,071)	23 699
2187	City of Philomath	2.898.077	171.684	291,374	184,109.00	332,145	979.312	6.917	373	321.036	328.326	514,154	(189.375)	324,779
2188	City of Talent	3,262,595	193,279	328,022	207,266.00	208,209	936,776	7,787	420	45,149	53,356	578,823	30,057	608,880
2189	City of Willamina	-	-	-	-	-	-	-	-	-	-	-	-	
2191	City of Huntington	252,926	14,984	25,429	16,068.00	16,660		604	33	23,077	23,714	44,872	628	45,500
2192	City of North Plains	1,648,761	97,674	165,767	104,742.00	176,462		3,935	212	246,733	250,880	292,510	(27,484)	
2193 2194	City of Heppner	497,624	29,480	50,031 135,740	31,613.00	111,736		1,188	64 174	49,434	50,686	88,284 239,524	34,427	122,711
2194 2195	City of Cave Junction City of Metolius	1,350,103	79,981	135,740	85,769.00	140,374	441,864	3,222	174	43,022	46,418	239,524	32,506	272,030
2195	City of Hubbard	1.683.431	99,728	169,253	106,945.00	116,723	492.649	4.018	217	196.636	200,871	298.661	22.336	320.997
2197	City of Myrtle Creek	2,183,066	129,326	219,486	138,686.00	221,571	709,069	5,210	281	341,421	346,912	387,302	(8,470)	378,832
2198	City of Carlton	1,401,392	83,020	140,896	89,028.00	236,464	549,408	3,345	181	231,856	235,382	248,624	29,251	277,875
2199	City of Junction City	5,930,266	351,313	596,231	376,738.00	251,743	1,576,025	14,154	764	257,081	271,999	1,052,100	(13,348)	1,038,752
2200	City of Wallowa	359,468	21,295	36,141	22,836.00	62,823		858	46	29,839	30,743	63,774	4,674	68,448
2201	City of Coburg	1,934,719	114,614	194,517	122,909.00	238,654		4,618	249	81,996	86,863	343,242	108,483	451,725
2202	City of Dallas	12,720,231	753,556	1,278,896	808,090.00 98 647 00	818,996 85,364		30,359 3 706	1,638 200	1,347,076	1,379,073 328,526	2,256,721 275 489	13,203 (117,882)	2,269,924
2203 2204	City of Rockaway Beach City of Burns	1,552,620	68.182	115,714	73.116.00	335.192		2 747	148	673.574	676,469	204 188	(117,662) (107,467)	96.721
2204	City of Elgin	1.065.814	63.140	107.157	67.709.00	364,428		2,544	137	32.263	34,944	189.088	128.899	317.987
2206	City of Weston	296.100	17,541	29.770	18.811.00	25.514	91,636	707	38	11,464	12,209	52.532	(1.846)	50.686
2207	City of Mill City	695,053	41,175	69,881	44,155.00	39,168	194,379	1,659	90	13,447	15,196	123,311	22,347	145,658
2208	City of Fairview	3,034,861	179,787	305,126	192,799.00	126,971	804,683	7,243	391	238,662	246,296	538,421	(324,292)	214,129
2209	City of Monroe	290,628	17,217	29,220	18,463.00	92,017	156,917	694	37	64,652	65,383	51,561	12,195	63,756
2210 2211	City of Helix City of Jefferson	11,234 112,966	665 6,692	1,129 11,358	714.00 7,176.00	2,368 65,565	4,876 90,791	27 270	1	23,064	23,092 285	1,993 20,041	(3,229) 15,248	(1,236) 35,289
2211	City of Jetterson Town of Lakeview	112,966	6,692	11,358	122 407 00	386 885		4 599	248	- 120.346	285 125 193	20,041 341 842	15,248	35,289
2212	City of Stanfield	502.004	29 739	50 472	31 891 00	229 392		4,599	240	60 918	62 181	341,042	63.018	152.080
2214	City of Yamhill	558,773	33,102	56,179	35,498.00	36,829		1,334	72	293.267	294,673	99,133	(64,978)	34.155
2215	City of Powers	-	-	-	-	-	-	-	-		-	-	(374)	(374)
2216	City of Brookings	6,487,094	384,300	652,215	412,112.00	738,190		15,483	836	586,367	602,686	1,150,888	(33,459)	1,117,429
2217	City of Sutherlin	6,560,586	388,654	659,603	416,781.00	670,701		15,658	845	646,545	663,048	1,163,927	180,069	1,343,996
2218 2219	City of Prairie City	711,630 1.718,499	42,157 101.805	71,547 172,778	45,208.00 109.173.00	11,195 28,307	170,107 412.063	1,698 4.101	92 221	31,690 62,969	33,480 67,291	126,252 304,882	(3,749) 132	122,503 305.014
2219 2220	City of Sheridan City of Garibaldi	1,718,499 951,957	101,805 56,395	172,778 95,710	109,173.00 60.476.00	28,307 216,660	412,063 429,241	4,101 2.272	221 123	62,969 285,965	67,291 288.360	304,882 168.889	(22,819)	
2221	City of Sisters	1,954,333	115,776	196,489	124,155.00	101.011	537,431	4,664	252	149.061	153.977	346,722	4.664	351.386
2222	City of Jacksonville	3,085,061	182,761	310,173	195,988.00	494,910		7,363	397	345,090	352,850	547,327	142,763	690,090
2223	City of Cannon Beach	5,782,602	342,566	581,385	367,357.00	368,914	1,660,222	13,801	745	332,268	346,814	1,025,903	66,210	1,092,113
2224	City of Falls City	357,316	21,168	35,925	22,700.00	48,615		853	46	103,732	104,631	63,392	(199)	63,193
2225	City of Echo	268,525	15,908	26,998	17,059.00	92,685	152,650	641	35	164,206	164,882	47,640	(40,112)	7,528
2226 2227	City of Hines Town of Bonanza	862,006	51,066	86,666	54,761.00	59,812	252,305	2,057	111	151,425	153,593	152,930	(24,178)	128,752
2227	l own of Bonanza City of Turner	1.378.171	- 81 644	- 138 562	87 552 00	78 401	386 159	3 289	- 178	2 089	5 556	244 504	- 21 564	266,068
2228	City of John Day	1,048,757	62.129	105.442	66.625.00	105.897	340.093	2,503	135	195.395	198,033	186.062	(41,576)	
2230	City of Union		-		-			-	-				(41,0/0)	
2231	City of Banks	596,848	35,358	60,007	37,917.00	34,076		1,424	77	116,532	118,033	105,888	6,340	112,228
2232	City of Joseph	488,008	28,910	49,064	31,002.00	114,615	223,591	1,165	63	53,596	54,824	86,578	23,803	110,381
2233	City of Lafayette	1,035,263	61,330	104,086	65,768.00	71,575		2,471	133	142,457	145,061	183,668	7,246	190,914
2234	City of Aumsville	2,420,789	143,409	243,387	153,788.00	105,008	645,592	5,778	312	118,891 96,747	124,981	429,477	18,533	448,010 87.108
2235 2236	City of Amity City of Creswell	476,745 2,282,253	28,243 135,202	47,932 229,458	30,287.00 144,987.00	123,683 201,080	230,145 710,727	1,138 5,447	61 294	96,747 251,912	97,946 257,653	84,580 404,899	2,528 (1,043)	
2236	City of Creswell City of Troutdale	2,282,253	135,202	229,458	479 048 00	201,080		5,447	294	251,912	257,653	404,899	(1,043) 367,290	403,856
2238	City of Houldale City of Warrenton	5.985.659	354.595	601.800	380.257.00	100.006		14,286	771	595,549	610.606	1,061,928	(77.157)	984.771
2240	City of Wilsonville	19,424,198	1,150,704	1,952,915	1,233,980.00	547,843		46,359	2,502	1,262,834	1,311,695	3,446,086	(306,810)	3,139,276
2241	City of Bay City	1,470,650	87,122	147,860	93,427.00	278,946	607,355	3,510	189	45,881	49,580	260,911	79,905	340,816
2242	City of Gaston								÷.					
2243	City of Brownsville	591,520	35,042	59,472	37,578.00	157,231		1,412	76 55	190,779	192,267	104,943	(2,488)	102,455
2244 2245	City of Lakeside	425,140	25,186	42,744 139,510	27,008.00	139,703 165,720		1,015		50,810 82,731	51,880 86,222	75,425 246.177	10,361 (21,720)	85,786 224.457
2245 2246	City of Dundee City of Merrill	1,387,600	82,202	139,510	88,151.00	165,720 8,799	475,583 8,799	3,312	179	82,731 66.832	86,222 66.832	246,177	(21,720) (16,203)	224,457 (16,203)
2246	City of Malin	259.183	15,354	26.058	16,465.00	72.791	130.668	619	- 33	19,731	20.383	45.982	(16,203)	47.918
2247	City of Fossil	190,719	11,298	19,175	12,116.00	19,915		455	25	24,467	24,947	33,836	2,239	36,075
2249	City of Phoenix	3,103,134	183,832	311,990	197,136.00	608,180	1,301,138	7,406	400	101,656	109,462	550,533	122,838	673,371
2250	City of Gold Beach	1,335,015	79,087	134,223	84,811.00	155,134		3,186	172	37,971	41,329	236,848	47,015	283,863
2251	City of Rogue River	1,574,556	93,278	158,306	100,028.00	100,731	452,343	3,758	203	209,587	213,548	279,345	(39,919)	239,426
2252	City of Dayton	1,037,492	61,462 11.579	104,310 19.652	65,910.00	133,822		2,476 467	134	124,525 100 971	127,135 101.463	184,064 34 677	37,436	221,500 45 677
2253 2254	Town of Butte Falls City of Shady Cove	195,462 339,755	11,579 20,127	19,652 34,159	12,417.00 21,584.00	75,148 23.335		467	25 44	100,971 17,369	101,463 18,224	34,677 60,277	11,000 7,736	45,677 68.013
2204		000,100	20,127	04,100	21,004.00	20,000	00,200	011		,005	10,224	55,211	1,100	00,010

Cost-Sharing Multiple-Employer Defind Benefit Pension Plan

Schedule of Pension Amounts by Employer

As of and for the Fiscal Year Ended Year Ended June 30,2024 Deferred Outflows of Resources

Deferred Inflows of Resources

Pension Expense / (Credit)

			Deterred Outflows of Resources				Deterred Inflo	ws of Resources		Pe	nsion Expense / (Cre	dit)		
Employer Number 2255	Employer Name Town of Canyon City	Net Pension Liability 230.370	Differences between Expected and Actual Experience 13.647	Changes in Assumptions 23,161	Net Difference between Projected and Actual Investment Earnings 14.635.00	Changes in Employer Proportion 3,849	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾ 55,292	Differences between Expected and Actual Experience 550	Changes in Assumptions 30	Changes in Employer Proportion 57,101	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾ 57,681	Proportionate Share of Plan Pension Expense 40,870	Net Amortization of Deferred Amounts from Changes in Proportion (16,425)	Total Pension Expense /(Credit) ⁽¹⁾ 24.445
2256	City of Jordan Valley		-		-	-,				-	-		(,,	
2257	City of Culver	513,145	30,399	51,592	32,599.00	40,721	155,311	1,225	66	93,370	94,661	91,038	(11,430)	79,608
2258	City of Adair Village	721,707	42,754	72,561	45,849.00	66,661	227,825	1,722	93		1,815	128,040	26,692	154,732
2259	Town of Hammond	-	-	-	-	-		-	-	-		-	-	-
2260	City of Riddle	507,019	30,036	50,976	32,210.00	73,199		1,210	65	182,476	183,751	89,951	(37,527)	
2261	City of Waldport	1,232,841	73,034	123,950	78,320.00	117,442		2,942	159		3,101	218,721	60,571	279,292
2262 2263	City of Dufur City of La Grande	251,377 5 160 028	14,892 305 684	25,274 518 791	15,969.00 327 806 00	752 184 750	56,887 1 337 031	600 12 315	32 665	52,000 418,433	52,632 431,413	44,597 915 451	(10,536) (86,708)	34,061 828 743
2263	City of Gervais	1,443,373	85,506	145,117	91.695.00	205.934		3,445	186	53.529	431,413	256.072	(86,708) 73.884	329,956
2265	City of Westfir	94.301	5,586	9.481	5.991.00	27,979		225	12	35,423	35.660	16.730	(2,740)	
2266	City of Irrigon	1,029,288	60,976	103,485	65,389.00	29,164	259,014	2,457	133	74,962	77,552	182,608	(11,998)	170,610
2267	City of Independence	7,176,832	425,161	721,561	455,930.00	202,624	1,805,276	17,129	924	622,302	640,355	1,273,256	(16,168)	
2268 2269	City of Harrisburg	1,410,223 167.011	83,543 9.894	141,784 16,791	89,589.00 10.610.00	96,953 27.057	411,869 64,352	3,366 399	182 22	234,956 43,419	238,504 43,840	250,190 29,630	(63,620) (10.822)	186,570 18.808
2269	City of Durham City of Lyons	100,194	9,894	10,074	6,365.00	4,260		239	13	43,419 41,915	43,840 42,167	29,630	(10,822) (11,141)	
2270	City of Columbia City	1.062.233	62.927	106.797	67,482.00	4,200	238,363	2.535	137	70.538	42,167	188.453	(40.859)	147.594
2272	City of Aurora	602,481	35,691	60,574	38,274.00	97,878		1,438	78	22,540	24,056	106,887	46,516	153,403
2273	City of Silverton	5,136,738	304,304	516,449	326,327.00	465,130		12,260	662	1,159,596	1,172,518	911,319	(314,589)	596,730
2274	City of Gold Hill	238,352	14,120	23,964	15,142.00	118,502		569	31	40,535	41,135	42,286	27,231	69,517
2275 2276	City of Toledo City of Newport	4,627,161 5,020,734	274,116 297,432	465,216 504,786	293,954.00 318,957.00	499,640 62,656		11,044 11,983	596 647	749.642	11,640 762,272	820,914 890,738	176,205 (251,860)	997,119 638,878
2276	City of Rajneeshpuram	5,020,734	297,432	504,766	310,957.00	02,050	1,103,031	11,965	647	749,042	162,212	090,730	(251,000)	030,070
2278	City of Springfield	64,060,985	3,795,021	6,440,712	4,069,664.00	2,258,756	16.564.153	152,893	8,251	5,066,155	5,227,299	11,365,187	(752,179)	10,613,008
2279	City of Keizer	21,040,208	1,246,438	2,115,389	1,336,642.00	3,700,708	8,399,177	50,216	2,710	2,081,813	2,134,739	3,732,785	810,075	4,542,860
2280	City of Winston	3,561,093	210,962	358,033	226,229.00	463,441	1,258,665	8,499	459	105,211	114,169	631,781	166,099	797,880
2281 2282	City of Manzanita	1,965,586 2,339,442	116,443 138,590	197,621 235,208	124,870.00 148.620.00	149,539 254,461	588,473 776,879	4,691	253	31,797 272,766	36,741 278,650	348,719 415.045	56,763 41,261	405,482 456,306
2282	City of Eagle Point City of Maupin	2,339,442	138,590	235,208	148,620.00	254,461		5,583 2,523	301 136	2/2,766	278,650	415,045	41,261	456,306 244,378
2283	City of Halsey	494 032	29,267	49 670	31 385 00	230,369	492,670	2,523	64	71 962	73 205	87 647	7 253	244,378
2285	City of Veneta	1,982,570	117,449	199,328	125,949.00	118,767	561,493	4,732	255	250,897	255,884	351,732	(33,142)	318,590
2286	City of Millersburg	864,793	51,231	86,947	54,939.00	116,592		2,064	111	76,990	79,165	153,425	35,126	188,551
2287	City of King City	1,085,723	64,319	109,159	68,974.00	68,854	311,306	2,591	140	94,723	97,454	192,620	(450)	192,170
2288 2289	City of Tualatin City of St Paul	26,331,550	1,559,901	2,647,383	1,672,790.00	1,289,428	7,169,502	62,845	3,392	2,142,525	2,208,762	4,671,533	(407,737)	4,263,796
2289	City of St Paul	4.536.427	268,741	456.094	288,190.00	529,147	1,542,172	10,827	584	121,718	133.129	804,817	160,957	965,774
2291	City of Florence	6.879.247	407.532	691.642	437.025.00	580,768	2.116.967	16,419	886	622.742	640.047	1.220.461	98.713	1.319.174
2292	City of North Bend	7,637,103	452,428	767,837	485,170.00	79,664	1,785,099	18,227	984	1,285,163	1,304,374	1,354,914	(406,259)	948,655
2293	City of Lowell	646,208	38,282	64,970	41,052.00	138,064	282,368	1,542	83	108,338	109,963	114,645	4,438	119,083
2294	City of Depoe Bay	1,295,257	76,732 874 607	130,226 1 484 337	82,285.00 937 901 00	95,118 818 547	384,361 4 115 392	3,091 35,236	167 1,902	191,249 1.404,754	194,507 1.441.892	229,794 2.619.239	(6,820) (248,211)	222,974 2.371.028
2295 2296	City of Tigard City of Happy Valley	14,763,597 9,817,969	874,607 581 624	1,484,337 987 102	937,901.00 623,716.00	818,547 915,828		35,236	1,902	1,404,754	1,441,892	2,619,239	(248,211) (93,993)	2,371,028
2297	City of Rainier	2 157 836	127 832	216 950	137 083 00	84 491	566,356	5 150	278	161 581	167 009	382 826	(33,333)	394 725
2298	City of Lincoln City	15,689,831	929,477	1,577,461	996,743.00	330,025		37,446	2,021	323,947	363,414	2,783,564	(5,152)	2,778,412
2299	City of Dunes City	97,504	5,776	9,803	6,194.00	17,892		233	13	9,669	9,915	17,298	4,661	21,959
2300	City of Yachats	990,659	58,687	99,601	62,935.00	89,482		2,364	128	83,788	86,280	175,755	16,143	191,898
2301 2302	City of Moro	177,736 199,441	10,529 11,815	17,870 20.052	11,291.00 12.670.00	23,182 12,869	62,872 57,406	424 476	23 26	23,604 83.428	24,051 83.930	31,532 35,383	5,523 (8.802)	37,055 26,581
2302	City of Mt. Vernon City of Woodburn	21,240,882	1,815	20,052	1,349,390.00	2,439,332		476	2,736	601.791	655,222	35,383	(8,802) 208,793	3.977.180
2304	City of Gladstone	6,916,711	409,751	695,408	439,405.00	619,113	2,163,677	16,508	891	1,793,113	1,810,512	1,227,107	(259,724)	967,383
2305	City of Elkton	138,189	8,186	13,894	8,779.00	22,704	53,563	330	18	12,555	12,903	24,516	5,791	30,307
2306	City of Imbler	34,952	2,071	3,514	2,220.00	17,438	25,243	83	5	12,011	12,099	6,201	191	6,392
2307	City of Yoncalla	593,414 218,569	35,154	59,662 21,975	37,698.00 13.885.00	144,446 74 174		1,416 522	76 28	36,573 34,398	38,065 34 948	105,279 38,777	22,142 5.158	127,421 43.935
2308 2309	City of North Powder City of Gearhart	1,892,045	12,948 112,086	21,975 190,227	13,885.00	392,709		4.516	28	34,398 94,681	34,948 99,441	38,777	5,158	43,935 412.880
2400	Gilliam County Fire Services		-		-	-		4,510	-	-	-	-		
2401	South Clackamas Transportation District	-		-		-		-					-	-
2402	Kernville Gleneden Beach Lincoln Beach Water District								-					
2403 2404	Central Coos Fire and Rescue North Gilliam County Health District	339,921	20,137	34,176	21,595.00	50,881	126,789	811	44	34,713	35,568	60,306	35,850	96,156
2404	Mcminnville Fire District	-												-
2408	Pleasant Hill Goshen Rural Fire Protection District	729,202	43,199	73,314	46,325.00	97,395		1,740	94	162,891	164,725	129,369	6,805	136,174
2501	Port of The Dalles	230,248	13,640	23,149	14,627.00	11,504		550	30	20,394	20,974	40,849	(18,355)	22,494
2507 2508	Port of Astoria Multhomah Drainage	1,656,585	98,137 417,260	166,554 708 153	105,239.00 447 457 00	140,313 895,002		3,954 16.810	213 907	234,510 154 127	238,677 171 844	293,898 1 249 596	(48,292) 355 698	245,606 1 605 294
2508	Horsefly Irrigation District	261 148	417,280	26 256	447,457.00	39,710		623	34	52 233	52.890	46.331	23 605	69.936
2510	Grants Pass Irrigation District	1,193,023	70.676	119.947	75,790.00	134.272		2.847	154	114.294	117,295	211.657	(11,091)	200,566
2512	Port of Portland	111,888,732	6,628,372	11,249,329	7,108,063.00	5,124,850	30,110,614	267,042	14,412	7,064,849	7,346,303	19,850,403	(4,240,835)	15,609,568
2513	Port of Coos Bay	2,763,982	163,740	277,892	175,590.00	154,949	772,171	6,597	356	862,748	869,701	490,364	(280,517)	
2515 2518	Klamath County Fire District 1 Clackamas County Housing Authority	24,344,612 5.121.421	1,442,193 303.397	2,447,615 514,909	1,546,564.00 325,353.00	3,453,418 423,780	8,889,790 1,567,439	58,103 12,223	3,136 660	4,105,930 295,267	4,167,169 308,150	4,319,026 908.602	305,655 9.064	4,624,681 917,666
2518	Home Forward	41.816.167	2.477.221	4.204.211	2.656.496.00	423,780	12,455,911	99.802	5.386	295,267 35,997	141.185	7.418.689	1.363.987	8.782.676
2521	League of Oregon Cities	4,178,266	247,524	420,084	265,437.00	113,433		9,972	538	556,823	567,333	741,274	(130,245)	611,029
2522	Lane Council of Governments	34,363,726	2,035,733	3,454,940	2,183,058.00	3,874,465	11,548,196	82,015	4,426	709,711	796,152	6,096,537	855,535	6,952,072
2526	Clatskanie PUD	7,139,719	422,962	717,830	453,572.00	710,054	2,304,418	17,040	920	567,282	585,242	1,266,672	(236,419)	1,030,253
2527	Deschutes Valley Water District	3,044,063	180,333	306,051	193,383.00 820 288 00	102,251	782,018	7,265	392 1.663	177,299	184,956	540,053	(54,220)	485,833
2528 2529	Columbia River Fire & Rescue East Fork Irrigation District	12,912,228	764,930 61,205	1,298,200	820,288.00 65 634 00	1,345,519 283 149		30,817 2,466	1,663 133	595,162	627,642 2 599	2,290,784 183,293	242,839 102 721	2,533,623 286.014
2529	River Road Water District	635.348	37.638	63.878	40,362.00	131,131		1,516	82	182.104	183.702	112,718	(11,218)	
2531	Oregon School Boards Association	7,431,703	440,260	747,186	472,121.00	77,813	1,737,380	17,737	957	600,036	618,730	1,318,473	(42,607)	1,275,866
2533	Owyhee Irrigation District	2,892,238	171,338	290,787	183,738.00	87,821	733,684	6,903	373	221,072	228,348	513,118	(45,739)	
2535	Athena Cemetary Maintenance District 1	-			-		-				-			
2536 2538	Valley View Cemetery Clackamas Vector Control	- 556,108	32,944	- 55,911	35.328.00	10.823	135.006	- 1,327	- 72	- 70.976	- 72,375	- 98.660	(28,812)	- 69.848
2538	West Extension Irrigation District	316 709	32,944	31 842	20 120 00	10,823		1,327	41	190,226	191 023	98,660	(28,812) (48,532)	59,848
2540	Jackson County Vector Control District	368,763	21,846	37,076	23,427.00	100,302		880	47	200,300	201,227	65,423	(40,332) (9,303)	56,120
2542	Rainbow Water District	1,292,241	76,553	129,922	82,093.00	61,025		3,084	166	132,793	136,043	229,259	(18,951)	210,308
2545	Council of Governments	20,613,760	1,221,175	2,072,514	1,309,550.00	1,882,249	6,485,488	49,198	2,655	1,120,350	1,172,203	3,657,128	603,796	4,260,924
2547	Metzger Water District		-	-	-	-	-	-	-	-	-	-	-	-

