

# Instructions on Finding and Printing Your GASB 68 Schedule

## To find your agency's GASB 68 schedule

### Option 1

- Click **CTRL + F**. A box will pop up.
- Enter your employer name in the blank field. This will take you to your schedule.

### Option 2

- Click Edit on the main menu.
- Scroll down and click **Find** to bring up the Find feature.
- Enter your employer name in the blank. This will take you to your schedule.

## To print your agency's GASB 68 schedule

### Option 1

- Click **CTRL + P**. This will bring up the print menu.
- Choose your printer.
- Under **Pages to Print**, choose **Current** page.  
**CAUTION:** If you fail to select this option, all 940 pages of this report will print. (There is one page per employer, and there are 939 employer schedules in this document.)

### Option 2

- Click **File** on the main menu.
- Click **Print**. A print menu will appear.
- Choose the printer.
- Under **Pages to Print**, choose **Current** page.  
**CAUTION:** If you fail to select this option, all 940 pages of this report will print. (There is one page per employer, and there are 939 employer schedules in this document.)

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #1000: State Agencies

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 27.24217525%  
Employer's proportionate share at MD 29.46182023%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,259,929,413  
**Employer's proportionate share of system NPL/(A) at MD \$ 4,511,195,791**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,000,215,487  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,591,047,375

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 680,664,824  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 139,889,320  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (131,334,742)

**Employer's Total Pension Expense/(Income) \$ 689,219,402**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 218,982,159	\$ 28,132,647
Changes of assumptions	\$ 707,830,996	\$ 6,466,758
Net difference between projected and actual earnings on investments	\$ 0	\$ 806,514,543
Changes in proportionate share	\$ 482,201,074	\$ 1,272,883
Differences between employer contributions and employer's proportionate share of system contributions	\$ 263,989	\$ 509,179,888
Total (prior to post-MD contributions)	\$ 1,409,278,218	\$ 1,351,566,719
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 57,711,499

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 67,560,675
2 <sup>nd</sup> Fiscal Year	(56,592,266)
3 <sup>rd</sup> Fiscal Year	(322,843,001)
4 <sup>th</sup> Fiscal Year	373,638,888
5 <sup>th</sup> Fiscal Year	(4,052,797)
Thereafter	0
Total	\$ 57,711,499

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #1039: SAIF

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.37038423%  
Employer's proportionate share at MD 0.47462427%

Employer's proportionate share of system NPL/(A) at prior MD \$ 44,321,954  
**Employer's proportionate share of system NPL/(A) at MD \$ 72,674,498**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 128,881,936  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 25,631,468

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,965,380  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,793,870)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,583,028

**Employer's Total Pension Expense/(Income) \$ 21,754,538**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,527,761	\$ 453,212
Changes of assumptions	\$ 11,403,022	\$ 104,178
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,992,795
Changes in proportionate share	\$ 15,227,989	\$ 22,552,771
Differences between employer contributions and employer's proportionate share of system contributions	\$ 44,871,902	\$ 10,566,555
Total (prior to post-MD contributions)	\$ 75,030,674	\$ 46,669,511
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 28,361,163

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 11,763,615
2 <sup>nd</sup> Fiscal Year	9,641,020
3 <sup>rd</sup> Fiscal Year	(1,074,423)
4 <sup>th</sup> Fiscal Year	7,404,311
5 <sup>th</sup> Fiscal Year	626,639
Thereafter	0
Total	\$ 28,361,163

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #1252: Oregon State University

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 2.30085992%  
Employer's proportionate share at MD 2.41014510%

Employer's proportionate share of system NPL/(A) at prior MD \$ 275,331,939  
**Employer's proportionate share of system NPL/(A) at MD \$ 369,041,571**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 654,463,302
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 130,156,759

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 55,682,269
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,949,373
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,902,209)

**Employer's Total Pension Expense/(Income) \$ 62,729,433**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,913,991	\$ 2,301,411
Changes of assumptions	\$ 57,904,617	\$ 529,018
Net difference between projected and actual earnings on investments	\$ 0	\$ 65,977,494
Changes in proportionate share	\$ 45,750,889	\$ 100,267
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,474,577	\$ 44,508,217
Total (prior to post-MD contributions)	\$ 136,044,074	\$ 113,416,407
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,627,667

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 11,868,186
2 <sup>nd</sup> Fiscal Year	1,742,625
3 <sup>rd</sup> Fiscal Year	(20,020,920)
4 <sup>th</sup> Fiscal Year	31,075,580
5 <sup>th</sup> Fiscal Year	(2,037,804)
Thereafter	0
Total	\$ 22,627,667

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2000: Lake County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.04269518%

Employer's proportionate share at MD 0.04888601%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,109,110

**Employer's proportionate share of system NPL/(A) at MD \$ 7,485,429**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,274,761

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,640,026

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,129,427

▪ Net amortization of employer-specific deferred amounts from:  
     ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 117,430  
     ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (268,797)

**Employer's Total Pension Expense/(Income) \$ 978,060**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 363,357	\$ 46,681
Changes of assumptions	\$ 1,174,504	\$ 10,730
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,338,250
Changes in proportionate share	\$ 1,007,082	\$ 141,903
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,009,653
Total (prior to post-MD contributions)	\$ 2,544,943	\$ 2,547,217
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,274)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 29,714
2 <sup>nd</sup> Fiscal Year	(160,820)
3 <sup>rd</sup> Fiscal Year	(538,926)
4 <sup>th</sup> Fiscal Year	654,317
5 <sup>th</sup> Fiscal Year	13,442
Thereafter	0
Total	\$ (2,274)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2001: Clackamas County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 1.72360997%  
Employer's proportionate share at MD 1.77438430%

Employer's proportionate share of system NPL/(A) at prior MD \$ 206,255,440  
**Employer's proportionate share of system NPL/(A) at MD \$ 271,693,837**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 481,825,517  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 95,823,322

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 40,994,106  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,975,540  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,872,279)

**Employer's Total Pension Expense/(Income) \$ 40,097,367**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,188,544	\$ 1,694,333
Changes of assumptions	\$ 42,630,231	\$ 389,471
Net difference between projected and actual earnings on investments	\$ 0	\$ 48,573,602
Changes in proportionate share	\$ 17,767,024	\$ 2,840,588
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,841,591	\$ 24,346,749
Total (prior to post-MD contributions)	\$ 75,427,390	\$ 77,844,743
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,417,353)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,063,690
2 <sup>nd</sup> Fiscal Year	(5,143,568)
3 <sup>rd</sup> Fiscal Year	(20,255,411)
4 <sup>th</sup> Fiscal Year	21,166,164
5 <sup>th</sup> Fiscal Year	(1,248,228)
Thereafter	0
Total	\$ (2,417,353)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2002: Curry County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.09526049%  
Employer's proportionate share at MD 0.10038538%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,399,327  
**Employer's proportionate share of system NPL/(A) at MD \$ 15,371,016**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 27,259,167
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,421,182

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,319,232  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 271,917  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,071,825)  
**Employer's Total Pension Expense/(Income) \$ 1,519,324**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 746,139	\$ 95,856
Changes of assumptions	\$ 2,411,795	\$ 22,034
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,748,040
Changes in proportionate share	\$ 1,074,427	\$ 60,687
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,123,732
Total (prior to post-MD contributions)	\$ 4,232,361	\$ 6,050,349
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,817,988)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (535,053)
2 <sup>nd</sup> Fiscal Year	(762,210)
3 <sup>rd</sup> Fiscal Year	(1,459,611)
4 <sup>th</sup> Fiscal Year	1,045,746
5 <sup>th</sup> Fiscal Year	(106,861)
Thereafter	0
Total	\$ (1,817,988)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2003: Douglas County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.51045987%

Employer's proportionate share at MD 0.51270579%

Employer's proportionate share of system NPL/(A) at prior MD \$ 61,084,078

**Employer's proportionate share of system NPL/(A) at MD \$ 78,505,543**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 139,222,790
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 27,688,011

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,845,188
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,263,651)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,530,908)

**Employer's Total Pension Expense/(Income) \$ 7,050,629**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,810,811	\$ 489,575
Changes of assumptions	\$ 12,317,944	\$ 112,537
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,035,273
Changes in proportionate share	\$ 636,726	\$ 2,505,605
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 11,337,591
Total (prior to post-MD contributions)	\$ 16,765,481	\$ 28,480,581
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,715,100)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,017,412)
2 <sup>nd</sup> Fiscal Year	(4,634,572)
3 <sup>rd</sup> Fiscal Year	(8,304,306)
4 <sup>th</sup> Fiscal Year	4,886,515
5 <sup>th</sup> Fiscal Year	(645,325)
Thereafter	0
Total	\$ (11,715,100)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2004: Harney County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.04384307%  
Employer's proportionate share at MD 0.04264276%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,246,472  
**Employer's proportionate share of system NPL/(A) at MD \$ 6,529,462**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,579,436  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,302,867

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 985,188  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (117,376)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (231,312)

**Employer's Total Pension Expense/(Income) \$ 636,500**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 316,953	\$ 40,719
Changes of assumptions	\$ 1,024,508	\$ 9,360
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,167,342
Changes in proportionate share	\$ 225,978	\$ 633,044
Differences between employer contributions and employer's proportionate share of system contributions	\$ 155	\$ 822,736
Total (prior to post-MD contributions)	\$ 1,567,594	\$ 2,673,201
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,105,607)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (214,926)
2 <sup>nd</sup> Fiscal Year	(379,325)
3 <sup>rd</sup> Fiscal Year	(776,599)
4 <sup>th</sup> Fiscal Year	336,422
5 <sup>th</sup> Fiscal Year	(71,179)
Thereafter	0
Total	\$ (1,105,607)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2005: Jackson County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.43571515%  
Employer's proportionate share at MD 0.46483313%

Employer's proportionate share of system NPL/(A) at prior MD \$ 52,139,766  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 71,175,278**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 126,223,199  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 25,102,710

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,739,172  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,543,200)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,509,532  
**Employer's Total Pension Expense/(Income)** **\$ 9,705,504**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,454,986	\$ 443,862
Changes of assumptions	\$ 11,167,786	\$ 102,029
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,724,763
Changes in proportionate share	\$ 5,148,365	\$ 7,114,592
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,708,769	\$ 7,727,513
Total (prior to post-MD contributions)	\$ 27,479,906	\$ 28,112,759
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (632,853)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (109,284)
2 <sup>nd</sup> Fiscal Year	(702,381)
3 <sup>rd</sup> Fiscal Year	(5,176,536)
4 <sup>th</sup> Fiscal Year	5,572,172
5 <sup>th</sup> Fiscal Year	(216,824)
Thereafter	0
Total	\$ (632,853)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2006: Jefferson County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.04404007%  
Employer's proportionate share at MD 0.05054114%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,270,046  
**Employer's proportionate share of system NPL/(A) at MD \$ 7,738,863**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,724,203  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,729,409

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,167,666  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (181,703)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,287,690

**Employer's Total Pension Expense/(Income) \$ 2,273,653**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 375,659	\$ 48,261
Changes of assumptions	\$ 1,214,269	\$ 11,094
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,383,559
Changes in proportionate share	\$ 890,461	\$ 484,555
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,135,256	\$ 0
Total (prior to post-MD contributions)	\$ 5,615,645	\$ 1,927,469
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,688,176

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,149,003
2 <sup>nd</sup> Fiscal Year	848,536
3 <sup>rd</sup> Fiscal Year	311,987
4 <sup>th</sup> Fiscal Year	1,199,667
5 <sup>th</sup> Fiscal Year	178,983
Thereafter	0
Total	\$ 3,688,176

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2007: Klamath County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.03790942%  
Employer's proportionate share at MD 0.03933234%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,536,423  
**Employer's proportionate share of system NPL/(A) at MD \$ 6,022,570**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,680,508  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,124,092

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 908,706  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 207,229  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (399,999)

**Employer's Total Pension Expense/(Income) \$ 715,936**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 292,347	\$ 37,558
Changes of assumptions	\$ 944,974	\$ 8,633
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,076,719
Changes in proportionate share	\$ 873,770	\$ 10,389
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,245,738
Total (prior to post-MD contributions)	\$ 2,111,091	\$ 2,379,037
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (267,946)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (13,219)
2 <sup>nd</sup> Fiscal Year	(139,514)
3 <sup>rd</sup> Fiscal Year	(484,481)
4 <sup>th</sup> Fiscal Year	421,710
5 <sup>th</sup> Fiscal Year	(52,441)
Thereafter	0
Total	\$ (267,946)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2008: Lane County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 1.11480943%  
Employer's proportionate share at MD 0.33398163%

Employer's proportionate share of system NPL/(A) at prior MD \$ 133,403,446  
**Employer's proportionate share of system NPL/(A) at MD \$ 51,139,288**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 90,691,104  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 18,036,245

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,716,073  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,576,854)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 51,054,917

**Employer's Total Pension Expense/(Income) \$ 35,194,136**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,482,400	\$ 318,914
Changes of assumptions	\$ 8,024,031	\$ 73,308
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,142,716
Changes in proportionate share	\$ 1,350,302	\$ 110,579,144
Differences between employer contributions and employer's proportionate share of system contributions	\$ 244,043,874	\$ 5,473,245
Total (prior to post-MD contributions)	\$ 255,900,607	\$ 125,587,327
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 130,313,280

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 28,504,096
2 <sup>nd</sup> Fiscal Year	27,388,067
3 <sup>rd</sup> Fiscal Year	25,647,522
4 <sup>th</sup> Fiscal Year	33,977,437
5 <sup>th</sup> Fiscal Year	14,796,159
Thereafter	0
Total	\$ 130,313,280

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2009: Marion County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.81844400%  
Employer's proportionate share at MD 0.89403086%

Employer's proportionate share of system NPL/(A) at prior MD \$ 97,938,936  
**Employer's proportionate share of system NPL/(A) at MD \$ 136,894,062**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 242,769,777  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 48,280,977

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,655,050  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,977,897  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,168,167)

**Employer's Total Pension Expense/(Income) \$ 18,464,780**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,645,102	\$ 853,697
Changes of assumptions	\$ 21,479,418	\$ 196,236
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,474,010
Changes in proportionate share	\$ 15,479,985	\$ 2,595,732
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 18,524,469
Total (prior to post-MD contributions)	\$ 43,604,505	\$ 46,644,144
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,039,639)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 18,983
2 <sup>nd</sup> Fiscal Year	(3,663,477)
3 <sup>rd</sup> Fiscal Year	(10,404,714)
4 <sup>th</sup> Fiscal Year	11,219,741
5 <sup>th</sup> Fiscal Year	(210,172)
Thereafter	0
Total	\$ (3,039,639)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2011: Washington County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 1.55117054%  
Employer's proportionate share at MD 1.66667212%

Employer's proportionate share of system NPL/(A) at prior MD \$ 185,620,510  
**Employer's proportionate share of system NPL/(A) at MD \$ 255,200,941**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 452,576,793  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 90,006,465

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 38,505,601  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,946,599  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (939,284)

**Employer's Total Pension Expense/(Income) \$ 40,512,916**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,387,947	\$ 1,591,480
Changes of assumptions	\$ 40,042,407	\$ 365,828
Net difference between projected and actual earnings on investments	\$ 0	\$ 45,624,992
Changes in proportionate share	\$ 20,031,418	\$ 4,821,807
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,013,493	\$ 23,282,950
Total (prior to post-MD contributions)	\$ 81,475,265	\$ 75,687,057
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,788,208

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 5,651,629
2 <sup>nd</sup> Fiscal Year	(2,465,711)
3 <sup>rd</sup> Fiscal Year	(18,230,421)
4 <sup>th</sup> Fiscal Year	21,067,642
5 <sup>th</sup> Fiscal Year	(234,933)
Thereafter	0
Total	\$ 5,788,208

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2012: Grant County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02420073%  
Employer's proportionate share at MD 0.02727109%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,895,975  
**Employer's proportionate share of system NPL/(A) at MD \$ 4,175,751**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,405,333  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,472,740

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 630,052  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 243,674  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (426,933)

**Employer's Total Pension Expense/(Income) \$ 446,793**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 202,699	\$ 26,041
Changes of assumptions	\$ 655,198	\$ 5,986
Net difference between projected and actual earnings on investments	\$ 0	\$ 746,544
Changes in proportionate share	\$ 705,513	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,222,425
Total (prior to post-MD contributions)	\$ 1,563,410	\$ 2,000,996
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (437,586)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (113,315)
2 <sup>nd</sup> Fiscal Year	(176,288)
3 <sup>rd</sup> Fiscal Year	(405,945)
4 <sup>th</sup> Fiscal Year	280,848
5 <sup>th</sup> Fiscal Year	(22,885)
Thereafter	0
Total	\$ (437,586)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2013: Umatilla County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.15279558%  
Employer's proportionate share at MD 0.16340264%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,284,252  
**Employer's proportionate share of system NPL/(A) at MD \$ 25,020,223**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 44,371,200  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,824,348

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,775,138  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 586,845  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,137,060)  
**Employer's Total Pension Expense/(Income) \$ 3,224,923**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,214,530	\$ 156,031
Changes of assumptions	\$ 3,925,808	\$ 35,866
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,473,132
Changes in proportionate share	\$ 2,031,086	\$ 149,419
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,788,661
Total (prior to post-MD contributions)	\$ 7,171,424	\$ 8,603,109
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,431,685)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (252,092)
2 <sup>nd</sup> Fiscal Year	(731,310)
3 <sup>rd</sup> Fiscal Year	(2,168,299)
4 <sup>th</sup> Fiscal Year	1,822,715
5 <sup>th</sup> Fiscal Year	(102,699)
Thereafter	0
Total	\$ (1,431,685)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2014: Linn County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.46528060%  
Employer's proportionate share at MD 0.48702235%

Employer's proportionate share of system NPL/(A) at prior MD \$ 55,677,709  
**Employer's proportionate share of system NPL/(A) at MD \$ 74,572,893**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 132,248,575  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 26,301,010

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,251,816  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 856,448  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,527,141)

**Employer's Total Pension Expense/(Income) \$ 10,581,123**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,619,912	\$ 465,050
Changes of assumptions	\$ 11,700,890	\$ 106,900
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,332,191
Changes in proportionate share	\$ 5,573,959	\$ 1,229,818
Differences between employer contributions and employer's proportionate share of system contributions	\$ 44,351	\$ 7,170,644
Total (prior to post-MD contributions)	\$ 20,939,112	\$ 22,304,603
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,365,491)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 493,207
2 <sup>nd</sup> Fiscal Year	(1,832,486)
3 <sup>rd</sup> Fiscal Year	(5,740,658)
4 <sup>th</sup> Fiscal Year	5,931,733
5 <sup>th</sup> Fiscal Year	(217,287)
Thereafter	0
Total	\$ (1,365,491)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2015: Yamhill County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.20783312%  
Employer's proportionate share at MD 0.24085573%

Employer's proportionate share of system NPL/(A) at prior MD \$ 24,870,308  
**Employer's proportionate share of system NPL/(A) at MD \$ 36,879,845**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 65,403,214  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,007,101

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,564,559  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,647,652  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (228,257)

**Employer's Total Pension Expense/(Income) \$ 6,983,954**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,790,219	\$ 229,989
Changes of assumptions	\$ 5,786,647	\$ 52,867
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,593,403
Changes in proportionate share	\$ 7,074,626	\$ 275,606
Differences between employer contributions and employer's proportionate share of system contributions	\$ 688,133	\$ 2,791,537
Total (prior to post-MD contributions)	\$ 15,339,625	\$ 9,943,402
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,396,223

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,859,928
2 <sup>nd</sup> Fiscal Year	725,920
3 <sup>rd</sup> Fiscal Year	(1,397,661)
4 <sup>th</sup> Fiscal Year	3,933,845
5 <sup>th</sup> Fiscal Year	274,190
Thereafter	0
Total	\$ 5,396,223

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2016: Sherman County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02466175%  
Employer's proportionate share at MD 0.02268371%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,951,143  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,473,331**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,159,652  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,225,004

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 524,068  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (139,877)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 251,531  
**Employer's Total Pension Expense/(Income) \$ 635,722**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 168,602	\$ 21,660
Changes of assumptions	\$ 544,984	\$ 4,979
Net difference between projected and actual earnings on investments	\$ 0	\$ 620,964
Changes in proportionate share	\$ 340,138	\$ 628,564
Differences between employer contributions and employer's proportionate share of system contributions	\$ 678,777	\$ 294,797
Total (prior to post-MD contributions)	\$ 1,732,501	\$ 1,570,964
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 161,537

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 162,431
2 <sup>nd</sup> Fiscal Year	66,809
3 <sup>rd</sup> Fiscal Year	(229,678)
4 <sup>th</sup> Fiscal Year	217,128
5 <sup>th</sup> Fiscal Year	(55,153)
Thereafter	0
Total	\$ 161,537

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2017: Columbia County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.11059018%  
Employer's proportionate share at MD 0.12124571%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,233,752  
**Employer's proportionate share of system NPL/(A) at MD \$ 18,565,151**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 32,923,689  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,547,717

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,801,174  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,035,268  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (745,854)  
**Employer's Total Pension Expense/(Income) \$ 3,090,588**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 901,188	\$ 115,776
Changes of assumptions	\$ 2,912,972	\$ 26,613
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,319,090
Changes in proportionate share	\$ 2,401,518	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,553,070
Total (prior to post-MD contributions)	\$ 6,215,678	\$ 6,014,549
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 201,129

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 367,258
2 <sup>nd</sup> Fiscal Year	(255,169)
3 <sup>rd</sup> Fiscal Year	(1,396,393)
4 <sup>th</sup> Fiscal Year	1,503,757
5 <sup>th</sup> Fiscal Year	(18,323)
Thereafter	0
Total	\$ 201,129

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2018: Coos County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.19266273%

Employer's proportionate share at MD 0.19274683%

Employer's proportionate share of system NPL/(A) at prior MD \$ 23,054,947

**Employer's proportionate share of system NPL/(A) at MD \$ 29,513,407**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 52,339,474

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,409,042

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,453,085

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 134,573
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (258,727)

**Employer's Total Pension Expense/(Income) \$ 4,328,931**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,432,638	\$ 184,051
Changes of assumptions	\$ 4,630,813	\$ 42,307
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,276,426
Changes in proportionate share	\$ 1,549,955	\$ 580,906
Differences between employer contributions and employer's proportionate share of system contributions	\$ 370,230	\$ 2,454,706
Total (prior to post-MD contributions)	\$ 7,983,636	\$ 8,538,396
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (554,760)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 296,781
2 <sup>nd</sup> Fiscal Year	(628,134)
3 <sup>rd</sup> Fiscal Year	(2,229,031)
4 <sup>th</sup> Fiscal Year	2,211,638
5 <sup>th</sup> Fiscal Year	(206,014)
Thereafter	0
Total	\$ (554,760)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2020: Wasco County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.04315495%  
Employer's proportionate share at MD 0.04033699%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,164,128  
**Employer's proportionate share of system NPL/(A) at MD \$ 6,176,402**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,953,315  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,178,347

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 931,917  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (758,393)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,634,970

**Employer's Total Pension Expense/(Income) \$ 1,808,494**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 299,815	\$ 38,517
Changes of assumptions	\$ 969,111	\$ 8,854
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,104,221
Changes in proportionate share	\$ 132,084	\$ 2,752,061
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,187,755	\$ 57,780
Total (prior to post-MD contributions)	\$ 6,588,765	\$ 3,961,433
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,627,332

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 883,117
2 <sup>nd</sup> Fiscal Year	670,515
3 <sup>rd</sup> Fiscal Year	143,187
4 <sup>th</sup> Fiscal Year	837,257
5 <sup>th</sup> Fiscal Year	93,254
Thereafter	0
Total	\$ 2,627,332

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2021: Baker County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.05216698%  
Employer's proportionate share at MD 0.05438377%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,242,551  
**Employer's proportionate share of system NPL/(A) at MD \$ 8,327,246**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,767,651  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,936,925

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,256,444  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (79,958)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (122,889)  
**Employer's Total Pension Expense/(Income) \$ 1,053,597**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 404,221	\$ 51,930
Changes of assumptions	\$ 1,306,590	\$ 11,937
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,488,751
Changes in proportionate share	\$ 411,041	\$ 408,904
Differences between employer contributions and employer's proportionate share of system contributions	\$ 152,055	\$ 790,035
Total (prior to post-MD contributions)	\$ 2,273,907	\$ 2,751,557
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (477,650)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (26,781)
2 <sup>nd</sup> Fiscal Year	(268,705)
3 <sup>rd</sup> Fiscal Year	(751,302)
4 <sup>th</sup> Fiscal Year	601,025
5 <sup>th</sup> Fiscal Year	(31,888)
Thereafter	0
Total	\$ (477,650)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2022: Gilliam County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00772219%

Employer's proportionate share at MD 0.01194734%

Employer's proportionate share of system NPL/(A) at prior MD \$ 924,074

**Employer's proportionate share of system NPL/(A) at MD \$ 1,829,377**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,244,243

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 645,201

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 276,023

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (372,563)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 808,261

**Employer's Total Pension Expense/(Income) \$ 711,721**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 88,802	\$ 11,408
Changes of assumptions	\$ 287,039	\$ 2,622
Net difference between projected and actual earnings on investments	\$ 0	\$ 327,057
Changes in proportionate share	\$ 587,155	\$ 1,553,910
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,903,004	\$ 226,339
Total (prior to post-MD contributions)	\$ 3,866,000	\$ 2,121,336
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,744,664

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 487,222
2 <sup>nd</sup> Fiscal Year	443,142
3 <sup>rd</sup> Fiscal Year	361,189
4 <sup>th</sup> Fiscal Year	408,396
5 <sup>th</sup> Fiscal Year	44,714
Thereafter	0
Total	\$ 1,744,664

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2023: Morrow County Rural School District Board

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2027: Deschutes County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.66671299%  
Employer's proportionate share at MD 0.73038373%

Employer's proportionate share of system NPL/(A) at prior MD \$ 79,782,076  
**Employer's proportionate share of system NPL/(A) at MD \$ 111,836,403**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 198,332,187  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 39,443,426

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,874,263  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,042,535  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (567,108)

**Employer's Total Pension Expense/(Income) \$ 19,349,690**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,428,755	\$ 697,432
Changes of assumptions	\$ 17,547,736	\$ 160,316
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,994,186
Changes in proportionate share	\$ 12,352,250	\$ 1,385,305
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,069,325	\$ 12,699,572
Total (prior to post-MD contributions)	\$ 41,398,066	\$ 34,936,811
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,461,255