Cost-Sharing Multiple-Employer Defind Benefit Pension Plan Schedule of Pension Amounts by Employer As of and for the Fiscal Year Ended Year Ended June 30,2024

Deferred Outflows of Resources

Deferred Inflows of Resources

Pension Expense / (Credit)

			Deterred Outflows of Resources			-	Deterred Inflo	ws of Resources		Pe	nsion Expense / (Cre	dit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
2549	Roque River Fire District	2 288 495	135.572	230.086	145 383 00	284 690	795 731	5.462	295	533 674	539 431	406.006	(28.820)	377 186
2550	Nyssa Road Assessment District 2	306,580	18,162	30,824	19,476.00	38,042	106,504	732	39	124,287	125,058	54,391	(18,442)	35,949
2552	Winston-Dillard Fire District	2,016,295	119,447	202,719	128,091.00	250,023		4,812	260	443,043	448,115	357,715	(68,671)	
2553	Tangent Rural Fire Protection District	423,842	25,109	42,613	26,926.00	59,894	154,542	1,012	55	160,615	161,682	75,195	(7,460)	67,735
2555	Monroe Fire Department	376,981 11.751.236	22,333	37,902	23,949.00 746.532.00	73,822 575.523	158,006	900	49	46,241	47,190 69,133	66,881 2.084.810	22,145	89,026
2556 2557	Jackson County Fire District 5 Estacada Fire Department	1997 309	696,152 118,322	1,181,473 200,810	126,885.00	5/5,523	3,199,680 1,582,106	28,046 4 767	1,514 257	39,573 954,535	69,133 959,559	2,084,810	157,473 (127,678)	2,242,283 226,669
2559	Keizer Fire Department	9.380.299	555.696	943.098	595,911.00	1,370,232	3,464,937	22,388	1,208	1,278,171	1,301,767	1,664,177	166.204	1,830,381
2561	Jefferson Rural Fire Protection District	903,346	53,515	90,823	57,388.00	324,866	526,592	2,156	116	259,997	262,269	160,264	20,011	180,275
2562	Wy'East Fire District	112,657	6,674	11,327	7,157.00	6,913	32,071	269	15	10,003	10,287	19,987	(884)) 19,103
2563	Central Oregon Irrigation District	4,000,359	236,984	402,197	254,135.00	235,210	1,128,526	9,548	515	247,085	257,148	709,712	(49,023)) 660,689
2564 2567	Illinois Valley Fire District Charleston Rural Fire Protection District	1,611,491	95,466 34 870	162,020 59 180	102,375.00 37 394 00	337,199 127,170	697,060 258 614	3,846 1,405	208 76	270,012	274,066 43,470	285,898	81,541 64.082	367,439 168,510
2568	Molalla Rural Fire Protection District 73	3.710.587	219.818	373.064	235,726.00	381 780	1.210.388	8,856	478	546.242	43,470	658.303	6.219	664.522
2569	Central Oregon Intergovernmental Council	5,840,779	346,012	587,234	371,053.00	756,728	2,061,027	13,940	752	216,899	231,591	1,036,224	119,938	1,156,162
2570	Port of St Helens	1,068,332	63,289	107,410	67,869.00	242,594	481,162	2,550	138	94,126	96,814	189,535	67,675	257,210
2571	Crystal Springs Water District	1,213,050	71,862	121,960	77,063.00	56,032	326,917	2,895	156	106,063	109,114	215,210	23,892	239,102
2572 2575	Local Government Personnel Institute Jefferson County Rural Fire Protection District 1	396.109	23.466	39.825	25.164.00	- 290.762	379.217	945	- 51	21,904 1,549,037	21,904 1,550,033	70.275	(83,757) (265,861)) (83,757)) (195,586)
2576	Depoe Bay Rural Fire Protection District	3 313 051	196,268	333,095	210 471 00	635 179	1,375,013	7,907	427	542 545	550 879	587 775	78,883	666,658
2579	La Pine Rural Fire Protection District	5,828,263	345,271	585,975	370,258.00	358,888	1,660,392	13,910	751	388,692	403,353	1,034,004	(23,469)	1,010,535
2580	Marion County Fire District 1	13,272,658	786,282	1,334,437	843,185.00	752,423		31,677	1,710	511,851	545,238	2,354,729	84,795	
2581	Port of Umatilla	203,979	12,084	20,508	12,958.00	4,934	50,484	487	26	105,301	105,814	36,188	(58,205)	
2582 2585	Talent Irrigation District	843,682 778 162	49,980 46 099	84,824 78,237	53,597.00 49,435.00	71,931 91.886	260,332 265,657	2,014 1.857	109 100	428,849 140,721	430,972 142.678	149,679 138 055	(104,347) (5.867)) 45,332 132,188
2585	Rogue River Valley Irrigation District Tualatin Valley Irrigation District	831 412	40,099	/0,23/ 83,590	49,435.00	108,900	205,057	1,057	100	64 215	66.306	147 502	(5,007)	165 851
2588	Clatskanie Rural Fire Protection District	4,120,095	244,078	414,236	261,741.00	494,854	1,414,909	9,833	531	135,821	146,185	730,954	163,579	894,533
2589	West Slope Water District	1,023,489	60,632	102,902	65,020.00	13,967	242,521	2,443	132	108,551	111,126	181,579	(47,386)	134,193
2590	Redmond Fire & Rescue	12,097,941	716,691	1,216,331	768,558.00	1,450,022	4,151,602	28,874	1,558	1,715,508	1,745,940	2,146,320	(34,959)	2,111,361
2592 2594	Medford Irrigation District Metro	811,610	48,080	81,600 14,379,490	51,560.00 9.085.903.00	22,778	204,018 44,444,850	1,937 341,347	105	78,126	80,168 9.387.708	143,989 25,373,838	12,737	156,726
2594	Canby Fire District	143,022,113 6,294,413	8,472,737 372,886	14,379,490	9,085,903.00 399.871.00	12,506,720 931,531	44,444,850	341,347 15,023	18,422 811	9,027,939 850,896	9,387,708 866,730	25,373,838	292,435 25,107	25,666,273 1,141,811
2596	Bend Parks & Recreation	14,770,839	875,036	1,485,065	938,361.00	1.282.884	4,581,346	35,253	1,903	45,195	82.351	2.620.524	280,648	
2597	Mapleton Water District	172,779	10,236	17,371	10,976.00	74,055	112,638	412	22	25,483	25,917	30,653	11,516	42,169
2598	Marion County Housing Authority	845,967	50,116	85,054	53,743.00	221,317	410,230	2,019	109	52,478	54,606	150,085	97,015	247,100
2599	South Suburban Sanitary District	1,711,020	101,362	172,026	108,698.00	197,084	579,170	4,084	220	245,107	249,411	303,555	(9,074)	
2600 2601	Winston-Dillard Water District Baker Valley Irrigation District	1,056,534	62,590	106,224	67,119.00	61,741	297,674	2,522	136	9,664	12,322 398	187,442	159 (1,529)	187,601 (1.529)
2602	Aumsville Rural Fire Protection District	509 122	30 161	51 187	32 343 00	245 010	358 701	1.215	- 66	368 816	370 097	90.324	(1,323)	102.225
2603	Corbett Water District	404,805	23,981	40,699	25,716.00	125,305	215,701	966	52	125,880	126,898	71,817	(36,021)	35,796
2604	Netarts-Oceanside Sanitary District	676,608	40,083	68,026	42,984.00	38,898	189,991	1,615	87	125,268	126,970	120,038	6,271	126,309
2605	Scio Fire District	157,996	9,360	15,885	10,037.00	91,953	127,235	377	20	124,760	125,157	28,030	12,309	40,339
2606 2607	West Valley Housing Authority Hoodland Fire District 74	1,663,878 2,668,714	98,569 158.097	167,287 268,313	105,703.00 169,538.00	64,601 529,246	436,160 1,125,194	3,971 6,369	214 344	98,688 1.042.566	102,873 1,049,279	295,192 473,462	(14,679) (88,137)	280,513
2607	Gaston Rural Fire Protection District	497.844	29,493	200,313	31,627.00	141.431	252.604	1,188	64	1,042,566	86.932	473,462 88.323	(88,137) 33.909	122,232
2610	Turner Fire District	1,631,657	96,661	164,047	103,656.00	274,055	638,419	3,894	210	142,288	146,392	289,476	84,080	373,556
2611	Burnt River Irrigation District	91,792	5,438	9,229	5,831.00	53,275		219	12	-	231	16,285	12,390	
2612	Community Services Consortium	12,491,782	740,022	1,255,928	793,577.00	1,783,884	4,573,411	29,814	1,609	871,065	902,488	2,216,192	426,646	2,642,838
2613 2614	Polk Soil & Water Conservation District Mountain Valley Mental Health Program	108,193	6,409	10,878	6,873.00	12,596	36,756	258	14	98,085	98,357	19,195	(24,821)	(5,626)
2614	Humanities Council	73,285	4,341	7.368	4.656.00	1.740	18,105	175	- 9	13,730	13,914	13,002	(4,198)	8,804
2616	Alcohol Safety Action Program	-	-	-	-		-			-	-	-		-
2617	Clean Water Services	60,112,222	3,561,093	6,043,702	3,818,807.00	3,368,534	16,792,136	143,468	7,743	326,194	477,405	10,664,629	1,107,765	11,772,394
2618	Estacada Cemetery District	-	-	-		-			-	-				-
2619 2620	Comprehensive Options For Drug Abusers Jackson County Fire District 4	1.219.613	- 72.251	- 122.620	77.480.00	- 160.816	433.167	2,911	- 157	319,217	322.285	216,374	(73.493)	. 142.881
2620	Evans Valley Fire District 6	291,913	17,293	29.349	18.545.00	56,160	433,167	2,911	38	36,785	37.520	216,374 51,789	(73,493) 34.618	86,407
2624	Klamath Vector Control	221,681	13,133	22,288	14,083.00	10,252	59,756	529	29	17,180	17,738	39,329	3,464	42,793
2625	Port of Newport	2,622,141	155,338	263,631	166,579.00	379,645		6,258	338	118,619	125,215	465,199	224,845	
2626	Tillamook Peoples Utility District	18,104,592	1,072,530	1,820,241	1,150,148.00	1,345,511	5,388,430	43,210	2,332	2,077,433	2,122,975	3,211,972	(228,672)	
2628 2629	McKenzie Fire and Rescue Metropolitan Wastewater Management Commission	1,193,825	70,723	120,028	75,841.00	152,601	419,193	2,849	154	224,612	227,615	211,799	(27,347)) 184,452
2630	Sheridan Fire District	2 436 581	144 345	244 975	154 791 00	899.005	1 443 116	5.815	314	673 864	679 993	432 279	218 920	651 199
2631	Arch Cape Water-Sanitary District	245,929	14,569	24,726	15,623.00	7,607	62,525	587	32	14,805	15,424	43,631	(2,056)	41,575
2632	Umpqua Regional Council of Governments	170,158	10,080	17,108	10,810.00	25,791	63,789	406	22	39,024	39,452	30,188	(1,294)	28,894
2633	Port of Cascade Locks	1,305,548	77,342	131,260	82,939.00	233,754		3,116	168	127,483	130,767	231,620	44,796	276,416
2637 2638	Northeast Oregon Housing Authority North Douglas County Fire and EMS	2,437,693 877.003	144,411 51.954	245,086 88,174	154,862.00 55,714.00	416,881 50.043	961,240 245,885	5,818 2.093	314 113	291,727 228.881	297,859 231.087	432,476 155,591	86,068 9,452	518,544 165.043
2641	Suburban East Salem Water District	535.801	31,741	53.870	34.038.00	46,205	165.854	1,279	69	188.917	190.265	95.058	(21,461)	73.597
2642	Dexter Rural Fire Protection District	148,269	8,784	14,907	9,419.00	42,847	75,957	354	19	147,589	147,962	26,305	2,634	28,939
2643	Sweet Home Cemetery	142,272	8,428	14,304	9,038.00	15,639	47,409	340	18	14,596	14,954	25,241	(1,513)) 23,728
2644	Lakeside Water District	181,150	10,731	18,213	11,508.00	8,353		432	23	6,195	6,650	32,138	(5,178)	
2645 2646	Chiloquin Agency Lake Rural Fire Protection District Kenn Rural Fire Protection District	500,909 1 262 456	29,674 74 789	50,362 126 928	31,822.00 80 201 00	91,582 233,244	203,440 515 162	1,196 3,013	65 163	95,034 211 687	96,295 214 863	88,867 223,975	38,783 30,854	127,650 254,829
2646	Crooked River Ranch Rural Fire Protection District	1,262,456	74,789 43.160	126,928	46.283.00	233,244 124,182	286.873	3,013	163	211,687	214,863 401.539	223,975 129,253	(70.650)	
2648	Black Butte Ranch Rural Fire Protection District	2,357,432	139,656	237,017	149,763.00	253,940	780,376	5,626	304	104,205	110,135	418,237	18,076	436,313
2649	Colton Fire Department	49,793	2,950	5,006	3,163.00	40,160	51,279	119	6	69,462	69,587	8,834	(1,166)	7,668
2651	Imbler Rural Fire Protection District	11,047	654	1,111	702.00	821	3,288	26	1	20,008	20,035	1,960	(6,645)) (4,685)
2652 2653	The Oregon Consortium Umatilla Fire Department	- 1,433,702	- 84,934	- 144,145	91,080.00	454,342	774,501	-	- 185	- 10,441	- 14,048	- 254,356	- 149,185	403,541
2653 2654	Umatilla Fire Department Spring Valley Rural Fire Protection District	1,433,702	84,934	144,145	91,080.00	454,342	//4,501	3,422	185	10,441	14,048	254,356	149,185	403,541
2655	North Bay Rural Fire Protection District	141,052	8,356	14,181	8,961.00	37,802	69,300	337	- 18	45,704	46,059	25,024	(521)	24,503
2657	Mid-Willamette Valley Senior Service Agency	31,046,244	1,839,203	3,121,399	1,972,305.00	983,255	7,916,162	74,097	3,999	850,825	928,921	5,507,976	231,027	5,739,003
2658	Salem Metropolitan Communication Agency	411,655	24,387	41,388	26,152.00	6,812		982	53	75,444	76,479	73,033	(21,120)	
2659 2660	Silverton Fire District Tualatin Vallev Fire & Rescue	1,402,944 135.910.154	83,111 8.051.419	141,052 13.664.451	89,126.00 8.634.095.00	196,265 6,249,823	509,554 36,599,788	3,348 324,373	181 17.506	12,080 17 605 095	15,609 17,946,974	248,899 24,112.091	45,341 (4.008,489)	294,240 20.103.602
2660	Lincoln County 911	135,910,154	8,051,419	13,004,451	0,034,095.00	6,249,823	30,599,788	324,373	17,506	17,605,095	17,946,974	24,112,091	(4,008,489)	20,103,602
2662	East Central Oregon Association of Counties	101,401	6,007	10,195	6,442.00	13,284	35,928	242	13	26,725	26,980	17,990	(4,257)	13,733
2663	Metropolitan Area Communications Commission	1,657,354	98,183	166,631	105,288.00	176,629	546,731	3,956	213	223,181	227,350	294,035	(6,609)	287,426