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,788,749
2 <sup>nd</sup> Fiscal Year	706,658
3 <sup>rd</sup> Fiscal Year	(7,235,180)
4 <sup>th</sup> Fiscal Year	9,318,149
5 <sup>th</sup> Fiscal Year	(117,122)
Thereafter	0
Total	\$ 6,461,255

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2028: Union County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2035: Hood River County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.05576016%  
Employer's proportionate share at MD 0.05978259%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,672,528  
**Employer's proportionate share of system NPL/(A) at MD \$ 9,153,914**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,233,675
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,228,481

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,381,174
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 132,781
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (592,041)

**Employer's Total Pension Expense/(Income) \$ 921,914**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 444,349	\$ 57,085
Changes of assumptions	\$ 1,436,299	\$ 13,122
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,636,543
Changes in proportionate share	\$ 683,541	\$ 471,641
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,772,881
Total (prior to post-MD contributions)	\$ 2,564,189	\$ 3,951,272
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,387,083)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (345,562)
2 <sup>nd</sup> Fiscal Year	(549,323)
3 <sup>rd</sup> Fiscal Year	(1,010,162)
4 <sup>th</sup> Fiscal Year	572,247
5 <sup>th</sup> Fiscal Year	(54,284)
Thereafter	0
Total	\$ (1,387,083)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2036: Clatsop County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.14270769%  
Employer's proportionate share at MD 0.15142471%

Employer's proportionate share of system NPL/(A) at prior MD \$ 17,077,087  
**Employer's proportionate share of system NPL/(A) at MD \$ 23,186,161**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 41,118,651  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,177,495

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,498,408  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 928,119  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (794,977)

**Employer's Total Pension Expense/(Income) \$ 3,631,550**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,125,501	\$ 144,593
Changes of assumptions	\$ 3,638,034	\$ 33,237
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,145,237
Changes in proportionate share	\$ 2,598,361	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 138,689	\$ 3,223,222
Total (prior to post-MD contributions)	\$ 7,500,585	\$ 7,546,289
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (45,704)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 378,402
2 <sup>nd</sup> Fiscal Year	(398,220)
3 <sup>rd</sup> Fiscal Year	(1,725,780)
4 <sup>th</sup> Fiscal Year	1,804,811
5 <sup>th</sup> Fiscal Year	(104,917)
Thereafter	0
Total	\$ (45,704)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2037: Polk County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.20441482%

Employer's proportionate share at MD 0.21495747%

Employer's proportionate share of system NPL/(A) at prior MD \$ 24,461,258

**Employer's proportionate share of system NPL/(A) at MD \$ 32,914,302**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 58,370,666

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,608,499

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,966,224

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 976,983
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (635,740)

**Employer's Total Pension Expense/(Income) \$ 5,307,467**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,597,724	\$ 205,260
Changes of assumptions	\$ 5,164,432	\$ 47,182
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,884,440
Changes in proportionate share	\$ 3,081,484	\$ 238,018
Differences between employer contributions and employer's proportionate share of system contributions	\$ 142,901	\$ 3,038,058
Total (prior to post-MD contributions)	\$ 9,986,541	\$ 9,412,958
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 573,583

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 627,970
2 <sup>nd</sup> Fiscal Year	(449,745)
3 <sup>rd</sup> Fiscal Year	(2,267,919)
4 <sup>th</sup> Fiscal Year	2,736,299
5 <sup>th</sup> Fiscal Year	(73,023)
Thereafter	0
Total	\$ 573,583

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2038: Multnomah County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 3.31525639%  
Employer's proportionate share at MD 3.53481742%

Employer's proportionate share of system NPL/(A) at prior MD \$ 396,719,488  
**Employer's proportionate share of system NPL/(A) at MD \$ 541,251,469**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 959,862,658  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 190,893,228

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 81,665,894  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,706,110  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (746,109)

**Employer's Total Pension Expense/(Income) \$ 83,625,895**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,273,392	\$ 3,375,344
Changes of assumptions	\$ 84,925,280	\$ 775,879
Net difference between projected and actual earnings on investments	\$ 0	\$ 96,765,293
Changes in proportionate share	\$ 30,333,295	\$ 4,395,378
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,108,076	\$ 63,133,868
Total (prior to post-MD contributions)	\$ 158,640,043	\$ 168,445,762
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,805,719)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 5,127,543
2 <sup>nd</sup> Fiscal Year	(8,973,794)
3 <sup>rd</sup> Fiscal Year	(44,605,882)
4 <sup>th</sup> Fiscal Year	40,338,803
5 <sup>th</sup> Fiscal Year	(1,692,389)
Thereafter	0
Total	\$ (9,805,719)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2039: Malheur County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.06382388%  
Employer's proportionate share at MD 0.06851732%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,637,472  
**Employer's proportionate share of system NPL/(A) at MD \$ 10,491,376**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,605,548  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,700,189

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,582,975  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 67,173  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (172,410)  
**Employer's Total Pension Expense/(Income) \$ 1,477,738**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 509,272	\$ 65,426
Changes of assumptions	\$ 1,646,154	\$ 15,039
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,875,655
Changes in proportionate share	\$ 804,443	\$ 256,870
Differences between employer contributions and employer's proportionate share of system contributions	\$ 66,561	\$ 891,688
Total (prior to post-MD contributions)	\$ 3,026,430	\$ 3,104,678
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (78,248)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 38,222
2 <sup>nd</sup> Fiscal Year	(180,650)
3 <sup>rd</sup> Fiscal Year	(802,437)
4 <sup>th</sup> Fiscal Year	861,845
5 <sup>th</sup> Fiscal Year	4,771
Thereafter	0
Total	\$ (78,248)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2040: Benton County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.26712875%  
Employer's proportionate share at MD 0.30130590%

Employer's proportionate share of system NPL/(A) at prior MD \$ 31,965,908  
**Employer's proportionate share of system NPL/(A) at MD \$ 46,135,979**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 81,818,167  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,271,634

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,961,156  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,296,656  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (876,025)  
**Employer's Total Pension Expense/(Income) \$ 7,381,787**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,239,530	\$ 287,712
Changes of assumptions	\$ 7,238,984	\$ 66,136
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,248,221
Changes in proportionate share	\$ 4,760,758	\$ 632,479
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,936,305	\$ 6,312,657
Total (prior to post-MD contributions)	\$ 16,175,577	\$ 15,547,205
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 628,372

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 699,654
2 <sup>nd</sup> Fiscal Year	(347,975)
3 <sup>rd</sup> Fiscal Year	(3,449,212)
4 <sup>th</sup> Fiscal Year	3,729,924
5 <sup>th</sup> Fiscal Year	(4,018)
Thereafter	0
Total	\$ 628,372

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2042: Josephine County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.22163126%  
Employer's proportionate share at MD 0.24394915%

Employer's proportionate share of system NPL/(A) at prior MD \$ 26,521,460  
**Employer's proportionate share of system NPL/(A) at MD \$ 37,353,509**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 66,243,218  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,174,157

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,636,027  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,101,330  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (434,355)

**Employer's Total Pension Expense/(Income) \$ 7,303,002**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,813,212	\$ 232,943
Changes of assumptions	\$ 5,860,967	\$ 53,546
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,678,085
Changes in proportionate share	\$ 7,209,799	\$ 9,875
Differences between employer contributions and employer's proportionate share of system contributions	\$ 572,857	\$ 3,507,024
Total (prior to post-MD contributions)	\$ 15,456,835	\$ 10,481,473
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,975,362

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,125,980
2 <sup>nd</sup> Fiscal Year	944,449
3 <sup>rd</sup> Fiscal Year	(1,649,679)
4 <sup>th</sup> Fiscal Year	3,521,784
5 <sup>th</sup> Fiscal Year	32,829
Thereafter	0
Total	\$ 4,975,362

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2043: Lincoln County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.05231362%

Employer's proportionate share at MD 0.05139789%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,260,099

**Employer's proportionate share of system NPL/(A) at MD \$ 7,870,048**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,956,850

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,775,676

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,187,460

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 155,991
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (370,210)

**Employer's Total Pension Expense/(Income) \$ 973,241**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 382,027	\$ 49,079
Changes of assumptions	\$ 1,234,853	\$ 11,282
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,407,012
Changes in proportionate share	\$ 468,200	\$ 189,464
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,227,716
Total (prior to post-MD contributions)	\$ 2,085,080	\$ 2,884,553
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (799,473)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (132,448)
2 <sup>nd</sup> Fiscal Year	(313,718)
3 <sup>rd</sup> Fiscal Year	(734,542)
4 <sup>th</sup> Fiscal Year	479,499
5 <sup>th</sup> Fiscal Year	(98,264)
Thereafter	0
Total	\$ (799,473)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2044: Crook County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.02458263%

Employer's proportionate share at MD 0.02873305%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,941,675

**Employer's proportionate share of system NPL/(A) at MD \$ 4,399,606**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,802,321
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,551,691

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 663,828
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 395,065
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (114,191)

**Employer's Total Pension Expense/(Income) \$ 944,702**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 213,565	\$ 27,437
Changes of assumptions	\$ 690,322	\$ 6,307
Net difference between projected and actual earnings on investments	\$ 0	\$ 786,565
Changes in proportionate share	\$ 1,336,548	\$ 257,229
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,820	\$ 415,317
Total (prior to post-MD contributions)	\$ 2,259,255	\$ 1,492,855
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 766,400

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 273,195
2 <sup>nd</sup> Fiscal Year	76,299
3 <sup>rd</sup> Fiscal Year	(115,543)
4 <sup>th</sup> Fiscal Year	500,873
5 <sup>th</sup> Fiscal Year	31,578
Thereafter	0
Total	\$ 766,400

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2050: Wallowa County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00146872%

Employer's proportionate share at MD 0.00313156%

Employer's proportionate share of system NPL/(A) at prior MD \$ 175,754

**Employer's proportionate share of system NPL/(A) at MD \$ 479,505**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 850,360

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 169,116

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 72,349

▪ Net amortization of employer-specific deferred amounts from:  
     ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 50,616  
     ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (30,190)

**Employer's Total Pension Expense/(Income) \$ 92,775**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,276	\$ 2,990
Changes of assumptions	\$ 75,237	\$ 687
Net difference between projected and actual earnings on investments	\$ 0	\$ 85,726
Changes in proportionate share	\$ 233,562	\$ 6,832
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20	\$ 116,424
Total (prior to post-MD contributions)	\$ 332,095	\$ 212,659
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 119,436

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 27,098
2 <sup>nd</sup> Fiscal Year	15,351
3 <sup>rd</sup> Fiscal Year	(10,455)
4 <sup>th</sup> Fiscal Year	70,487
5 <sup>th</sup> Fiscal Year	16,954
Thereafter	0
Total	\$ 119,436

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2052: Tillamook County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00009256%

Employer's proportionate share at MD 0.00008627%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,076

**Employer's proportionate share of system NPL/(A) at MD \$ 13,210**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,426

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,659

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,993

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (211)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,973)

**Employer's Total Pension Expense/(Income) \$ (191)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 641	\$ 82
Changes of assumptions	\$ 2,073	\$ 19
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,362
Changes in proportionate share	\$ 1,319	\$ 1,794
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 5,368
Total (prior to post-MD contributions)	\$ 4,033	\$ 9,625
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,592)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,608)
2 <sup>nd</sup> Fiscal Year	(1,834)
3 <sup>rd</sup> Fiscal Year	(2,061)
4 <sup>th</sup> Fiscal Year	296
5 <sup>th</sup> Fiscal Year	(386)
Thereafter	0
Total	\$ (5,592)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2099: State Judiciary

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2020
Discount rate	6.90%
Employer's proportionate share at prior MD	0.35360831%
Employer's proportionate share at MD	0.36837277%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 42,314,467
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$ 56,405,262</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 100,029,853
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 19,893,493

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 8,510,621
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 2,404,808
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (1,697,215)
<b>Employer's Total Pension Expense/(Income)</b>	<b>\$ 9,218,214</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,738,020	\$ 351,754
Changes of assumptions	\$ 8,850,290	\$ 80,856
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,084,170
Changes in proportionate share	\$ 7,943,891	\$ 531,326
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,114	\$ 7,326,945
Total (prior to post-MD contributions)	\$ 19,552,315	\$ 18,375,051
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,177,264

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,246,365
2 <sup>nd</sup> Fiscal Year	159,044
3 <sup>rd</sup> Fiscal Year	(4,074,823)
4 <sup>th</sup> Fiscal Year	4,162,425
5 <sup>th</sup> Fiscal Year	(315,745)
Thereafter	0
Total	\$ 1,177,264

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2100: City of Roseburg

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.13213619%  
Employer's proportionate share at MD 0.13626752%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,812,051  
**Employer's proportionate share of system NPL/(A) at MD \$ 20,865,291**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 37,002,789  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,358,951

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,148,227  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,378  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (369,015)

**Employer's Total Pension Expense/(Income) \$ 2,784,590**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,012,842	\$ 130,120
Changes of assumptions	\$ 3,273,877	\$ 29,910
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,730,310
Changes in proportionate share	\$ 1,337,285	\$ 657,225
Differences between employer contributions and employer's proportionate share of system contributions	\$ 138,626	\$ 1,987,790
Total (prior to post-MD contributions)	\$ 5,762,630	\$ 6,535,355
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (772,725)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (41,996)
2 <sup>nd</sup> Fiscal Year	(623,014)
3 <sup>rd</sup> Fiscal Year	(1,626,139)
4 <sup>th</sup> Fiscal Year	1,617,746
5 <sup>th</sup> Fiscal Year	(99,323)
Thereafter	0
Total	\$ (772,725)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2101: City of Salem

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.96721909%  
Employer's proportionate share at MD 1.02662815%

Employer's proportionate share of system NPL/(A) at prior MD \$ 115,742,078  
**Employer's proportionate share of system NPL/(A) at MD \$ 157,197,368**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 278,775,933  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 55,441,721

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 23,718,483  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,368,888  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,065,151)

**Employer's Total Pension Expense/(Income) \$ 22,022,220**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,630,664	\$ 980,312
Changes of assumptions	\$ 24,665,116	\$ 225,341
Net difference between projected and actual earnings on investments	\$ 0	\$ 28,103,849
Changes in proportionate share	\$ 10,759,601	\$ 91,574
Differences between employer contributions and employer's proportionate share of system contributions	\$ 150,140	\$ 17,903,711
Total (prior to post-MD contributions)	\$ 43,205,521	\$ 47,304,787
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,099,266)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 512,549
2 <sup>nd</sup> Fiscal Year	(3,535,998)
3 <sup>rd</sup> Fiscal Year	(12,547,804)
4 <sup>th</sup> Fiscal Year	12,031,853
5 <sup>th</sup> Fiscal Year	(559,866)
Thereafter	0
Total	\$ (4,099,266)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2102: City of Medford

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.38469938%  
Employer's proportionate share at MD 0.40467862%

Employer's proportionate share of system NPL/(A) at prior MD \$ 46,034,974  
**Employer's proportionate share of system NPL/(A) at MD \$ 61,964,416**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 109,888,532  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 21,854,144

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,349,405  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 307,282  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,161,142)  
**Employer's Total Pension Expense/(Income) \$ 7,495,545**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,007,872	\$ 386,421
Changes of assumptions	\$ 9,722,552	\$ 88,825
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,078,039
Changes in proportionate share	\$ 3,304,900	\$ 1,664,740
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,168	\$ 8,028,925
Total (prior to post-MD contributions)	\$ 16,039,492	\$ 21,246,950
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,207,458)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (840,400)
2 <sup>nd</sup> Fiscal Year	(2,543,133)
3 <sup>rd</sup> Fiscal Year	(5,875,353)
4 <sup>th</sup> Fiscal Year	4,336,980
5 <sup>th</sup> Fiscal Year	(285,553)
Thereafter	0
Total	\$ (5,207,458)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2103: City of Albany

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.33391546%

Employer's proportionate share at MD 0.32744353%

Employer's proportionate share of system NPL/(A) at prior MD \$ 39,957,926

**Employer's proportionate share of system NPL/(A) at MD \$ 50,138,174**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 88,915,715

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 17,683,163

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,565,021

▪ Net amortization of employer-specific deferred amounts from:  
     ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (410,559)  
     ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,100,078)

**Employer's Total Pension Expense/(Income) \$ 6,054,384**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,433,804	\$ 312,671
Changes of assumptions	\$ 7,866,950	\$ 71,873
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,963,736
Changes in proportionate share	\$ 789,698	\$ 2,493,565
Differences between employer contributions and employer's proportionate share of system contributions	\$ 319,576	\$ 5,320,930
Total (prior to post-MD contributions)	\$ 11,410,028	\$ 17,162,775
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,752,747)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (690,524)
2 <sup>nd</sup> Fiscal Year	(2,394,003)
3 <sup>rd</sup> Fiscal Year	(5,179,752)
4 <sup>th</sup> Fiscal Year	3,013,129
5 <sup>th</sup> Fiscal Year	(501,597)
Thereafter	0
Total	\$ (5,752,747)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2104: City of Ashland

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.20482379%  
Employer's proportionate share at MD 0.19140932%

Employer's proportionate share of system NPL/(A) at prior MD \$ 24,510,198  
**Employer's proportionate share of system NPL/(A) at MD \$ 29,308,607**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 51,976,280  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,336,812

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,422,184  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (763,650)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (556,096)  
**Employer's Total Pension Expense/(Income) \$ 3,102,438**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,422,696	\$ 182,774
Changes of assumptions	\$ 4,598,679	\$ 42,014
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,239,812
Changes in proportionate share	\$ 326,423	\$ 2,779,280
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,858	\$ 2,857,914
Total (prior to post-MD contributions)	\$ 6,371,656	\$ 11,101,794
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,730,138)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (792,924)
2 <sup>nd</sup> Fiscal Year	(1,612,652)
3 <sup>rd</sup> Fiscal Year	(3,330,775)
4 <sup>th</sup> Fiscal Year	1,443,937
5 <sup>th</sup> Fiscal Year	(437,723)
Thereafter	0
Total	\$ (4,730,138)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2105: City of Astoria

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.07751216%

Employer's proportionate share at MD 0.07771684%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,275,477

**Employer's proportionate share of system NPL/(A) at MD \$ 11,900,007**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,103,634

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,196,997

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,795,514

▪ Net amortization of employer-specific deferred amounts from:  
     ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,274)  
     ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (165,175)

**Employer's Total Pension Expense/(Income) \$ 1,627,065**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 577,649	\$ 74,211
Changes of assumptions	\$ 1,867,175	\$ 17,059
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,127,491
Changes in proportionate share	\$ 715,359	\$ 146,175
Differences between employer contributions and employer's proportionate share of system contributions	\$ 81,743	\$ 999,541
Total (prior to post-MD contributions)	\$ 3,241,926	\$ 3,364,477
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (122,551)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 74,428
2 <sup>nd</sup> Fiscal Year	(185,680)
3 <sup>rd</sup> Fiscal Year	(842,625)
4 <sup>th</sup> Fiscal Year	911,728
5 <sup>th</sup> Fiscal Year	(80,400)
Thereafter	0
Total	\$ (122,551)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2106: City of Beaverton

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.52653849%  
Employer's proportionate share at MD 0.55611354%

Employer's proportionate share of system NPL/(A) at prior MD \$ 63,008,122  
**Employer's proportionate share of system NPL/(A) at MD \$ 85,152,141**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 151,009,955  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 30,032,190

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,848,050  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,417,209  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,998,746)

**Employer's Total Pension Expense/(Income) \$ 11,266,513**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,133,449	\$ 531,024
Changes of assumptions	\$ 13,360,831	\$ 122,065
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,223,556
Changes in proportionate share	\$ 10,192,673	\$ 976,708
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 13,768,326
Total (prior to post-MD contributions)	\$ 27,686,953	\$ 30,621,679
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,934,726)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (144,839)
2 <sup>nd</sup> Fiscal Year	(2,343,692)
3 <sup>rd</sup> Fiscal Year	(6,575,105)
4 <sup>th</sup> Fiscal Year	6,563,258
5 <sup>th</sup> Fiscal Year	(434,347)
Thereafter	0
Total	\$ (2,934,726)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2107: City of Bend

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.39266625%  
Employer's proportionate share at MD 0.44526453%

Employer's proportionate share of system NPL/(A) at prior MD \$ 46,988,328  
**Employer's proportionate share of system NPL/(A) at MD \$ 68,178,933**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 120,909,440  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 24,045,933

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,287,073  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,478,671  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,417,611  
**Employer's Total Pension Expense/(Income) \$ 14,183,355**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,309,537	\$ 425,176
Changes of assumptions	\$ 10,697,643	\$ 97,734
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,189,074
Changes in proportionate share	\$ 9,324,727	\$ 2,714,925
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,244,955	\$ 6,736,509
Total (prior to post-MD contributions)	\$ 31,576,862	\$ 22,163,418
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,413,444

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,432,090
2 <sup>nd</sup> Fiscal Year	1,896,620
3 <sup>rd</sup> Fiscal Year	(3,452,328)
4 <sup>th</sup> Fiscal Year	6,333,868
5 <sup>th</sup> Fiscal Year	203,194
Thereafter	0
Total	\$ 9,413,444

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2109: City of Canby

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.06578371%  
Employer's proportionate share at MD 0.06516590%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,871,994  
**Employer's proportionate share of system NPL/(A) at MD \$ 9,978,207**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,695,487  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,519,200

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,505,546  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,498)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (207,370)  
**Employer's Total Pension Expense/(Income) \$ 1,279,678**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 484,361	\$ 62,226
Changes of assumptions	\$ 1,565,635	\$ 14,304
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,783,910
Changes in proportionate share	\$ 172,547	\$ 155,044
Differences between employer contributions and employer's proportionate share of system contributions	\$ 139,390	\$ 1,046,672
Total (prior to post-MD contributions)	\$ 2,361,933	\$ 3,062,156
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (700,223)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (85,373)
2 <sup>nd</sup> Fiscal Year	(265,859)
3 <sup>rd</sup> Fiscal Year	(900,735)
4 <sup>th</sup> Fiscal Year	642,237
5 <sup>th</sup> Fiscal Year	(90,492)
Thereafter	0
Total	\$ (700,223)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2110: City of Coquille

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01628425%

Employer's proportionate share at MD 0.01895448%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,948,651

**Employer's proportionate share of system NPL/(A) at MD \$ 2,902,311**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,146,998

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,023,612

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 437,911

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (24,987)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (94,458)

**Employer's Total Pension Expense/(Income) \$ 318,466**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 140,884	\$ 18,099
Changes of assumptions	\$ 455,388	\$ 4,160
Net difference between projected and actual earnings on investments	\$ 0	\$ 518,877
Changes in proportionate share	\$ 439,720	\$ 325,427
Differences between employer contributions and employer's proportionate share of system contributions	\$ 125,386	\$ 504,438
Total (prior to post-MD contributions)	\$ 1,161,378	\$ 1,371,001
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (209,623)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (31,604)
2 <sup>nd</sup> Fiscal Year	(129,776)
3 <sup>rd</sup> Fiscal Year	(277,382)
4 <sup>th</sup> Fiscal Year	225,449
5 <sup>th</sup> Fiscal Year	3,689
Thereafter	0
Total	\$ (209,623)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2111: City of Eugene

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 1.36200548%  
Employer's proportionate share at MD 1.46949242%

Employer's proportionate share of system NPL/(A) at prior MD \$ 162,984,111  
**Employer's proportionate share of system NPL/(A) at MD \$ 225,008,773**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 399,033,594  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 79,358,032

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 33,950,102  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,838,542  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,813,092)

**Employer's Total Pension Expense/(Income) \$ 30,975,552**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,922,361	\$ 1,403,196
Changes of assumptions	\$ 35,305,092	\$ 322,548
Net difference between projected and actual earnings on investments	\$ 0	\$ 40,227,216
Changes in proportionate share	\$ 20,087,942	\$ 1,909,781
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,468,716	\$ 27,300,308
Total (prior to post-MD contributions)	\$ 67,784,111	\$ 71,163,049
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,378,938)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 409,613
2 <sup>nd</sup> Fiscal Year	(4,954,998)
3 <sup>rd</sup> Fiscal Year	(16,625,328)
4 <sup>th</sup> Fiscal Year	18,302,418
5 <sup>th</sup> Fiscal Year	(510,644)
Thereafter	0
Total	\$ (3,378,938)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2112: City Of Forest Grove

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00725654%  
Employer's proportionate share at MD 0.00967978%

Employer's proportionate share of system NPL/(A) at prior MD \$ 868,352  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,482,169**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,628,498  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 522,744

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 223,635  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 248,294  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 98,384

**Employer's Total Pension Expense/(Income) \$ 570,313**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 71,947	\$ 9,243
Changes of assumptions	\$ 232,560	\$ 2,125
Net difference between projected and actual earnings on investments	\$ 0	\$ 264,983
Changes in proportionate share	\$ 636,976	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 227,840	\$ 0
Total (prior to post-MD contributions)	\$ 1,169,323	\$ 276,351
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 892,972

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 309,172
2 <sup>nd</sup> Fiscal Year	197,031
3 <sup>rd</sup> Fiscal Year	82,392
4 <sup>th</sup> Fiscal Year	255,827
5 <sup>th</sup> Fiscal Year	48,551
Thereafter	0
Total	\$ 892,972

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2113: City of Grants Pass

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.17453113%

Employer's proportionate share at MD 0.17463111%

Employer's proportionate share of system NPL/(A) at prior MD \$ 20,885,233

**Employer's proportionate share of system NPL/(A) at MD \$ 26,739,527**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 47,420,237

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,430,727

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,034,552

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 76,716
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (470,056)

**Employer's Total Pension Expense/(Income) \$ 3,641,212**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,297,988	\$ 166,753
Changes of assumptions	\$ 4,195,576	\$ 38,331
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,780,510
Changes in proportionate share	\$ 935,891	\$ 509,285
Differences between employer contributions and employer's proportionate share of system contributions	\$ 165,796	\$ 2,622,087
Total (prior to post-MD contributions)	\$ 6,595,251	\$ 8,116,966
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,521,715)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (50,501)
2 <sup>nd</sup> Fiscal Year	(874,461)
3 <sup>rd</sup> Fiscal Year	(2,265,260)
4 <sup>th</sup> Fiscal Year	1,882,091
5 <sup>th</sup> Fiscal Year	(213,583)
Thereafter	0
Total	\$ (1,521,715)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2114: City of Gresham