Cost-Sharing Multiple-Employer Defind Benefit Pension Plan

Schedule of Pension Amounts by Employer

As of and for the Fiscal Year Ended Year Ended June 30,2024 Deferred Outflows of Resources

Deferred Inflows of Resources

Pension Expense / (Credit)

			Deferred Outflows of Resources				Deferred Inflo	ws of Resources		Pe	nsion Expense / (Cre	dit)		
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Proportion	Total Pension Expense / (Credit) ⁽¹⁾
2664	Applegate Valley Rural Fire Protection District 9	1,765,952	104,616	177,549	112,187.00	207,236	601,588	4,215	227	347,601	352,043	313,301	7,974	321,275
2665	N NE Community Mental Health Center	187,662	11,117	18,868	11,922.00	38,692	80,599	448	24	140,359	140,831	33,294	(26,233)	7,061
2666	Central City Concern	-	-	-	-	-		-	-			-		-
2667 2668	Mental Health Services West Inc Southeast Mental Health Network Inc	-										-	-	-
2669	Roseburg Urban Sanitary Authority	2.000.312	118.500	201.112	127,076.00	107.253	553.941	4.774	- 258	162.423	167.455	354.879	8.970	363.849
2670	Mt Hood Community Mental Health Ctr	477 984	28,316	48.057	30 365 00	92 414	199 152	1 141	62	130,501	131 704	84 800	(7.368)	77 432
2671	Columbia 911 Communications District	2,691,804	159,464	270,635	171,005.00	102,568	703,672	6,424	347	325,156	331,927	477,558	(20,983)	456,575
2672	Rockwood Water PUD	3,429,612	203,173	344,814	217,876.00	239,690	1,005,553	8,185	442	493,617	502,244	608,454	(18,909)	589,545
2673	Port Orford Library	140,747	8,338	14,151	8,941.00	20,735	52,165	336	18	25,786	26,140	24,970	5,828	30,798
2674 2676	Nestucca Rural Fire District	1,759,929	104,259	176,944	111,805.00	460,861	853,869	4,200	227	227,261	231,688	312,232	142,794	455,026
2676	Woodburn Fire District Portland Private Industry Council Inc	5,487,353	325,075	551,700	348,600.00	636,405	1,861,780	13,097	707	194,328	208,132	973,522	152,132	1,125,654
2678	Central Oregon Regional Housing Authority	1,539,003	91,172	154,732	97,770.00	105,088	448,762	3,673	198	61,831	65,702	273,038	18,400	291,438
2679	Columbia River Public Utility District	10,443,061	618,655	1,049,949	663,426.00	1,178,458	3,510,488	24,924	1,345	812,492	838,761	1,852,724	73,403	1,926,127
2681	Cloverdale Rural Fire Protection District	912,771	54,073	91,770	57,986.00	289,138	492,967	2,178	118	12,698	14,994	161,936	59,688	221,624
2684 2685	Parkdale Fire District	442,593	26,220 50,837	44,498 86,278	28,117.00 54,516.00	37,329	136,164 378,606	1,056 2.048	57	2,684 60.870	3,797 63.029	78,521 152,246	7,075	85,596 213,115
2685	Oregon Community College Association Weston Cemetery	858,147	50,837	86,278	54,516.00	186,975	378,606	2,048	111	5,480	5,480	152,246	(4.134)	(4.134)
2687	Columbia Drainage Vector Control District	398,323	23,597	40.048	25,305.00	4,774	93,724	951	51	49.805	50,807	70,667	2.491	73.158
2688	Polk County Fire District 1	3,437,334	203,630	345,591	218,367.00	344,463	1,112,051	8,204	443	229,894	238,541	609,824	77,924	687,748
2689	Redmond Area Park & Recreation District	890,412	52,749	89,522	56,566.00	110,222	309,059	2,125	115	51,637	53,877	157,970	18,891	176,861
2692	Siuslaw Public Library	857,529	50,801	86,216	54,477.00	50,775	242,269	2,047	110	23,388	25,545	152,136	(2,669)	149,467
2693 2694	City-County Insurance Services Philomath Fire Department	8,707,633 1,376,206	515,847 81,527	875,468 138,364	553,178.00 87,428.00	700,735 121,505	2,645,228 428,824	20,782 3,285	1,122 177	350,149 188,157	372,053 191,619	1,544,839 244,156	200,275 1,929	1,745,114 246,085
2695	Washington County Consolidated Communications Agency	15,953,492	945,097	1,603,969	1,013,493.00	722,558	4,285,117	38,076	2,055	1,189,691	1,229,822	2,830,341	(112,434)	2,717,907
2696	Stayton Fire District	1,044,520	61,878	105,016	66,356.00	275,799	509,049	2,493	135	407,275	409,903	185,310	(40,026)	145,284
2697	Oregon Museum Park	-	-		-	-	-	-	-			-	-	-
2698	Halsey Shedd Rural Fire Protection District	458,784	27,179	46,126	29,146.00	61,192	163,643	1,095	59	94,238	95,392	81,394	5,949	87,343
2699 2700	Chetco Library Board Lowell Rural Fire Protection District	703,148 451,124	41,655 26,725	70,695 45,356	44,670.00 28,659.00	98,693 233,992	255,713 334,732	1,678 1.077	91 58	116,365 224,272	118,134 225.407	124,747 80.035	23,303 22,270	148,050 102,305
2700	Sisters-Camp Sherman Rural Fire Protection District	1.791.527	106.131	180.121	113,812.00	111.125	511.189	4.276	231	412.883	417.390	317.838	(409.319)	(91.481)
2702	Banks Fire District 13	514,065	30,454	51,684	32,658.00	22,741	137,537	1,227	66	158,536	159,829	91,201	(6,022)	85,179
2703	Westport Sewer District	-		-										-
2704	Clatsop County 4-H District	-		-		-		-	-	-		-	-	
2705 2707	Lebanon Fire District Clatskanie Library	8,945,618 184,991	529,945 10,959	899,395 18,599	568,297.00 11,752.00	786,425 57,946	2,784,062 99,256	21,350 442	1,152 24	1,693,865 73,205	1,716,367 73.671	1,587,060 32,820	(33,112) (8,678)	1,553,948 24 142
2707	Milton-Freewater Cemetery District 3	104,991	10,959	10,599	11,752.00	57,940	99,256	442	24	3.846	3.846	32,820	(4,051)	(4,051)
2709	Scappoose Public Library	314.431	18.627	31.613	19,975.00	54.581	124.796	750	41	29.353	30,144	55,784	19,800	75.584
2710	Klamath County Emergency Communications District	1,636,930	96,973	164,577	103,991.00	67,262	432,803	3,907	211	187,293	191,411	290,411	12,804	303,215
2713	Port of Tillamook Bay	1,863,785	110,412	187,386	118,402.00	49,185	465,385	4,448	240	35,932	40,620	330,658	8,887	339,545
2714 2715	Winchester Bay Sanitary District Jackson County Fire District 3	201,232 16,299,808	11,921 965,613	20,232 1,638,788	12,784.00 1,035,494.00	16,452 1,206,837	61,389 4,846,732	480 38,902	26 2,100	23,380 1,309,656	23,886 1.350.658	35,701 2,891,781	(608) (102,114)	35,093 2,789,667
2715	Neskowin Water District 3	410.213	24,301	1,638,788	1,035,494.00 26,060.00	1,206,837	4,846,732	38,902	2,100	1,309,656	1,350,658	2,891,781	(102,114) (9.922)	2,789,667 62,855
2717	Ice Fountain Water District	1.256.822	74,455	126,361	79.843.00	468,738	749.397	3.000	162	223,778	226,940	222,975	98.212	321,187
2718	Curry Library	310,130	18,372	31,181	19,702.00	73,632	142,887	740	40	53,115	53,895	55,021	17,971	72,992
2719	Human Solutions, Inc	-		-					-				-	-
2720 2721	Tri-Met	1 746 688	103 475	175 613	- 110.964.00	- 168.409	558.461	4 169	- 225	- 25 172	- 29 566	309 883	- 88 605	398 488
2721	Klamath Housing Authority Tillamook 9-1-1	1,229,240	72,821	123,588	78,091.00	166,409	440 565	2,934	158	8.017	29,566	218.082	66 857	284 939
2723	Oregon Coastal Zone Management Association	-	-	-	-	642	642	-	-	3,484	3,484	-	(1,842)	(1,842)
2724	Nehalem Bay Wastewater Agency	965,362	57,189	97,058	61,328.00	248,214	463,789	2,304	124	136,228	138,656	171,267	49,738	221,005
2725	West Valley Fire District	358,679	21,248	36,062	22,786.00	290,287	370,383	856	46	789,351	790,253	63,634	(110,644)	(47,010)
2726 2728	Yamhill Communications Agency Baker County Library District	1,907,095 946,781	112,978 56,088	191,740 95,190	121,154.00 60,147.00	96,698 47,734	522,570 259,159	4,552 2,260	246 122	203,800 186,156	208,598 188,538	338,342 167,970	(51,356) (50,803)	286,986 117,167
2729	Douglas County Fire District 2	27,800,557	1,646,926	2,795,077	1,766,113.00	5,604,066	11,812,182	66.351	3.581	6,111,887	6,181,819	4,932,152	256.825	5,188,977
2731	Canby Utility Board	3,956,734	234,400	397,811	251,363.00	223,584	1,107,158	9,443	510	586,504	596,457	701,972	(28,173)	673,799
2732	Umatilla County Special Library District	159,385	9,442	16,025	10,125.00	25,858	61,450	380	21	97,324	97,725	28,277	1,448	29,725
2733	Wiard Memorial Park District	397,090	23,524	39,924	25,226.00	90,821	179,495	948	51	102,760	103,759	70,448	2,476	72,924
2734 2736	Seal Rock Water District Wasco 9-1-1	1,223,603	72,487	123,021	77,733.00	101,757	374,998	2,920	158	31,951	35,029	217,082	9,377	226,459
2736	Portland Energy Conservation Inc	101,512	6,014	10,206	6,449.00	12,401	35,070	242	- 13	28,871	29,126	18,009	(5,520)	12,489
2739	Scappoose Rural Fire Protection District	5,817,916	344,658	584,935	369,600.00	315,460	1,614,653	13,885	749	254,856	269,490	1,032,168	23,684	1,055,852
2740	Neskowin Regional Sanitary Authority	-	-			815	815	-	·	20,440	20,440		(11,672)	(11,672)
2741 2742	Port of Garibaldi Amity Fire District	232,921 320,575	13,798 18,991	23,418 32,231	14,797.00 20,365.00	230,173 186.060	282,186 257,647	556 765	30 41	517,035 47,190	517,621 47,996	41,323 56,874	(105,892) 8.555	(64,569) 65.429
2742	Amity Fire District Douglas Soil & Water Conservation District	320,575	18,991 990	32,231	20,365.00	186,060	257,647	40	41	47,190	47,996	2,966	2,256	5,429
2745	Clackamas County Fire District	84,919,105	5,030,671	8,537,794	5,394,738.00	8,114,834	27,078,037	202,674	10,938	12,099,751	12,313,363	15,065,667	(194,257)	14,871,410
2746	Marion-Salem Data Center	-	-		-	-	-	-	-	-		-		-
2747 2749	Salem Housing Authority	5,672,206	336,026	570,285	360,344.00	175,259	1,441,914	13,538	731	467,135	481,404	1,006,317	(91,426)	914,891
2749 2750	Black Butte Ranch Police Eastern Oregon Human Services Consortium	512,978	30,389	51,575	32,588.00	29,097	143,649	1,224	66	157,192	158,482	91,008	(60,391)	30,617
2750	Lane Regional Air Protection Agency	1.093.923	64.805	109.983	69.495.00	634.910	879.193	2.611	141	-	2.752	194.075	147.653	341.728
2752	Mist-Birkenfeld Rural Fire Protection District	562,356	33,314	56,539	35,725.00	58,707	184,285	1,342	72	92,718	94,132	99,769	22,855	122,624
2753	Linn-Benton Housing Authority	2,895,361	171,523	291,100	183,936.00	271,605	918,164	6,910	373	12,505	19,788	513,672	125,198	638,870
2756	Sandy Area Sch Trans Agency	1 376 838	- 81 565	- 138 428	87,468.00	229.038	536 499	-	-	404 020	407 483	- 244 268	(200.055)	-
2757 2758	City of Stayton Mohawk Valley Rural Fire District	1,376,838 622,545	81,565 36,880	138,428 62,591	87,468.00 39.549.00	229,038 143.056	536,499 282.076	3,286 1,486	177 80	404,020 169,751	407,483 171,317	244,268	(200,255) 43.718	44,013 154,165
2758	Knappa Svensen Burnside Rural Fire Protection District	622,545	36,742	62,356	39,549.00	207,736	282,076 346,235	1,486	80	169,751	1/1,317 146,417	110,447	43,718 35.870	145,903
2760	Clackamas River Water	5,845,440	346,288	587,702	371,349.00	63,568	1,368,907	13,951	753	789,694	804,398	1,037,051	(207,890)	829,161
2763	Junction City Fire Department	1,219,049	72,217	122,564	77,444.00	229,443	501,668	2,909	157	18,514	21,580	216,274	35,390	251,664
2765	Green Sanitary	-	-		-	-	-	-	-	277,230	277,230	-	(88,698)	(88,698)
2766 2767	Southwest Lincoln County Water District Springfield Utility Board	650,880	38,559	65,440	41,349.00	145,272	290,620	1,553	84	161,357 2,995	162,994 2,995	115,474	(2,520) (10,911)	112,954 (10,911)
2767	Springheld Utility Board Lake County Library District	- 138.322	- 8 194	- 13 907	- 8 787 00	- 378	31.266	- 330	- 18	2,995	2,995	- 24 540	(10,911) (23,489)	(10,911)
2768	Harbor Water PUD	689.696	40.858	69.342	43.815.00	92.904	246.919	1.646	89	5.870	7.605	122.360	(23,469) 60.531	182.891
2772	Umatilla County Soil & Water District	120,863	7,160	12,152	7,678.00	11,772	38,762	288	16	96,619	96,923	21,443	(3,288)	18,155
2773	Housing Authority of Jackson County	5,929,097	351,244	596,113	376,663.00	64,636	1,388,656	14,151	764	683,835	698,750	1,051,893	(125,749)	926,144
2774	Oregon Trail Library District	540,369	32,012	54,329	34,329.00	50,641	171,311	1,290	70	33,372	34,732	95,868	15,664	111,532

Cost-Sharing Multiple-Employer Defind Benefit Pension Plan Schedule of Pension Amounts by Employer

As of and for the Fiscal Year Ended Year Ended June 30,2024 Deferred Outflows of Resources

Deferred Inflows of Resources

Pension Expense / (Credit)

			Deterred Outriows of Resources					Deterred Inflo	WS OF Resources		Pe	nsion Expense / (Cre	dit)	
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
2776	Rainier Cemetery District	121,561	7,201	12,222	7,723.00	79,906	107,052	290	16	36,604	36,910	21,566	10,295	31,861
2777	City of Newberg	12,992,424	769,681	1,306,262	825,382.00	397,623	3,298,948	31,009	1,673	495,661	528,343	2,305,012	216,271	2,521,283
2778	Mulino Water District 23	133,212	7,892	13,393	8,463.00	2,464	32,212	318	17	11,372	11,707	23,633	(3,739)	19,894
2779	Brownsville Rural Fire Protection District	168,507	9,982	16,942	10,705.00	12,133	49,762	402	22	66,879	67,303	29,895	(17,820)	12,075
2780	Nehalem Bay Health District					36,246	36,246			59,041	59,041		(406)	(406)
2781 2783	North Bend Coos-Curry Housing Authority Tillamook Fire District	1,481,415 426,699	87,760 25,278	148,942 42,900	94,111.00 27,107.00	153,024 67,338	483,837 162,623	3,536 1,018	191 55	102,200 154,503	105,927 155,576	262,821 75.701	51,550 1,301	314,371 77,002
2783	Eisenschmidt Pool	426,699	25,278	42,900 38.371	27,107.00	1.234	162,623	1,018	49	49.624	155,576	67,709	1,301 (13,160)	54,549
2785	Fern Ridge Community Library	368,746	21,845	37.074	23,426.00	62.538	144.883	880	43	4.053	4,980	65.420	29.770	95,190
2786	Seal Rock Rural Fire Protection District	546,995	32,404	54,995	34,749.00	96.214	218.362	1.305	70	64.031	65.406	97.043	50.255	147.298
2788	Port of Hood River	2,236,483	132,491	224,857	142,079.00	243,326	742,753	5,338	288	153,881	159,507	396,779	52,078	448,857
2789	Farmers Irrigation District	1,048,032	62,086	105,370	66,579.00	161,312	395,347	2,501	135	85,237	87,873	185,933	27,170	213,103
2790	Silver Falls Library District	852,057	50,476	85,666	54,129.00	49,873	240,144	2,034	110	156,143	158,287	151,165	(14,741)	136,424
2792	North Wasco County Parks and Recreation District	595,017	35,249	59,823 452,666	37,800.00	44,316 803,970	177,188	1,420	77 580	40,504 460,820	42,001	105,563 798 767	(6,797)	98,766
2793 2796	North Lincoln Fire & Rescue District 1	4,502,330 502,198	266,721 29,751	452,666 50.491	286,024.00 31,904.00	803,970 203.659	1,809,381 315,805	10,746	580	460,820	472,146	798,767 89.096	289,802 61,593	1,088,569 150,689
2796	West Side Rural Fire Protection District Vernonia Fire	285.276	29,751	28.682	18,123.00	203,659	187,755	1,199 681	37	4,404	39.825	50,611	15,106	65,717
2798	Fairview Water District	238.109	14,106	23,940	15,127.00	49,041	102,214	568	31	46,556	47,155	42,243	13,132	55,375
2799	Sublimity Fire District	270,995	16,054	27,246	17,216.00	29,483	89,999	647	35	52,159	52,841	48,078	(219)	47,859
2801	Coburg Rural Fire Protection District	521,593	30,900	52,441	33,136.00	56,419	172,896	1,245	67	102,758	104,070	92,537	21,585	114,122
2802	Rural Road Assessment District 3	449,957	26,656	45,239	28,585.00	57,037	157,517	1,074	58	39,306	40,438	79,828	(13,493)	66,335
2803	Southwestern Polk County Rural Fire Protection District	250,650	14,849	25,200	15,923.00	197,599	253,571	598	32	124,053	124,683	44,468	28,708	73,176
2804	Aurora Rural Fire Protection District	2,057,362	121,880	206,848	130,700.00	514,707	974,135	4,910	265	83,247	88,422	365,001	209,363	574,364
2806	Multnomah County Rural Fire Protection District 14	58,784	3,482	5,910	3,734.00	7,023	20,149	140	8	2,771	2,919	10,429	4,817	15,246
2808 2809	Lifeways Juntura Road District 4	- 22 285	- 1.320	2 241	1 416 00	- 15 790	20.767	- 53	- 3	43 219	43.275	3 954	- (4.311)	- (357)
2809	Sutherlin Water Control District	22,285	1,320	2,241	1,416.00	15,790	20,767	53 397	21	43,219	43,275	3,954	(4,311)	(357) 29.046
2811	Mid-Columbia Center For Living	10.489.667	621,416	1.054.635	666.387.00	599.112	2.941.550	25.035	1.351	1.711.910	1.738.296	1.860.993	(624,909)	
2812	Workforce Development Board	-		-		-	-	-				-	-	-
2814	The Job Council	-												-
2816	Odell Sanitary District	612,394	36,279	61,570	38,904.00	27,566	164,319	1,462	79	42,564	44,105	108,646	(4,532)	
2817 2818	Wickiup Water District Netarts Water District	392,026 449,195	23,224 26.611	39,414 45,162	24,905.00 28,536.00	46,895 168,971	134,438 269,280	936 1,072	50 58	15,588 53.085	16,574 54,215	69,550 79,693	20,250 26,483	89,800 106,176
2818 2819	Netarts Water District Harrisburg Fire and Rescue	449,195 620,409	26,611 36,753	45,162 62.376	28,536.00 39,413.00	168,971 179,684	269,280 318,226	1,072	58 80	53,085 169,186	54,215 170,747	79,693	26,483 22,249	106,176 132.317
2819	Central Oregon Coast Fire & Rescue District	1,339,925	79,378	134,716	85,123.00	359,622	658.839	3,198	173	7,433	10,804	237,719	161,550	399.269
2820	Tillamook County Soil And Water Conservation District	1,339,925	8.561	14.528	9,180.00	6.684	38.953	3,196	173	55.926	56.290	25.637	(19.953)	5.684
2822	Deschutes County Rural Fire Protection District 2		-		-	-	-	-	-	-	-	-	(5.962)	(5.962)
2823	Lyons Fire District	255,051	15,109	25,643	16,203.00	146,498	203,453	609	33	193,740	194,382	45,249	26,384	71,633
2824	Glide Fire Department	325,918	19,308	32,768	20,705.00	56,061	128,842	778	42	39,336	40,156	57,822	10,534	68,356
2825	Northern Oregon Corrections	7,060,341	418,260	709,849	448,529.00	442,015	2,018,653	16,851	909	401,728	419,488	1,252,589	76,285	1,328,874
2826	Wasco County Soil-Water Conservation District	1,028,263	60,915	103,382	65,323.00	104,576	334,196	2,454	132	20,432	23,018	182,426	45,288	227,714
2828	Deschutes Public Library District	6,967,398 748.829	412,754 44,361	700,504	442,625.00	217,416	1,773,299 399,397	16,629	897 96	167,582	185,108 1.883	1,236,100 132.851	70,785	1,306,885
2829 2830	Hubbard Rural Fire Protection District Netarts-Oceanside Rural Fire Protection District	358,023	44,361 21,210	75,288 35,996	47,572.00 22,744.00	232,176 88,500	399,397 168,450	1,787 854	46	145,554	1,883	132,851 63,518	97,289 3,883	230,140 67,401
2831	Oregon Advanced Technology Consortium, Inc	-	21,210		22,744.00		100,450	-	-	-	140,454	-	-	67,401
2832	Careoregon	-				96,395	96,395			119,982	119,982	-	3,235	3,235
2833	Boardman Rural Fire Protection District	1,504,522	89,129	151,265	95,579.00	339,416	675,389	3,591	194	137,501	141,286	266,920	87,075	353,995
2834	Crescent Rural Fire Protection District	233,028	13,805	23,429	14,804.00	57,294	109,332	556	30	285,618	286,204	41,342	(27,293)	14,049
2835 2836	North Clackamas County Water Commission	673,819	39,918	67,746	42,806.00	96,553	247,023	1,608	87	74,901	76,596	119,544	22,342	141,886
2836	Regional Organized Crime Narcotics Task Force NORCOM	2.728.892	161.662	274,364	173,361.00	246.975	856.362	6,513	351	517.256	524.120	484,138	(49.186)	434.952
2838	High Desert Parks & Recreation District	83 303	4 935	8 375	5 292 00	240,975	45 661	199	11	13.092	13 302	14 779	(43,100)	16 755
2839	North Morrow Vector Control District	285,082	16,888	28,662	18,111.00	7,197	70,858	680	37	27,205	27,922	50,577	(4,197)	46,380
2840	Cannon Beach Rural Fire Protection District	996,092	59,009	100,147	63,280.00	355,182	577,618	2,377	128	131,162	133,667	176,719	79,491	256,210
2841	Jefferson County Soil & Water Conservation District	198,974	11,787	20,005	12,640.00	27,324	71,756	475	26	32,146	32,647	35,300	(3,027)	32,273
2842	Tualatin Valley Water District	17,501,033	1,036,774	1,759,560	1,111,805.00	2,390,044	6,298,183	41,769	2,254	1,702,201	1,746,224	3,104,893	(640,692)	2,464,201
2843 2844	Yachats Rural Fire Protection District	839,225	49,716 395,638	84,376 671,456	53,314.00 424,270.00	43,812 417,672	231,218	2,003	108 860	156,410	158,521	148,889 1,184,841	(34,860)	114,029
2845	Crook County Rural Fire Protection District 1 Sunrise Water Authority	6,678,471 1,212,716	71.842	121.927	77,041.00	158,356	1,909,036 429,166	15,939 2,894	156	363,711 368,781	380,510 371,831	215,150	127,789 (190,948)	1,312,630 24,202
2846	Jefferson County Library District	697.069	41.295	70.083	44.283.00	169,999	325,660	1.664	90	34.065	35.819	123,668	(130,340)	142.826
2847	Sweet Home Fire and Ambulance District	3,429,630	203,174	344,816		208,358	974,225	8,185	442	282,037	290,664	608,458	(7,971)	600,487
2848	Lane Transit District	3,476	206	350	221.00	1	778	8		348	356	617	(100)	517
2849	Lebanon Aquatic District	624,479	36,995	62,785	39,672.00	53,545	192,997	1,490	80	47,597	49,167	110,790	7,613	118,403
2850	Lake County 4-H & Extension Service	-		-	-	-	-	-	-	- 5 758	- 5 758	-	- (13.125)	(13 125)
2851 2852	East Umatilla County Rural Fire Protection District	4.075.054	-	-	68.353.00	- 65.345	305.615	-	-	5,758 23.975	5,758 26.682	-	(13,125) 10,908	(13,125) 201.795
2852 2853	Ochoco Irrigation District Mill City Rural Fire Protection District	1,075,954	63,740	108,177	68,353.00	65,345 6,488	305,615 6,488	2,568	139	23,975 74,252	26,682 74,252	190,887	10,908 (15,122)	
2853	Sunset Empire Transportation District	-				0,488	0,400			/4,202	/4,202		(15,122)	(10,122)
2855	Hamey Hospital	21,592,266	1,279,142	2,170,893	1,371,713.00	179,562	5,001,310	51,534	2,781	760,272	814,587	3,830,727	(182,349)	3,648,378
2856	Mid-Columbia Council of Governments	42,394	2,511	4,262	2,693.00	10,599	20,065	101	5	11,970	12,076	7,521	684	8,205
2857	Sunriver Service District	4,418,016	261,727	444,189	280,668.00	676,637	1,663,221	10,544	569	915,963	927,076	783,809	(25,305)	758,504
2858	Nesika Beach-Ophir Water District	382,457	22,657	38,452	24,297.00	154,736	240,142	913	49	42,722	43,684	67,853	24,255	92,108
2859 2860	South Lane County Fire and Rescue	5,893,393 2,091,297	349,129 123.890	592,524 210,260	374,395.00 132,856.00	763,288 381,362	2,079,336 848,368	14,066 4,991	759 269	1,188,783 11.161	1,203,608 16,421	1,045,559 371,021	(23,213) 79,122	1,022,346 450,143
2860 2861	Coos County Airport District Mt Angel Fire District	2,091,297 164,993	123,890 9,774	210,260 16,588	132,856.00 10.482.00	381,362 48,733	848,368 85.577	4,991 394	269 21	11,161 23.021	16,421 23,436	371,021 29,272	79,122 10.485	450,143 39.757
2861	Tri-City Water and Sanitary Authority	164,993 900.028	9,774 53.318	16,588	57,177.00	48,733	261.812	2.148	116	43.552	23,436 45,816	29,272	10,485 (6,343)	39,757
2865	Tri-County Cooperative Weed Management Area	124,626	7,383	12,530	7,917.00	36,129	63,959	2,140	16	21,988	22,301	22,110	3,805	25,915
2866	Jefferson Behavioral Health	-	-	-	-	,		-	-	3,850	3,850	-	(1,271)	(1,271)
2867	West Multnomah Soil and Water Conservation District	1,846,257	109,374	185,623	117,289.00	91,980	504,266	4,406	238	93,723	98,367	327,548	10,822	338,370
2869	Nehalem Bay Fire & Rescue	1,267,213	75,071	127,406	80,503.00	227,750	510,730	3,024	163	121,261	124,448	224,819	59,095	283,914
2870	Clackamas River Water Providers	202,595	12,002	20,369	12,870.00	21,469	66,710	484	26	12,571	13,081	35,943	5,112	41,055
2872 2873	Emergency Communications of Southern Oregon	7,146	423	718	454.00	1,303	2,898	17	1	1,860	1,878	1,268	(102)	1,166
2873 2874	Mosier Fire District Urnatilla-Morrow Radio and Data District	44,655 170,481	2,645 10,099	4,490 17,140	2,837.00 10,830.00	2,231 8,759	12,203 46,828	107 407	6 22	41,715 16,455	41,828 16,884	7,922 30,245	(9,217) (1,130)	(1,295) 29,115
2876	Oregon Municipal Electric Utilities Association	130,365	7,723	13 107	8,282.00	19 325	40,020	407	17	5.808	6,136	23 128	(1,130)	36,877
2877	Mid-Columbia Fire and Rescue V1-801	2,857,870	169,302	287,331	181,555.00	526,495	1,164,683	6,821	368	775,581	782,770	507,020	(38,308)	468,712
2878	Yamhill Fire Protection District	173,159	10,258	17,409	11,000.00	101,244	139,911	413	22	106,387	106,822	30,721	6,459	37,180
2879	LaGrande Rural Fire Protection District		-				-			6,715	6,715		(21,178)	(21,178)
2880	Oregon Health & Science University	574,338,860	34,024,264	57,744,215	36,486,578.00	16,432,080	144,687,137	1,370,759	73,978	28,837,591	30,282,328	101,894,600	(10,413,665)	91,480,935

Cost-Sharing Multiple-Employer Defind Benefit Pension Plan Schedule of Pension Amounts by Employer

As of and for the Fiscal Year Ended Year Ended June 30,2024 Deferred Outflows of Resources

Deferred Inflows of Resources

Pension Expense / (Credit)