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.64349451%

Employer's proportionate share at MD 0.67399760%

Employer's proportionate share of system NPL/(A) at prior MD \$ 77,003,641

**Employer's proportionate share of system NPL/(A) at MD \$ 103,202,555**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 183,020,804
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 36,398,366

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,571,559
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,067,844
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,063,884)

**Employer's Total Pension Expense/(Income) \$ 12,575,519**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,009,651	\$ 643,590
Changes of assumptions	\$ 16,193,039	\$ 147,940
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,450,621
Changes in proportionate share	\$ 11,132,219	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 21,894,122
Total (prior to post-MD contributions)	\$ 32,334,909	\$ 41,136,273
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,801,364)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,547,394)
2 <sup>nd</sup> Fiscal Year	(4,108,417)
3 <sup>rd</sup> Fiscal Year	(9,349,191)
4 <sup>th</sup> Fiscal Year	7,023,492
5 <sup>th</sup> Fiscal Year	(819,854)
Thereafter	0
Total	\$ (8,801,364)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2115: City of Hillsboro

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.61002990%  
Employer's proportionate share at MD 0.65197642%

Employer's proportionate share of system NPL/(A) at prior MD \$ 72,999,105  
**Employer's proportionate share of system NPL/(A) at MD \$ 99,830,671**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 177,041,059  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 35,209,141

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,062,797  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,788,663  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 131,920

**Employer's Total Pension Expense/(Income) \$ 17,983,380**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,845,974	\$ 622,562
Changes of assumptions	\$ 15,663,972	\$ 143,106
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,847,793
Changes in proportionate share	\$ 10,877,489	\$ 1,274,839
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,481,970	\$ 8,297,919
Total (prior to post-MD contributions)	\$ 33,869,405	\$ 28,186,219
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,683,186

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,917,205
2 <sup>nd</sup> Fiscal Year	(441,058)
3 <sup>rd</sup> Fiscal Year	(6,389,629)
4 <sup>th</sup> Fiscal Year	8,658,877
5 <sup>th</sup> Fiscal Year	(62,210)
Thereafter	0
Total	\$ 5,683,186

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2117: City of McMinnville

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.15898886%  
Employer's proportionate share at MD 0.16313456%

Employer's proportionate share of system NPL/(A) at prior MD \$ 19,025,370  
**Employer's proportionate share of system NPL/(A) at MD \$ 24,979,174**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 44,298,405
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,809,870

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,768,944  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,078,209)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (273,410)  
**Employer's Total Pension Expense/(Income) \$ 2,417,325**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,212,537	\$ 155,775
Changes of assumptions	\$ 3,919,367	\$ 35,807
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,465,793
Changes in proportionate share	\$ 1,150,102	\$ 887,349
Differences between employer contributions and employer's proportionate share of system contributions	\$ 206,052	\$ 2,562,754
Total (prior to post-MD contributions)	\$ 6,488,058	\$ 8,107,478
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,619,420)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (214,560)
2 <sup>nd</sup> Fiscal Year	(895,013)
3 <sup>rd</sup> Fiscal Year	(2,176,316)
4 <sup>th</sup> Fiscal Year	1,810,625
5 <sup>th</sup> Fiscal Year	(144,156)
Thereafter	0
Total	\$ (1,619,420)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2118: City of Ontario

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.06623264%

Employer's proportionate share at MD 0.06089629%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,925,716

**Employer's proportionate share of system NPL/(A) at MD \$ 9,324,444**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,536,094

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,288,625

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,406,904

▪ Net amortization of employer-specific deferred amounts from:  
     ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (427,309)  
     ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 521,306

**Employer's Total Pension Expense/(Income) \$ 1,500,901**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 452,627	\$ 58,149
Changes of assumptions	\$ 1,463,056	\$ 13,367
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,667,030
Changes in proportionate share	\$ 314,439	\$ 1,607,202
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,992,465	\$ 12,124
Total (prior to post-MD contributions)	\$ 4,222,587	\$ 3,357,872
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 864,715

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 312,565
2 <sup>nd</sup> Fiscal Year	(35,115)
3 <sup>rd</sup> Fiscal Year	(494,892)
4 <sup>th</sup> Fiscal Year	986,548
5 <sup>th</sup> Fiscal Year	95,609
Thereafter	0
Total	\$ 864,715

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2119: City of Oregon City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.14900424%  
Employer's proportionate share at MD 0.15065018%

Employer's proportionate share of system NPL/(A) at prior MD \$ 17,830,562  
**Employer's proportionate share of system NPL/(A) at MD \$ 23,067,565**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 40,908,331
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,135,668

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,480,514  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 318,655  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (700,330)  
**Employer's Total Pension Expense/(Income) \$ 3,098,839**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,119,744	\$ 143,854
Changes of assumptions	\$ 3,619,426	\$ 33,067
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,124,034
Changes in proportionate share	\$ 1,095,928	\$ 471,145
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,993	\$ 2,656,705
Total (prior to post-MD contributions)	\$ 5,839,091	\$ 7,428,805
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,589,714)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (80,493)
2 <sup>nd</sup> Fiscal Year	(885,238)
3 <sup>rd</sup> Fiscal Year	(2,060,175)
4 <sup>th</sup> Fiscal Year	1,606,501
5 <sup>th</sup> Fiscal Year	(170,310)
Thereafter	0
Total	\$ (1,589,714)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2120: City of Lake Oswego

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.30756940%  
Employer's proportionate share at MD 0.30527799%

Employer's proportionate share of system NPL/(A) at prior MD \$ 36,805,230  
**Employer's proportionate share of system NPL/(A) at MD \$ 46,744,185**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 82,896,769  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,486,142

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,052,924  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (563,312)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (437,459)

**Employer's Total Pension Expense/(Income) \$ 6,052,153**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,269,053	\$ 291,505
Changes of assumptions	\$ 7,334,415	\$ 67,007
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,356,956
Changes in proportionate share	\$ 1,641,874	\$ 2,107,793
Differences between employer contributions and employer's proportionate share of system contributions	\$ 627,772	\$ 3,787,193
Total (prior to post-MD contributions)	\$ 11,873,114	\$ 14,610,454
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,737,340)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (228,517)
2 <sup>nd</sup> Fiscal Year	(1,643,127)
3 <sup>rd</sup> Fiscal Year	(3,893,512)
4 <sup>th</sup> Fiscal Year	3,376,931
5 <sup>th</sup> Fiscal Year	(349,115)
Thereafter	0
Total	\$ (2,737,340)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2121: City of Portland

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 4.54009190%

Employer's proportionate share at MD 4.69779830%

Employer's proportionate share of system NPL/(A) at prior MD \$ 543,289,183

**Employer's proportionate share of system NPL/(A) at MD \$ 719,327,175**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,275,664,518

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 253,698,502

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 108,534,572

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 26,689,896
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (22,912,949)

**Employer's Total Pension Expense/(Income) \$ 112,311,519**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 34,917,531	\$ 4,485,857
Changes of assumptions	\$ 112,866,321	\$ 1,031,149
Net difference between projected and actual earnings on investments	\$ 0	\$ 128,601,784
Changes in proportionate share	\$ 73,965,255	\$ 78,553
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,879	\$ 87,962,389
Total (prior to post-MD contributions)	\$ 221,768,986	\$ 222,159,732
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (390,746)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 13,491,548
2 <sup>nd</sup> Fiscal Year	(9,998,790)
3 <sup>rd</sup> Fiscal Year	(54,180,300)
4 <sup>th</sup> Fiscal Year	54,312,251
5 <sup>th</sup> Fiscal Year	(4,015,455)
Thereafter	0
Total	\$ (390,746)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2122: City of Redmond

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.14090599%  
Employer's proportionate share at MD 0.14859473%

Employer's proportionate share of system NPL/(A) at prior MD \$ 16,861,487  
**Employer's proportionate share of system NPL/(A) at MD \$ 22,752,835**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 40,350,184  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,024,666

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,433,026  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 962,027  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (778,057)

**Employer's Total Pension Expense/(Income) \$ 3,616,996**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,104,467	\$ 141,891
Changes of assumptions	\$ 3,570,043	\$ 32,616
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,067,767
Changes in proportionate share	\$ 2,490,744	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,820,002
Total (prior to post-MD contributions)	\$ 7,165,254	\$ 7,062,276
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 102,978

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 323,193
2 <sup>nd</sup> Fiscal Year	(330,578)
3 <sup>rd</sup> Fiscal Year	(1,616,024)
4 <sup>th</sup> Fiscal Year	1,815,872
5 <sup>th</sup> Fiscal Year	(89,485)
Thereafter	0
Total	\$ 102,978

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2123: City of St Helens

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.05596816%

Employer's proportionate share at MD 0.06199228%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,697,419

**Employer's proportionate share of system NPL/(A) at MD \$ 9,492,262**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,833,705

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,347,813

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,432,225

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 280,576
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (83,241)

**Employer's Total Pension Expense/(Income) \$ 1,629,560**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 460,773	\$ 59,195
Changes of assumptions	\$ 1,489,387	\$ 13,607
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,697,033
Changes in proportionate share	\$ 1,413,900	\$ 345,991
Differences between employer contributions and employer's proportionate share of system contributions	\$ 117,103	\$ 714,935
Total (prior to post-MD contributions)	\$ 3,481,163	\$ 2,830,761
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 650,402

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 315,998
2 <sup>nd</sup> Fiscal Year	(66,613)
3 <sup>rd</sup> Fiscal Year	(544,812)
4 <sup>th</sup> Fiscal Year	911,019
5 <sup>th</sup> Fiscal Year	34,809
Thereafter	0
Total	\$ 650,402

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2125: City of Vernonia

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00661551%

Employer's proportionate share at MD 0.00899331%

Employer's proportionate share of system NPL/(A) at prior MD \$ 791,644

**Employer's proportionate share of system NPL/(A) at MD \$ 1,377,056**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,442,090

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 485,672

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 207,775

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 66,759
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (71,305)

**Employer's Total Pension Expense/(Income) \$ 203,229**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 66,845	\$ 8,588
Changes of assumptions	\$ 216,068	\$ 1,974
Net difference between projected and actual earnings on investments	\$ 0	\$ 246,191
Changes in proportionate share	\$ 348,632	\$ 121,486
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 220,669
Total (prior to post-MD contributions)	\$ 631,545	\$ 598,908
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 32,637

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,544
2 <sup>nd</sup> Fiscal Year	(27,701)
3 <sup>rd</sup> Fiscal Year	(102,222)
4 <sup>th</sup> Fiscal Year	138,966
5 <sup>th</sup> Fiscal Year	20,051
Thereafter	0
Total	\$ 32,637

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2126: City of West Linn

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.08962219%  
Employer's proportionate share at MD 0.08776408%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,724,621  
**Employer's proportionate share of system NPL/(A) at MD \$ 13,438,442**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,831,914  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,739,585

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,027,639  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (343,518)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (403,250)  
**Employer's Total Pension Expense/(Income) \$ 1,280,871**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 652,328	\$ 83,805
Changes of assumptions	\$ 2,108,564	\$ 19,264
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,402,533
Changes in proportionate share	\$ 342,905	\$ 931,746
Differences between employer contributions and employer's proportionate share of system contributions	\$ 233	\$ 1,526,393
Total (prior to post-MD contributions)	\$ 3,104,030	\$ 4,963,741
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,859,711)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (537,429)
2 <sup>nd</sup> Fiscal Year	(749,761)
3 <sup>rd</sup> Fiscal Year	(1,294,334)
4 <sup>th</sup> Fiscal Year	862,273
5 <sup>th</sup> Fiscal Year	(140,460)
Thereafter	0
Total	\$ (1,859,711)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2127: City of Cottage Grove

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.06857418%  
Employer's proportionate share at MD 0.07179844%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,205,915  
**Employer's proportionate share of system NPL/(A) at MD \$ 10,993,782**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,496,521  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,877,382

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,658,780  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 334,137  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (635,231)  
**Employer's Total Pension Expense/(Income) \$ 1,357,686**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 533,659	\$ 68,559
Changes of assumptions	\$ 1,724,984	\$ 15,759
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,965,476
Changes in proportionate share	\$ 1,077,204	\$ 7,172
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,106,839
Total (prior to post-MD contributions)	\$ 3,335,847	\$ 4,163,805
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (827,958)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (116,380)
2 <sup>nd</sup> Fiscal Year	(375,160)
3 <sup>rd</sup> Fiscal Year	(998,939)
4 <sup>th</sup> Fiscal Year	743,391
5 <sup>th</sup> Fiscal Year	(80,870)
Thereafter	0
Total	\$ (827,958)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2128: City of Tillamook

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01931924%  
Employer's proportionate share at MD 0.02186025%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,311,833  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,347,243**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,936,046  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,180,534

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 505,044  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,208)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (102,166)

**Employer's Total Pension Expense/(Income) \$ 396,670**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 162,482	\$ 20,874
Changes of assumptions	\$ 525,200	\$ 4,798
Net difference between projected and actual earnings on investments	\$ 0	\$ 598,422
Changes in proportionate share	\$ 353,094	\$ 164,172
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,982	\$ 381,483
Total (prior to post-MD contributions)	\$ 1,055,758	\$ 1,169,749
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (113,991)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (58,695)
2 <sup>nd</sup> Fiscal Year	(121,228)
3 <sup>rd</sup> Fiscal Year	(247,926)
4 <sup>th</sup> Fiscal Year	302,310
5 <sup>th</sup> Fiscal Year	11,548
Thereafter	0
Total	\$ (113,991)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2129: City of Sweet Home

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01072635%  
Employer's proportionate share at MD 0.01019793%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,283,567  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,561,508**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,769,199  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 550,726

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 235,606  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 119,421  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (121,725)

**Employer's Total Pension Expense/(Income) \$ 233,302**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 75,799	\$ 9,738
Changes of assumptions	\$ 245,009	\$ 2,238
Net difference between projected and actual earnings on investments	\$ 0	\$ 279,167
Changes in proportionate share	\$ 197,994	\$ 72,379
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 402,117
Total (prior to post-MD contributions)	\$ 518,802	\$ 765,639
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (246,837)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (14,236)
2 <sup>nd</sup> Fiscal Year	(80,390)
3 <sup>rd</sup> Fiscal Year	(182,000)
4 <sup>th</sup> Fiscal Year	62,646
5 <sup>th</sup> Fiscal Year	(32,858)
Thereafter	0
Total	\$ (246,837)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2131: City of Drain

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00571792%

Employer's proportionate share at MD 0.00557520%

Employer's proportionate share of system NPL/(A) at prior MD \$ 684,234

**Employer's proportionate share of system NPL/(A) at MD \$ 853,675**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,513,919

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 301,081

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 128,805

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (30,700)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (30,774)

**Employer's Total Pension Expense/(Income) \$ 67,331**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,439	\$ 5,324
Changes of assumptions	\$ 133,946	\$ 1,224
Net difference between projected and actual earnings on investments	\$ 0	\$ 152,621
Changes in proportionate share	\$ 36,234	\$ 94,024
Differences between employer contributions and employer's proportionate share of system contributions	\$ 112	\$ 117,247
Total (prior to post-MD contributions)	\$ 211,731	\$ 370,440
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (158,709)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (30,791)
2 <sup>nd</sup> Fiscal Year	(51,583)
3 <sup>rd</sup> Fiscal Year	(105,542)
4 <sup>th</sup> Fiscal Year	40,174
5 <sup>th</sup> Fiscal Year	(10,966)
Thereafter	0
Total	\$ (158,709)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2132: Eugene Water & Electric Board

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.33381769%  
Employer's proportionate share at MD 0.37648006%

Employer's proportionate share of system NPL/(A) at prior MD \$ 39,946,227  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 57,646,651**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 102,231,348  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 20,331,317

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,697,926  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,191,324)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,445,057

**Employer's Total Pension Expense/(Income)** **\$ 6,951,659**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,798,280	\$ 359,495
Changes of assumptions	\$ 9,045,071	\$ 82,636
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,306,106
Changes in proportionate share	\$ 5,843,527	\$ 11,686,910
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,941,445	\$ 5,977,258
Total (prior to post-MD contributions)	\$ 29,628,323	\$ 28,412,405
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,215,918

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (391,041)
2 <sup>nd</sup> Fiscal Year	455,263
3 <sup>rd</sup> Fiscal Year	(3,810,583)
4 <sup>th</sup> Fiscal Year	4,849,290
5 <sup>th</sup> Fiscal Year	112,988
Thereafter	0
Total	\$ 1,215,918

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2135: McMinnville Water & Light Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.05228808%  
Employer's proportionate share at MD 0.05244552%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,257,043  
**Employer's proportionate share of system NPL/(A) at MD \$ 8,030,461**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,241,329
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,832,252

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,211,664
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,047,763
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (61,546)

**Employer's Total Pension Expense/(Income) \$ 2,197,881**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 389,814	\$ 50,079
Changes of assumptions	\$ 1,260,023	\$ 11,512
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,435,691
Changes in proportionate share	\$ 654,299	\$ 182,286
Differences between employer contributions and employer's proportionate share of system contributions	\$ 37,460	\$ 723,903
Total (prior to post-MD contributions)	\$ 2,341,596	\$ 2,403,471
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (61,875)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 163,434
2 <sup>nd</sup> Fiscal Year	(134,882)
3 <sup>rd</sup> Fiscal Year	(617,528)
4 <sup>th</sup> Fiscal Year	582,613
5 <sup>th</sup> Fiscal Year	(55,512)
Thereafter	0
Total	\$ (61,875)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2138: City of Hood River

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.04856072%  
Employer's proportionate share at MD 0.05359822%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,811,009  
**Employer's proportionate share of system NPL/(A) at MD \$ 8,206,963**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,554,339
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,894,502

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,238,295
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 58,646
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 293,903

**Employer's Total Pension Expense/(Income) \$ 1,590,844**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 398,382	\$ 51,180
Changes of assumptions	\$ 1,287,717	\$ 11,765
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,467,246
Changes in proportionate share	\$ 809,882	\$ 458,577
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,495,727	\$ 755,209
Total (prior to post-MD contributions)	\$ 3,991,708	\$ 2,743,977
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,247,731

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 467,167
2 <sup>nd</sup> Fiscal Year	186,653
3 <sup>rd</sup> Fiscal Year	(262,008)
4 <sup>th</sup> Fiscal Year	842,833
5 <sup>th</sup> Fiscal Year	13,085
Thereafter	0
Total	\$ 1,247,731

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2139: City of Reedsport

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00987390%

Employer's proportionate share at MD 0.01348228%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,181,558

**Employer's proportionate share of system NPL/(A) at MD \$ 2,064,408**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,661,048

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 728,093

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 311,485

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 65,752
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (156,873)

**Employer's Total Pension Expense/(Income) \$ 220,364**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 100,210	\$ 12,874
Changes of assumptions	\$ 323,917	\$ 2,959
Net difference between projected and actual earnings on investments	\$ 0	\$ 369,076
Changes in proportionate share	\$ 576,455	\$ 373,918
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 450,321
Total (prior to post-MD contributions)	\$ 1,000,582	\$ 1,209,148
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (208,566)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (60,791)
2 <sup>nd</sup> Fiscal Year	(117,023)
3 <sup>rd</sup> Fiscal Year	(227,208)
4 <sup>th</sup> Fiscal Year	172,324
5 <sup>th</sup> Fiscal Year	24,131
Thereafter	0
Total	\$ (208,566)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2140: City of Lebanon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.06137271%  
Employer's proportionate share at MD 0.06516353%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,344,153  
**Employer's proportionate share of system NPL/(A) at MD \$ 9,977,844**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,694,843  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,519,072

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,505,492  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 121,727  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (304,860)

**Employer's Total Pension Expense/(Income) \$ 1,322,359**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 484,344	\$ 62,224
Changes of assumptions	\$ 1,565,578	\$ 14,303
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,783,845
Changes in proportionate share	\$ 923,895	\$ 356,304
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,070,839
Total (prior to post-MD contributions)	\$ 2,973,817	\$ 3,287,515
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (313,698)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (75,095)
2 <sup>nd</sup> Fiscal Year	(308,671)
3 <sup>rd</sup> Fiscal Year	(740,912)
4 <sup>th</sup> Fiscal Year	829,334
5 <sup>th</sup> Fiscal Year	(18,354)
Thereafter	0
Total	\$ (313,698)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2142: City of Sherwood

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.08741841%  
Employer's proportionate share at MD 0.09353924%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,460,906  
**Employer's proportionate share of system NPL/(A) at MD \$ 14,322,734**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 25,400,130  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,051,465

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,161,064  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 350,991  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (283,156)

**Employer's Total Pension Expense/(Income) \$ 2,228,899**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 695,253	\$ 89,319
Changes of assumptions	\$ 2,247,314	\$ 20,532
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,560,628
Changes in proportionate share	\$ 1,887,330	\$ 320,266
Differences between employer contributions and employer's proportionate share of system contributions	\$ 80,898	\$ 1,352,015
Total (prior to post-MD contributions)	\$ 4,910,795	\$ 4,342,760
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 568,035

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 286,915
2 <sup>nd</sup> Fiscal Year	(116,714)
3 <sup>rd</sup> Fiscal Year	(853,814)
4 <sup>th</sup> Fiscal Year	1,268,873
5 <sup>th</sup> Fiscal Year	(17,224)
Thereafter	0
Total	\$ 568,035

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2143: City of Oakland

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00177301%  
Employer's proportionate share at MD 0.00182054%

Employer's proportionate share of system NPL/(A) at prior MD \$ 212,167  
**Employer's proportionate share of system NPL/(A) at MD \$ 278,761**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 494,359  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 98,316

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 42,060  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,413)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,624

**Employer's Total Pension Expense/(Income) \$ 34,271**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,532	\$ 1,738
Changes of assumptions	\$ 43,739	\$ 400
Net difference between projected and actual earnings on investments	\$ 0	\$ 49,837
Changes in proportionate share	\$ 32,000	\$ 18,159
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,295	\$ 15,389
Total (prior to post-MD contributions)	\$ 99,566	\$ 85,523
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,043

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,766
2 <sup>nd</sup> Fiscal Year	(335)
3 <sup>rd</sup> Fiscal Year	(13,147)
4 <sup>th</sup> Fiscal Year	26,126
5 <sup>th</sup> Fiscal Year	(368)
Thereafter	0
Total	\$ 14,043

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2145: City of Vale

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00462810%

Employer's proportionate share at MD 0.00388338%

Employer's proportionate share of system NPL/(A) at prior MD \$ 553,821

**Employer's proportionate share of system NPL/(A) at MD \$ 594,623**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,054,513

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 209,717

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 89,719

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (42,500)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,578)

**Employer's Total Pension Expense/(Income) \$ 40,641**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 28,864	\$ 3,708
Changes of assumptions	\$ 93,300	\$ 852
Net difference between projected and actual earnings on investments	\$ 0	\$ 106,307
Changes in proportionate share	\$ 28,976	\$ 127,199
Differences between employer contributions and employer's proportionate share of system contributions	\$ 215	\$ 32,582
Total (prior to post-MD contributions)	\$ 151,355	\$ 270,648
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (119,293)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (34,135)
2 <sup>nd</sup> Fiscal Year	(34,496)
3 <sup>rd</sup> Fiscal Year	(63,856)
4 <sup>th</sup> Fiscal Year	26,177
5 <sup>th</sup> Fiscal Year	(12,984)
Thereafter	0
Total	\$ (119,293)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2146: City of Prineville

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.03757383%  
Employer's proportionate share at MD 0.04058982%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,496,265  
**Employer's proportionate share of system NPL/(A) at MD \$ 6,215,116**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,021,970  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,192,001

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 937,758  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 307,775  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (96,845)  
**Employer's Total Pension Expense/(Income) \$ 1,148,688**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 301,694	\$ 38,759
Changes of assumptions	\$ 975,185	\$ 8,909
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,111,142
Changes in proportionate share	\$ 1,139,586	\$ 46,245
Differences between employer contributions and employer's proportionate share of system contributions	\$ 217,445	\$ 982,450
Total (prior to post-MD contributions)	\$ 2,633,910	\$ 2,187,505
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 446,405

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 299,299
2 <sup>nd</sup> Fiscal Year	31,071
3 <sup>rd</sup> Fiscal Year	(386,122)
4 <sup>th</sup> Fiscal Year	519,596
5 <sup>th</sup> Fiscal Year	(17,439)
Thereafter	0
Total	\$ 446,405

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2147: City of Wheeler

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00172250%  
Employer's proportionate share at MD 0.00069706%

Employer's proportionate share of system NPL/(A) at prior MD \$ 206,123  
**Employer's proportionate share of system NPL/(A) at MD \$ 106,734**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 189,283  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 37,644

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,104  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,413)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,068)

**Employer's Total Pension Expense/(Income) \$ (22,377)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,181	\$ 666
Changes of assumptions	\$ 16,747	\$ 153
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,082
Changes in proportionate share	\$ 57,778	\$ 190,325
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,147	\$ 13,440
Total (prior to post-MD contributions)	\$ 90,853	\$ 223,666
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (132,813)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (36,415)
2 <sup>nd</sup> Fiscal Year	(38,248)
3 <sup>rd</sup> Fiscal Year	(29,479)
4 <sup>th</sup> Fiscal Year	(14,387)
5 <sup>th</sup> Fiscal Year	(14,283)
Thereafter	0
Total	\$ (132,813)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2148: City of Klamath Falls

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.08698128%  
Employer's proportionate share at MD 0.09230380%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,408,597  
**Employer's proportionate share of system NPL/(A) at MD \$ 14,133,564**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 25,064,653  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,984,747

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,132,521  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 91,138  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (626,879)  
**Employer's Total Pension Expense/(Income) \$ 1,596,780**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 686,070	\$ 88,140
Changes of assumptions	\$ 2,217,633	\$ 20,260
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,526,808
Changes in proportionate share	\$ 1,326,615	\$ 620,864
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,105,969
Total (prior to post-MD contributions)	\$ 4,230,318	\$ 5,362,041
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,131,723)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (311,351)
2 <sup>nd</sup> Fiscal Year	(628,116)
3 <sup>rd</sup> Fiscal Year	(1,191,854)
4 <sup>th</sup> Fiscal Year	1,071,176
5 <sup>th</sup> Fiscal Year	(71,577)
Thereafter	0
Total	\$ (1,131,723)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2149: City of Canyonville

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00232958%

Employer's proportionate share at MD 0.00246738%

Employer's proportionate share of system NPL/(A) at prior MD \$ 278,769

**Employer's proportionate share of system NPL/(A) at MD \$ 377,805**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 670,005
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 133,248

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 57,005
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,014)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,562)