							-	Deletted Inflo	ws of Resources			Insion Expense / (Cre	JIL)	
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense / (Credit) ⁽¹⁾
2881	Lake Chinook Fire and Rescue District	110,145	6.525	11.074	6.997.00	24.312	48,908	263	14	279	556	19.541	5.996	25,537
2883	Lane Fire Authority	8.977.850	531.855	902.636	570.345.00	386,582	2.391.418	21,427	1.156	986.111	1.008.694	1.592.778	(119.877)	1.472.901
2884	North Central Public Health District	2.838.014	168.126	285.335	180.293.00	535.297	1.169.051	6,773	366	895.923	903.062	503.498	(47.010)	456,488
2885	Siletz Rural Fire Protection District	2,030,014	100,120	200,000	100,283.00	13 467	13 467	0,775	300	46 421	46 421	303,480	(20,407)	(20,407)
2886	Idanha-Detroit Rural Fire Protection District	115 991	6.871	11.662	7 369 00	24,363	50.265	277	- 15	158 626	158.918	20 578	(125,946)	(105.368)
2887	Umatilla County Fire District #1	8 993 836	532.802	904.243	571.360.00	1.035.155	3.043.560	21.465	1 158	1.167.444	1.190.067	1.595.614	(125,946) 72,444	1 668 058
2888	Oak Lodge Water Services District	4,993,108	295.795	502.009	317.202.00	229.254	1.344.260	21,465	643	421.124	433.684	885.837	(136,431)	749,406
2889	Mid-Valley Behavioral Care Network	32,454	1,923	3.263	2,062.00	35,562	42.810	77	4	231,341	231.422	5.758	(12,039)	(6,281)
2890	Central Cascades Fire and EMS	80,080	4,744	8,051	5,087.00	23,790	41,672	191	10	3,705	3,906	14,207	11,264	25,471
2891	Grant County Emergency Communications Agency	193,724	11,476	19,477	12,307.00	71,713	114,973	462	25	45.685	46,172	34,369	27,415	61,784
2892	Lake Health District	100,724		10,411	12,007.00	847	847	402	20	4 602	4,602	04,000	(460)	(460)
2894	Greater Toledo Pool Recreation District					4,215	4,215			9,256	9,256		(460)	50
2895	Western Lane Fire and EMS Authority	4,840,671	286,765	486,683	307,518.00	525,460	1,606,426	11,553	624	1.331.452	1.343.629	858,793	(201.600)	657,193
2897	Morrow County	478.081	28.322	48.066	30.372.00	211,231	317,991	1,141	62	.,	1.203	84.817	60.326	145,143
2898	Adair Rural Fire Protection District	94,297	5.586	9,481	5.990.00	54,730	75,787	225	12		237	16.729	12,728	29,457
2899	New Carlton Fire District	204.184	12.096	20.529	12.971.00	118,508	164,104	487	26		513	36.225	27.560	63,785
2900	Clatsop Community College	11,719,443	694,269	1.178.277	744.512.00	406,241	3.023.299	27.970	1.510	550.080	579,560	2.079.170	272.116	2.351.286
2901	Blue Mountain Community College	16,279,135	964,388	1,636,709	1,034,180.00	395,485	4,030,762	38,853	2,097	1,565,238	1,606,188	2,888,114	(500,664)	2,387,450
2902	Treasure Valley Community College	9,521,837	564,081	957,329	604,903.00	779,650	2,905,963	22,726	1,226	1,517,311	1,541,263	1,689,288	(447,209)	1,242,079
2903	Umpgua Community College	9,159,716	542,628	920,921	581,898.00	3,085,219	5,130,666	21,861	1,180	6,066,538	6,089,579	1,625,043	(1,473,218)	151,825
2904	Lane Community College	24,955,895	1,478,406	2,509,074	1,585,397.00	13,392,669	18,965,546	59,562	3,214	24,107,903	24,170,679	4,427,475	(5,546,993)	(1,119,518)
2905	Mt Hood Community College	36,198,974	2,144,454	3,639,457	2,299,647.00	14,469,593	22,553,151	86,395	4,663	21,326,923	21,417,981	6,422,132	(2,871,805)	3,550,327
2906	Klamath Community College	19,776,707	1,171,587	1,988,357	1,256,374.00	1,224,556	5,640,874	47,201	2,547	774,134	823,882	3,508,625	263,687	3,772,312
2908	Clackamas Community College	28,343,200	1,679,072	2,849,634	1,800,586.00	7,900,974	14,230,266	67,646	3,651	15,687,853	15,759,150	5,028,423	(3,607,491)	1,420,932
2910	Linn-Benton Community College	50,417,201	2,986,753	5,068,962	3,202,902.00	1,107,499	12,366,116	120,329	6,494	2,051,409	2,178,232	8,944,616	85,169	9,029,785
2918	Portland Community College	114,689,478	6,794,291	11,530,917	7,285,989.00	44,420,240	70,031,437	273,726	14,773	33,963,329	34,251,828	20,347,288	753,456	21,100,744
2919	Chemeketa Community College	44,199,770	2,618,427	4,443,859	2,807,921.00	9,130,991	19,001,198	105,490	5,693	18,855,886	18,967,069	7,841,569	(4,976,499)	2,865,070
2922	Rogue Community College	13,856,937	820,895	1,393,181	880,303.00	5,187,810	8,282,189	33,072	1,785	11,794,043	11,828,900	2,458,387	(3,129,821)	(671,434)
2995	Oregon Coast Community College	6,488,790	384,401	652,385	412,220.00	660,474	2,109,480	15,487	836		16,323	1,151,189	253,477	1,404,666
2996	Columbia Gorge Community College	10,976,735	650,270	1,103,604	697,330.00	1,174,766	3,625,970	26,198	1,414	70,633	98,245	1,947,404	236,237	2,183,641
2997	Tillamook Bay Community College	3,627,188	214,877	364,679	230,428.00	537,216	1,347,200	8,657	467	1,215,829	1,224,953	643,507	(65,658)	577,849
2998	Southwestern Community College	15,894,875	941,624	1,598,076	1,009,769.00	525,652	4,075,121	37,936	2,047	1,762,312	1,802,295	2,819,941	(329,243)	2,490,698
2999	Central Oregon Community College	41,339,260	2,448,969	4,156,263	2,626,199.00	531,966	9,763,397	98,663	5,325	4,105,785	4,209,773	7,334,080	(1,412,754)	5,921,326
3003	Baker School District 5J	13,266,794	785,935	1,333,848	842,812.00	6,345,467	9,308,062	31,664	1,709	6,878,748	6,912,121	2,353,688	(860,582)	1,493,106
3008	Huntington School District 16J	1,434,873	85,003	144,263	91,155.00	51,286	371,707	3,425	185	69,952	73,562	254,564	(44,943)	209,621
3016 3027	Burnt River High School	582,589 3,933,715	34,513 233.036	58,574 395,497	37,011.00 249.901.00	7,358 257,715	137,456 1.136.149	1,390 9,388	75 507	280,310 309,225	281,775 319,120	103,358 697,888	(61,190) (11,195)	42,168 686,693
3027	Pine-Eagle School District 61	9,782.652	233,036	395,497 983,551	249,901.00	2.926.564	1,136,149	9,388	1.260	309,225	319,120 640.656	1.735.560	(11,195) 757.140	2,492,700
3037	Alsea School Corvallis School District 509.1	9,782,652 78,528,533	4 652 089	983,551 7 895 284	4 988 758 00	2,926,564	5,111,119 24 325 731	23,348	1,260	3 369 661	3 567 198	1,735,560	1 327 101	2,492,700
3043	Philomath School District 17J	17,390,617	4,052,089	1.748.458	4,988,758.00	419,120	4.302.601	41.506	2.240	358.180	401,926	3.085.304	197.984	3,283,288
3043	Monroe Elementary School	17,390,617	1,030,233	1,740,430	1,104,790.00	419,120	4,302,001	41,506	2,240	356,160	401,920	3,085,304	197,904	3,203,200
3049	West Linn School District	53,295,791	3,157,283	5,358,376	3,385,773.00	19,802,444	31,703,876	127,200	6,865	40,091,605	40,225,670	9,455,312	(9,258,935)	196,377
3083	Welches Elementary School	33,283,781	3,137,203	3,330,370	3,363,773.00	13,002,444	31,703,070	127,200	0,005	40,081,005	40,223,070	8,455,512	(8,230,833)	130,377
3094	Damascus-Union School District 26													
3102	Molalla Elementary School 35	-	-		-							-		-
3109	Boring School District	-	-		-							-		-
3111	Sandy Elementary School District 46	-	-		-							-		-
3116	Colton School District 53	7.083.300	419,620	712.157	449,988.00	199,572	1.781.337	16,906	912	506,332	524.150	1,256,662	(274.690)	981,972
3122	Oregon City School District 62	41,760,439	2,473,920	4,198,608	2,652,956.00	12,829,577	22,155,061	99,669	5,379	25,014,473	25,119,521	7,408,803	(6,696,125)	712,678
3138	Canby Elementary School District 86	-	-	-	-	· · ·			-	-	· · ·	-	· · · ·	-
3160	Gladstone School District 115	19,078,636	1,130,233	1,918,172	1,212,027.00	6,073,223	10,333,655	45,534	2,457	2,213,747	2,261,738	3,384,779	862,950	4,247,729
3174	Canby Union High School	-	-		-	-	-				-	-		-
3175	Sandy Union High School	-	-		-	-		-				-		-
3176	Molalla Union High School	-	-		-	-		-				-		-
3179	Clatsop County School District 1C	17,044,450	1,009,726	1,713,655	1,082,799.00	5,003,654	8,809,834	40,680	2,195	2,154,271	2,197,146	3,023,890	759,141	3,783,031
3186	Jewell School District 8	4,880,456	289,122	490,683	310,045.00	255,063	1,344,913	11,648	629	538,227	550,504	865,851	(83,406)	782,445
3187	Seaside Schools	17,084,432	1,012,095	1,717,674	1,085,339.00	372,964	4,188,072	40,775	2,201	1,375,384	1,418,360	3,030,983	(372,716)	2,658,267
3195	Warrenton-Hammond School District	11,269,217	667,597	1,133,011	715,910.00	556,150	3,072,668	26,896	1,452	1,183,262	1,211,610	1,999,294	(295,545)	1,703,749
3230	Vernonia School District	7,761,762	459,813	780,370	493,089.00	350,465	2,083,737	18,525	1,000	681,218	700,743	1,377,030	(184,071)	1,192,959
3241	Coquille School District 8	15,572,457 31,409,615	922,524	1,565,660	989,286.00 1,995,389.00	496,637 1.016.044	3,974,107 8,030,095	37,166	2,006 4.046	458,493 1,492,143	497,665 1.571.153	2,762,741 5.572.442	111,646	2,874,387 5,241,201
3242 3245	Coos Bay School District 9 North Bend Public Schools	31,409,615 25,266,456	1,860,729 1,496,804	3,157,933 2,540,298	1,995,389.00	1,016,044	8,030,095 6 841 094	74,964 60 303	4,046	1,492,143	1,571,153	5,572,442 4,482,572	(331,241) 61,557	5,241,201 4,544,129
3245	North Bend Public Schools Powers School District	25,266,456	1,496,804	2,540,298	1,605,126.00	1,198,866	6,841,094 619,384	60,303 5,815	3,254	1,027,845	1,091,402	4,482,572 432,229	61,557 (28,724)	4,544,129 403,505
3252	Myrtle Point School District 41	2,436,299 7,237,101	144,328 428 731	244,946	459 758 00	232 046	1 848 156	5,815	314 932	145,697	151,825 845,812	432,229	(28,724) (350,598)	403,505
3257	Bandon School District 41	7,237,101 8,580,651	428,731 508,324	727,621 862,701	459,758.00	232,046	1,848,156	17,273	932	827,607	845,812 873,034	1,283,949	(350,598) (333,437)	933,351
3264	Crook County School District	29,286,786	1,734,971	2.944.503	1,860,530.00	5,230,534	11,770,538	69,898	3,772	1,935,436	2,009,106	5,195,827	(333,437) 1.252.507	6,448,334
3274	Port Orford-Langlois School District 2Cj	3,764,539	223,014	2,944,503	239,154.00	5,230,534 82,644	923,300	8,985	485	132,008	2,009,108	667,874	(41,220)	626,654
3275	Curry County School District 3C		220,014		200,104.00	02,044	823,300	0,805	-	132,000	141,470		(**1,220)	020,004
3281	Ophir School	-												
3282	Pistol River School District 16	-												
3283	Brookings-Harbor School District 17C	11,067,064	655,621	1,112,686	703,068.00	567,545	3,038,920	26,413	1,426	1,501,757	1,529,596	1,963,430	(321,674)	1,641,756
3288	Central Curry School District 1	5,416,848	320,898	544,612	344,121.00	148,792	1,358,423	12,928	698	383,159	396,785	961,014	(155,371)	805,643
3291	Bend-La Pine Public Schools	199.822.459	11.837.632	20.090.215	12.694.314.00	3,798,359	48.420.520	476.911	25.738	6.836.923	7.339.572	35,450,900	(1.368.426)	34.082.474
3296	Sisters School District	12,142,929	719,356	1,220,854	771,416.00	1,814,341	4,525,967	28,981	1,564	104,312	134,857	2,154,301	345,645	2,499,946
3307	Oakland School District	6,512,998	385,835	654,819	413,757.00	237,418	1,691,829	15,544	839	532,157	548,540	1,155,484	(288,416)	867,068
3310	Roseburg Public Schools	29,219,720	1,730,998	2,937,760	1,856,269.00	12,752,761	19,277,788	69,738	3,764	14,294,000	14,367,502	5,183,929	(2,461,849)	2,722,080
3316	Glide School District 12	7,879,540	466,790	792,211	500,571.00	294,947	2,054,519	18,806	1,015	622,593	642,414	1,397,925	(20,690)	1,377,235
3318	Days Creek School District 15	3,334,987	197,567	335,301	211,865.00	195,059	939,792	7,960	430	30,684	39,074	591,667	(5,745)	585,922
3319	South Umpqua School District	6,833,961	404,849	687,089	434,148.00	3,542,086	5,068,172	16,310	880	1,830,017	1,847,207	1,212,427	455,142	1,667,569
3320	Carnas Valley School District 21	2,948,937	174,697	296,487	187,340.00	156,917	815,441	7,038	380	201,822	209,240	523,177	(95,586)	427,591
3321	North Douglas School District 22	3,868,114	229,150	388,901	245,733.00	64,411	928,195	9,232	498	592,503	602,233	686,250	(135,288)	550,962
3324	Yoncalla School District 32	4,136,794	245,067	415,915	262,802.00	246,708	1,170,492	9,873	533	252,710	263,116	733,917	33,331	767,248
3325	Elkton School District 34	3,401,126	201,485	341,950	216,067.00	69,193	828,695	8,117	438	316,908	325,463	603,401	(82,792)	520,609
3331	Umpqua School District	-		-		-		-	-	-	-	-	-	
3335	Riddle School District	4,393,992	260,303	441,773	279,141.00	109,323	1,090,540	10,487	566	608,848	619,901	779,547	(209,636)	569,911
3338	Glendale 77	4,044,116 8,380,746	239,576	406,597 842 603	256,914.00 532 412 00	119,626	1,022,713 7,403,471	9,652 20,002	521	387,115	397,288	717,475	(100,986) 1 089 630	616,489 2 576 475
3349 3353	Winston-Dillard Schools Sutherlin School District 130	8,380,746 11,512,425	496,482 682.005	842,603 1.157,463	532,412.00 731.361.00	5,531,974 2,076,063	7,403,471 4,646,892	20,002 27,476	1,079 1,483	2,191,104 1,118,743	2,212,185 1 147 702	1,486,845 2.042,442	1,089,630 159,658	2,576,475 2,202,100
3353 3361	Sutherlin School District 130 Arlington Public Schools	11,512,425 1,985,737	682,005 117,637	1,157,463	731,361.00 126,150.00	2,076,063	4,646,892 466.020	27,476 4,739	1,483 256	1,118,743 272,974	1,147,702 277,969	2,042,442 352,294	159,658 (152,007)	2,202,100 200.287
3301	a migrafi Fublic Schools	1,800,707	117,037	199,047	120,130.00	22,086	400,020	4,739	200	212,814	211,909	332,294	(152,007)	200,207

Cost-Sharing Multiple-Employer Defind Benefit Pension Plan Schedule of Pension Amounts by Employer As of and for the Fiscal Year Ended Year Ended June 30,2024