**Employer's Total Pension Expense/(Income) \$ 30,429**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,339	\$ 2,356
Changes of assumptions	\$ 59,280	\$ 542
Net difference between projected and actual earnings on investments	\$ 0	\$ 67,544
Changes in proportionate share	\$ 32,238	\$ 77,196
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,174	\$ 42,561
Total (prior to post-MD contributions)	\$ 115,031	\$ 190,199
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (75,168)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (22,879)
2 <sup>nd</sup> Fiscal Year	(27,206)
3 <sup>rd</sup> Fiscal Year	(47,882)
4 <sup>th</sup> Fiscal Year	23,036
5 <sup>th</sup> Fiscal Year	(236)
Thereafter	0
Total	\$ (75,168)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2150: City of Bandon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02092914%  
Employer's proportionate share at MD 0.02491975%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,504,481  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,815,714**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,766,838  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,345,759

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 575,728  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 32,442  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (70,643)  
**Employer's Total Pension Expense/(Income) \$ 537,527**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 185,222	\$ 23,795
Changes of assumptions	\$ 598,706	\$ 5,470
Net difference between projected and actual earnings on investments	\$ 0	\$ 682,176
Changes in proportionate share	\$ 546,600	\$ 193,994
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,985	\$ 372,907
Total (prior to post-MD contributions)	\$ 1,361,513	\$ 1,278,342
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 83,171

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 11,033
2 <sup>nd</sup> Fiscal Year	(58,674)
3 <sup>rd</sup> Fiscal Year	(262,294)
4 <sup>th</sup> Fiscal Year	362,868
5 <sup>th</sup> Fiscal Year	30,238
Thereafter	0
Total	\$ 83,171

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2152: City of Coos Bay

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.10094326%  
Employer's proportionate share at MD 0.10693659%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,079,355  
**Employer's proportionate share of system NPL/(A) at MD \$ 16,374,137**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 29,038,116  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,774,972

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,470,586  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 301,513  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (903,977)

**Employer's Total Pension Expense/(Income) \$ 1,868,122**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 794,832	\$ 102,112
Changes of assumptions	\$ 2,569,191	\$ 23,472
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,927,379
Changes in proportionate share	\$ 1,278,527	\$ 8,805
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,032,552
Total (prior to post-MD contributions)	\$ 4,642,550	\$ 6,094,320
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,451,770)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (300,235)
2 <sup>nd</sup> Fiscal Year	(655,221)
3 <sup>rd</sup> Fiscal Year	(1,515,962)
4 <sup>th</sup> Fiscal Year	1,124,703
5 <sup>th</sup> Fiscal Year	(105,055)
Thereafter	0
Total	\$ (1,451,770)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2154: City of Pendleton

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.09568500%

Employer's proportionate share at MD 0.09979379%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,450,126

**Employer's proportionate share of system NPL/(A) at MD \$ 15,280,431**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 27,098,523

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,389,234

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,305,564

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 89,907
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (488,745)

**Employer's Total Pension Expense/(Income) \$ 1,906,726**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 741,742	\$ 95,292
Changes of assumptions	\$ 2,397,582	\$ 21,904
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,731,846
Changes in proportionate share	\$ 885,730	\$ 430,682
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,772	\$ 1,829,025
Total (prior to post-MD contributions)	\$ 4,027,826	\$ 5,108,749
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,080,923)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (93,955)
2 <sup>nd</sup> Fiscal Year	(612,779)
3 <sup>rd</sup> Fiscal Year	(1,401,551)
4 <sup>th</sup> Fiscal Year	1,098,389
5 <sup>th</sup> Fiscal Year	(71,027)
Thereafter	0
Total	\$ (1,080,923)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2155: City of Corvallis

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.29275645%

Employer's proportionate share at MD 0.32948911%

Employer's proportionate share of system NPL/(A) at prior MD \$ 35,032,642

**Employer's proportionate share of system NPL/(A) at MD \$ 50,451,394**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 89,471,182

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 17,793,632

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,612,281

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,224,501
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (825,813)

**Employer's Total Pension Expense/(Income) \$ 8,010,969**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,449,008	\$ 314,624
Changes of assumptions	\$ 7,916,096	\$ 72,322
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,019,733
Changes in proportionate share	\$ 6,430,402	\$ 220,481
Differences between employer contributions and employer's proportionate share of system contributions	\$ 859,461	\$ 6,325,246
Total (prior to post-MD contributions)	\$ 17,654,967	\$ 15,952,406
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,702,561

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,321,815
2 <sup>nd</sup> Fiscal Year	(357,158)
3 <sup>rd</sup> Fiscal Year	(3,581,160)
4 <sup>th</sup> Fiscal Year	4,272,562
5 <sup>th</sup> Fiscal Year	46,502
Thereafter	0
Total	\$ 1,702,561

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2157: City of Monmouth

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.03301777%

Employer's proportionate share at MD 0.03611549%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,951,065

**Employer's proportionate share of system NPL/(A) at MD \$ 5,530,006**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,806,987

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,950,370

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 834,386

▪ Net amortization of employer-specific deferred amounts from:  
     ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,659)  
     ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (102,508)

**Employer's Total Pension Expense/(Income) \$ 714,219**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 268,437	\$ 34,486
Changes of assumptions	\$ 867,688	\$ 7,927
Net difference between projected and actual earnings on investments	\$ 0	\$ 988,658
Changes in proportionate share	\$ 425,012	\$ 244,230
Differences between employer contributions and employer's proportionate share of system contributions	\$ 88,763	\$ 546,408
Total (prior to post-MD contributions)	\$ 1,649,900	\$ 1,821,709
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (171,809)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (36,738)
2 <sup>nd</sup> Fiscal Year	(150,699)
3 <sup>rd</sup> Fiscal Year	(437,876)
4 <sup>th</sup> Fiscal Year	452,887
5 <sup>th</sup> Fiscal Year	617
Thereafter	0
Total	\$ (171,809)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2158: City of Milton-Freewater

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.04294479%  
Employer's proportionate share at MD 0.04716053%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,138,980  
**Employer's proportionate share of system NPL/(A) at MD \$ 7,221,223**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,806,215  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,546,843

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,089,563  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (108,411)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (96,100)

**Employer's Total Pension Expense/(Income) \$ 885,052**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 350,532	\$ 45,033
Changes of assumptions	\$ 1,133,049	\$ 10,352
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,291,015
Changes in proportionate share	\$ 824,505	\$ 825,234
Differences between employer contributions and employer's proportionate share of system contributions	\$ 96,038	\$ 663,173
Total (prior to post-MD contributions)	\$ 2,404,124	\$ 2,834,807
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (430,683)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (78,301)
2 <sup>nd</sup> Fiscal Year	(222,080)
3 <sup>rd</sup> Fiscal Year	(688,158)
4 <sup>th</sup> Fiscal Year	544,495
5 <sup>th</sup> Fiscal Year	13,361
Thereafter	0
Total	\$ (430,683)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2159: City of Baker City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.04229696%  
Employer's proportionate share at MD 0.04006342%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,061,457  
**Employer's proportionate share of system NPL/(A) at MD \$ 6,134,513**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,879,029  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,163,573

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 925,597  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (164,650)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (122,441)  
**Employer's Total Pension Expense/(Income) \$ 638,506**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 297,781	\$ 38,256
Changes of assumptions	\$ 962,538	\$ 8,794
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,096,732
Changes in proportionate share	\$ 317,255	\$ 634,832
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,756	\$ 585,124
Total (prior to post-MD contributions)	\$ 1,582,330	\$ 2,363,738
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (781,408)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (146,446)
2 <sup>nd</sup> Fiscal Year	(338,816)
3 <sup>rd</sup> Fiscal Year	(601,358)
4 <sup>th</sup> Fiscal Year	379,418
5 <sup>th</sup> Fiscal Year	(74,205)
Thereafter	0
Total	\$ (781,408)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2160: City of Hermiston

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.07306842%

Employer's proportionate share at MD 0.07172166%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,743,718

**Employer's proportionate share of system NPL/(A) at MD \$ 10,982,025**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,475,672
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,873,235

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,657,006
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 17,687
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (163,108)

**Employer's Total Pension Expense/(Income) \$ 1,511,585**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 533,089	\$ 68,486
Changes of assumptions	\$ 1,723,139	\$ 15,743
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,963,374
Changes in proportionate share	\$ 240,098	\$ 196,253
Differences between employer contributions and employer's proportionate share of system contributions	\$ 61,982	\$ 975,249
Total (prior to post-MD contributions)	\$ 2,558,308	\$ 3,219,105
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (660,797)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,998)
2 <sup>nd</sup> Fiscal Year	(302,710)
3 <sup>rd</sup> Fiscal Year	(971,952)
4 <sup>th</sup> Fiscal Year	720,340
5 <sup>th</sup> Fiscal Year	(102,476)
Thereafter	0
Total	\$ (660,797)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2161: City of Pilot Rock

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00385753%

Employer's proportionate share at MD 0.00321784%

Employer's proportionate share of system NPL/(A) at prior MD \$ 461,611

**Employer's proportionate share of system NPL/(A) at MD \$ 492,716**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 873,789

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 173,775

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 74,343

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,126)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,916)

**Employer's Total Pension Expense/(Income) \$ 47,301**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,917	\$ 3,073
Changes of assumptions	\$ 77,310	\$ 706
Net difference between projected and actual earnings on investments	\$ 0	\$ 88,088
Changes in proportionate share	\$ 37,440	\$ 91,926
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,245	\$ 44,204
Total (prior to post-MD contributions)	\$ 139,912	\$ 227,997
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (88,085)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (7,163)
2 <sup>nd</sup> Fiscal Year	(24,448)
3 <sup>rd</sup> Fiscal Year	(59,220)
4 <sup>th</sup> Fiscal Year	15,631
5 <sup>th</sup> Fiscal Year	(12,885)
Thereafter	0
Total	\$ (88,085)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2162: City of Clatskanie

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00842921%  
Employer's proportionate share at MD 0.00898208%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,008,680  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,375,337**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,439,041  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 485,066

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 207,516  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (189,885)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 136,874  
**Employer's Total Pension Expense/(Income) \$ 154,505**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 66,761	\$ 8,577
Changes of assumptions	\$ 215,798	\$ 1,972
Net difference between projected and actual earnings on investments	\$ 0	\$ 245,884
Changes in proportionate share	\$ 75,727	\$ 587,551
Differences between employer contributions and employer's proportionate share of system contributions	\$ 929,190	\$ 305,703
Total (prior to post-MD contributions)	\$ 1,287,476	\$ 1,149,687
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 137,789

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 12,258
2 <sup>nd</sup> Fiscal Year	14,728
3 <sup>rd</sup> Fiscal Year	(22,714)
4 <sup>th</sup> Fiscal Year	141,853
5 <sup>th</sup> Fiscal Year	(8,335)
Thereafter	0
Total	\$ 137,789

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2163: City of Milwaukie

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.10893946%

Employer's proportionate share at MD 0.11429534%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,036,219

**Employer's proportionate share of system NPL/(A) at MD \$ 17,500,910**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 31,036,349

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,172,372

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,640,598

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 373,102

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (689,772)

**Employer's Total Pension Expense/(Income) \$ 2,323,928**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 849,528	\$ 109,139
Changes of assumptions	\$ 2,745,987	\$ 25,087
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,128,824
Changes in proportionate share	\$ 1,301,451	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,492,081
Total (prior to post-MD contributions)	\$ 4,896,966	\$ 5,755,131
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (858,165)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (108,101)
2 <sup>nd</sup> Fiscal Year	(499,352)
3 <sup>rd</sup> Fiscal Year	(1,435,590)
4 <sup>th</sup> Fiscal Year	1,286,065
5 <sup>th</sup> Fiscal Year	(101,186)
Thereafter	0
Total	\$ (858,165)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2165: City of Cornelius

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.02688369%

Employer's proportionate share at MD 0.02941766%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,217,031

**Employer's proportionate share of system NPL/(A) at MD \$ 4,504,434**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,988,224

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,588,663

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 679,645

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 186,669
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (170,456)

**Employer's Total Pension Expense/(Income) \$ 695,858**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 218,654	\$ 28,090
Changes of assumptions	\$ 706,770	\$ 6,457
Net difference between projected and actual earnings on investments	\$ 0	\$ 805,306
Changes in proportionate share	\$ 564,046	\$ 60,628
Differences between employer contributions and employer's proportionate share of system contributions	\$ 702	\$ 652,383
Total (prior to post-MD contributions)	\$ 1,490,172	\$ 1,552,864
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (62,692)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 64,031
2 <sup>nd</sup> Fiscal Year	(87,749)
3 <sup>rd</sup> Fiscal Year	(375,730)
4 <sup>th</sup> Fiscal Year	344,476
5 <sup>th</sup> Fiscal Year	(7,721)
Thereafter	0
Total	\$ (62,692)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2166: City of Nyssa

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00739164%  
Employer's proportionate share at MD 0.00707101%

Employer's proportionate share of system NPL/(A) at prior MD \$ 884,519  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,082,714**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,920,099  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 381,861

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 163,364  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (61,139)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (33,820)  
**Employer's Total Pension Expense/(Income) \$ 68,405**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 52,557	\$ 6,752
Changes of assumptions	\$ 169,884	\$ 1,552
Net difference between projected and actual earnings on investments	\$ 0	\$ 193,568
Changes in proportionate share	\$ 59,322	\$ 107,178
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 112,294
Total (prior to post-MD contributions)	\$ 281,763	\$ 421,344
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (139,581)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (57,133)
2 <sup>nd</sup> Fiscal Year	(39,345)
3 <sup>rd</sup> Fiscal Year	(98,535)
4 <sup>th</sup> Fiscal Year	67,260
5 <sup>th</sup> Fiscal Year	(11,828)
Thereafter	0
Total	\$ (139,581)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2167: City of Athena

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00202812%

Employer's proportionate share at MD 0.00197676%

Employer's proportionate share of system NPL/(A) at prior MD \$ 242,695

**Employer's proportionate share of system NPL/(A) at MD \$ 302,682**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 536,780
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 106,752

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 45,670
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,281)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,532)

**Employer's Total Pension Expense/(Income) \$ 30,857**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,693	\$ 1,888
Changes of assumptions	\$ 47,492	\$ 434
Net difference between projected and actual earnings on investments	\$ 0	\$ 54,114
Changes in proportionate share	\$ 47,262	\$ 40,550
Differences between employer contributions and employer's proportionate share of system contributions	\$ 966	\$ 46,081
Total (prior to post-MD contributions)	\$ 110,413	\$ 143,067
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (32,654)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (7,234)
2 <sup>nd</sup> Fiscal Year	(4,222)
3 <sup>rd</sup> Fiscal Year	(31,998)
4 <sup>th</sup> Fiscal Year	14,602
5 <sup>th</sup> Fiscal Year	(3,802)
Thereafter	0
Total	\$ (32,654)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2168: City of Oakridge

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01331001%

Employer's proportionate share at MD 0.01473472%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,592,740

**Employer's proportionate share of system NPL/(A) at MD \$ 2,256,181**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,001,142
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 795,729

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 340,420
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22,901)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (37,110)

**Employer's Total Pension Expense/(Income) \$ 280,409**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 109,519	\$ 14,070
Changes of assumptions	\$ 354,007	\$ 3,234
Net difference between projected and actual earnings on investments	\$ 0	\$ 403,362
Changes in proportionate share	\$ 205,288	\$ 266,125
Differences between employer contributions and employer's proportionate share of system contributions	\$ 42,216	\$ 240,807
Total (prior to post-MD contributions)	\$ 711,030	\$ 927,598
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (216,568)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (53,029)
2 <sup>nd</sup> Fiscal Year	(121,221)
3 <sup>rd</sup> Fiscal Year	(218,088)
4 <sup>th</sup> Fiscal Year	174,459
5 <sup>th</sup> Fiscal Year	1,312
Thereafter	0
Total	\$ (216,568)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2170: City of Madras

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02215465%  
Employer's proportionate share at MD 0.02110164%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,651,132  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,231,084**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,730,049  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,139,567

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 487,517  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,471  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,444  
**Employer's Total Pension Expense/(Income) \$ 509,432**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 156,843	\$ 20,150
Changes of assumptions	\$ 506,975	\$ 4,632
Net difference between projected and actual earnings on investments	\$ 0	\$ 577,655
Changes in proportionate share	\$ 183,688	\$ 243,226
Differences between employer contributions and employer's proportionate share of system contributions	\$ 132,490	\$ 35,887
Total (prior to post-MD contributions)	\$ 979,996	\$ 881,550
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 98,446

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 75,094
2 <sup>nd</sup> Fiscal Year	(53,643)
3 <sup>rd</sup> Fiscal Year	(217,832)
4 <sup>th</sup> Fiscal Year	289,390
5 <sup>th</sup> Fiscal Year	5,437
Thereafter	0
Total	\$ 98,446

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2172: City of Sandy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.05594016%  
Employer's proportionate share at MD 0.05185046%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,694,068  
**Employer's proportionate share of system NPL/(A) at MD \$ 7,939,346**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,079,743  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,800,117

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,197,916  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 96,159  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (244,186)  
**Employer's Total Pension Expense/(Income) \$ 1,049,889**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 385,391	\$ 49,511
Changes of assumptions	\$ 1,245,726	\$ 11,381
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,419,401
Changes in proportionate share	\$ 726,985	\$ 711,859
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,331	\$ 956,287
Total (prior to post-MD contributions)	\$ 2,359,433	\$ 3,148,439
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (789,006)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (78,953)
2 <sup>nd</sup> Fiscal Year	(322,805)
3 <sup>rd</sup> Fiscal Year	(720,885)
4 <sup>th</sup> Fiscal Year	462,867
5 <sup>th</sup> Fiscal Year	(129,230)
Thereafter	0
Total	\$ (789,006)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2174: City of Mt Angel

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00494698%

Employer's proportionate share at MD 0.00809771%

Employer's proportionate share of system NPL/(A) at prior MD \$ 591,979

**Employer's proportionate share of system NPL/(A) at MD \$ 1,239,922**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,198,894

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 437,306

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 187,084

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,797
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (29,655)

**Employer's Total Pension Expense/(Income) \$ 177,226**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 60,188	\$ 7,732
Changes of assumptions	\$ 194,550	\$ 1,777
Net difference between projected and actual earnings on investments	\$ 0	\$ 221,674
Changes in proportionate share	\$ 451,123	\$ 222,095
Differences between employer contributions and employer's proportionate share of system contributions	\$ 44,255	\$ 148,800
Total (prior to post-MD contributions)	\$ 750,116	\$ 602,078
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 148,038

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 6,427
2 <sup>nd</sup> Fiscal Year	6,942
3 <sup>rd</sup> Fiscal Year	(59,293)
4 <sup>th</sup> Fiscal Year	158,280
5 <sup>th</sup> Fiscal Year	35,682
Thereafter	0
Total	\$ 148,038

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2175: City of Umatilla

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02128494%  
Employer's proportionate share at MD 0.02369221%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,547,058  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,627,753**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,433,506  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,279,467

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 547,368  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 184,965  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (156,932)  
**Employer's Total Pension Expense/(Income) \$ 575,401**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 176,098	\$ 22,623
Changes of assumptions	\$ 569,214	\$ 5,200
Net difference between projected and actual earnings on investments	\$ 0	\$ 648,572
Changes in proportionate share	\$ 685,752	\$ 116,717
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 498,348
Total (prior to post-MD contributions)	\$ 1,431,064	\$ 1,291,460
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 139,604

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 78,157
2 <sup>nd</sup> Fiscal Year	(51,959)
3 <sup>rd</sup> Fiscal Year	(222,989)
4 <sup>th</sup> Fiscal Year	332,449
5 <sup>th</sup> Fiscal Year	3,945
Thereafter	0
Total	\$ 139,604

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2176: City of Scappoose

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02628245%  
Employer's proportionate share at MD 0.02702690%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,145,084  
**Employer's proportionate share of system NPL/(A) at MD \$ 4,138,361**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,339,025  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,459,553

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 624,410  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 53,149  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (80,440)  
**Employer's Total Pension Expense/(Income) \$ 597,119**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 200,884	\$ 25,808
Changes of assumptions	\$ 649,331	\$ 5,932
Net difference between projected and actual earnings on investments	\$ 0	\$ 739,859
Changes in proportionate share	\$ 207,988	\$ 81,735
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,847	\$ 413,772
Total (prior to post-MD contributions)	\$ 1,075,050	\$ 1,267,106
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (192,056)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (15,349)
2 <sup>nd</sup> Fiscal Year	(127,079)
3 <sup>rd</sup> Fiscal Year	(336,079)
4 <sup>th</sup> Fiscal Year	309,421
5 <sup>th</sup> Fiscal Year	(22,969)
Thereafter	0
Total	\$ (192,056)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2177: City of Condon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00183623%  
Employer's proportionate share at MD 0.00203827%

Employer's proportionate share of system NPL/(A) at prior MD \$ 219,732  
**Employer's proportionate share of system NPL/(A) at MD \$ 312,100**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 553,482  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 110,074

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 47,091  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,424)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,849

**Employer's Total Pension Expense/(Income) \$ 46,516**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,150	\$ 1,946
Changes of assumptions	\$ 48,970	\$ 447
Net difference between projected and actual earnings on investments	\$ 0	\$ 55,797
Changes in proportionate share	\$ 32,263	\$ 40,226
Differences between employer contributions and employer's proportionate share of system contributions	\$ 31,757	\$ 26,334
Total (prior to post-MD contributions)	\$ 128,140	\$ 124,750
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,390

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,339)
2 <sup>nd</sup> Fiscal Year	(4,651)
3 <sup>rd</sup> Fiscal Year	(19,957)
4 <sup>th</sup> Fiscal Year	28,462
5 <sup>th</sup> Fiscal Year	875
Thereafter	0
Total	\$ 3,390

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2178: City of Boardman

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01623029%

Employer's proportionate share at MD 0.01816650%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,942,194

**Employer's proportionate share of system NPL/(A) at MD \$ 2,781,656**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,933,026

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 981,058

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 419,706

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 90,255
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (46,994)

**Employer's Total Pension Expense/(Income) \$ 462,967**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 135,027	\$ 17,347
Changes of assumptions	\$ 436,457	\$ 3,987
Net difference between projected and actual earnings on investments	\$ 0	\$ 497,306
Changes in proportionate share	\$ 523,937	\$ 14,532
Differences between employer contributions and employer's proportionate share of system contributions	\$ 33,974	\$ 254,939
Total (prior to post-MD contributions)	\$ 1,129,395	\$ 788,111
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 341,284

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 126,927
2 <sup>nd</sup> Fiscal Year	51,744
3 <sup>rd</sup> Fiscal Year	(120,240)
4 <sup>th</sup> Fiscal Year	274,325
5 <sup>th</sup> Fiscal Year	8,528
Thereafter	0
Total	\$ 341,284

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2179: City of Estacada

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01319877%

Employer's proportionate share at MD 0.01323297%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,579,428

**Employer's proportionate share of system NPL/(A) at MD \$ 2,026,233**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,593,349

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 714,629

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 305,725

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 53,868  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (15,742)

**Employer's Total Pension Expense/(Income) \$ 343,851**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 98,357	\$ 12,636
Changes of assumptions	\$ 317,927	\$ 2,905
Net difference between projected and actual earnings on investments	\$ 0	\$ 362,251
Changes in proportionate share	\$ 75,171	\$ 44,983
Differences between employer contributions and employer's proportionate share of system contributions	\$ 27,497	\$ 161,309
Total (prior to post-MD contributions)	\$ 518,952	\$ 584,084
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (65,132)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 38,430
2 <sup>nd</sup> Fiscal Year	(49,190)
3 <sup>rd</sup> Fiscal Year	(180,762)
4 <sup>th</sup> Fiscal Year	139,290
5 <sup>th</sup> Fiscal Year	(12,900)
Thereafter	0
Total	\$ (65,132)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2180: City of Enterprise

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00848478%  
Employer's proportionate share at MD 0.00916233%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,015,329  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,402,937**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,487,987  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 494,800

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 211,680  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,612  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (29,014)

**Employer's Total Pension Expense/(Income) \$ 186,278**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 68,101	\$ 8,749
Changes of assumptions	\$ 220,128	\$ 2,011
Net difference between projected and actual earnings on investments	\$ 0	\$ 250,818
Changes in proportionate share	\$ 150,722	\$ 144,218
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,807	\$ 145,444
Total (prior to post-MD contributions)	\$ 449,758	\$ 551,240
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (101,482)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,086)
2 <sup>nd</sup> Fiscal Year	(73,473)
3 <sup>rd</sup> Fiscal Year	(133,129)
4 <sup>th</sup> Fiscal Year	108,988
5 <sup>th</sup> Fiscal Year	(781)
Thereafter	0
Total	\$ (101,482)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2181: City of Central Point

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.05587206%  
Employer's proportionate share at MD 0.05792635%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,685,919  
**Employer's proportionate share of system NPL/(A) at MD \$ 8,869,686**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,729,622  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,128,237

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,338,289  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 86,430  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (193,068)  
**Employer's Total Pension Expense/(Income) \$ 1,231,651**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 430,552	\$ 55,313
Changes of assumptions	\$ 1,391,702	\$ 12,715
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,585,728
Changes in proportionate share	\$ 345,922	\$ 30,948
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,867	\$ 885,432
Total (prior to post-MD contributions)	\$ 2,201,043	\$ 2,570,136
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (369,093)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 5,817
2 <sup>nd</sup> Fiscal Year	(250,076)
3 <sup>rd</sup> Fiscal Year	(746,105)
4 <sup>th</sup> Fiscal Year	659,124
5 <sup>th</sup> Fiscal Year	(37,854)
Thereafter	0
Total	\$ (369,093)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2182: City of Cascade Locks

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00828822%

Employer's proportionate share at MD 0.00792120%

Employer's proportionate share of system NPL/(A) at prior MD \$ 991,808

**Employer's proportionate share of system NPL/(A) at MD \$ 1,212,895**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,150,964

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 427,774

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 183,006

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,946)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,529

**Employer's Total Pension Expense/(Income) \$ 169,589**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 58,876	\$ 7,564
Changes of assumptions	\$ 190,310	\$ 1,739
Net difference between projected and actual earnings on investments	\$ 0	\$ 216,842
Changes in proportionate share	\$ 55,751	\$ 75,251
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,309	\$ 75,680
Total (prior to post-MD contributions)	\$ 327,246	\$ 377,076
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (49,830)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 26,388
2 <sup>nd</sup> Fiscal Year	(35,780)
3 <sup>rd</sup> Fiscal Year	(110,121)
4 <sup>th</sup> Fiscal Year	80,496
5 <sup>th</sup> Fiscal Year	(10,814)
Thereafter	0
Total	\$ (49,830)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2183: City of Myrtle Point

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01157323%  
Employer's proportionate share at MD 0.01379651%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,384,908  
**Employer's proportionate share of system NPL/(A) at MD \$ 2,112,522**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,746,376  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 745,063

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 318,745  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 39,348  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (96,642)  
**Employer's Total Pension Expense/(Income) \$ 261,451**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 102,546	\$ 13,174
Changes of assumptions	\$ 331,466	\$ 3,028
Net difference between projected and actual earnings on investments	\$ 0	\$ 377,678
Changes in proportionate share	\$ 485,217	\$ 222,067
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 332,413
Total (prior to post-MD contributions)	\$ 919,229	\$ 948,360
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (29,131)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,576)
2 <sup>nd</sup> Fiscal Year	(27,273)
3 <sup>rd</sup> Fiscal Year	(182,513)
4 <sup>th</sup> Fiscal Year	171,363
5 <sup>th</sup> Fiscal Year	10,868
Thereafter	0
Total	\$ (29,131)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2184: City of Port Orford

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00648995%  
Employer's proportionate share at MD 0.00551051%

Employer's proportionate share of system NPL/(A) at prior MD \$ 776,619  
**Employer's proportionate share of system NPL/(A) at MD \$ 843,770**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,496,352  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 297,588

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 127,311  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,794)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (17,369)  
**Employer's Total Pension Expense/(Income) \$ 97,148**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 40,958	\$ 5,262
Changes of assumptions	\$ 132,392	\$ 1,210
Net difference between projected and actual earnings on investments	\$ 0	\$ 150,850
Changes in proportionate share	\$ 72,346	\$ 146,954
Differences between employer contributions and employer's proportionate share of system contributions	\$ 651	\$ 82,221
Total (prior to post-MD contributions)	\$ 246,347	\$ 386,497
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (140,150)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (11,176)
2 <sup>nd</sup> Fiscal Year	(46,421)
3 <sup>rd</sup> Fiscal Year	(95,019)
4 <sup>th</sup> Fiscal Year	33,059
5 <sup>th</sup> Fiscal Year	(20,592)
Thereafter	0
Total	\$ (140,150)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2185: City of Wood Village

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00512683%  
Employer's proportionate share at MD 0.00610091%

Employer's proportionate share of system NPL/(A) at prior MD \$ 613,501  
**Employer's proportionate share of system NPL/(A) at MD \$ 934,172**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,656,673  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 329,472

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 140,951  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (71,515)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 61,051  
**Employer's Total Pension Expense/(Income) \$ 130,487**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 45,347	\$ 5,826
Changes of assumptions	\$ 146,577	\$ 1,339
Net difference between projected and actual earnings on investments	\$ 0	\$ 167,012
Changes in proportionate share	\$ 187,213	\$ 257,121
Differences between employer contributions and employer's proportionate share of system contributions	\$ 264,643	\$ 54,702
Total (prior to post-MD contributions)	\$ 643,780	\$ 486,000
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 157,780

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (7,370)
2 <sup>nd</sup> Fiscal Year	41,930
3 <sup>rd</sup> Fiscal Year	(4,811)
4 <sup>th</sup> Fiscal Year	115,874
5 <sup>th</sup> Fiscal Year	12,157
Thereafter	0
Total	\$ 157,780

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2186: City of Chiloquin

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00018833%  
Employer's proportionate share at MD 0.00039762%

Employer's proportionate share of system NPL/(A) at prior MD \$ 22,536  
**Employer's proportionate share of system NPL/(A) at MD \$ 60,884**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 107,972  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 21,473

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,186  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,837)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,836

**Employer's Total Pension Expense/(Income) \$ 10,185**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,955	\$ 380
Changes of assumptions	\$ 9,553	\$ 87
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,885
Changes in proportionate share	\$ 28,667	\$ 34,533
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,643	\$ 2,161
Total (prior to post-MD contributions)	\$ 56,818	\$ 48,046
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,772

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,535
2 <sup>nd</sup> Fiscal Year	(1,098)
3 <sup>rd</sup> Fiscal Year	(3,906)
4 <sup>th</sup> Fiscal Year	9,161
5 <sup>th</sup> Fiscal Year	3,081
Thereafter	0
Total	\$ 8,772

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2187: City of Philomath

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01001392%

Employer's proportionate share at MD 0.01254554%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,198,314

**Employer's proportionate share of system NPL/(A) at MD \$ 1,920,974**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,406,681

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 677,506

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 289,843

▪ Net amortization of employer-specific deferred amounts from:  
     ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (163,502)  
     ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 167,168

**Employer's Total Pension Expense/(Income) \$ 293,509**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 93,248	\$ 11,980
Changes of assumptions	\$ 301,411	\$ 2,754
Net difference between projected and actual earnings on investments	\$ 0	\$ 343,433
Changes in proportionate share	\$ 379,638	\$ 760,090
Differences between employer contributions and employer's proportionate share of system contributions	\$ 523,735	\$ 194,000
Total (prior to post-MD contributions)	\$ 1,298,032	\$ 1,312,257
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,225)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 16,173
2 <sup>nd</sup> Fiscal Year	(40,960)
3 <sup>rd</sup> Fiscal Year	(180,764)
4 <sup>th</sup> Fiscal Year	167,706
5 <sup>th</sup> Fiscal Year	23,621
Thereafter	0
Total	\$ (14,225)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2188: City of Talent

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01439702%

Employer's proportionate share at MD 0.01427232%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,722,816

**Employer's proportionate share of system NPL/(A) at MD \$ 2,185,379**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,875,580

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 770,758

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 329,737

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 22,932
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (93,344)

**Employer's Total Pension Expense/(Income) \$ 259,325**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 106,082	\$ 13,628
Changes of assumptions	\$ 342,898	\$ 3,133
Net difference between projected and actual earnings on investments	\$ 0	\$ 390,703
Changes in proportionate share	\$ 333,875	\$ 217,187
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 306,279
Total (prior to post-MD contributions)	\$ 782,855	\$ 930,930
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (148,075)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (62,809)
2 <sup>nd</sup> Fiscal Year	(81,051)
3 <sup>rd</sup> Fiscal Year	(146,488)
4 <sup>th</sup> Fiscal Year	166,789
5 <sup>th</sup> Fiscal Year	(24,516)
Thereafter	0
Total	\$ (148,075)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2189: City of Willamina

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,180

**Employer's Total Pension Expense/(Income) \$ 5,180**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,695	\$ 0
Total (prior to post-MD contributions)	\$ 16,695	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,695

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,414
2 <sup>nd</sup> Fiscal Year	4,117
3 <sup>rd</sup> Fiscal Year	3,653
4 <sup>th</sup> Fiscal Year	3,092
5 <sup>th</sup> Fiscal Year	1,419
Thereafter	0
Total	\$ 16,695

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2191: City of Huntington

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00117394%  
Employer's proportionate share at MD 0.00119568%

Employer's proportionate share of system NPL/(A) at prior MD \$ 140,479  
**Employer's proportionate share of system NPL/(A) at MD \$ 183,083**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 324,681
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 64,571

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 27,624
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,235)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,497

**Employer's Total Pension Expense/(Income) \$ 34,886**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,887	\$ 1,142
Changes of assumptions	\$ 28,727	\$ 262
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,732
Changes in proportionate share	\$ 15,824	\$ 4,330
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,706	\$ 5,468
Total (prior to post-MD contributions)	\$ 74,144	\$ 43,934
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 30,210

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 13,268
2 <sup>nd</sup> Fiscal Year	5,518
3 <sup>rd</sup> Fiscal Year	(6,695)
4 <sup>th</sup> Fiscal Year	17,990
5 <sup>th</sup> Fiscal Year	128
Thereafter	0
Total	\$ 30,210

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2192: City of North Plains

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020  
Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00670461%  
Employer's proportionate share at MD 0.00830085%

Employer's proportionate share of system NPL/(A) at prior MD \$ 802,306  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,271,027**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,254,056  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 448,277

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 191,777  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,032  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (53,653)  
**Employer's Total Pension Expense/(Income) \$ 144,156**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 61,698	\$ 7,926
Changes of assumptions	\$ 199,431	\$ 1,822
Net difference between projected and actual earnings on investments	\$ 0	\$ 227,235
Changes in proportionate share	\$ 340,399	\$ 318,787
Differences between employer contributions and employer's proportionate share of system contributions	\$ 230	\$ 189,103
Total (prior to post-MD contributions)	\$ 601,758	\$ 744,873
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (143,115)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (14,115)
2 <sup>nd</sup> Fiscal Year	(70,724)
3 <sup>rd</sup> Fiscal Year	(160,959)
4 <sup>th</sup> Fiscal Year	91,034
5 <sup>th</sup> Fiscal Year	11,649
Thereafter	0
Total	\$ (143,115)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2193: City of Heppner

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00214402%

Employer's proportionate share at MD 0.00218847%

Employer's proportionate share of system NPL/(A) at prior MD \$ 256,564

**Employer's proportionate share of system NPL/(A) at MD \$ 335,099**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 594,268
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 118,185

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 50,561
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 37,560
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (35,762)

**Employer's Total Pension Expense/(Income) \$ 52,359**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,266	\$ 2,090
Changes of assumptions	\$ 52,579	\$ 480
Net difference between projected and actual earnings on investments	\$ 0	\$ 59,909
Changes in proportionate share	\$ 109,490	\$ 14,245
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 108,744
Total (prior to post-MD contributions)	\$ 178,335	\$ 185,468
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,133)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,061)
2 <sup>nd</sup> Fiscal Year	(766)
3 <sup>rd</sup> Fiscal Year	(20,806)
4 <sup>th</sup> Fiscal Year	22,081
5 <sup>th</sup> Fiscal Year	(5,581)
Thereafter	0
Total	\$ (7,133)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2194: City of Cave Junction

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00467823%  
Employer's proportionate share at MD 0.00530486%

Employer's proportionate share of system NPL/(A) at prior MD \$ 559,819  
**Employer's proportionate share of system NPL/(A) at MD \$ 812,281**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,440,509  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 286,482

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 122,560  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,521  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,305)  
**Employer's Total Pension Expense/(Income) \$ 103,776**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 39,430	\$ 5,066
Changes of assumptions	\$ 127,451	\$ 1,164
Net difference between projected and actual earnings on investments	\$ 0	\$ 145,220
Changes in proportionate share	\$ 105,436	\$ 43,549
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,212	\$ 84,322
Total (prior to post-MD contributions)	\$ 275,529	\$ 279,321
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,792)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 7,360
2 <sup>nd</sup> Fiscal Year	(18,380)
3 <sup>rd</sup> Fiscal Year	(65,686)
4 <sup>th</sup> Fiscal Year	69,555
5 <sup>th</sup> Fiscal Year	3,359
Thereafter	0
Total	\$ (3,792)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2195: City of Metolius

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 148

**Employer's Total Pension Expense/(Income) \$ 148**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 613	\$ 0
Total (prior to post-MD contributions)	\$ 613	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 613

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 136
2 <sup>nd</sup> Fiscal Year	136
3 <sup>rd</sup> Fiscal Year	136
4 <sup>th</sup> Fiscal Year	136
5 <sup>th</sup> Fiscal Year	69
Thereafter	0
Total	\$ 613

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2196: City of Hubbard

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00781771%

Employer's proportionate share at MD 0.00911385%

Employer's proportionate share of system NPL/(A) at prior MD \$ 935,505

**Employer's proportionate share of system NPL/(A) at MD \$ 1,395,513**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,474,822

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 492,182

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 210,560

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,606
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,375

**Employer's Total Pension Expense/(Income) \$ 236,541**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 67,741	\$ 8,703
Changes of assumptions	\$ 218,964	\$ 2,000
Net difference between projected and actual earnings on investments	\$ 0	\$ 249,491
Changes in proportionate share	\$ 269,255	\$ 49,183
Differences between employer contributions and employer's proportionate share of system contributions	\$ 66,258	\$ 103,385
Total (prior to post-MD contributions)	\$ 622,218	\$ 412,762
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 209,456

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 55,514
2 <sup>nd</sup> Fiscal Year	47,793
3 <sup>rd</sup> Fiscal Year	(51,224)
4 <sup>th</sup> Fiscal Year	146,037
5 <sup>th</sup> Fiscal Year	11,336
Thereafter	0
Total	\$ 209,456

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2197: City of Myrtle Creek

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01019129%

Employer's proportionate share at MD 0.01157800%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,219,539

**Employer's proportionate share of system NPL/(A) at MD \$ 1,772,824**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,143,950

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 625,255

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 267,490

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 33,210
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (60,246)

**Employer's Total Pension Expense/(Income) \$ 240,454**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 86,056	\$ 11,056
Changes of assumptions	\$ 278,166	\$ 2,541
Net difference between projected and actual earnings on investments	\$ 0	\$ 316,947
Changes in proportionate share	\$ 331,175	\$ 81,781
Differences between employer contributions and employer's proportionate share of system contributions	\$ 264	\$ 227,717
Total (prior to post-MD contributions)	\$ 695,661	\$ 640,042
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 55,619

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 30,453
2 <sup>nd</sup> Fiscal Year	(30,066)
3 <sup>rd</sup> Fiscal Year	(111,860)
4 <sup>th</sup> Fiscal Year	163,647
5 <sup>th</sup> Fiscal Year	3,446
Thereafter	0
Total	\$ 55,619

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2198: City of Carlton

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00593527%

Employer's proportionate share at MD 0.00581225%

Employer's proportionate share of system NPL/(A) at prior MD \$ 710,243

**Employer's proportionate share of system NPL/(A) at MD \$ 889,972**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,578,289

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 313,883

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 134,282

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 45,749
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (47,784)

**Employer's Total Pension Expense/(Income) \$ 132,247**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 43,201	\$ 5,550
Changes of assumptions	\$ 139,641	\$ 1,276
Net difference between projected and actual earnings on investments	\$ 0	\$ 159,110
Changes in proportionate share	\$ 81,913	\$ 16,850
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 120,435
Total (prior to post-MD contributions)	\$ 264,755	\$ 303,221
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (38,466)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,830)
2 <sup>nd</sup> Fiscal Year	(23,310)
3 <sup>rd</sup> Fiscal Year	(70,114)
4 <sup>th</sup> Fiscal Year	64,061
5 <sup>th</sup> Fiscal Year	(7,272)
Thereafter	0
Total	\$ (38,466)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2199: City of Junction City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02625223%  
Employer's proportionate share at MD 0.02892503%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,141,468  
**Employer's proportionate share of system NPL/(A) at MD \$ 4,429,002**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,854,453  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,562,059

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 668,263  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,679  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (86,059)

**Employer's Total Pension Expense/(Income) \$ 595,883**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 214,992	\$ 27,620
Changes of assumptions	\$ 694,934	\$ 6,349
Net difference between projected and actual earnings on investments	\$ 0	\$ 791,820
Changes in proportionate share	\$ 505,214	\$ 165,521
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,435	\$ 445,532
Total (prior to post-MD contributions)	\$ 1,447,575	\$ 1,436,842
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,733

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 21,456
2 <sup>nd</sup> Fiscal Year	(98,255)
3 <sup>rd</sup> Fiscal Year	(304,661)
4 <sup>th</sup> Fiscal Year	389,418
5 <sup>th</sup> Fiscal Year	2,775
Thereafter	0
Total	\$ 10,733

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2200: City of Wallowa

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00147764%

Employer's proportionate share at MD 0.00135559%

Employer's proportionate share of system NPL/(A) at prior MD \$ 176,821

**Employer's proportionate share of system NPL/(A) at MD \$ 207,568**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 368,104

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 73,207

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 31,319

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,225
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,629)

**Employer's Total Pension Expense/(Income) \$ 25,915**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,076	\$ 1,294
Changes of assumptions	\$ 32,569	\$ 298
Net difference between projected and actual earnings on investments	\$ 0	\$ 37,109
Changes in proportionate share	\$ 73,149	\$ 61,237
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,407	\$ 24,239
Total (prior to post-MD contributions)	\$ 118,201	\$ 124,177
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,976)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,423)
2 <sup>nd</sup> Fiscal Year	(9,454)
3 <sup>rd</sup> Fiscal Year	(9,459)
4 <sup>th</sup> Fiscal Year	17,734
5 <sup>th</sup> Fiscal Year	(3,375)
Thereafter	0
Total	\$ (5,976)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2201: City of Coburg

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00757498%

Employer's proportionate share at MD 0.00743990%

Employer's proportionate share of system NPL/(A) at prior MD \$ 906,458

**Employer's proportionate share of system NPL/(A) at MD \$ 1,139,198**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,020,269

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 401,782

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 171,886

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 58,785
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (46,037)

**Employer's Total Pension Expense/(Income) \$ 184,634**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 55,299	\$ 7,104
Changes of assumptions	\$ 178,746	\$ 1,633
Net difference between projected and actual earnings on investments	\$ 0	\$ 203,667
Changes in proportionate share	\$ 228,692	\$ 34,722
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 151,336
Total (prior to post-MD contributions)	\$ 462,737	\$ 398,462
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 64,275

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 34,813
2 <sup>nd</sup> Fiscal Year	20,054
3 <sup>rd</sup> Fiscal Year	(65,787)
4 <sup>th</sup> Fiscal Year	85,586
5 <sup>th</sup> Fiscal Year	(10,391)
Thereafter	0
Total	\$ 64,275

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2202: City of Dallas

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.06184794%

Employer's proportionate share at MD 0.06304000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,401,021

**Employer's proportionate share of system NPL/(A) at MD \$ 9,652,689**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,118,209

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,404,393

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,456,431

▪ Net amortization of employer-specific deferred amounts from:  
     ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 249,025  
     ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (121,085)

**Employer's Total Pension Expense/(Income) \$ 1,584,371**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 468,560	\$ 60,196
Changes of assumptions	\$ 1,514,559	\$ 13,837
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,725,714
Changes in proportionate share	\$ 1,038,525	\$ 188,105
Differences between employer contributions and employer's proportionate share of system contributions	\$ 128,132	\$ 874,153
Total (prior to post-MD contributions)	\$ 3,149,776	\$ 2,862,005
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 287,771

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 251,417
2 <sup>nd</sup> Fiscal Year	(69,021)
3 <sup>rd</sup> Fiscal Year	(616,980)
4 <sup>th</sup> Fiscal Year	778,249
5 <sup>th</sup> Fiscal Year	(55,893)
Thereafter	0
Total	\$ 287,771

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2203: City of Rockaway Beach

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00856949%

Employer's proportionate share at MD 0.00944952%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,025,466

**Employer's proportionate share of system NPL/(A) at MD \$ 1,446,911**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,565,972
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 510,309

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 218,315
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,267)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (64,839)

**Employer's Total Pension Expense/(Income) \$ 139,209**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 70,236	\$ 9,023
Changes of assumptions	\$ 227,028	\$ 2,074
Net difference between projected and actual earnings on investments	\$ 0	\$ 258,680
Changes in proportionate share	\$ 128,760	\$ 232,136
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,244	\$ 233,274
Total (prior to post-MD contributions)	\$ 430,268	\$ 735,187
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (304,919)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (87,224)
2 <sup>nd</sup> Fiscal Year	(122,995)
3 <sup>rd</sup> Fiscal Year	(178,940)
4 <sup>th</sup> Fiscal Year	89,549
5 <sup>th</sup> Fiscal Year	(5,308)
Thereafter	0
Total	\$ (304,919)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2204: City of Burns

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00679710%

Employer's proportionate share at MD 0.00574914%

Employer's proportionate share of system NPL/(A) at prior MD \$ 813,374

**Employer's proportionate share of system NPL/(A) at MD \$ 880,309**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,561,151
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 310,475

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 132,824
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (51,594)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (46,867)

**Employer's Total Pension Expense/(Income) \$ 34,363**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 42,732	\$ 5,490
Changes of assumptions	\$ 138,125	\$ 1,262
Net difference between projected and actual earnings on investments	\$ 0	\$ 157,382
Changes in proportionate share	\$ 12,115	\$ 310,124
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 134,197
Total (prior to post-MD contributions)	\$ 192,972	\$ 608,455
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (415,483)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (105,172)
2 <sup>nd</sup> Fiscal Year	(129,737)
3 <sup>rd</sup> Fiscal Year	(166,270)
4 <sup>th</sup> Fiscal Year	8,112
5 <sup>th</sup> Fiscal Year	(22,416)
Thereafter	0
Total	\$ (415,483)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2205: City of Elgin

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00185925%  
Employer's proportionate share at MD 0.00319689%

Employer's proportionate share of system NPL/(A) at prior MD \$ 222,487  
**Employer's proportionate share of system NPL/(A) at MD \$ 489,508**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 868,100  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 172,644

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 73,859  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 87,195  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (34,164)

**Employer's Total Pension Expense/(Income) \$ 126,890**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,762	\$ 3,053
Changes of assumptions	\$ 76,806	\$ 702
Net difference between projected and actual earnings on investments	\$ 0	\$ 87,515
Changes in proportionate share	\$ 285,328	\$ 18,900
Differences between employer contributions and employer's proportionate share of system contributions	\$ 453	\$ 139,918
Total (prior to post-MD contributions)	\$ 386,349	\$ 250,088
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 136,261

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 42,099
2 <sup>nd</sup> Fiscal Year	37,956
3 <sup>rd</sup> Fiscal Year	(12,532)
4 <sup>th</sup> Fiscal Year	58,306
5 <sup>th</sup> Fiscal Year	10,434
Thereafter	0
Total	\$ 136,261

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2206: City of Weston

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00105630%  
Employer's proportionate share at MD 0.00117576%

Employer's proportionate share of system NPL/(A) at prior MD \$ 126,402  
**Employer's proportionate share of system NPL/(A) at MD \$ 180,032**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 319,272  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 63,495

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 27,164  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (266)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,083)  
**Employer's Total Pension Expense/(Income) \$ 16,815**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,739	\$ 1,123
Changes of assumptions	\$ 28,248	\$ 258
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,186
Changes in proportionate share	\$ 20,130	\$ 29,868
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 26,588
Total (prior to post-MD contributions)	\$ 57,117	\$ 90,023
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (32,906)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (10,083)
2 <sup>nd</sup> Fiscal Year	(15,006)
3 <sup>rd</sup> Fiscal Year	(20,844)
4 <sup>th</sup> Fiscal Year	12,888
5 <sup>th</sup> Fiscal Year	139
Thereafter	0
Total	\$ (32,906)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2207: City of Mill City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00305918%  
Employer's proportionate share at MD 0.00324180%

Employer's proportionate share of system NPL/(A) at prior MD \$ 366,076  
**Employer's proportionate share of system NPL/(A) at MD \$ 496,385**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 880,295  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 175,069

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 74,896  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,076  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,143)

**Employer's Total Pension Expense/(Income) \$ 78,829**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,095	\$ 3,096
Changes of assumptions	\$ 77,885	\$ 712
Net difference between projected and actual earnings on investments	\$ 0	\$ 88,744
Changes in proportionate share	\$ 87,857	\$ 4,372
Differences between employer contributions and employer's proportionate share of system contributions	\$ 318	\$ 57,550
Total (prior to post-MD contributions)	\$ 190,155	\$ 154,474
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 35,681

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 14,927
2 <sup>nd</sup> Fiscal Year	6,115
3 <sup>rd</sup> Fiscal Year	(25,603)
4 <sup>th</sup> Fiscal Year	42,418
5 <sup>th</sup> Fiscal Year	(2,173)
Thereafter	0
Total	\$ 35,681

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2208: City of Fairview

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01325208%

Employer's proportionate share at MD 0.01492067%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,585,807

**Employer's proportionate share of system NPL/(A) at MD \$ 2,284,654**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,051,636

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 805,771

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 344,716

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (429,921)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (138,809)

**Employer's Total Pension Expense/(Income) \$ (224,014)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 110,902	\$ 14,248
Changes of assumptions	\$ 358,475	\$ 3,275
Net difference between projected and actual earnings on investments	\$ 0	\$ 408,452
Changes in proportionate share	\$ 228,549	\$ 904,815
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,739	\$ 367,344
Total (prior to post-MD contributions)	\$ 716,665	\$ 1,698,134
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (981,469)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (482,397)
2 <sup>nd</sup> Fiscal Year	(392,534)
3 <sup>rd</sup> Fiscal Year	(280,144)
4 <sup>th</sup> Fiscal Year	177,128
5 <sup>th</sup> Fiscal Year	(3,522)
Thereafter	0
Total	\$ (981,469)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2209: City of Monroe

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00141603%  
Employer's proportionate share at MD 0.00069946%

Employer's proportionate share of system NPL/(A) at prior MD \$ 169,449  
**Employer's proportionate share of system NPL/(A) at MD \$ 107,101**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 189,935  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 37,773

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,160  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,161  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,209)

**Employer's Total Pension Expense/(Income) \$ 15,112**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,199	\$ 668
Changes of assumptions	\$ 16,805	\$ 154
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,148
Changes in proportionate share	\$ 80,608	\$ 109,433
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,899	\$ 21,232
Total (prior to post-MD contributions)	\$ 104,511	\$ 150,635
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (46,124)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,221)
2 <sup>nd</sup> Fiscal Year	(11,847)
3 <sup>rd</sup> Fiscal Year	(14,873)
4 <sup>th</sup> Fiscal Year	(5,693)
5 <sup>th</sup> Fiscal Year	(10,488)
Thereafter	0
Total	\$ (46,124)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2210: City of Helix

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00023275%  
Employer's proportionate share at MD 0.00025692%

Employer's proportionate share of system NPL/(A) at prior MD \$ 27,852  
**Employer's proportionate share of system NPL/(A) at MD \$ 39,340**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 69,765
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,875

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,936
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,565
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (869)

**Employer's Total Pension Expense/(Income) \$ 7,632**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,910	\$ 245
Changes of assumptions	\$ 6,173	\$ 56
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,033
Changes in proportionate share	\$ 12,514	\$ 2,997
Differences between employer contributions and employer's proportionate share of system contributions	\$ 117	\$ 4,275
Total (prior to post-MD contributions)	\$ 20,714	\$ 14,606
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,108

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,632
2 <sup>nd</sup> Fiscal Year	914
3 <sup>rd</sup> Fiscal Year	(3,049)
4 <sup>th</sup> Fiscal Year	3,360
5 <sup>th</sup> Fiscal Year	248
Thereafter	0
Total	\$ 6,108