			Deferred Outflows of Resources			Deferred Infle	ws of Resources		Pa	ension Expense / (Cre	410)			
				Del	erred Outriows of Resource	ces	Truipidant		Deterred Init	JWS OF Resources		F6	Insion Expense / (Cre	21()
			Differences		Net Difference		Total Deferred Outflows of	Differences between			Total Deferred Inflows of		Net Amortization of	
Employer		Net Pension	between Expected and Actual	Changes in	between Projected and Actual Investment	Changes in Employer	Resources Excluding Employer	Expected and Actual	Changes in	Changes in Employer	Resources Excluding Employer	Proportionate Share of	Deferred Amounts from Changes in	Total Pension Expense
Number	Employer Name	Liability	Experience	Assumptions	Earnings	Proportion	Specific Amounts (1)	Experience	Assumptions	Proportion	Specific Amounts (1)	Plan Pension Expense	Proportion	/ (Credit) (1)
3364 3370	Condon Admin School District 25J Prairie City School District 4	1,750,713 2,396,461	103,714 141,968	176,017 240,941	111,219.00 152,242.00	135,009 289,408	525,959 824,559	4,178 5.720	226 309	242,926 39,554	247,330 45.583	310,598 425,161	(65,997) 26.124	244,601 451,285
3372	Monument School District 8	286,005	16,943	28,755	18,169.00	258,207	322,074	683	37	240,274	240,994	50,741	(38,973)	11,768
3375 3376	Dayville School District 16J Long Creek Schools	1,311,912 794,375	77,719 47.059	131,900 79.867	83,343.00 50.465.00	140,955 44,778	433,917 222,169	3,131 1.896	169 102	131,904 219,647	135,204 221,645	232,749 140,932	(42,637) (54,169)	190,112 86,763
3392	Burns-Slater School District	-	-	192 943	121.914.00		629.530	-	- 247	43,786		340 465	-	443,259
3394 3395	Crane Elementary School Pine Creek School	1,919,065 134,353	113,687 7,959	192,943 13,508	121,914.00 8.535.00	200,986 9,587	629,530 39,589	4,580 321	247	43,786	48,613 1,468	340,465 23.836	102,794 2,089	443,259 25,925
3396	Diamond School District 7	31,603	1,872	3,177	2,008.00	31,709	38,766	75	4	71,460	71,539	5,607	(13,503)	(7,896)
3397 3398	Suntex School District Drewsey School	75,662 387,948	4,482 22,982	7,607 39,004	4,807.00 24,646.00	- 131,018	16,896 217,650	181 926	10 50	57,582 7,854	57,773 8,830	13,423 68,827	(32,147) 31,063	(18,724) 99,890
3399 3405	Frenchglen School District Fields-Trout Creek 33	312,224 312.608	18,496 18,519	31,391 31,430	19,835.00 19,859.00	84,188 11,780	153,910 81,588	745 746	40 40	15,948 51,940	16,733 52,726	55,392 55,460	4,371 (10,526)	59,763 44,934
3407	Crane Union High School	1,838,349	18,519	31,430 184,828	116,787.00	11,780	605,301	4,388	237	51,940 98,974	52,726 103,599	326,145	(10,526) 33,683	44,934 359,828
3408 3409	Burns Union High School Hood River County School District	49,057,854	2,906,224	4.932.293	3,116,546.00	- 1,579,093	- 12.534.156	- 117,085	- 6.319	- 2,814,123	- 2,937,527	- 8,703,451	- (448.411)	8,255,040
3409	Phoenix-Talent School District	49,057,854 27,720,932	1,642,209	2,787,072	1,761,054.00	4,494,565	10,684,900	66,161	3,571	976,024	1,045,756	4,918,026	562,838	5,480,864
3415 3416	Ashland Public Schools Central Point School District 6	42,625,795 58,265,049	2,525,184 3.451.665	4,285,611 5.857,987	2,707,930.00 3,701,460.00	1,455,346	10,974,071 13,011,112	101,734 139.060	5,490 7,505	1,326,865 4,306,893	1,434,089 4,453,458	7,562,327 10.336.918	(355,196) (1.582,159)	7,207,131 8,754,759
3417	Eagle Point School District 9	47,846,027	2,834,434	4,810,455	3,039,561.00	-	10,684,450	114,193	6,163	1,195,354	1,315,710	8,488,459	(765,842)	7,722,617
3424 3432	Rogue River School District Prospect School District	11,823,962 2.852,089	700,460 168,960	1,188,785 286,750	751,152.00 181,187.00	566,777 62,066	3,207,174 698,963	28,220 6,807	1,523 367	707,384 289,715	737,127 296.889	2,097,713 505.995	5,971 (80,374)	2,103,684 425,621
3439	Butte Falls School District	3,136,671	185,819	315,362	199,266.00	15,104	715,551	7,486	404	372,294	380,184	556,483	(53,330)	503,153
3440 3445	Pinehurst School Culver School District 4	406,601 8.957,579	24,087 530.654	40,880 900,598	25,831.00 569.057.00	52,037 494,280	142,835 2,494,589	970 21.379	52 1.154	19,462 1.178.857	20,484 1.201.390	72,136 1.589.182	6,924 (251,703)	79,060 1,337,479
3446	Ashwood School	29,438	1,744	2,960	1,870.00	33,673	40,247	70	4	71,472	71,546	5,223	(8,181)	(2,958)
3447 3451	Madras School District Black Butte School District	22,695,064 680,551	1,344,473 40,316	2,281,769 68.423	1,441,771.00 43,234.00	8,493,163 136,319	13,561,176 288,292	54,166 1.624	2,923 88	10,939,549 48,741	10,996,638 50,453	4,026,376 120,738	(2,631,614) 18,253	1,394,762 138,991
3453	Josephine County School District Cu	-				-		-	-		-	-	-	
3454 3455	Grants Pass School District Klamath Falls School District 1	80,191,453	4,750,602	8,062,475	5,094,400.00		17,907,477	191,391	10,329	6,932,947	7,134,667	14,226,925	(3,145,725)	11,081,200
3456	Klamath County School District	86,815,153	5,142,995	8,728,424	5,515,190.00	394,358	19,780,967	207,199	11,182	4,677,489	4,895,870	15,402,049	(2,263,505)	13,138,544
3457 3460	Klamath Falls City Schools Union School District 5	36,295,062	2,150,147	3,649,117	2,305,751.00	128,479	8,233,494	86,624	4,675	3,532,513	3,623,812	6,439,179	(1,388,792)	5,050,387
3461	Lake County School District 7	5,621,494	333,022	565,187	357,122.00	2,379,132	3,634,463	13,417	724	3,644,225	3,658,366	997,320	(821,041)	176,279
3462 3463	Paisley School District North Lake School District 14	1,989,761 3,772,641	117,875 223 494	200,051 379 303	126,405.00 239,668,00	4,588	448,919 1.038.235	4,749	256 486	273,286	278,291 144 456	353,007	(99,944) (41,891)	253,063 627 421
3464	Plush School District	269,092	15,941	27,055	17,095.00	19,834	79,925	642	35	20,059	20,736	47,740	(3,711)	44,029
3465 3470	Adel School District 21 Pleasant Hill School District	165,531 10.863.251	9,806 643.547	16,643 1.092,195	10,516.00 690,120,00	3,372 2.470	40,337 2.428.332	395 25.927	21 1.399	14,473 609,288	14,889 636,614	29,367 1.927.271	(13,983) (333,155)	15,384 1.594.116
3473	Eugene School District 4J	225,257,344	13,344,414	22,647,446	14,310,140.00	12,353,678	62,655,678	537,616	29,014	8,889,667	9,456,297	39,963,353	(1,834,520)	38,128,833
3487 3494	Springfield School District 19 Fern Ridge School District	51,690,209 11,606,906	3,062,167 687,602	5,196,950 1,166,962	3,283,774.00 737,363.00	23,726,350 271,805	35,269,241 2,863,732	123,368 27,702	6,658 1,495	40,488,311 613,130	40,618,337 642.327	9,170,463 2,059,204	(8,748,318) (130,751)	422,145 1.928.453
3498	Mapleton School District	3,568,155	211,380	358,743 1 319 330	226,678.00	61,249	858,050	8,516	460	80,759 1,269,082	89,735	633,033	(41,004)	592,029
3502 3506	Creswell School District 40 South Lane School District	13,122,395 15,084,114	777,381 893,594	1,319,330 1,516,562	833,639.00 958,263.00	35,858 8,766,549	2,966,208 12,134,968	31,319 36,001	1,690 1,943	1,269,082 9,564,119	1,302,091 9,602,063	2,328,070 2,676,103	(456,638) (1,321,982)	1,871,432 1,354,121
3510 3517	Bethel School District	34,697,284 4 843 134	2,055,493 286 911	3,488,476	2,204,248.00	12,021,172	19,769,389	82,811 11,559	4,469	22,240,046 218,314	22,327,326 230,497	6,155,714 859 230	(6,611,215)	(455,501) 713 108
3517 3519	Crow-Applegate-Lorane District 66 McKenzie School District	4,843,134 4,614,805	286,911 273,384	486,930 463,974	307,674.00 293,169.00	179,757 204,458	1,261,272 1,234,985	11,559 11,014	624 594	218,314 257,829	230,497 269,437	859,230 818,722	(146,122) 14,262	713,108 832,984
3520 3522	Junction City School District 69 Lowell School District	11,427,977	677,002 354.060	1,148,972	725,996.00	1,718,635	4,270,605	27,275 14,264	1,472 770	1,585,545 412,567	1,614,292 427,601	2,027,460 1.060.327	(490,871) (17,782)	1,536,589 1.042,545
3522	Oakridge School District	3,152,621	186,764	316,966	200,280.00	717,825	1,421,835	7,524	406	2,186,946	2,194,876	559,313	(836,685)	(277,372)
3527 3533	Marcola School District 79 Triangle Lake Schools	5,728,505 5,005,795	339,361 296 547	575,946 503 284	363,920.00 318 008 00	202,258	1,481,485 1,711,764	13,672 11,947	738 645	127,170 165,457	141,580 178,049	1,016,305	142,607 23.279	1,158,912 911,367
3537	Siuslaw School District 97J	17,045,250	1,009,773	1,713,735	1,082,850.00	2,483,611	6,289,969	40,681	2,196	676,006	718,883	3,024,032	486,697	3,510,729
3579 3582	Lincoln County School District Linn County School District 5	16,790,973	994,710	1,688,170	1,066,696.00	12,936,243	16,685,819	40,075	2,163	8,138,763	8,181,001	2,978,920	1,954,226	4,933,146
3603	Hamilton Creek School District	-				-		-						
3610 3613	Harrisburg Elementary School District 42J Harris School	:						-						
3615	Central Linn School District 552C	8,018,240	475,007	806,156	509,382.00	157,169	1,947,714	19,137	1,033	1,095,320	1,115,490	1,422,532	(355,439)	1,067,093
3618 3626	Sweet Home School District 55 Wyatt School District 63Cj	18,221,353	1,079,447	1,831,981	1,157,565.00	3,476,899	7,545,892	43,488	2,347	2,062,187	2,108,022	3,232,687	639,951	3,872,638
3647 3665	Scio School District 95C	6,891,452	408,255	692,869 693.063	437,800.00 437,922.00	89,816	1,628,740	16,448	888 888	581,753	599,089	1,222,626	(374,141)	848,485 1.504,125
3676	Santiam Canyon School District Harrisburg High School	6,893,381	408,369	693,063	437,922.00	426,565	1,965,919	16,452	888	109,024	126,364	1,222,969	281,156	1,504,125
3684 3687	Ontario School District 8C Juntura Grade School	26,940,043 116,195	1,595,948 6,883	2,708,561 11,682	1,711,446.00 7,382.00	922,706 36,069	6,938,661 62,016	64,297 277	3,470 15	1,975,513 36,270	2,043,280 36,562	4,779,487 20,614	(206,169) (10,230)	4,573,318 10,384
3689	Vale School District 15	-	-	· · ·	-		· · ·		-	-	· · ·	-		-
3694 3696	Nyssa School District 26 Annex Elementary School	16,334,607 1.340,125	967,674 79,390	1,642,287 134,737	1,037,704.00 85,135.00	360,254 55,832	4,007,919 355.094	38,985 3.198	2,104 173	1,350,210 208.321	1,391,299 211.692	2,897,955 237,754	(343,667) (16.841)	2,554,288 220,913
3707	Adrian School District 61	3,444,193	204,037	346,280	218,803.00	226,571	995,691	8,220	444	642,186	650,850	611,041	(118,280)	492,761
3709 3712	Harper School District 66 W W Jones School	2,470,998 299,714	146,384 17,755	248,435 30,133	156,977.00 19,040.00	134,929 15,298	686,725 82,226	5,897 715	318 39	40,807 15,152	47,022 15,906	438,385 53,173	3,942 (2,370)	442,327 50,803
3715	Vale High School	200,114	-	-	-			-	-	-	-	-	(2,370)	-
3720 3727	Silverton RFD Aumsville Elementary	-	-	-	-	-	:	-	:	-		-	-	-
3729	Jefferson School District 14Cj	7,830,102	463,861	787,241	497,430.00	1,149,410		18,688	1,009	719,893	739,590	1,389,154	(122,760)	1,266,394
3730 3732	North Marion School District 15 Marion Elementary School	10,913,065	646,498	1,097,203	693,285.00	5,284,500	7,721,486	26,046	1,406	6,355,059	6,382,511	1,936,109	(1,074,432)	861,677
3735	Salem-Keizer Public Schools	503,795,782	29,845,239	50,651,791	32,005,120.00	40,401,015		1,202,396	64,892	26,011,038	27,278,326	89,379,412	(837,390)	88,542,022
3750 3759	St Paul School District Eldriedge Elementary	4,016,249	237,926	403,795	255,144.00	203,106	1,099,971	9,585	517	381,065	391,167	712,531	(147,135)	565,396
3760	West Stayton School District	-	-	-	-	-		-		-		-	-	
3761 3763	Bethany Elementary Butte Creek School	-	-	-	-	-		-		-		-	-	-
3769 3771	Scotts Mills School Gervais Elementary School	-			-	-		-		-		-	-	-
3771	Stayton School District 77J	-	-	-	-	-		-		-		-	-	-

Cost-Sharing Multiple-Employer Defind Benefit Pension Plan Schedule of Pension Amounts by Employer

As of and for the Fiscal Year Ended Year Ended June 30,2024 Deferred Outflows of Resources

Deferred Inflows of Resources

Pension Expense / (Credit)

			Deferred Outflows of Resources				Deferred Infle	ows of Resources		Pe	ension Expense / (Cre	dit)		
Employer Number 3780	Employer Name Mt Angel School District 91	Net Pension Liability 8.693.108	Differences between Expected and Actual Experience 514.986	Changes in Assumptions 874.008	Net Difference between Projected and Actual Investment Earnings 552.255.00	Changes in Employer Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾ 1.941.249	Differences between Expected and Actual Experience 20,748	Changes in Assumptions 1.120	Changes in Employer Proportion 1.211.238	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾ 1.233.106	Proportionate Share of Plan Pension Expense 1.542.262	Net Amortization of Deferred Amounts from Changes in Proportion (497,473)	Total Pension Expense /(Credit) ⁽¹⁾ 1.044.789
3781	Silver Crest School District 93	-	-	-	-		1,041,240	-	-	1,211,200	1,200,100	-	(401,410)	-
3786	Woodburn School District	78,521,220	4,651,656	7,894,549	4,988,293.00	82,661	17,617,159	187,404	10,114	3,983,123	4,180,641	13,930,606	(1,483,952)	12,446,654
3794	Detroit School District 123J	-								-				-
3804	Monitor School District 142J							-						
3806 3809	Cloverdale School District 144 Morrow County Schools	18 278 540	1 082 834	1 837 730	1 161 198 00	3 971 302	8 053 064	43 625	2 354	5 538 120	5 584 099	3 242 832	(1 173 349)	2 069 483
3818	Portland Public Schools	366 500 675	21 711 774	36 848 097	23 283 041 00	152 045 919		43,625	47 207	153 191 252	154 113 176	65 021 614	(1,173,349) (6,521,664)	2,069,463
3820	Parkrose School District	13,952,856	826,578	1,402,825	886,397.00	7,868,770	10,984,570	33,301	1,797	11,377,237	11,412,335	2,475,404	(2,977,533)	(502,129)
3821	Gresham Grade School District 4	-	-	-	-			-				-		
3823	Orient School				· · · ·						· · · ·			· · · · ·
3824 3842	Reynolds School District Corbett School District 39	121,290,085 14,815,889	7,185,315 877,704	12,194,544 1,489,594	7,705,312.00 941,223.00	19,385,454 126,532		289,480 35,361	15,623 1,908	7,387,327 581,080	7,692,430 618,349	21,518,315 2,628,516	764,093 (346,993)	22,282,408 2,281,523
3843	David Douglas School District	156,523,901	9.272.593	15,736,964	9,943,645.00	120,002	34,953,202	373,571	20,161	12,889,806	13,283,538	27,769,217	(6,215,645)	21,553,572
3847	Riverdale School	8,487,301	502,794	853,316	539,181.00	944,329	2,839,620	20,256	1,093	891,099	912,448	1,505,749	(237,082)	1,268,667
3848	Barlow-Gresham Uhs District U2-20Jt	-	-	-		-	-	-		-		-	-	-
3850 3859	Dallas School District Central School District 13J	16,560,894 38.096,676	981,080 2.256.876	1,665,038 3,830,252	1,052,080.00 2,420,204.00	6,676,067 3,256,913		39,525 90,924	2,133 4.907	13,636,393 788,122	13,678,051 883,953	2,938,101 6,758,807	(4,136,843) 715,274	(1,198,742) 7,474,081
3859	Perrydale School District 13J	4,233,438	2,256,876 250,792	3,830,252	2,420,204.00	3,256,913		90,924	4,907	788,122 310,104	883,953 320,753	6,758,807	(104,760)	646.303
3887	Falls City School District	3,115,328	184,554	313,216	197,910.00	480,074		7,435	401	95,384	103,220	552,697	210,807	763,504
3894	Sherman County School District 9		-	-	-	-	-	-		-	-	-	-	-
3902	Tillamook Public Schools	12,936,373	766,360	1,300,627	821,821.00	5,594,452		30,875	1,666	5,096,672	5,129,213	2,295,068	(6,258)	2,288,810
3920 3927	Neah-Kah-Nie School District Echo School District	12,871,005 2.087.658	762,488 123.674	1,294,055 209,894	817,669.00 132,625.00	652.698	2,874,212	30,719 4,983	1,658 269	1,421,183 1,134,539	1,453,560 1,139,791	2,283,471 370,376	(550,737) (260,643)	1,732,734 109,733
3928	Umatilla School District 6R	9,901,710	586,585	995,521	629,035.00	2,293,623		23,632	1,275	3,656,172	3,681,079	1,756,682	(744,272)	1,012,410
3929	Ferndale School District 10	-	-		-	-	-		-			-		-
3931	Pendleton School District 16R	24,470,429	1,449,647	2,460,265	1,554,557.00	5,306,903		58,403	3,152	2,842,633	2,904,188	4,341,348	506,533	4,847,881
3935 3936	Athena-Weston School District 29Rj Milton-Freewater Elementary School District 31	8,320,604	492,919	836,556	528,591.00	136,224	1,994,290	19,859	1,072	225,703	246,634	1,476,175	(102,852)	1,373,323
3942	Stanfield School District	5,541,563	328,286	557,151	352,044.00	751,120	1,988,601	13,226	714	211,849	225,789	983.140	145,580	1,128,720
3944	Ukiah School	593,690	35,171	59,690	37,716.00	-	132,577	1,417	76	241,132	242,625	105,328	(80,588)	24,740
3957	Helix School District	2,517,544	149,141	253,115	159,934.00	90,709		6,009	324	178,662	184,995	446,643	(68,479)	378,164
3958 3959	Pilot Rock School District 2R Mcloughlin Union High School District	3,651,587	216,323	367,132	231,978.00	372,551	1,187,984	8,715	470	195,594	204,779	647,835	32,891	680,726
3959	La Grande Public Schools	13 669 254	809 777	1 374 311	868 380 00	4 247 465	7 299 933	32 624	1.761	5 852 220	5 886 605	2 425 090	(1.161.327)	1 263 763
3966	Union County School District	4,013,951	237,789	403,564	254,998.00	432,299		9,580	517	187,428	197,525	712,123	93,934	806,057
3967	North Powder School District	3,531,609	209,215	355,069	224,356.00	47,045	835,685	8,429	455	517,410	526,294	626,550	(124,609)	501,941
3969 3970	Imbler School District	3,883,831	230,081 198,167	390,482	246,732.00	74,012 321,512		9,269	500	449,129 751,592	458,898 760.007	689,038 593,463	(192,599)	496,439
3970	Cove School District Elgin School District 23	3,345,111 5,870,948	347,799	336,319 590,267	212,508.00 372,969.00	638,670		7,984 14,012	431 756	329,293	344,061	1,041,577	(151,618) 34,488	441,845 1,076,065
3986	Joseph School District 6	3,882,528	230,004	390,351	246,649.00	35,717		9,266	500	364,946	374,712	688,807	(125,976)	562,831
3990	Wallowa School	2,828,063	167,537	284,334	179,661.00	22,186	653,718	6,750	364	311,812	318,926	501,732	(116,119)	385,613
3993 4003	Enterprise School District 21 Troy School District 54	4,651,984 116,429	275,587 6.897	467,712 11,706	295,531.00 7.396.00	39,709 13,567		11,103 278	599 15	654,769 34,496	666,471 34,789	825,318 20.656	(146,467) (6,369)	678,851 14,287
4003	Chenowith School District	116,429	6,897	11,706	7,396.00	13,567	39,566	278	15	34,495	34,789	20,656	(6,369)	14,287
4012	Dufur Schools	5,324,580	315,432	535,335	338,260.00	417,576	1,606,603	12,708	686	702,997	716,391	944,644	(57,018)	887,626
4022	Maupin Grade School 84	-	-	-	-	-	-	-		-	-	-		-
4025 4030	West Union School District 1							-						
4030	Hillsboro Elementary School District 7 Gaston Public Schools	5 671 750	335 999	570,240	360 315 00	937 200	2 203 754	13 537	731	358 546	372 814	1 006 236	(22 158)	984 078
4035	Banks School District	11,211,297	664,166	1,127,187	712,231.00	409,512	2,913,096	26,758	1,444	672,667	700,869	1,989,018	(227,934)	1,761,084
4047	Reedville School District 29	-		-	-	-	-	-	-	-		-	-	-
4055 4062	Groner School Beaverton School District	521,308,589	30,882,711	52,412,534	33,117,672.00	31,846,354	148,259,271	1,244,193	67,148	35,321,735	36,633,076	92,486,394	(7,834,137)	84,652,257
4082	North Plains School District 70	-		52,412,554	-	31,040,334		1,244,155	-			52,400,354	(7,034,137)	
4105	Hillsboro Union High School	-	-	-								-	-	
4109	Spray School District 1	1,316,824	78,010	132,394	83,655.00	204,922		3,143	170	11,106	14,419	233,620	55,592	289,212
4114 4128	Fossil School District 21J Yamhill Grade School	2,058,723	121,960	206,985	130,786.00	155,067	614,798	4,913	265	88,936	94,114	365,242	(53,754)	311,488
4125	Newberg School District 29Jt	38.450.647	2 277 845	3 865 841	2.442.691.00	2 641 528	11.227.905	91 769	4 953	5 118 951	5 215 673	6 821 606	(1,521,381)	5.300.225
4142	McMinnville Schools	77,544,315	4,593,783	7,796,331	4,926,232.00	2,413,317		185,073	9,988	2,662,268	2,857,329	13,757,291	(1,222,206)	12,535,085
4144	Sheridan School District 48J	10,711,502	634,557	1,076,938	680,480.00	1,089,302		25,565	1,380	674,084	701,029	1,900,349	(236,673)	1,663,676
4166	Yamhill-Carlton School District 1 Lebanon School District Uh-1	5,161,490	305,771	518,938	327,899.00	2,835,655	3,988,263	12,319	665	1,496,262	1,509,246	915,710	276,416	1,192,126
4189	Wasco County High School	-			-	-	-	-	-					
4203	Victor Point School		-	-		-		-		-		-	-	-
4218	Curry County Education Service District			-		-		-	-	-			-	
4219 4220	Grant County Education Service District Jefferson County Education Service District	1,495,891 1,125,045	88,618 66,649	150,397 113,112	95,031.00 71,472.00	316,114 8,938		3,570 2,685	193 145	85,004 545,471	88,767 548,301	265,389 199,597	(16,466) (250,670)	248,923 (51,073)
4220	Marion Education Service District	1,125,045	00,049		71,472.00	0,930	200,171	2,005	145	545,471	546,501	199,597	(250,670)	(51,073)
4223	InterMountain Education Service District	16,211,882	960,404	1,629,948	1,029,908.00	3,614,977		38,692	2,088	4,179,714	4,220,494	2,876,182	(651,280)	2,224,902
4224	Wallowa County Region 18	2,742,693	162,479	275,751	174,238.00	119,855	732,323	6,546	353	195,940	202,839	486,587	(57,142)	429,445
4225 4226	Washington County Education Service District North Central Education Service District	2,045,298	- 121.165	- 205.635	129.934.00	329.842	786.576	- 4.881	- 263	- 17.092	- 22.236	- 362.860	- 51.152	414,012
4226	Cascade School District Uh5	2,045,296	121,105	205,635	129,934.00	329,042	/00,5/0	4,001	263	17,092	- 22,230	302,000	51,152	414,012
4230	Mari-Linn School District	-		-	-	-		-	-		-		-	
4232	South Coast Education Service District Region 7	11,772,166	697,392	1,183,577	747,862.00	152,928		28,096	1,516	931,713	961,325	2,088,523	(106,376)	1,982,147
4237	Douglas Education Service District	28,968,825	1,716,135	2,912,535	1,840,330.00	1,723,132		69,139	3,731	1,057,005	1,129,875	5,139,417	238,191	5,377,608
4238 4251	Multnomah Education Service District Clatsop County Education Service District	22,185,373	1,314,278	2,230,525	1,409,392.00	13,771,898	18,726,093	52,949	2,858	17,234,605	17,290,412	3,935,951	(1,781,020)	2,154,931
4252	High Desert Education Service District	30,108,692	1,783,661	3,027,138	1,912,744.00	3,209,913		71,860	3,878	1,145,294	1,221,032	5,341,643	260,447	5,602,090
4254	Willamette Education Service District	40,627,981	2,406,832	4,084,750	2,581,013.00	6,830,764	15,903,359	96,966	5,233	92,504	194,703	7,207,891	2,412,600	9,620,491
4258	Hermiston School District 8R	23,669,086	1,402,174	2,379,698	1,503,649.00	10,884,540		56,490	3,049	18,679,547	18,739,086	4,199,180	(4,344,779)	(145,599)
4259 4260	Clackamas Education Service District Greater Albany School District 8J	38,505,226	2,281,078 6 301 274	3,871,328 10,694,195	2,446,159.00 6 757 293 00	3,791,794	12,390,359	91,899 253,864	4,960 13,701	43,386 2 195 864	140,245 2 463 429	6,831,289 18 870 821	1,106,866 (1,130,862)	7,938,155
4260	Lake Oswego School District	86,147,894	5,103,466	8,661,337	5,472,800.00	6,810,716		205,607	11,096	4,153,103	4,369,806	15,283,669	1,314,671	16,598,340
4270	Silver Falls School District	20,123,281	1,192,118	2,023,201	1,278,391.00	6,845,819		48,028	2,592	12,084,573	12,135,193	3,570,111	(2,963,290)	606,821
4271 4272	Malheur Education Service District Region 14	7,854,087 30,558,260	465,282	789,652	498,954.00	1,015,914		18,745	1,012 3.936	145,936	165,693	1,393,409	142,153	1,535,562 4,745,167
4272	Linn-Benton-Lincoln Education Service District	30,558,260	1,810,294	3,072,337	1,941,304.00	489,783	7,313,718	72,933	3,936	1,899,160	1,976,029	5,421,402	(676,235)	4,/45,16/