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2211: City of Jefferson

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,532

**Employer's Total Pension Expense/(Income) \$ 4,532**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,581	\$ 0
Total (prior to post-MD contributions)	\$ 7,581	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,581

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,532
2 <sup>nd</sup> Fiscal Year	1,686
3 <sup>rd</sup> Fiscal Year	973
4 <sup>th</sup> Fiscal Year	390
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 7,581

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2212: Town of Lakeview

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00481631%

Employer's proportionate share at MD 0.00658950%

Employer's proportionate share of system NPL/(A) at prior MD \$ 576,343

**Employer's proportionate share of system NPL/(A) at MD \$ 1,008,985**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,789,347

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 355,857

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 152,239

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (67,056)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (80,855)

**Employer's Total Pension Expense/(Income) \$ 4,328**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 48,978	\$ 6,292
Changes of assumptions	\$ 158,315	\$ 1,446
Net difference between projected and actual earnings on investments	\$ 0	\$ 180,387
Changes in proportionate share	\$ 244,346	\$ 345,861
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 228,651
Total (prior to post-MD contributions)	\$ 451,639	\$ 762,637
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (310,998)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (127,900)
2 <sup>nd</sup> Fiscal Year	(119,441)
3 <sup>rd</sup> Fiscal Year	(147,012)
4 <sup>th</sup> Fiscal Year	72,134
5 <sup>th</sup> Fiscal Year	11,221
Thereafter	0
Total	\$ (310,998)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2213: City of Stanfield

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00057343%  
Employer's proportionate share at MD 0.00185695%

Employer's proportionate share of system NPL/(A) at prior MD \$ 68,619  
**Employer's proportionate share of system NPL/(A) at MD \$ 284,336**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 504,246  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 100,282

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 42,902  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 52,445  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,376)

**Employer's Total Pension Expense/(Income) \$ 91,971**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,802	\$ 1,773
Changes of assumptions	\$ 44,614	\$ 408
Net difference between projected and actual earnings on investments	\$ 0	\$ 50,834
Changes in proportionate share	\$ 210,152	\$ 13,354
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,933	\$ 45,963
Total (prior to post-MD contributions)	\$ 275,501	\$ 112,332
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 163,169

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 48,205
2 <sup>nd</sup> Fiscal Year	36,662
3 <sup>rd</sup> Fiscal Year	10,093
4 <sup>th</sup> Fiscal Year	52,872
5 <sup>th</sup> Fiscal Year	15,338
Thereafter	0
Total	\$ 163,169

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2214: City of Yamhill

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00422359%

Employer's proportionate share at MD 0.00463936%

Employer's proportionate share of system NPL/(A) at prior MD \$ 505,415

**Employer's proportionate share of system NPL/(A) at MD \$ 710,379**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,259,796

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 250,543

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 107,184

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,447
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (24,869)

**Employer's Total Pension Expense/(Income) \$ 89,762**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 34,483	\$ 4,430
Changes of assumptions	\$ 111,462	\$ 1,018
Net difference between projected and actual earnings on investments	\$ 0	\$ 127,002
Changes in proportionate share	\$ 62,737	\$ 41,230
Differences between employer contributions and employer's proportionate share of system contributions	\$ 64	\$ 95,112
Total (prior to post-MD contributions)	\$ 208,746	\$ 268,792
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (60,046)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (13,020)
2 <sup>nd</sup> Fiscal Year	(33,147)
3 <sup>rd</sup> Fiscal Year	(66,315)
4 <sup>th</sup> Fiscal Year	53,556
5 <sup>th</sup> Fiscal Year	(1,120)
Thereafter	0
Total	\$ (60,046)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2215: City of Powers

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (247)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 44

**Employer's Total Pension Expense/(Income) \$ (203)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 324	\$ 2,252
Differences between employer contributions and employer's proportionate share of system contributions	\$ 478	\$ 34
Total (prior to post-MD contributions)	\$ 802	\$ 2,286
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,484)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,377)
2 <sup>nd</sup> Fiscal Year	(166)
3 <sup>rd</sup> Fiscal Year	60
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (1,484)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2216: City of Brookings

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.02683662%

Employer's proportionate share at MD 0.02992831%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,211,399

**Employer's proportionate share of system NPL/(A) at MD \$ 4,582,625**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,126,889

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,616,240

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 691,442

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (115,717)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (125,939)

**Employer's Total Pension Expense/(Income) \$ 449,786**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 222,449	\$ 28,578
Changes of assumptions	\$ 719,039	\$ 6,569
Net difference between projected and actual earnings on investments	\$ 0	\$ 819,285
Changes in proportionate share	\$ 897,549	\$ 572,174
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,605	\$ 475,117
Total (prior to post-MD contributions)	\$ 1,842,642	\$ 1,901,723
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (59,081)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (98,195)
2 <sup>nd</sup> Fiscal Year	(165,042)
3 <sup>rd</sup> Fiscal Year	(256,506)
4 <sup>th</sup> Fiscal Year	452,187
5 <sup>th</sup> Fiscal Year	8,475
Thereafter	0
Total	\$ (59,081)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2217: City of Sutherlin

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02825729%  
Employer's proportionate share at MD 0.03029470%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,381,403  
**Employer's proportionate share of system NPL/(A) at MD \$ 4,638,726**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,226,380  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,636,026

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 699,907  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 308,792  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (213,429)

**Employer's Total Pension Expense/(Income) \$ 795,270**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 225,173	\$ 28,928
Changes of assumptions	\$ 727,841	\$ 6,650
Net difference between projected and actual earnings on investments	\$ 0	\$ 829,315
Changes in proportionate share	\$ 742,459	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 686,985
Total (prior to post-MD contributions)	\$ 1,695,473	\$ 1,551,878
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 143,595

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 117,786
2 <sup>nd</sup> Fiscal Year	(18,432)
3 <sup>rd</sup> Fiscal Year	(317,208)
4 <sup>th</sup> Fiscal Year	374,728
5 <sup>th</sup> Fiscal Year	(13,279)
Thereafter	0
Total	\$ 143,595

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2218: City of Prairie City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00344677%

Employer's proportionate share at MD 0.00341320%

Employer's proportionate share of system NPL/(A) at prior MD \$ 412,457

**Employer's proportionate share of system NPL/(A) at MD \$ 522,629**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 926,838
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 184,325

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 78,856
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 33,828
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (44,635)

**Employer's Total Pension Expense/(Income) \$ 68,049**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,369	\$ 3,259
Changes of assumptions	\$ 82,003	\$ 749
Net difference between projected and actual earnings on investments	\$ 0	\$ 93,436
Changes in proportionate share	\$ 76,218	\$ 33,995
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 144,598
Total (prior to post-MD contributions)	\$ 183,590	\$ 276,037
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (92,447)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,531)
2 <sup>nd</sup> Fiscal Year	(41,516)
3 <sup>rd</sup> Fiscal Year	(63,662)
4 <sup>th</sup> Fiscal Year	24,642
5 <sup>th</sup> Fiscal Year	(9,380)
Thereafter	0
Total	\$ (92,447)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2219: City of Sheridan

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00783271%

Employer's proportionate share at MD 0.00802188%

Employer's proportionate share of system NPL/(A) at prior MD \$ 937,300

**Employer's proportionate share of system NPL/(A) at MD \$ 1,228,311**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,178,303

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 433,211

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 185,332

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 22,514
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (50,328)

**Employer's Total Pension Expense/(Income) \$ 157,518**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 59,625	\$ 7,660
Changes of assumptions	\$ 192,729	\$ 1,761
Net difference between projected and actual earnings on investments	\$ 0	\$ 219,598
Changes in proportionate share	\$ 65,785	\$ 46,350
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 154,211
Total (prior to post-MD contributions)	\$ 318,139	\$ 429,580
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (111,441)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (25,713)
2 <sup>nd</sup> Fiscal Year	(44,733)
3 <sup>rd</sup> Fiscal Year	(116,051)
4 <sup>th</sup> Fiscal Year	82,383
5 <sup>th</sup> Fiscal Year	(7,328)
Thereafter	0
Total	\$ (111,441)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2220: City of Garibaldi

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00304942%  
Employer's proportionate share at MD 0.00498870%

Employer's proportionate share of system NPL/(A) at prior MD \$ 364,908  
**Employer's proportionate share of system NPL/(A) at MD \$ 763,870**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,354,657
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 269,408

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 115,255
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,192)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,339)

**Employer's Total Pension Expense/(Income) \$ 104,724**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,080	\$ 4,764
Changes of assumptions	\$ 119,855	\$ 1,095
Net difference between projected and actual earnings on investments	\$ 0	\$ 136,565
Changes in proportionate share	\$ 308,643	\$ 263,802
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,835	\$ 49,236
Total (prior to post-MD contributions)	\$ 491,413	\$ 455,462
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 35,951

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,996
2 <sup>nd</sup> Fiscal Year	(15,598)
3 <sup>rd</sup> Fiscal Year	(69,339)
4 <sup>th</sup> Fiscal Year	89,026
5 <sup>th</sup> Fiscal Year	26,867
Thereafter	0
Total	\$ 35,951

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2221: City of Sisters

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00941742%

Employer's proportionate share at MD 0.00943046%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,126,934

**Employer's proportionate share of system NPL/(A) at MD \$ 1,443,993**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,560,796
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 509,280

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 217,875
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 34,256
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (58,782)

**Employer's Total Pension Expense/(Income) \$ 193,349**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 70,094	\$ 9,005
Changes of assumptions	\$ 226,570	\$ 2,070
Net difference between projected and actual earnings on investments	\$ 0	\$ 258,158
Changes in proportionate share	\$ 186,805	\$ 59,430
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 194,704
Total (prior to post-MD contributions)	\$ 483,469	\$ 523,367
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (39,898)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 13,918
2 <sup>nd</sup> Fiscal Year	(40,789)
3 <sup>rd</sup> Fiscal Year	(108,631)
4 <sup>th</sup> Fiscal Year	107,990
5 <sup>th</sup> Fiscal Year	(12,385)
Thereafter	0
Total	\$ (39,898)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2222: City of Jacksonville

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01253238%

Employer's proportionate share at MD 0.01340678%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,499,685

**Employer's proportionate share of system NPL/(A) at MD \$ 2,052,847**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,640,547

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 724,016

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 309,741

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 107,478
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (47,890)

**Employer's Total Pension Expense/(Income) \$ 369,329**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 99,649	\$ 12,802
Changes of assumptions	\$ 322,103	\$ 2,943
Net difference between projected and actual earnings on investments	\$ 0	\$ 367,009
Changes in proportionate share	\$ 478,485	\$ 32,792
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 185,405
Total (prior to post-MD contributions)	\$ 900,237	\$ 600,951
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 299,286

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 89,192
2 <sup>nd</sup> Fiscal Year	64,670
3 <sup>rd</sup> Fiscal Year	(61,387)
4 <sup>th</sup> Fiscal Year	205,665
5 <sup>th</sup> Fiscal Year	1,146
Thereafter	0
Total	\$ 299,286

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2223: City of Cannon Beach

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.02586582%

Employer's proportionate share at MD 0.02622014%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,095,228

**Employer's proportionate share of system NPL/(A) at MD \$ 4,014,830**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,119,953

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,415,985

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 605,771

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 109,868
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (109,214)

**Employer's Total Pension Expense/(Income) \$ 606,425**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 194,888	\$ 25,037
Changes of assumptions	\$ 629,948	\$ 5,755
Net difference between projected and actual earnings on investments	\$ 0	\$ 717,774
Changes in proportionate share	\$ 351,722	\$ 71,603
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 426,121
Total (prior to post-MD contributions)	\$ 1,176,558	\$ 1,246,290
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (69,732)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,041
2 <sup>nd</sup> Fiscal Year	(72,851)
3 <sup>rd</sup> Fiscal Year	(281,772)
4 <sup>th</sup> Fiscal Year	309,685
5 <sup>th</sup> Fiscal Year	(26,835)
Thereafter	0
Total	\$ (69,732)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2224: City of Falls City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00204397%

Employer's proportionate share at MD 0.00260726%

Employer's proportionate share of system NPL/(A) at prior MD \$ 244,591

**Employer's proportionate share of system NPL/(A) at MD \$ 399,224**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 707,989

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 140,802

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 60,236

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 27,742
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (17,073)

**Employer's Total Pension Expense/(Income) \$ 70,905**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,379	\$ 2,490
Changes of assumptions	\$ 62,640	\$ 572
Net difference between projected and actual earnings on investments	\$ 0	\$ 71,373
Changes in proportionate share	\$ 107,712	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 65,365
Total (prior to post-MD contributions)	\$ 189,731	\$ 139,800
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 49,931

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 19,086
2 <sup>nd</sup> Fiscal Year	7,161
3 <sup>rd</sup> Fiscal Year	(20,518)
4 <sup>th</sup> Fiscal Year	40,492
5 <sup>th</sup> Fiscal Year	3,710
Thereafter	0
Total	\$ 49,931

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2225: City of Echo

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00093786%

Employer's proportionate share at MD 0.00215585%

Employer's proportionate share of system NPL/(A) at prior MD \$ 112,229

**Employer's proportionate share of system NPL/(A) at MD \$ 330,104**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 585,411

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 116,424

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 49,807

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,738)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,062

**Employer's Total Pension Expense/(Income) \$ 41,131**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,024	\$ 2,059
Changes of assumptions	\$ 51,795	\$ 473
Net difference between projected and actual earnings on investments	\$ 0	\$ 59,016
Changes in proportionate share	\$ 171,915	\$ 152,251
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,818	\$ 31,377
Total (prior to post-MD contributions)	\$ 261,552	\$ 245,176
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,376

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,048)
2 <sup>nd</sup> Fiscal Year	(17,084)
3 <sup>rd</sup> Fiscal Year	(25,298)
4 <sup>th</sup> Fiscal Year	48,020
5 <sup>th</sup> Fiscal Year	15,786
Thereafter	0
Total	\$ 16,376

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2226: City of Hines

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00434927%

Employer's proportionate share at MD 0.00442819%

Employer's proportionate share of system NPL/(A) at prior MD \$ 520,455

**Employer's proportionate share of system NPL/(A) at MD \$ 678,045**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,202,454

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 239,139

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 102,306

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,028  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (30,061)

**Employer's Total Pension Expense/(Income) \$ 77,273**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,914	\$ 4,228
Changes of assumptions	\$ 106,389	\$ 972
Net difference between projected and actual earnings on investments	\$ 0	\$ 121,221
Changes in proportionate share	\$ 35,358	\$ 32,566
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 97,246
Total (prior to post-MD contributions)	\$ 174,661	\$ 256,233
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (81,572)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (11,156)
2 <sup>nd</sup> Fiscal Year	(40,450)
3 <sup>rd</sup> Fiscal Year	(70,308)
4 <sup>th</sup> Fiscal Year	44,877
5 <sup>th</sup> Fiscal Year	(4,536)
Thereafter	0
Total	\$ (81,572)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2227: Town Of Bonanza

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2228: City of Turner

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00549622%

Employer's proportionate share at MD 0.00574442%

Employer's proportionate share of system NPL/(A) at prior MD \$ 657,704

**Employer's proportionate share of system NPL/(A) at MD \$ 879,586**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,559,870

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 310,220

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 132,715

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 32,800
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,111)

**Employer's Total Pension Expense/(Income) \$ 154,404**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 42,697	\$ 5,485
Changes of assumptions	\$ 138,012	\$ 1,261
Net difference between projected and actual earnings on investments	\$ 0	\$ 157,253
Changes in proportionate share	\$ 73,605	\$ 16,029
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,390	\$ 68,494
Total (prior to post-MD contributions)	\$ 259,704	\$ 248,522
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,182

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 25,024
2 <sup>nd</sup> Fiscal Year	(17,771)
3 <sup>rd</sup> Fiscal Year	(66,709)
4 <sup>th</sup> Fiscal Year	71,927
5 <sup>th</sup> Fiscal Year	(1,289)
Thereafter	0
Total	\$ 11,182

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2229: City of John Day

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00488133%  
Employer's proportionate share at MD 0.00627295%

Employer's proportionate share of system NPL/(A) at prior MD \$ 584,123  
**Employer's proportionate share of system NPL/(A) at MD \$ 960,515**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,703,389  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 338,763

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 144,926  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,050  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (55,994)

**Employer's Total Pension Expense/(Income) \$ 89,982**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 46,625	\$ 5,990
Changes of assumptions	\$ 150,710	\$ 1,377
Net difference between projected and actual earnings on investments	\$ 0	\$ 171,721
Changes in proportionate share	\$ 237,129	\$ 126,474
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 184,841
Total (prior to post-MD contributions)	\$ 434,464	\$ 490,403
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (55,939)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (14,348)
2 <sup>nd</sup> Fiscal Year	(54,021)
3 <sup>rd</sup> Fiscal Year	(83,389)
4 <sup>th</sup> Fiscal Year	88,740
5 <sup>th</sup> Fiscal Year	7,078
Thereafter	0
Total	\$ (55,939)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2231: City of Banks

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00381115%

Employer's proportionate share at MD 0.00366899%

Employer's proportionate share of system NPL/(A) at prior MD \$ 456,060

**Employer's proportionate share of system NPL/(A) at MD \$ 561,796**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 996,297

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 198,139

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 84,766

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 34,566
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (27,963)

**Employer's Total Pension Expense/(Income) \$ 91,369**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,271	\$ 3,503
Changes of assumptions	\$ 88,149	\$ 805
Net difference between projected and actual earnings on investments	\$ 0	\$ 100,438
Changes in proportionate share	\$ 123,075	\$ 21,055
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 90,019
Total (prior to post-MD contributions)	\$ 238,495	\$ 215,820
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,675

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 24,786
2 <sup>nd</sup> Fiscal Year	4,208
3 <sup>rd</sup> Fiscal Year	(37,590)
4 <sup>th</sup> Fiscal Year	38,414
5 <sup>th</sup> Fiscal Year	(7,145)
Thereafter	0
Total	\$ 22,675

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2232: City of Joseph

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00222876%

Employer's proportionate share at MD 0.00206118%

Employer's proportionate share of system NPL/(A) at prior MD \$ 266,704

**Employer's proportionate share of system NPL/(A) at MD \$ 315,608**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 559,704

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 111,311

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 47,620

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,146
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,616)

**Employer's Total Pension Expense/(Income) \$ 49,150**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,320	\$ 1,968
Changes of assumptions	\$ 49,521	\$ 452
Net difference between projected and actual earnings on investments	\$ 0	\$ 56,425
Changes in proportionate share	\$ 107,738	\$ 45,526
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,887	\$ 32,990
Total (prior to post-MD contributions)	\$ 181,466	\$ 137,361
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 44,105

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 13,302
2 <sup>nd</sup> Fiscal Year	11,517
3 <sup>rd</sup> Fiscal Year	(3,479)
4 <sup>th</sup> Fiscal Year	28,108
5 <sup>th</sup> Fiscal Year	(5,344)
Thereafter	0
Total	\$ 44,105

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2233: City of Lafayette

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00469506%  
Employer's proportionate share at MD 0.00548351%

Employer's proportionate share of system NPL/(A) at prior MD \$ 561,833  
**Employer's proportionate share of system NPL/(A) at MD \$ 839,635**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,489,021  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 296,130

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 126,687  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,579  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (27,082)  
**Employer's Total Pension Expense/(Income) \$ 112,184**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 40,758	\$ 5,236
Changes of assumptions	\$ 131,743	\$ 1,204
Net difference between projected and actual earnings on investments	\$ 0	\$ 150,111
Changes in proportionate share	\$ 196,765	\$ 116,571
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,433	\$ 107,817
Total (prior to post-MD contributions)	\$ 373,699	\$ 380,939
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,240)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,171)
2 <sup>nd</sup> Fiscal Year	(5,044)
3 <sup>rd</sup> Fiscal Year	(71,011)
4 <sup>th</sup> Fiscal Year	67,111
5 <sup>th</sup> Fiscal Year	3,875
Thereafter	0
Total	\$ (7,240)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2234: City of Aumsville

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01117414%

Employer's proportionate share at MD 0.01178738%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,337,151

**Employer's proportionate share of system NPL/(A) at MD \$ 1,804,884**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,200,806

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 636,562

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 272,327

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 73,145
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (62,807)

**Employer's Total Pension Expense/(Income) \$ 282,665**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 87,613	\$ 11,256
Changes of assumptions	\$ 283,196	\$ 2,587
Net difference between projected and actual earnings on investments	\$ 0	\$ 322,678
Changes in proportionate share	\$ 248,983	\$ 42,260
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 213,216
Total (prior to post-MD contributions)	\$ 619,792	\$ 591,997
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 27,795

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 26,317
2 <sup>nd</sup> Fiscal Year	(27,338)
3 <sup>rd</sup> Fiscal Year	(115,532)
4 <sup>th</sup> Fiscal Year	151,491
5 <sup>th</sup> Fiscal Year	(7,144)
Thereafter	0
Total	\$ 27,795

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2235: City of Amity

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00111812%  
Employer's proportionate share at MD 0.00249525%

Employer's proportionate share of system NPL/(A) at prior MD \$ 133,800  
**Employer's proportionate share of system NPL/(A) at MD \$ 382,073**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 677,573  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 134,753

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 57,648  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,578  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (25,472)

**Employer's Total Pension Expense/(Income) \$ 38,754**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,547	\$ 2,383
Changes of assumptions	\$ 59,949	\$ 548
Net difference between projected and actual earnings on investments	\$ 0	\$ 68,307
Changes in proportionate share	\$ 190,418	\$ 89,290
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,555	\$ 80,088
Total (prior to post-MD contributions)	\$ 271,469	\$ 240,616
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 30,853

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (9,136)
2 <sup>nd</sup> Fiscal Year	(9,678)
3 <sup>rd</sup> Fiscal Year	(19,251)
4 <sup>th</sup> Fiscal Year	54,429
5 <sup>th</sup> Fiscal Year	14,490
Thereafter	0
Total	\$ 30,853

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2236: City of Creswell

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00995722%  
Employer's proportionate share at MD 0.01094274%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,191,529  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,675,553**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,971,448  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 590,948

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 252,813  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 69,936  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (37,640)  
**Employer's Total Pension Expense/(Income) \$ 285,109**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 81,335	\$ 10,449
Changes of assumptions	\$ 262,903	\$ 2,402
Net difference between projected and actual earnings on investments	\$ 0	\$ 299,556
Changes in proportionate share	\$ 207,489	\$ 52,283
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,045	\$ 166,915
Total (prior to post-MD contributions)	\$ 566,772	\$ 531,605
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 35,167

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 35,918
2 <sup>nd</sup> Fiscal Year	(35,094)
3 <sup>rd</sup> Fiscal Year	(117,164)
4 <sup>th</sup> Fiscal Year	148,745
5 <sup>th</sup> Fiscal Year	2,762
Thereafter	0
Total	\$ 35,167

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2237: City of Troutdale

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02964976%  
Employer's proportionate share at MD 0.03346293%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,548,033  
**Employer's proportionate share of system NPL/(A) at MD \$ 5,123,846**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,086,698  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,807,122

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 773,104  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 245,313  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (226,869)

**Employer's Total Pension Expense/(Income) \$ 791,548**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 248,721	\$ 31,953
Changes of assumptions	\$ 803,959	\$ 7,345
Net difference between projected and actual earnings on investments	\$ 0	\$ 916,045
Changes in proportionate share	\$ 1,507,430	\$ 91,523
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 798,491
Total (prior to post-MD contributions)	\$ 2,560,110	\$ 1,845,357
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 714,753

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 251,017
2 <sup>nd</sup> Fiscal Year	98,772
3 <sup>rd</sup> Fiscal Year	(161,435)
4 <sup>th</sup> Fiscal Year	523,419
5 <sup>th</sup> Fiscal Year	2,981
Thereafter	0
Total	\$ 714,753

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2238: City of Warrenton

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02975192%  
Employer's proportionate share at MD 0.03007337%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,560,258  
**Employer's proportionate share of system NPL/(A) at MD \$ 4,604,836**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,166,279  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,624,073

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 694,794  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (53,241)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (95,643)  
**Employer's Total Pension Expense/(Income) \$ 545,910**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 223,528	\$ 28,717
Changes of assumptions	\$ 722,524	\$ 6,601
Net difference between projected and actual earnings on investments	\$ 0	\$ 823,256
Changes in proportionate share	\$ 295,365	\$ 368,572
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,470	\$ 477,565
Total (prior to post-MD contributions)	\$ 1,261,887	\$ 1,704,711
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (442,824)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (64,073)
2 <sup>nd</sup> Fiscal Year	(152,851)
3 <sup>rd</sup> Fiscal Year	(473,943)
4 <sup>th</sup> Fiscal Year	280,172
5 <sup>th</sup> Fiscal Year	(32,129)
Thereafter	0
Total	\$ (442,824)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2240: City of Wilsonville

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.09470623%  
Employer's proportionate share at MD 0.09811370%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,333,002  
**Employer's proportionate share of system NPL/(A) at MD \$ 15,023,176**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 26,642,303  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,298,503

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,266,749  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (102,526)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 500,970

**Employer's Total Pension Expense/(Income) \$ 2,665,193**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 729,254	\$ 93,687
Changes of assumptions	\$ 2,357,217	\$ 21,536
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,685,853
Changes in proportionate share	\$ 1,390,735	\$ 839,389
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,906,776	\$ 1,569,960
Total (prior to post-MD contributions)	\$ 6,383,982	\$ 5,210,425
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,173,557

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 760,859
2 <sup>nd</sup> Fiscal Year	284,866
3 <sup>rd</sup> Fiscal Year	(941,741)
4 <sup>th</sup> Fiscal Year	1,155,954
5 <sup>th</sup> Fiscal Year	(86,380)
Thereafter	0
Total	\$ 1,173,557

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2241: City of Bay City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00355133%  
Employer's proportionate share at MD 0.00457007%

Employer's proportionate share of system NPL/(A) at prior MD \$ 424,969  
**Employer's proportionate share of system NPL/(A) at MD \$ 699,769**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,240,981  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 246,801

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 105,584  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 31,664  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (23,874)  
**Employer's Total Pension Expense/(Income) \$ 113,374**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,968	\$ 4,364
Changes of assumptions	\$ 109,798	\$ 1,003
Net difference between projected and actual earnings on investments	\$ 0	\$ 125,105
Changes in proportionate share	\$ 196,991	\$ 109,815
Differences between employer contributions and employer's proportionate share of system contributions	\$ 129	\$ 74,940
Total (prior to post-MD contributions)	\$ 340,886	\$ 315,227
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 25,659