Cost-Sharing Multiple-Employer Defind Benefit Pension Plan Schedule of Pension Amounts by Employer

As of and for the Fiscal Year Ended Year Ended June 30,2024 Deferred Outflows of Resources

Deferred Inflows of Resources

Pension Expense / (Credit)

			Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense / (Credit)				
Employer Number 4273	Employer Name Double O School District	Net Pension Liability 45.366	Differences between Expected and Actual Experience 2.688	Changes in Assumptions 4.561	Net Difference between Projected and Actual Investment Earnings 2.882.00	Changes in Employer Proportion 9.736	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾ 19.867	Differences between Expected and Actual Experience 108	Changes in Assumptions 6	Changes in Employer Proportion 72,126	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾ 72.240	Proportionate Share of Plan Pension Expense 8.048	Net Amortization of Deferred Amounts from Changes in Proportion (15.349)	Total Pension Expense /(Credit) ⁽¹⁾ (7.301)
4275	Tillamook County Education Service District		2,000	4,001	2,002.00	-		-	-			-	(10,040)	(7,501)
4276	Lane County Education Service District	22,456,910	1,330,364	2.257.825	1,426,642.00	1.636.875	6.651.706	53,597	2.893	32,356	88.846	3,984,125	484,872	4,468,997
4277	Mitchell School	1,271,943	75.351	127.882	80.804.00	49,345	333.382	3.036	164	208,599	211.799	225.658	(4.416)	221.242
4279	St Helens School District 502	27.677.423	1.639.631	2.782.697	1,758,290.00	5,579,164	11.759.782	66.057	3.565	1.772.381	1.842.003	4,910,307	1.000.301	5.910.608
4280	Northwest Regional Education Service District	81.030.245	4.800.292	8,146,807	5.147.686.00	2.389.628	20.484.413	193.393	10.437	918.443	1,122,273	14.375.737	59.271	14.435.008
4286	Southern Oregon Education Service District	24 495 755	1 451 147	2 462 811	1 556 165 00	2,305,020	5 586 426	58 463	3 155	1 896 400	1,122,273	4 345 841	(1.309.059)	3 036 782
4288	Medford School District 549C	139.873.318	8 286 200	14 062 909	8 885 867 00	4 886 138	36 121 114	333 832	18 016	9 888 147	10 239 995	24 815 204	(2 457 066)	22 358 138
4291	Dayton Public Schools	7 466 282	442 308	750 662	474 318 00	1,337,340	3 004 628	17 820	962	1 063 479	1 082 261	1 324 608	(101 237)	1 223 371
4293	Lake County Education Service District	1.345.184	79.690	135.245	85,457.00	118,969	419,361	3,211	173	121,510	124,894	238.652	(40,598)	198.054
4294	Harney Education Service District Region XVII	3.132.708	185,584	314,963	199,015.00	454,294	1,153,856	7,477	404	109.307	117,188	555,780	14.062	569.842
4295	Wasco County Education Service District	6,625,048	392,473	666,084	420,876.00	614,160	2,093,593	15,812	853	32,179	48,844	1,175,363	171,421	1,346,784
4297	Yamhill Education Service District	-	-		-	-	-	-	-		-	-	· · ·	-
4306	Amity School District	6,485,158	384,186	652,020	411,989.00	1,751,980	3,200,175	15,478	835	948,145	964,458	1,150,545	188,537	1,339,082
4307	Columbia School District 5J	-	-	-	-	-	-	-			-	-		-
4309	Scappoose School District	24,401,756	1,445,578	2,453,360	1,550,194.00	446,371	5,895,503	58,239	3,143	1,815,843	1,877,225	4,329,164	(744,814)	3,584,350
4311	Redmond School District 2J	37,544,209	2,224,147	3,774,707	2,385,107.00	11,623,485	20,007,446	89,606	4,836	23,634,545	23,728,987	6,660,793	(6,136,993)	523,800
4312	Reedsport School District	6,531,933	386,957	656,723	414,960.00	477,932	1,936,572	15,590	841	506,186	522,617	1,158,843	76,343	1,235,186
4313	Forest Grove School District	74,170,646	4,393,925	7,457,141	4,711,910.00	2,502,082	19,065,058	177,021	9,554	3,352,521	3,539,096	13,158,762	(1,298,015)	11,860,747
4314	Willamina School District 30J	10,794,371	639,467	1,085,270	685,744.00	289,082	2,699,563	25,763	1,390	727,453	754,606	1,915,051	(147,548)	1,767,503
4315	John Day School District	4,885,799	289,438	491,220	310,385.00	610,021	1,701,064	11,661	629	729,918	742,208	866,799	(64,751)	802,048
4316	Tigard-Tualatin School District 23J	159,384,116	9,442,034	16,024,531	10,125,348.00	1,020,195	36,612,108	380,398	20,530	6,728,447	7,129,375	28,276,653	(2,609,462)	25,667,191
4317	Sherwood School District 88J	56,828,216	3,366,546	5,713,527	3,610,181.00	127,026	12,817,280	135,630	7,320	3,958,980	4,101,930	10,082,007	(1,625,307)	8,456,700
4320	Rainier School District 13	9,328,083	552,603 12,507,529	937,848	592,594.00	855,935	2,938,980 74,431,746	22,263	1,202	557,628	581,093	1,654,914	172,370	1,827,284
4321 4323	North Clackamas School District 12	211,130,502		21,227,129	13,412,691.00	27,284,397		503,899	27,195 2.921	8,392,364	8,923,458	37,457,082	4,750,362	42,207,444 4,454,814
4323	Estacada School District 108 Centennial School District 28	22,681,172 75,120,176	1,343,650 4,450,175	2,280,372 7,552,607	1,440,889.00 4,772,232.00	1,989,628	7,054,539 16,775,014	54,133 179,287	2,921 9,676	590,789 10,128,291	647,843 10,317,254	4,023,912 13,327,220	430,902 (4,604,515)	4,454,814 8,722,705
4324	Harney County School District 28	/5,120,170	4,400,175	1,002,007	4,112,232.00	-	10,775,014	1/9,28/	9,070	10,120,291	10,317,204	13,321,220	(4,004,015)	0,122,100
4320	Jordan Valley School District 3	1,303,025	77,192	131,007	82 779 00	9,737	300 715	3,110	- 168	142,827	146,105	231,172	(49,057)	182,115
4329	Gervais School District 1	7,172.396	424,898	721.115	455,648.00	1,974,988	3,576,649	17.118	924	1.379.084	1,397,126	1,272,469	45,596	1,318,065
4330	Vale School District 84	11.822.695	700,385	1,188,658	751,072.00	104,282	2,744,397	28.217	1.523	1,441,791	1,471,531	2,097,488	(559,125)	1,538,363
4331	Molalla River School District	18,598,736	1,101,803	1,869,923	1,181,540.00	6,385,972	10,539,238	44,389	2,396	3,053,244	3,100,029	3,299,639	989,302	4,288,941
4332	Gresham-Barlow School District 10	108,631,566	6,435,415	10,921,853	6,901,142.00	11,500,092	35,758,502	259,268	13,992	8,829,450	9,102,710	19,272,542	(637,713)	18,634,829
4333	Canby School District	46,091,022	2,730,467	4,634,006	2,928,069.00	8,354,075	18,646,617	110,004	5,937	4,639,503	4,755,444	8,177,100	1,172,074	9,349,174
4334	Cascade School District 5	24,029,290	1,423,513	2,415,913	1,526,532.00	3,855,509	9,221,467	57,350	3,095	1,635,837	1,696,282	4,263,084	721,474	4,984,558
4335	Milton-Freewater Unified School District 7	10,273,278	608,597	1,032,879	652,640.00	3,272,961	5,567,077	24,519	1,323	3,447,701	3,473,543	1,822,603	(141,246)	1,681,357
4336	Nestucca Valley School District 101	7,347,615	435,278	738,732	466,779.00	427,194	2,067,983	17,536	946	96,482	114,964	1,303,555	83,764	1,387,319
4337	Sherman County School District	2,130,646	126,221	214,216	135,356.00	185,641	661,434	5,085	274	446,420	451,779	378,002	(215,863)	162,139
4338	Three Rivers U J School District	45,653,109	2,704,524	4,589,978	2,900,249.00	832,191	11,026,942	108,959	5,880	3,107,859	3,222,698	8,099,409	(959,620)	7,139,789
4339 4340	Lebanon Community School District Monroe School District 1J	48,712,165 3,571,316	2,885,745 211.567	4,897,537 359.061	3,094,585.00 226,878.00	1,854,432 22,890	12,732,299 820,396	116,260 8,524	6,274 460	6,327,106 397,116	6,449,640 406,100	8,642,122 633,594	(1,315,226) (209,873)	7,326,896 423,721
4340	Hillsboro School District 1J	245,921,618	14 568 581	24 725 039	15,622,899.00	22,690	75,909,094	586 934	31,676	16,660,643	17,279,253	43,629,443	(2,253,781)	41,375,662
4341	North Santiam School District 29J	9.653.687	571.892	970.585	613,279.00	3,517,686	5,673,442	23.040	1,243	5,581,926	5.606.209	1.712.680	(1,129,508)	583.172
4343	Harrisburg Sschool District 7	9,174,872	543,526	922,445	582,861.00	484,892	2,533,724	21,897	1,182	1,567,614	1,590,693	1,627,732	(637,781)	989,951
4344	South Wasco County School District 1	4,820,693	285,581	484,674	306,249.00	321,386	1,397,890	11,505	621	93,888	106,014	855,249	(9,204)	846,045
4345	Oregon Trail School District 46	50,454,009	2,988,933	5,072,662	3,205,240.00	493,450	11,760,285	120,417	6,499	2,340,462	2,467,378	8,951,146	(979,213)	7,971,933
4346	Knappa School District 4	8,261,517	489,418	830,616	524,837.00	442,407	2,287,278	19,718	1,064	99,619	120,401	1,465,692	(16,282)	1,449,410
4347	Clatskanie School District 6J	11,193,915	663,136	1,125,440	711,127.00	260,719	2,760,422	26,716	1,442	586,417	614,575	1,985,935	(209,368)	1,776,567
4348	Lourdes Charter School	365,111	21,629	36,708	23,195.00	66,293	147,825	871	47	28,321	29,239	64,775	(8,333)	56,442
4350 4351	Ridgeline Montessori	2,504,283 489,459	148,356 28,996	251,781 49,210	159,092.00 31,094.00	192,846	752,075	5,977 1.168	323 63	87,405 124,397	93,705 125.628	444,290 86.836	(146) (36.078)	444,144 50,758
4351	The Village School Armadillo Technical Institute	489,459 740,794	28,996 43,885	49,210 74,480	47,061.00	41,022 5,792	150,322 171,218	1,168	95	124,397	125,628	131,426	(22,321)	50,758
4354	Opal Charter School	740,734	43,005	74,400	47,001.00	25,228	25,228	1,700		247.471	247.471	151,420	(62,943)	(62,943)
4355	Three Rivers Charter School	1,314,595	77,878	132,170	83,514.00	78,490		3,138	169	229,513	232,820	233.225	(50,027)	183,198
4358	Detroit Lake Charter School	1,014,000	-		-	-	072,002	-	-	-	-	-	(00,027)	
4359	Willamette Leadership Academy		-		-			-	-		-			-
4360	Luckiamute Valley Charter School	2,881,722	170,715	289,729	183,070.00	265,248	908,762	6,878	371	91,415	98,664	511,252	63,894	575,146
4361	Rimrock Expeditionary Alternative Learning	-	-		-	-			-			-		-
4362	Kings Valley Charter School	81,763	4,844	8,220	5,194.00	3,850		195	11	46,487	46,693	14,506	(9,713)	4,793
4363	Multisensory Learning Academy	4,641,671	274,976	466,675	294,876.00	482,986	1,519,513	11,078	598	772,102	783,778	823,488	(42,315)	781,173
4365 4366	Mitch Charter School	1,822,140 2.889,911	107,945 171,200	183,199 290,553	115,757.00 183,590.00	171,675 106,155	578,576 751,498	4,349 6.897	235 372	270,361	274,945 84.311	323,270 512,705	(91,379) 9.478	231,891 522.183
4360	Sand Ridge Charter School Arthur Academy Charter School	2,889,911 8,906,730	527,641	290,553 895,485	183,590.00	106,155	2 449 505	21.257	1.147	77,042	84,311 878 181	1.580.161	9,478 (161,201)	522,183
4369	Trillium Charter School		327,041	083,405		460,553	2,449,505	21,257	1,147	558 761	558 761	1,000,101	(361,925)	(361.925)
4309	Howard Street Charter School, Inc.	1.278.944	75,766	128.585	81.249.00	135,253	420.853	3.052	165	64.504	67.721	226.900	25.659	252.559
4371	The Lighthouse School	1,878,484	111,283	188.863	119,336.00	377.683	797.165	4,483	242	290.644	295,369	333,266	(28,715)	304.551
4373	Sheridan Japanese School Foundation		-		-	60,815	60,815	-		454,718	454,718	-	(112,072)	(112,072)
4374	Ione School District	2,278,499	134,980	229,081	144,748.00	5,587	514,396	5,438	293	740,718	746,449	404,233	(216,940)	187,293
4375	Eddyville Charter School	3,209,349	190,124	322,669	203,883.00	566,166	1,282,842	7,660	413	326,606	334,679	569,377	161,050	730,427
4376	Four Rivers Community School	3,940,017	233,410	396,131	250,301.00	280,985	1,160,827	9,404	507	122,504	132,415	699,006	77,500	776,506
4378	Mosier Community School	1,790,362	106,062	180,004	113,738.00	127,572	527,376	4,273	231	275,689	280,193	317,632	(99,076)	218,556
4379	Siletz Valley School	2,756,587	163,302	277,148	175,120.00	238,557	854,127	6,579	355	139,971	146,905	489,052	7,965	497,017
4380	The Emerson School	1,252,454	74,196	125,922	79,566.00	63,483	343,167	2,989	161	56,955	60,105	222,200	(31,260)	190,940
4381 4382	North Wasco County School District 21 Self Enhancement Inc	30,083,833	1,782,189	3,024,638	1,911,165.00	4,945,694	11,663,686	71,800	3,875	3,214,328 2.062	3,290,003 2.062	5,337,233	257,324 (24,809)	5,594,557 (24,809)
4382	City View Charter School	2 949 195	174 713	296 513	187.356.00	655 089	1 313 671	7 039	- 380	2,062	2,062	523 223	(24,809)	(24,809) 656,362
4386	Nixyaawii Community School	1,307,849	77.478	131.492	83.085.00	149.244	441.299	3.121	168	83.173	86,462	232.028	27.027	259.055
4388	West Lane Tech	942,286	55,822	94,738	59,862.00	45,859	256,281	2,249	121	123,075	125,445	167,173	220	167,393
4390	Oregon Connections Academy	20,630,509	1,222,167	2,074,198	1,310,614.00	1,394,516	6,001,495	49,238	2,657	4,649,922	4,701,817	3,660,100	(506,102)	3,153,998
4392	Eagleridge High School	1,743,578	103,291	175,300	110,766.00	21,674	411,031	4,161	225	159,108	163,494	309,332	(24,545)	284,787
4393	Cascade Heights Public Charter School	1,652,086	97,871	166,101	104,954.00	50,859	419,785	3,943	213	295,913	300,069	293,100	(60,254)	232,846
4396	Sweet Home Charter School	1,367,789	81,029	137,518	86,893.00	198,972	504,412	3,264	176	82,908	86,348	242,662	(35,673)	206,989
4397	Springwater Environmental Sciences School	1,853,267	109,789	186,328	117,734.00	143,550	557,401	4,423	239	185,888	190,550	328,792	(34,790)	294,002
4398 4400	LEP High Phoenix School	- 819.498	- 48.548	- 82 393	52,061.00	- 82 064	- 265.066	- 1 956	-	378 263	- 380.325	- 145,389	(94 580)	-
4400	Phoenix School Ballston Community School	819,498	48,548	82,393	52,061.00	82,064 5,686	265,066	1,956	106	378,263 256 552	380,325 256,552	145,389	(94,580) (81,877)	50,809 (81.877)
4401	Sage Community School	-		-		20.120	20.120			37.720	37,720		(10.361)	(10.361)
4403	Portland Village School	3,738,916	221,496	375,912	237,526.00	730,804	1,565,738	8,924	482	160,651	170,057	663,328	47,645	710,973
4404	Alliance Charter Academy	3,934,851	233,104	395,611	249,973.00	39,497	918,185	9,391	507	53,558	63,456	698,090	(78,958)	619,132