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 11,439
2 <sup>nd</sup> Fiscal Year	(5,076)
3 <sup>rd</sup> Fiscal Year	(57,690)
4 <sup>th</sup> Fiscal Year	66,335
5 <sup>th</sup> Fiscal Year	10,650
Thereafter	0
Total	\$ 25,659

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2242: City of Gaston

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,156

**Employer's Total Pension Expense/(Income) \$ 7,156**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,461	\$ 0
Total (prior to post-MD contributions)	\$ 16,461	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,461

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 7,156
2 <sup>nd</sup> Fiscal Year	7,156
3 <sup>rd</sup> Fiscal Year	2,149
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 16,461

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2243: City Of Brownsville

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00275158%

Employer's proportionate share at MD 0.00254117%

Employer's proportionate share of system NPL/(A) at prior MD \$ 329,267

**Employer's proportionate share of system NPL/(A) at MD \$ 389,104**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 690,042
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 137,233

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 58,709
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,820)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (56,032)

**Employer's Total Pension Expense/(Income) \$ (10,143)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,888	\$ 2,427
Changes of assumptions	\$ 61,053	\$ 558
Net difference between projected and actual earnings on investments	\$ 0	\$ 69,564
Changes in proportionate share	\$ 67,792	\$ 62,620
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 156,311
Total (prior to post-MD contributions)	\$ 147,733	\$ 291,480
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (143,747)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (37,540)
2 <sup>nd</sup> Fiscal Year	(49,246)
3 <sup>rd</sup> Fiscal Year	(55,766)
4 <sup>th</sup> Fiscal Year	10,449
5 <sup>th</sup> Fiscal Year	(11,645)
Thereafter	0
Total	\$ (143,747)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2244: City of Lakeside

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00103199%  
Employer's proportionate share at MD 0.00156292%

Employer's proportionate share of system NPL/(A) at prior MD \$ 123,493  
**Employer's proportionate share of system NPL/(A) at MD \$ 239,314**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 424,403  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 84,403

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 36,109  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (29,619)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (18,135)  
**Employer's Total Pension Expense/(Income) \$ (11,645)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,617	\$ 1,492
Changes of assumptions	\$ 37,550	\$ 343
Net difference between projected and actual earnings on investments	\$ 0	\$ 42,785
Changes in proportionate share	\$ 72,722	\$ 58,918
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 56,367
Total (prior to post-MD contributions)	\$ 121,889	\$ 159,905
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (38,016)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (27,062)
2 <sup>nd</sup> Fiscal Year	(18,067)
3 <sup>rd</sup> Fiscal Year	(20,923)
4 <sup>th</sup> Fiscal Year	24,379
5 <sup>th</sup> Fiscal Year	3,656
Thereafter	0
Total	\$ (38,016)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2245: City of Dundee

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00508622%  
Employer's proportionate share at MD 0.00507583%

Employer's proportionate share of system NPL/(A) at prior MD \$ 608,641  
**Employer's proportionate share of system NPL/(A) at MD \$ 777,211**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,378,317  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 274,114

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 117,268  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (55,398)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 56,254

**Employer's Total Pension Expense/(Income) \$ 118,124**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,727	\$ 4,847
Changes of assumptions	\$ 121,949	\$ 1,114
Net difference between projected and actual earnings on investments	\$ 0	\$ 138,950
Changes in proportionate share	\$ 8,736	\$ 189,389
Differences between employer contributions and employer's proportionate share of system contributions	\$ 248,543	\$ 68,314
Total (prior to post-MD contributions)	\$ 416,955	\$ 402,614
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,341

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 12,848
2 <sup>nd</sup> Fiscal Year	(10,733)
3 <sup>rd</sup> Fiscal Year	(47,348)
4 <sup>th</sup> Fiscal Year	64,416
5 <sup>th</sup> Fiscal Year	(4,842)
Thereafter	0
Total	\$ 14,341

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2246: City of Merrill

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00050162%  
Employer's proportionate share at MD 0.00057361%

Employer's proportionate share of system NPL/(A) at prior MD \$ 60,026  
**Employer's proportionate share of system NPL/(A) at MD \$ 87,831**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 155,761
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 30,977

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,252
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,254
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,049)

**Employer's Total Pension Expense/(Income) \$ 9,457**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,263	\$ 548
Changes of assumptions	\$ 13,781	\$ 126
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,703
Changes in proportionate share	\$ 18,948	\$ 9,785
Differences between employer contributions and employer's proportionate share of system contributions	\$ 219	\$ 17,165
Total (prior to post-MD contributions)	\$ 37,211	\$ 43,327
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,116)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,231)
2 <sup>nd</sup> Fiscal Year	(4,360)
3 <sup>rd</sup> Fiscal Year	(6,509)
4 <sup>th</sup> Fiscal Year	7,350
5 <sup>th</sup> Fiscal Year	(365)
Thereafter	0
Total	\$ (6,116)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2247: City of Malin

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00069489%

Employer's proportionate share at MD 0.00049335%

Employer's proportionate share of system NPL/(A) at prior MD \$ 83,154

**Employer's proportionate share of system NPL/(A) at MD \$ 75,542**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 133,967

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 26,643

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,398

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,130)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,234

**Employer's Total Pension Expense/(Income) \$ (498)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,667	\$ 471
Changes of assumptions	\$ 11,853	\$ 108
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,505
Changes in proportionate share	\$ 13,549	\$ 61,543
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,779	\$ 748
Total (prior to post-MD contributions)	\$ 47,848	\$ 76,375
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,527)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (10,354)
2 <sup>nd</sup> Fiscal Year	(13,000)
3 <sup>rd</sup> Fiscal Year	(7,459)
4 <sup>th</sup> Fiscal Year	4,548
5 <sup>th</sup> Fiscal Year	(2,263)
Thereafter	0
Total	\$ (28,527)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2248: City of Fossil

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00109787%

Employer's proportionate share at MD 0.00079957%

Employer's proportionate share of system NPL/(A) at prior MD \$ 131,376

**Employer's proportionate share of system NPL/(A) at MD \$ 122,430**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 217,119

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 43,180

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,473

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,939)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (15,366)

**Employer's Total Pension Expense/(Income) \$ 1,168**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,943	\$ 763
Changes of assumptions	\$ 19,210	\$ 176
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,888
Changes in proportionate share	\$ 30,342	\$ 44,890
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 44,163
Total (prior to post-MD contributions)	\$ 55,495	\$ 111,880
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (56,385)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (14,684)
2 <sup>nd</sup> Fiscal Year	(13,731)
3 <sup>rd</sup> Fiscal Year	(19,880)
4 <sup>th</sup> Fiscal Year	(1,762)
5 <sup>th</sup> Fiscal Year	(6,328)
Thereafter	0
Total	\$ (56,385)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2249: City of Phoenix

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00979857%  
Employer's proportionate share at MD 0.00889090%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,172,544  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,361,375**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,414,281  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 480,142

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 205,409  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (44,214)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (86,255)

**Employer's Total Pension Expense/(Income) \$ 74,940**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 66,084	\$ 8,490
Changes of assumptions	\$ 213,607	\$ 1,952
Net difference between projected and actual earnings on investments	\$ 0	\$ 243,388
Changes in proportionate share	\$ 100,699	\$ 216,053
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 246,784
Total (prior to post-MD contributions)	\$ 380,390	\$ 716,667
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (336,277)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (53,581)
2 <sup>nd</sup> Fiscal Year	(110,332)
3 <sup>rd</sup> Fiscal Year	(191,423)
4 <sup>th</sup> Fiscal Year	45,800
5 <sup>th</sup> Fiscal Year	(26,740)
Thereafter	0
Total	\$ (336,277)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2250: City of Gold Beach

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00420696%  
Employer's proportionate share at MD 0.00558534%

Employer's proportionate share of system NPL/(A) at prior MD \$ 503,425  
**Employer's proportionate share of system NPL/(A) at MD \$ 855,228**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,516,672
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 301,629

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 129,040
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 23,828
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 28,706

**Employer's Total Pension Expense/(Income) \$ 181,574**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,514	\$ 5,333
Changes of assumptions	\$ 134,190	\$ 1,226
Net difference between projected and actual earnings on investments	\$ 0	\$ 152,898
Changes in proportionate share	\$ 237,979	\$ 100,224
Differences between employer contributions and employer's proportionate share of system contributions	\$ 68,124	\$ 59,382
Total (prior to post-MD contributions)	\$ 481,807	\$ 319,063
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 162,744

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 58,032
2 <sup>nd</sup> Fiscal Year	31,419
3 <sup>rd</sup> Fiscal Year	(39,518)
4 <sup>th</sup> Fiscal Year	96,532
5 <sup>th</sup> Fiscal Year	16,279
Thereafter	0
Total	\$ 162,744

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2251: City of Rogue River

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00746417%

Employer's proportionate share at MD 0.00774837%

Employer's proportionate share of system NPL/(A) at prior MD \$ 893,198

**Employer's proportionate share of system NPL/(A) at MD \$ 1,186,431**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,104,033
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 418,441

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 179,013
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,429)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,367)

**Employer's Total Pension Expense/(Income) \$ 165,217**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 57,592	\$ 7,399
Changes of assumptions	\$ 186,157	\$ 1,701
Net difference between projected and actual earnings on investments	\$ 0	\$ 212,111
Changes in proportionate share	\$ 55,329	\$ 75,576
Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,026	\$ 88,889
Total (prior to post-MD contributions)	\$ 328,104	\$ 385,676
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (57,572)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,596)
2 <sup>nd</sup> Fiscal Year	(46,005)
3 <sup>rd</sup> Fiscal Year	(98,825)
4 <sup>th</sup> Fiscal Year	94,833
5 <sup>th</sup> Fiscal Year	(1,979)
Thereafter	0
Total	\$ (57,572)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2252: City of Dayton

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00436449%

Employer's proportionate share at MD 0.00507136%

Employer's proportionate share of system NPL/(A) at prior MD \$ 522,276

**Employer's proportionate share of system NPL/(A) at MD \$ 776,527**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,377,103

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 273,872

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 117,165

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 50,458
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (35,973)

**Employer's Total Pension Expense/(Income) \$ 131,650**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,694	\$ 4,843
Changes of assumptions	\$ 121,841	\$ 1,113
Net difference between projected and actual earnings on investments	\$ 0	\$ 138,828
Changes in proportionate share	\$ 192,173	\$ 20,967
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 115,440
Total (prior to post-MD contributions)	\$ 351,708	\$ 281,191
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 70,517

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 16,981
2 <sup>nd</sup> Fiscal Year	12,183
3 <sup>rd</sup> Fiscal Year	(36,990)
4 <sup>th</sup> Fiscal Year	75,095
5 <sup>th</sup> Fiscal Year	3,249
Thereafter	0
Total	\$ 70,517

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2253: Town of Butte Falls

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00088536%

Employer's proportionate share at MD 0.00115815%

Employer's proportionate share of system NPL/(A) at prior MD \$ 105,946

**Employer's proportionate share of system NPL/(A) at MD \$ 177,336**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 314,490
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 62,544

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 26,757
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 25,464
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,675)

**Employer's Total Pension Expense/(Income) \$ 43,546**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,608	\$ 1,106
Changes of assumptions	\$ 27,825	\$ 254
Net difference between projected and actual earnings on investments	\$ 0	\$ 31,704
Changes in proportionate share	\$ 72,058	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 65	\$ 35,243
Total (prior to post-MD contributions)	\$ 108,556	\$ 68,307
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 40,249

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 17,742
2 <sup>nd</sup> Fiscal Year	9,571
3 <sup>rd</sup> Fiscal Year	(6,419)
4 <sup>th</sup> Fiscal Year	18,086
5 <sup>th</sup> Fiscal Year	1,269
Thereafter	0
Total	\$ 40,249

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2254: City of Shady Cove

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00136028%

Employer's proportionate share at MD 0.00136183%

Employer's proportionate share of system NPL/(A) at prior MD \$ 162,778

**Employer's proportionate share of system NPL/(A) at MD \$ 208,523**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 369,798

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 73,544

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 31,463

▪ Net amortization of employer-specific deferred amounts from:  
     ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,046  
     ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (21,045)

**Employer's Total Pension Expense/(Income) \$ 18,464**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,122	\$ 1,300
Changes of assumptions	\$ 32,718	\$ 299
Net difference between projected and actual earnings on investments	\$ 0	\$ 37,280
Changes in proportionate share	\$ 40,703	\$ 42,992
Differences between employer contributions and employer's proportionate share of system contributions	\$ 452	\$ 71,351
Total (prior to post-MD contributions)	\$ 83,995	\$ 153,222
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (69,227)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (11,788)
2 <sup>nd</sup> Fiscal Year	(19,667)
3 <sup>rd</sup> Fiscal Year	(37,516)
4 <sup>th</sup> Fiscal Year	3,319
5 <sup>th</sup> Fiscal Year	(3,575)
Thereafter	0
Total	\$ (69,227)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2255: Town of Canyon City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00161214%  
Employer's proportionate share at MD 0.00162689%

Employer's proportionate share of system NPL/(A) at prior MD \$ 192,916  
**Employer's proportionate share of system NPL/(A) at MD \$ 249,110**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 441,774  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 87,858

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 37,587  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 712  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,504)  
**Employer's Total Pension Expense/(Income) \$ 27,795**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,092	\$ 1,553
Changes of assumptions	\$ 39,087	\$ 357
Net difference between projected and actual earnings on investments	\$ 0	\$ 44,536
Changes in proportionate share	\$ 10,978	\$ 6,485
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 39,769
Total (prior to post-MD contributions)	\$ 62,157	\$ 92,700
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (30,543)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,871)
2 <sup>nd</sup> Fiscal Year	(12,625)
3 <sup>rd</sup> Fiscal Year	(24,482)
4 <sup>th</sup> Fiscal Year	15,295
5 <sup>th</sup> Fiscal Year	(2,861)
Thereafter	0
Total	\$ (30,543)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2256: City of Jordan Valley

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 349

**Employer's Total Pension Expense/(Income) \$ 349**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 802	\$ 0
Total (prior to post-MD contributions)	\$ 802	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 802

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 349
2 <sup>nd</sup> Fiscal Year	349
3 <sup>rd</sup> Fiscal Year	104
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 802

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2257: City of Culver

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00276135%

Employer's proportionate share at MD 0.00259043%

Employer's proportionate share of system NPL/(A) at prior MD \$ 330,436

**Employer's proportionate share of system NPL/(A) at MD \$ 396,647**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 703,419

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 139,893

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 59,847

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,667
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (19,264)

**Employer's Total Pension Expense/(Income) \$ 47,250**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,254	\$ 2,474
Changes of assumptions	\$ 62,236	\$ 569
Net difference between projected and actual earnings on investments	\$ 0	\$ 70,913
Changes in proportionate share	\$ 33,872	\$ 36,644
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 57,405
Total (prior to post-MD contributions)	\$ 115,362	\$ 168,005
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (52,643)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (8,627)
2 <sup>nd</sup> Fiscal Year	(22,266)
3 <sup>rd</sup> Fiscal Year	(39,795)
4 <sup>th</sup> Fiscal Year	23,413
5 <sup>th</sup> Fiscal Year	(5,366)
Thereafter	0
Total	\$ (52,643)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2258: City of Adair Village

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00268118%  
Employer's proportionate share at MD 0.00289081%

Employer's proportionate share of system NPL/(A) at prior MD \$ 320,843  
**Employer's proportionate share of system NPL/(A) at MD \$ 442,641**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 784,986  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 156,114

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 66,787  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,454  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,783)  
**Employer's Total Pension Expense/(Income) \$ 74,458**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,487	\$ 2,760
Changes of assumptions	\$ 69,453	\$ 635
Net difference between projected and actual earnings on investments	\$ 0	\$ 79,136
Changes in proportionate share	\$ 64,774	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 202	\$ 45,176
Total (prior to post-MD contributions)	\$ 155,916	\$ 127,707
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 28,209

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 14,842
2 <sup>nd</sup> Fiscal Year	368
3 <sup>rd</sup> Fiscal Year	(25,820)
4 <sup>th</sup> Fiscal Year	39,137
5 <sup>th</sup> Fiscal Year	(318)
Thereafter	0
Total	\$ 28,209

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2259: Town Of Hammond

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2260: City of Riddle

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00292960%

Employer's proportionate share at MD 0.00307354%

Employer's proportionate share of system NPL/(A) at prior MD \$ 350,570

**Employer's proportionate share of system NPL/(A) at MD \$ 470,621**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 834,605
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 165,983

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 71,009
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,784)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,638)

**Employer's Total Pension Expense/(Income) \$ 54,587**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,845	\$ 2,935
Changes of assumptions	\$ 73,843	\$ 675
Net difference between projected and actual earnings on investments	\$ 0	\$ 84,138
Changes in proportionate share	\$ 47,149	\$ 55,581
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,325	\$ 43,796
Total (prior to post-MD contributions)	\$ 147,162	\$ 187,125
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (39,963)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (13,706)
2 <sup>nd</sup> Fiscal Year	(27,267)
3 <sup>rd</sup> Fiscal Year	(37,573)
4 <sup>th</sup> Fiscal Year	39,652
5 <sup>th</sup> Fiscal Year	(1,069)
Thereafter	0
Total	\$ (39,963)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2261: City of Waldport

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00471231%

Employer's proportionate share at MD 0.00486651%

Employer's proportionate share of system NPL/(A) at prior MD \$ 563,898

**Employer's proportionate share of system NPL/(A) at MD \$ 745,160**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,321,477

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 262,810

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 112,432

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 50,309
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,927)

**Employer's Total Pension Expense/(Income) \$ 149,814**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 36,172	\$ 4,647
Changes of assumptions	\$ 116,920	\$ 1,068
Net difference between projected and actual earnings on investments	\$ 0	\$ 133,220
Changes in proportionate share	\$ 139,051	\$ 12,451
Differences between employer contributions and employer's proportionate share of system contributions	\$ 720	\$ 61,429
Total (prior to post-MD contributions)	\$ 292,863	\$ 212,815
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 80,048

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 30,843
2 <sup>nd</sup> Fiscal Year	17,544
3 <sup>rd</sup> Fiscal Year	(32,885)
4 <sup>th</sup> Fiscal Year	66,649
5 <sup>th</sup> Fiscal Year	(2,103)
Thereafter	0
Total	\$ 80,048

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2262: City of Dufur

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00157303%  
Employer's proportionate share at MD 0.00153317%

Employer's proportionate share of system NPL/(A) at prior MD \$ 188,236  
**Employer's proportionate share of system NPL/(A) at MD \$ 234,759**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 416,325  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 82,797

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 35,421  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,085  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,887)  
**Employer's Total Pension Expense/(Income) \$ 28,619**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,396	\$ 1,464
Changes of assumptions	\$ 36,835	\$ 337
Net difference between projected and actual earnings on investments	\$ 0	\$ 41,970
Changes in proportionate share	\$ 13,602	\$ 5,912
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 41,148
Total (prior to post-MD contributions)	\$ 61,833	\$ 90,831
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,998)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,720)
2 <sup>nd</sup> Fiscal Year	(13,152)
3 <sup>rd</sup> Fiscal Year	(25,242)
4 <sup>th</sup> Fiscal Year	13,726
5 <sup>th</sup> Fiscal Year	(2,610)
Thereafter	0
Total	\$ (28,998)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2263: City of La Grande

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02295236%  
Employer's proportionate share at MD 0.02508316%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,746,590  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,840,735**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,811,211  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,354,584

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 579,503  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (69,243)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (108,308)  
**Employer's Total Pension Expense/(Income) \$ 401,952**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 186,437	\$ 23,952
Changes of assumptions	\$ 602,632	\$ 5,506
Net difference between projected and actual earnings on investments	\$ 0	\$ 686,649
Changes in proportionate share	\$ 341,270	\$ 411,898
Differences between employer contributions and employer's proportionate share of system contributions	\$ 52,131	\$ 470,127
Total (prior to post-MD contributions)	\$ 1,182,470	\$ 1,598,132
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (415,662)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (113,017)
2 <sup>nd</sup> Fiscal Year	(181,061)
3 <sup>rd</sup> Fiscal Year	(391,363)
4 <sup>th</sup> Fiscal Year	272,989
5 <sup>th</sup> Fiscal Year	(3,209)
Thereafter	0
Total	\$ (415,662)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2264: City of Gervais

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00507239%

Employer's proportionate share at MD 0.00606283%

Employer's proportionate share of system NPL/(A) at prior MD \$ 606,987

**Employer's proportionate share of system NPL/(A) at MD \$ 928,341**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,646,332

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 327,415

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 140,071

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 60,574
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,053)

**Employer's Total Pension Expense/(Income) \$ 191,592**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 45,063	\$ 5,789
Changes of assumptions	\$ 145,662	\$ 1,331
Net difference between projected and actual earnings on investments	\$ 0	\$ 165,969
Changes in proportionate share	\$ 270,196	\$ 14,465
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,593	\$ 75,390
Total (prior to post-MD contributions)	\$ 471,514	\$ 262,944
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 208,570

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 66,439
2 <sup>nd</sup> Fiscal Year	36,896
3 <sup>rd</sup> Fiscal Year	(13,974)
4 <sup>th</sup> Fiscal Year	110,352
5 <sup>th</sup> Fiscal Year	8,857
Thereafter	0
Total	\$ 208,570

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2265: City of Westfir

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00015621%  
Employer's proportionate share at MD 0.00038028%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,693  
**Employer's proportionate share of system NPL/(A) at MD \$ 58,228**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 103,263  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 20,537

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,786  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,935)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,250)  
**Employer's Total Pension Expense/(Income) \$ 1,601**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,827	\$ 363
Changes of assumptions	\$ 9,136	\$ 83
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,410
Changes in proportionate share	\$ 60,682	\$ 73,674
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,095	\$ 17,614
Total (prior to post-MD contributions)	\$ 74,740	\$ 102,144
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (27,404)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,459)
2 <sup>nd</sup> Fiscal Year	(9,122)
3 <sup>rd</sup> Fiscal Year	(18,426)
4 <sup>th</sup> Fiscal Year	1,231
5 <sup>th</sup> Fiscal Year	2,371
Thereafter	0
Total	\$ (27,404)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2266: City of Irrigon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00533710%  
Employer's proportionate share at MD 0.00531555%

Employer's proportionate share of system NPL/(A) at prior MD \$ 638,663  
**Employer's proportionate share of system NPL/(A) at MD \$ 813,917**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,443,412  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 287,059

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 122,807  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,880  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (19,972)

**Employer's Total Pension Expense/(Income) \$ 110,715**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 39,509	\$ 5,076
Changes of assumptions	\$ 127,708	\$ 1,167
Net difference between projected and actual earnings on investments	\$ 0	\$ 145,513
Changes in proportionate share	\$ 61,086	\$ 24,790
Differences between employer contributions and employer's proportionate share of system contributions	\$ 179	\$ 87,565
Total (prior to post-MD contributions)	\$ 228,482	\$ 264,111
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (35,629)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,827
2 <sup>nd</sup> Fiscal Year	(23,294)
3 <sup>rd</sup> Fiscal Year	(64,521)
4 <sup>th</sup> Fiscal Year	57,960
5 <sup>th</sup> Fiscal Year	(7,600)
Thereafter	0
Total	\$ (35,629)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2267: City of Independence

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.03592788%  
Employer's proportionate share at MD 0.03750261%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,299,303  
**Employer's proportionate share of system NPL/(A) at MD \$ 5,742,402**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,183,653  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,025,280

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 866,433  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 181,159  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (171,723)  
**Employer's Total Pension Expense/(Income) \$ 875,869**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 278,747	\$ 35,811
Changes of assumptions	\$ 901,014	\$ 8,232
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,026,630
Changes in proportionate share	\$ 522,315	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 817	\$ 698,968
Total (prior to post-MD contributions)	\$ 1,702,893	\$ 1,769,641
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (66,748)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 78,739
2 <sup>nd</sup> Fiscal Year	(101,132)
3 <sup>rd</sup> Fiscal Year	(444,266)
4 <sup>th</sup> Fiscal Year	431,129
5 <sup>th</sup> Fiscal Year	(31,217)
Thereafter	0
Total	\$ (66,748)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2268: City of Harrisburg

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00683647%

Employer's proportionate share at MD 0.00637723%

Employer's proportionate share of system NPL/(A) at prior MD \$ 818,085

**Employer's proportionate share of system NPL/(A) at MD \$ 976,482**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,731,706

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 344,394

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 147,335

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (42,583)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (34,383)

**Employer's Total Pension Expense/(Income) \$ 70,369**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 47,400	\$ 6,090
Changes of assumptions	\$ 153,215	\$ 1,400
Net difference between projected and actual earnings on investments	\$ 0	\$ 174,576
Changes in proportionate share	\$ 27,798	\$ 229,970
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,190	\$ 116,965
Total (prior to post-MD contributions)	\$ 233,603	\$ 529,001
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (295,398)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (65,841)
2 <sup>nd</sup> Fiscal Year	(103,113)
3 <sup>rd</sup> Fiscal Year	(148,960)
4 <sup>th</sup> Fiscal Year	36,289
5 <sup>th</sup> Fiscal Year	(13,771)
Thereafter	0
Total	\$ (295,398)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2269: City of Durham

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00066522%

Employer's proportionate share at MD 0.00102077%

Employer's proportionate share of system NPL/(A) at prior MD \$ 79,603

**Employer's proportionate share of system NPL/(A) at MD \$ 156,300**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 277,185

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 55,125

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 23,583

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,158
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,143)

**Employer's Total Pension Expense/(Income) \$ 17,598**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,587	\$ 975
Changes of assumptions	\$ 24,524	\$ 224
Net difference between projected and actual earnings on investments	\$ 0	\$ 27,943
Changes in proportionate share	\$ 54,804	\$ 47,866
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,468	\$ 26,869
Total (prior to post-MD contributions)	\$ 89,383	\$ 103,877
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,494)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (4,632)
2 <sup>nd</sup> Fiscal Year	(11,292)
3 <sup>rd</sup> Fiscal Year	(17,448)
4 <sup>th</sup> Fiscal Year	15,400
5 <sup>th</sup> Fiscal Year	3,479
Thereafter	0
Total	\$ (14,494)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2270: City of Lyons

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00074347%  
Employer's proportionate share at MD 0.00066924%

Employer's proportionate share of system NPL/(A) at prior MD \$ 88,967  
**Employer's proportionate share of system NPL/(A) at MD \$ 102,474**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 181,729
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 36,141

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,462
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,679)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,182)