Cost-Sharing Multiple-Employer Defind Benefit Pension Plan Schedule of Pension Amounts by Employer

As of and for the Fiscal Year Ended Year Ended June 30,2024

Pension Expense / (Credit)

Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Proportion	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ⁽¹⁾	Proportionate Share of Plan Pension Expense	Proportion	Total Pension Expense / (Credit) (1)
4405	Forest Grove Community School	1,987,413	117,736	199,815	126,256.00	160,142	603,949	4,743	256	123,331	128,330	352,591	(18,952)	333,639
4407	Madrone Trail Public Charter School	2,447,175	144,972	246,040	155,464.00	590,797	1,137,273	5,841	315	277,743	283,899	434,158	90,657	524,815
4408 4409	Muddy Creek Charter School	1,390,016	82,346	139,753 168,393	88,305.00 106.402.00	345,698 265,493	656,102 639,509	3,318 3,997	179 216	154,053 240,228	157,550 244,441	246,606 297.144	45,253 141,670	291,859 438.814
4409	Southwest Charter School Ace Academy	1,674,881	99,221	168,393	106,402.00	265,493	639,509	3,997	216	240,228	244,441	297,144	141,670	438,814
4410	Sherwood Charter School	1.726.163	102.259	173.549	109.660.00	56.464	441.932	4.120	222	69.584	73.926	306.242	(36.206)	270.036
4412	Estacada Web Academy	6.969.225	412.862	700.688	442.741.00	877.027	2.433.318	16.633	898	519,774	537,305	1.236.424	283.474	1.519.898
4413	Marcola Early College Academy	0,000,220	412,002			-	2,400,010	-	-	010,114	-	1,200,424	200,474	1,010,000
4414	Marcola Web Academy	-			-									-
4418	Lewis and Clark Montessori Charter School	3,448,470	204,290	346,710	219,074.00	299,749	1,069,823	8,230	444	489,027	497,701	611,800	(115,904)	495,896
4419	Silvies River Web Academy	4,977,535	294,873	500,443	316,213.00	1,114,160	2,225,689	11,880	641	204,036	216,557	883,074	468,674	1,351,748
4420	Oregon Virtual Academy	13,087,212	775,296	1,315,792	831,404.00	2,091,955	5,014,447	31,235	1,686	1,910,483	1,943,404	2,321,828	334,318	2,656,146
4421	Home Scholars Academy of Oakridge and Westfir	-	-		-	-						-		-
4422	Redmond Proficiency Academy	8,749,110	518,304	879,638	555,813.00	789,209	2,742,964	20,881	1,127	257,702	279,710	1,552,197	145,300	1,697,497
4423	Molalla River Academy	2,365,521	140,135	237,830	150,277.00	368,379	896,621	5,646	305	227,572	233,523	419,672	58,125	477,797
4424	The ky School	2,265,016	134,181	227,725	143,892.00	293,038	798,836	5,406	292	180,886	186,584	401,841	(6,862)	394,979
4429	Clackamas Web Academy	41,576	2,463	4,180	2,641.00	10,232	19,516	99	5	2,257	2,361	7,376	885	8,261
4430 4431	Clackamas Charter Alliance 2 Corbett Charter School	182,128	10,789	18,311	11,570.00	-	40,670	435	23	17,209	17,667	32,312	(8,079)	24,233
4431	Renaissance Public Academy	-	-		-	316,744	316,744		-	551,354	551,354	-	(122,592)	(122,592)
4432	Powell Butte Community Charter School	1,748,779	103,599	175,823	111,096.00	61,532	452,050	4,174	225	323,442	327,841	310,254	(34,203)	276,051
4434	Logos Public Charter School	8.739.819	517,753	878,704	555.223.00	875.768	2.827.448	20.859	1.126	525,442	21,985	1.550.549	858.237	2,408,786
4435	Sunny Wolf Charter School	2,028,774	120,186	203,974	128,884.00	194,342	647,386	4,842	261		5.103	359,929	66.140	426.069
4436	Academy of Arts & Academics	2,020,714	120,100		-	104,042	-	4,042	-	73.757	73.757	-	(240,593)	(240,593)
4437	Center for Advance Learning	2,177,036	128,969	218,880	138,303.00	266,522	752,674	5,196	280	162,426	167,902	386,232	(9,593)	376,639
4439	Homesource Family Charter				-			-		-			-	
4440	Sheridan Allprep Academy	2,683,357	158.964	269.786	170.468.00	796.647	1.395.865	6.404	346	36,857	43,607	476.060	187.081	663.141
4441	Baker Web Academy	20,741,845	1,228,762	2,085,392	1,317,687.00	2,321,905	6,953,746	49,504	2,672	1,307,997	1,360,173	3,679,852	1,115,949	4,795,801
4443	Knova Learning Oreogn	2,867,268	169,859	288,276	182,152.00	334,799	975,086	6,843	369	113,893	121,105	508,688	30,643	539,331
4444	Bennett Pearson Academy, Inc.	1,499,968	88,859	150,807	95,290.00	231,221	566,177	3,580	193	112,222	115,995	266,112	62,370	328,482
4446	Coburg Community Charter School	2,572,143	152,376	258,604	163,403.00	249,664	824,047	6,139	331	50,001	56,471	456,329	37,529	493,858
4447	Arco Iris Spanish Immersion Charter School	2,306,714	136,651	231,918	146,541.00	151,774	666,884	5,505	297	384,008	389,810	409,239	6,217	415,456
4448	Gresham Barlow Web Academy	7,252,505	429,644	729,169	460,737.00	1,126,676	2,746,226	17,309	934		18,243	1,286,681	431,452	1,718,133
4449	Mosier Middle School	-	-		-	-		-				-		-
4450	Sauvie Island Academy	1,851,749	109,699	186,175	117,638.00	170,844	584,356	4,420	239	443,153	447,812	328,523	(112,006)	216,517
4451	River's Edge Academy Charter School	1,776,717	105,254	178,632	112,871.00	244,814	641,571	4,240	229	81,682	86,151	315,211	52,930	368,141
4452 4453	South Columbia Family School	445,721 1.880.843	26,405 111.423	44,813 189,101	28,316.00 119,486.00	56,688 417,523	156,222 837,533	1,064 4,489	57 242	61,625 169,681	62,746 174.412	79,076 333.684	(4,334) 37,433	74,742 371,117
4453	Woodland Educational Initiative Le Monde Immersion Charter School	1,880,843	205.180	348.221	220.029.00	417,523	1.168.125	4,489	242 446	169,681	174,412 120,948	333,684 614,466	37,433	371,117
4455	Hope Chinese Charter School	3,463,500	205,180	360 144	220,029.00	136,356	936.268	8,200	440	3.177	120,948	635 505	116.945	752 450
4455	Insight School of Oregon Charter	5,833,802	345,599	586,532	370,610.00	1,548,836	2,851,577	13,923	751	563,858	578,532	1,034,986	473,002	1,507,988
4456	Oregon Virtual Education East	5,633,602	345,599	500,532	370,610.00	1,546,636	2,051,577	13,823	/51	72,841	72,841	1,034,800	(28,567)	(28,567)
4458	Oregon Virtual Education Vest					72	72			72,613	72,613		(28,546)	(28,546)
4459	Crater Lake Charter Academy	2,806,305	166,248	282,147	178,279.00	278,262	904,936	6,698	361	96,492	103,551	497,872	66,700	564,572
4460	Kairos Pdx	3,657,331	216,663	367.709	232.343.00	609,519	1,426,234	8,729	471	48,183	57,383	648.854	235.279	884.133
4461	Mountain View Academy	-	-		-	-		-		-	-	-	(15,923)	(15,923)
4462	Bend International School	2,279,450	135,036	229,177	144,809.00	221,371	730,393	5,440	294	53,345	59,079	404,402	61,126	465,528
4463	Dallas Community School-Community Innovation Partners	1,862,979	110,364	187,304	118,351.00	420,433	836,452	4,446	240	14,663	19,349	330,515	80,710	411,225
4464	The Valley School of Southern Oregon	893,257	52,917	89,808	56,747.00	176,748	376,220	2,132	115	175,768	178,015	158,475	47,402	205,877
4465	Bridge Educational Foundation	-	-		-	-		-		169,978	169,978	-	(68,945)	(68,945)
4467	Cannon Beach Academy	532,878	31,568	53,576	33,853.00	83,752	202,749	1,272	69	34,237	35,578	94,539	46,954	141,493
4468	Frontier Charter Academy	5,226,152	309,601	525,439	332,007.00	856,487	2,023,534	12,473	673	151,513	164,659	927,182	574,217	1,501,399
4469	Desert Sky Montessori	1,097,319	65,006	110,325	69,710.00	111,673	356,714	2,619	141	161,690	164,450	194,678	132,421	327,099
4470	Oregon Family School	5,269,157	312,149	529,763	334,739.00	1,797,346	2,973,997	12,576	679		13,255	934,812	709,697	1,644,509
4471	Wahtonka Community School					269,239	269,239		•	531,206	531,206		10,888	10,888
4472	Valley Inquiry Charter School	684,506	40,551	68,820	43,485.00	313,580	466,436	1,634	88	-	1,722	121,440	87,998	209,438
4473 4474	Willamette Connections Academy	4,133,747	244,886 127,294	415,608 216,036	262,609.00 136,506.00	1,617,107	2,540,210 1,462,635	9,866 5,128	532 277	346,202	356,600	733,376	556,948 273,258	1,290,324 654,472
4474	Oregon for Quality Virtual Education Inc Teach-NW	2,148,752 3,585,830	212,427	360,521	227,800.00	982,799 1,769,522	2,570,270	5,128	462		5,405 9,020	381,214 636,169	464,225	1,100,394
4475	Kalmiopsis Community Arts High School	3,585,830	212,427	360,521	227,800.00	1,769,522	2,570,270	0,058	402	-	9,020	036,169	404,225	1,100,394
4475	Virtual Preparatory Academy of Oregon					-				-			-	
4477	Harmony Academy	702.899	41.640	70.670	44.654.00	226.987	383.951	1.678	- 91	88.803	90.572	124.703	97.425	222.128
447.5	Holla School	269.254	15.951	27.071	17.105.00	156.274	216.401	643	35	-	678	47,769	36,343	84.112
4400		200,204	10,001	21,011	.1,100.00	100,214	210,401	040	00		010	41,100	00,040	04,112
	Total for All Entities	\$ 22,227,242,714	\$ 1,316,758,486 \$	2,234,734,187	\$ 1,412,051,448 \$	1,862,141,280	\$ 6,825,685,401	\$ 53,049,152	\$ 2,863,006 \$	1,862,141,280	\$ 1,918,053,438	\$ 3,943,379,360	ş -	\$ 3,943,379,360

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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Notes to the Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Fiscal Year Ended June 30, 2024

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, 2024, there were 953 participating employers and State Agencies.

PERS is administered in accordance with Oregon Revised Statutes (ORS) Chapter 238, Chapter 238A, and Internal Revenue Code Section 401(a). The Oregon Legislature has delegated authority to the Public Employees Retirement Board (Board) to administer and manage the System. All members of the Board are appointed by the Governor and confirmed by the State Senate. The Governor designates the chairperson. One member must be a public employee or 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, 2024, there were 7,928 active plan members, 127,957 retired plan members or their beneficiaries and alternate payees currently receiving benefits, 6,927 inactive plan members entitled to but not yet receiving benefits, for a total of 142,812 Tier One members. For Tier Two members, as of June 30, 2024, there were 23,549 active plan members, 12,332 inactive plan members entitled to but not yet receiving benefits, for a total of 60,129 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, 2024, there were 163,367 active plan members, 13,931 retired plan members or their beneficiaries and alternate payee currently receiving benefits, 10,596 inactive plan members entitled to but not yet receiving benefits, and 24,658 inactive plan members not eligible for refund or retirement, for a total of 212,552 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.

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, 2024 (the measurement period).

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

Employers are presented in order by PERS assigned employer number in the Schedules. Certain employers have a secondary relationship with primary employers and are included in the primary employers' pension amounts and actuarial valuations. The primary employers are responsible for determining the secondary employers' proportionate share of pension amounts. Certain employers no longer have payroll subject to pension contributions and are considered "non-reporting". Based on the definition adopted in the Oregon Administrative Rules (OAR), the first use of the Contingency Reserve for the insolvent employers was approved by the Board in September 2017. The remaining employers on the non-report list have other actions available (pursue collection, leave as-is, etc.). PERS staff 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 contributions and contributions from members other than judges are reported in the IAP and are not part of the Plan. Appropriate treatment of such amounts is the responsibility of the employer.

Oregon Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Notes to the Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Fiscal Year Ended June 30, 2024

The Schedule of Employer Allocations reflects employer allocation percentages calculated by PERS for the fiscal year ended June 30, 2024 (the measurement date). Consistent with GASB 68, paragraph 50, employer proportions are actuarially determined as of December 31, 2022, 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.

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

Oregon Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Notes to the Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Fiscal Year Ended June 30, 2024

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>	
	 2024
Total Pension Liability Plan Fiduciary Net Position	\$ 107,326.7 85,099.5
Employers' Net Pension Liability	\$ 22,227.2
Plan net position as a percentage of total pension liability	79.3 %

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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Notes to the Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Fiscal Year Ended June 30, 2024

Actuarial Methods and Assumptions

Actuarial Methods and Assumptions							
	Pension						
Valuation date	December 31, 2022						
Measurement date	June 30, 2024						
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 <i>Moro</i> decision; blend based on service.						
Mortality	Healthy retirees and beneficiaries:						
	Pub-2010 Healthy Retiree, sex distinct, generational with						
	Unisex, Social Security Data Scale, with job category						
	adjustments and set-backs as described in the valuation. <i>Active members:</i>						
	Pub-2010 Employee, sex distinct, generational with						
	Unisex, Social Security Data Scale, with job category						
	adjustments and set-backs as described in the valuation.						
	Disabled retirees:						
	Pub-2010 Disabled Retiree, sex distinct, generational with						
	Unisex, Social Security Data Scale, with job category						
	adjustments and set-backs as described in the valuation.						

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

Discount Rate

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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Notes to the Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Fiscal Year Ended June 30, 2024

Long-Term Expected Rate of Return

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

https://www.oregon.gov/pers/Documents/Financials/ACFR/2024-ACFR.pdf

Depletion Date Projection

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

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

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

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

Deferred Inflows of Resources and Deferred Outflows of Resources

Deferred inflows of resources and deferred outflows of resources are calculated at the Plan level and are allocated to employers based on their proportionate share. For the measurement period ended June 30, 2024, 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, 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 Fiscal Year ended June 30, 2019 - 5.2 years

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

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

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