**Employer's Total Pension Expense/(Income) \$ 9,601**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,974	\$ 639
Changes of assumptions	\$ 16,079	\$ 147
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,320
Changes in proportionate share	\$ 2,523	\$ 17,880
Differences between employer contributions and employer's proportionate share of system contributions	\$ 58	\$ 8,381
Total (prior to post-MD contributions)	\$ 23,634	\$ 45,367
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,733)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (4,133)
2 <sup>nd</sup> Fiscal Year	(7,985)
3 <sup>rd</sup> Fiscal Year	(12,830)
4 <sup>th</sup> Fiscal Year	4,779
5 <sup>th</sup> Fiscal Year	(1,565)
Thereafter	0
Total	\$ (21,733)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2271: City of Columbia City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020  
Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00548477%  
Employer's proportionate share at MD 0.00502728%

Employer's proportionate share of system NPL/(A) at prior MD \$ 656,334  
**Employer's proportionate share of system NPL/(A) at MD \$ 769,777**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,365,134  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 271,492

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 116,147  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,350)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,989)  
**Employer's Total Pension Expense/(Income) \$ 77,808**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,366	\$ 4,800
Changes of assumptions	\$ 120,782	\$ 1,103
Net difference between projected and actual earnings on investments	\$ 0	\$ 137,621
Changes in proportionate share	\$ 26,523	\$ 119,408
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,192	\$ 74,929
Total (prior to post-MD contributions)	\$ 187,863	\$ 337,861
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (149,998)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (29,184)
2 <sup>nd</sup> Fiscal Year	(62,044)
3 <sup>rd</sup> Fiscal Year	(88,355)
4 <sup>th</sup> Fiscal Year	41,151
5 <sup>th</sup> Fiscal Year	(11,567)
Thereafter	0
Total	\$ (149,998)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2272: City of Aurora

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00238851%  
Employer's proportionate share at MD 0.00209228%

Employer's proportionate share of system NPL/(A) at prior MD \$ 285,821  
**Employer's proportionate share of system NPL/(A) at MD \$ 320,370**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 568,149  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 112,991

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 48,339  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 30,454  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (26,984)

**Employer's Total Pension Expense/(Income) \$ 51,809**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,551	\$ 1,998
Changes of assumptions	\$ 50,268	\$ 459
Net difference between projected and actual earnings on investments	\$ 0	\$ 57,276
Changes in proportionate share	\$ 116,699	\$ 60,056
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 85,922
Total (prior to post-MD contributions)	\$ 182,518	\$ 205,711
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (23,193)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,491)
2 <sup>nd</sup> Fiscal Year	635
3 <sup>rd</sup> Fiscal Year	(25,923)
4 <sup>th</sup> Fiscal Year	13,811
5 <sup>th</sup> Fiscal Year	(8,225)
Thereafter	0
Total	\$ (23,193)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2273: City of Silverton

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.02944014%

Employer's proportionate share at MD 0.02530562%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,522,948

**Employer's proportionate share of system NPL/(A) at MD \$ 3,874,798**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,871,619

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,366,597

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 584,643

▪ Net amortization of employer-specific deferred amounts from:  
     ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (239,094)  
     ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 41,177

**Employer's Total Pension Expense/(Income) \$ 386,726**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 188,090	\$ 24,164
Changes of assumptions	\$ 607,977	\$ 5,554
Net difference between projected and actual earnings on investments	\$ 0	\$ 692,739
Changes in proportionate share	\$ 292,599	\$ 1,016,331
Differences between employer contributions and employer's proportionate share of system contributions	\$ 279,984	\$ 309,947
Total (prior to post-MD contributions)	\$ 1,368,650	\$ 2,048,735
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (680,085)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (124,442)
2 <sup>nd</sup> Fiscal Year	(240,527)
3 <sup>rd</sup> Fiscal Year	(409,188)
4 <sup>th</sup> Fiscal Year	180,052
5 <sup>th</sup> Fiscal Year	(85,981)
Thereafter	0
Total	\$ (680,085)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2274: City of Gold Hill

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00055967%  
Employer's proportionate share at MD 0.00097019%

Employer's proportionate share of system NPL/(A) at prior MD \$ 66,973  
**Employer's proportionate share of system NPL/(A) at MD \$ 148,556**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 263,450  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 52,394

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,415  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,140  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,901)

**Employer's Total Pension Expense/(Income) \$ 13,654**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,211	\$ 926
Changes of assumptions	\$ 23,309	\$ 213
Net difference between projected and actual earnings on investments	\$ 0	\$ 26,559
Changes in proportionate share	\$ 103,301	\$ 16,098
Differences between employer contributions and employer's proportionate share of system contributions	\$ 156	\$ 35,602
Total (prior to post-MD contributions)	\$ 133,977	\$ 79,398
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 54,579

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 6,947
2 <sup>nd</sup> Fiscal Year	12,701
3 <sup>rd</sup> Fiscal Year	7,138
4 <sup>th</sup> Fiscal Year	24,171
5 <sup>th</sup> Fiscal Year	3,621
Thereafter	0
Total	\$ 54,579

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2275: City of Toledo

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01641354%  
Employer's proportionate share at MD 0.01782059%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,964,123  
**Employer's proportionate share of system NPL/(A) at MD \$ 2,728,690**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,839,095  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 962,378

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 411,714  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,459  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (69,176)

**Employer's Total Pension Expense/(Income) \$ 360,997**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 132,456	\$ 17,017
Changes of assumptions	\$ 428,146	\$ 3,912
Net difference between projected and actual earnings on investments	\$ 0	\$ 487,837
Changes in proportionate share	\$ 371,211	\$ 85,921
Differences between employer contributions and employer's proportionate share of system contributions	\$ 143,838	\$ 423,304
Total (prior to post-MD contributions)	\$ 1,075,651	\$ 1,017,991
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 57,660

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 13,758
2 <sup>nd</sup> Fiscal Year	19,836
3 <sup>rd</sup> Fiscal Year	(181,667)
4 <sup>th</sup> Fiscal Year	214,159
5 <sup>th</sup> Fiscal Year	(8,425)
Thereafter	0
Total	\$ 57,660

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2276: City of Newport

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02656675%  
Employer's proportionate share at MD 0.02642047%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,179,105  
**Employer's proportionate share of system NPL/(A) at MD \$ 4,045,504**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,174,351  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,426,803

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 610,400  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (24,668)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (146,877)

**Employer's Total Pension Expense/(Income) \$ 438,855**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 196,377	\$ 25,229
Changes of assumptions	\$ 634,761	\$ 5,799
Net difference between projected and actual earnings on investments	\$ 0	\$ 723,258
Changes in proportionate share	\$ 133,190	\$ 481,379
Differences between employer contributions and employer's proportionate share of system contributions	\$ 626	\$ 528,382
Total (prior to post-MD contributions)	\$ 964,954	\$ 1,764,047
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (799,093)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (142,476)
2 <sup>nd</sup> Fiscal Year	(318,638)
3 <sup>rd</sup> Fiscal Year	(512,749)
4 <sup>th</sup> Fiscal Year	213,526
5 <sup>th</sup> Fiscal Year	(38,754)
Thereafter	0
Total	\$ (799,093)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2277: City Of Rajneeshpuram

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 0**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income)** **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2278: City of Springfield

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.30435216%  
Employer's proportionate share at MD 0.29993218%

Employer's proportionate share of system NPL/(A) at prior MD \$ 36,420,240  
**Employer's proportionate share of system NPL/(A) at MD \$ 45,925,635**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 81,445,140  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,197,448

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,929,419  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (120,149)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,715,871)  
**Employer's Total Pension Expense/(Income) \$ 5,093,399**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,229,319	\$ 286,401
Changes of assumptions	\$ 7,205,980	\$ 65,834
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,210,615
Changes in proportionate share	\$ 358,434	\$ 1,306,099
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 5,963,507
Total (prior to post-MD contributions)	\$ 9,793,733	\$ 15,832,456
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,038,723)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,209,404)
2 <sup>nd</sup> Fiscal Year	(2,401,905)
3 <sup>rd</sup> Fiscal Year	(4,712,581)
4 <sup>th</sup> Fiscal Year	2,768,796
5 <sup>th</sup> Fiscal Year	(483,628)
Thereafter	0
Total	\$ (6,038,723)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2279: City of Keizer

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.07541556%  
Employer's proportionate share at MD 0.08013432%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,024,588  
**Employer's proportionate share of system NPL/(A) at MD \$ 12,270,172**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,760,089  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,327,550

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,851,366  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 582,019  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (548,944)  
**Employer's Total Pension Expense/(Income) \$ 1,884,441**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 595,618	\$ 76,519
Changes of assumptions	\$ 1,925,256	\$ 17,589
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,193,669
Changes in proportionate share	\$ 1,963,140	\$ 143,877
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,017,334
Total (prior to post-MD contributions)	\$ 4,484,014	\$ 4,448,988
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 35,026

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 185,144
2 <sup>nd</sup> Fiscal Year	(226,591)
3 <sup>rd</sup> Fiscal Year	(855,501)
4 <sup>th</sup> Fiscal Year	989,164
5 <sup>th</sup> Fiscal Year	(57,190)
Thereafter	0
Total	\$ 35,026

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2280: City of Winston

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01209530%

Employer's proportionate share at MD 0.01416402%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,447,382

**Employer's proportionate share of system NPL/(A) at MD \$ 2,168,796**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,846,171

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 764,910

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 327,235

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 107,075
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (116,756)

**Employer's Total Pension Expense/(Income) \$ 317,554**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 105,278	\$ 13,525
Changes of assumptions	\$ 340,296	\$ 3,109
Net difference between projected and actual earnings on investments	\$ 0	\$ 387,739
Changes in proportionate share	\$ 471,086	\$ 6,090
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 374,307
Total (prior to post-MD contributions)	\$ 916,660	\$ 784,770
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 131,890

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 56,921
2 <sup>nd</sup> Fiscal Year	(5,535)
3 <sup>rd</sup> Fiscal Year	(128,887)
4 <sup>th</sup> Fiscal Year	202,265
5 <sup>th</sup> Fiscal Year	7,125
Thereafter	0
Total	\$ 131,890

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2281: City of Manzanita

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00740017%  
Employer's proportionate share at MD 0.00854465%

Employer's proportionate share of system NPL/(A) at prior MD \$ 885,540  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,308,357**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,320,259  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 461,443

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 197,409  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 30,192  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (36,273)

**Employer's Total Pension Expense/(Income) \$ 191,328**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 63,510	\$ 8,159
Changes of assumptions	\$ 205,288	\$ 1,876
Net difference between projected and actual earnings on investments	\$ 0	\$ 233,909
Changes in proportionate share	\$ 217,046	\$ 7,044
Differences between employer contributions and employer's proportionate share of system contributions	\$ 489	\$ 149,835
Total (prior to post-MD contributions)	\$ 486,333	\$ 400,823
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 85,510

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 41,917
2 <sup>nd</sup> Fiscal Year	(2,962)
3 <sup>rd</sup> Fiscal Year	(81,018)
4 <sup>th</sup> Fiscal Year	122,008
5 <sup>th</sup> Fiscal Year	5,566
Thereafter	0
Total	\$ 85,510

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2282: City of Eagle Point

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01056030%  
Employer's proportionate share at MD 0.01066083%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,263,696  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,632,387**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,894,897
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 575,724

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 246,300  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 33,578  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (69,422)  
**Employer's Total Pension Expense/(Income) \$ 210,456**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 79,239	\$ 10,180
Changes of assumptions	\$ 256,130	\$ 2,340
Net difference between projected and actual earnings on investments	\$ 0	\$ 291,839
Changes in proportionate share	\$ 168,803	\$ 7,317
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 260,464
Total (prior to post-MD contributions)	\$ 504,172	\$ 572,140
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (67,968)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (4,299)
2 <sup>nd</sup> Fiscal Year	(36,105)
3 <sup>rd</sup> Fiscal Year	(126,145)
4 <sup>th</sup> Fiscal Year	114,578
5 <sup>th</sup> Fiscal Year	(15,997)
Thereafter	0
Total	\$ (67,968)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2283: City of Maupin

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00292965%

Employer's proportionate share at MD 0.00443060%

Employer's proportionate share of system NPL/(A) at prior MD \$ 350,576

**Employer's proportionate share of system NPL/(A) at MD \$ 678,414**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,203,108

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 239,269

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 102,361

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 57,303
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (47,518)

**Employer's Total Pension Expense/(Income) \$ 112,146**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,932	\$ 4,231
Changes of assumptions	\$ 106,447	\$ 972
Net difference between projected and actual earnings on investments	\$ 0	\$ 121,287
Changes in proportionate share	\$ 217,566	\$ 38
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 151,168
Total (prior to post-MD contributions)	\$ 356,945	\$ 277,696
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 79,249

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 16,420
2 <sup>nd</sup> Fiscal Year	4,080
3 <sup>rd</sup> Fiscal Year	(32,204)
4 <sup>th</sup> Fiscal Year	78,642
5 <sup>th</sup> Fiscal Year	12,310
Thereafter	0
Total	\$ 79,249

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2284: City of Halsey

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00235750%

Employer's proportionate share at MD 0.00183160%

Employer's proportionate share of system NPL/(A) at prior MD \$ 282,110

**Employer's proportionate share of system NPL/(A) at MD \$ 280,455**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 497,362
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 98,913

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 42,316
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,845)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (15,981)

**Employer's Total Pension Expense/(Income) \$ 21,490**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,614	\$ 1,749
Changes of assumptions	\$ 44,005	\$ 402
Net difference between projected and actual earnings on investments	\$ 0	\$ 50,140
Changes in proportionate share	\$ 41,359	\$ 75,202
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 45,112
Total (prior to post-MD contributions)	\$ 98,978	\$ 172,605
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (73,627)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (15,316)
2 <sup>nd</sup> Fiscal Year	(18,474)
3 <sup>rd</sup> Fiscal Year	(34,697)
4 <sup>th</sup> Fiscal Year	5,177
5 <sup>th</sup> Fiscal Year	(10,317)
Thereafter	0
Total	\$ (73,627)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2285: City of Veneta

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01038008%  
Employer's proportionate share at MD 0.00886470%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,242,130  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,357,363**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,407,167  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 478,727

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 204,804  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (25,496)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (42,515)

**Employer's Total Pension Expense/(Income) \$ 136,793**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 65,889	\$ 8,465
Changes of assumptions	\$ 212,978	\$ 1,946
Net difference between projected and actual earnings on investments	\$ 0	\$ 242,670
Changes in proportionate share	\$ 45,185	\$ 207,564
Differences between employer contributions and employer's proportionate share of system contributions	\$ 229	\$ 165,972
Total (prior to post-MD contributions)	\$ 324,281	\$ 626,617
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (302,336)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (56,097)
2 <sup>nd</sup> Fiscal Year	(91,846)
3 <sup>rd</sup> Fiscal Year	(168,319)
4 <sup>th</sup> Fiscal Year	46,643
5 <sup>th</sup> Fiscal Year	(32,717)
Thereafter	0
Total	\$ (302,336)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2286: City of Millersburg

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00382766%  
Employer's proportionate share at MD 0.00394807%

Employer's proportionate share of system NPL/(A) at prior MD \$ 458,036  
**Employer's proportionate share of system NPL/(A) at MD \$ 604,529**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,072,079  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 213,210

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 91,213  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 37,437  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,622)

**Employer's Total Pension Expense/(Income) \$ 118,028**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 29,345	\$ 3,770
Changes of assumptions	\$ 94,854	\$ 867
Net difference between projected and actual earnings on investments	\$ 0	\$ 108,078
Changes in proportionate share	\$ 111,986	\$ 3,958
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,573	\$ 68,699
Total (prior to post-MD contributions)	\$ 248,758	\$ 185,372
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 63,386

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 47,638
2 <sup>nd</sup> Fiscal Year	12,832
3 <sup>rd</sup> Fiscal Year	(40,366)
4 <sup>th</sup> Fiscal Year	46,237
5 <sup>th</sup> Fiscal Year	(2,955)
Thereafter	0
Total	\$ 63,386

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2287: City of King City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020  
Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00518670%  
Employer's proportionate share at MD 0.00576516%

Employer's proportionate share of system NPL/(A) at prior MD \$ 620,665  
**Employer's proportionate share of system NPL/(A) at MD \$ 882,762**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,565,501  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 311,340

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 133,194  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 34,822  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,506)  
**Employer's Total Pension Expense/(Income) \$ 147,510**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 42,851	\$ 5,505
Changes of assumptions	\$ 138,510	\$ 1,265
Net difference between projected and actual earnings on investments	\$ 0	\$ 157,821
Changes in proportionate share	\$ 171,527	\$ 39,759
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,829	\$ 100,063
Total (prior to post-MD contributions)	\$ 356,717	\$ 304,413
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 52,304

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 31,684
2 <sup>nd</sup> Fiscal Year	(8,321)
3 <sup>rd</sup> Fiscal Year	(52,125)
4 <sup>th</sup> Fiscal Year	80,881
5 <sup>th</sup> Fiscal Year	184
Thereafter	0
Total	\$ 52,304

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2288: City of Tualatin

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.12559766%  
Employer's proportionate share at MD 0.12340138%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,029,619  
**Employer's proportionate share of system NPL/(A) at MD \$ 18,895,227**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 33,509,051  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,664,131

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,850,977  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (131,548)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (224,788)

**Employer's Total Pension Expense/(Income) \$ 2,494,641**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 917,211	\$ 117,834
Changes of assumptions	\$ 2,964,763	\$ 27,086
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,378,101
Changes in proportionate share	\$ 1,276,398	\$ 1,486,742
Differences between employer contributions and employer's proportionate share of system contributions	\$ 308,968	\$ 1,702,899
Total (prior to post-MD contributions)	\$ 5,467,340	\$ 6,712,662
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,245,322)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (107,121)
2 <sup>nd</sup> Fiscal Year	(726,509)
3 <sup>rd</sup> Fiscal Year	(1,580,941)
4 <sup>th</sup> Fiscal Year	1,338,768
5 <sup>th</sup> Fiscal Year	(169,519)
Thereafter	0
Total	\$ (1,245,322)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2289: City Of St Paul

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2290: City of Molalla

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01812095%

Employer's proportionate share at MD 0.01705714%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,168,440

**Employer's proportionate share of system NPL/(A) at MD \$ 2,611,790**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,631,784

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 921,149

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 394,076

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 41,634

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 67,686

**Employer's Total Pension Expense/(Income) \$ 503,396**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 126,781	\$ 16,288
Changes of assumptions	\$ 409,804	\$ 3,744
Net difference between projected and actual earnings on investments	\$ 0	\$ 466,938
Changes in proportionate share	\$ 254,147	\$ 213,630
Differences between employer contributions and employer's proportionate share of system contributions	\$ 145,083	\$ 51,171
Total (prior to post-MD contributions)	\$ 935,815	\$ 751,771
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 184,044

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 104,357
2 <sup>nd</sup> Fiscal Year	57,446
3 <sup>rd</sup> Fiscal Year	(159,931)
4 <sup>th</sup> Fiscal Year	198,255
5 <sup>th</sup> Fiscal Year	(16,083)
Thereafter	0
Total	\$ 184,044

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2291: City of Florence

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.03043612%  
Employer's proportionate share at MD 0.03343549%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,642,132  
**Employer's proportionate share of system NPL/(A) at MD \$ 5,119,644**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,079,246  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,805,640

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 772,470  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 197,240  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (243,942)

**Employer's Total Pension Expense/(Income) \$ 725,768**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 248,517	\$ 31,927
Changes of assumptions	\$ 803,300	\$ 7,339
Net difference between projected and actual earnings on investments	\$ 0	\$ 915,293
Changes in proportionate share	\$ 759,001	\$ 29,702
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 796,231
Total (prior to post-MD contributions)	\$ 1,810,818	\$ 1,780,492
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 30,326

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 29,796
2 <sup>nd</sup> Fiscal Year	(82,590)
3 <sup>rd</sup> Fiscal Year	(341,028)
4 <sup>th</sup> Fiscal Year	434,125
5 <sup>th</sup> Fiscal Year	(9,977)
Thereafter	0
Total	\$ 30,326

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2292: City of North Bend

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.04258578%  
Employer's proportionate share at MD 0.04118586%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,096,019  
**Employer's proportionate share of system NPL/(A) at MD \$ 6,306,382**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,183,822  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,224,189

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 951,529  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (103,840)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (165,757)  
**Employer's Total Pension Expense/(Income) \$ 681,932**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 306,124	\$ 39,328
Changes of assumptions	\$ 989,505	\$ 9,040
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,127,459
Changes in proportionate share	\$ 156,087	\$ 746,064
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,289	\$ 658,008
Total (prior to post-MD contributions)	\$ 1,454,005	\$ 2,579,899
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,125,894)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (192,091)
2 <sup>nd</sup> Fiscal Year	(438,767)
3 <sup>rd</sup> Fiscal Year	(760,732)
4 <sup>th</sup> Fiscal Year	334,386
5 <sup>th</sup> Fiscal Year	(68,690)
Thereafter	0
Total	\$ (1,125,894)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2293: City of Lowell

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00289953%

Employer's proportionate share at MD 0.00226768%

Employer's proportionate share of system NPL/(A) at prior MD \$ 346,972

**Employer's proportionate share of system NPL/(A) at MD \$ 347,227**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 615,778

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 122,463

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 52,391

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,410
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,341)

**Employer's Total Pension Expense/(Income) \$ 54,460**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,855	\$ 2,165
Changes of assumptions	\$ 54,482	\$ 498
Net difference between projected and actual earnings on investments	\$ 0	\$ 62,078
Changes in proportionate share	\$ 116,529	\$ 142,997
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,073	\$ 36,449
Total (prior to post-MD contributions)	\$ 188,939	\$ 244,187
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (55,248)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,838)
2 <sup>nd</sup> Fiscal Year	(24,734)
3 <sup>rd</sup> Fiscal Year	(30,774)
4 <sup>th</sup> Fiscal Year	15,734
5 <sup>th</sup> Fiscal Year	(11,636)
Thereafter	0
Total	\$ (55,248)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2294: City of Depoe Bay

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00637654%  
Employer's proportionate share at MD 0.00620389%

Employer's proportionate share of system NPL/(A) at prior MD \$ 763,047  
**Employer's proportionate share of system NPL/(A) at MD \$ 949,940**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,684,636  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 335,033

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 143,330  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (32,896)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (28,497)

**Employer's Total Pension Expense/(Income) \$ 81,937**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 46,112	\$ 5,924
Changes of assumptions	\$ 149,051	\$ 1,362
Net difference between projected and actual earnings on investments	\$ 0	\$ 169,831
Changes in proportionate share	\$ 63,984	\$ 100,009
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,628	\$ 122,545
Total (prior to post-MD contributions)	\$ 260,775	\$ 399,671
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (138,896)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (43,848)
2 <sup>nd</sup> Fiscal Year	(35,923)
3 <sup>rd</sup> Fiscal Year	(98,713)
4 <sup>th</sup> Fiscal Year	51,058
5 <sup>th</sup> Fiscal Year	(11,469)
Thereafter	0
Total	\$ (138,896)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2295: City of Tigard

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.06861710%

Employer's proportionate share at MD 0.06845587%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,211,051

**Employer's proportionate share of system NPL/(A) at MD \$ 10,481,967**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,588,862

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,696,870

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,581,555

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (139,347)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (374,051)

**Employer's Total Pension Expense/(Income) \$ 1,068,157**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 508,815	\$ 65,367
Changes of assumptions	\$ 1,644,677	\$ 15,026
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,873,973
Changes in proportionate share	\$ 128,140	\$ 471,696
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,332,815
Total (prior to post-MD contributions)	\$ 2,281,632	\$ 3,758,877
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,477,245)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (368,646)
2 <sup>nd</sup> Fiscal Year	(625,676)
3 <sup>rd</sup> Fiscal Year	(1,054,205)
4 <sup>th</sup> Fiscal Year	670,274
5 <sup>th</sup> Fiscal Year	(98,992)
Thereafter	0
Total	\$ (1,477,245)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2296: City of Happy Valley

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2020
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04039885%
Employer's proportionate share at MD	0.04390811%

Employer's proportionate share of system NPL/(A) at prior MD	\$	4,834,320
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>6,723,213</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	11,923,036
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	2,371,201

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	1,014,422
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	100,895
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	210,822
<b>Employer's Total Pension Expense/(Income)</b>	<b>\$</b>	<b>1,326,139</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 326,358	\$ 41,927
Changes of assumptions	\$ 1,054,908	\$ 9,638
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,201,980
Changes in proportionate share	\$ 636,964	\$ 511,894
Differences between employer contributions and employer's proportionate share of system contributions	\$ 868,501	\$ 665,409
Total (prior to post-MD contributions)	\$ 2,886,731	\$ 2,430,848
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 455,883

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 283,930
2 <sup>nd</sup> Fiscal Year	53,122
3 <sup>rd</sup> Fiscal Year	(441,903)
4 <sup>th</sup> Fiscal Year	562,322
5 <sup>th</sup> Fiscal Year	(1,588)
Thereafter	0
Total	\$ 455,883

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2297: City of Rainier

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01033230%

Employer's proportionate share at MD 0.01120776%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,236,413

**Employer's proportionate share of system NPL/(A) at MD \$ 1,716,133**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,043,413
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 605,261

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 258,936
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 56,888
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (101,235)

**Employer's Total Pension Expense/(Income) \$ 214,589**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 83,304	\$ 10,702
Changes of assumptions	\$ 269,271	\$ 2,460
Net difference between projected and actual earnings on investments	\$ 0	\$ 306,811
Changes in proportionate share	\$ 196,543	\$ 7,053
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 331,616
Total (prior to post-MD contributions)	\$ 549,118	\$ 658,642
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (109,524)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (24,213)
2 <sup>nd</sup> Fiscal Year	(53,175)
3 <sup>rd</sup> Fiscal Year	(149,330)
4 <sup>th</sup> Fiscal Year	124,609
5 <sup>th</sup> Fiscal Year	(7,415)
Thereafter	0
Total	\$ (109,524)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2298: City of Lincoln City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.07009325%  
Employer's proportionate share at MD 0.06834942%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,387,695  
**Employer's proportionate share of system NPL/(A) at MD \$ 10,465,668**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,559,956
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,691,122

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,579,096
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (120,071)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 127,432

**Employer's Total Pension Expense/(Income) \$ 1,586,457**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 508,024	\$ 65,266
Changes of assumptions	\$ 1,642,120	\$ 15,002
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,871,059
Changes in proportionate share	\$ 272,304	\$ 717,550
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,297,292	\$ 949,810
Total (prior to post-MD contributions)	\$ 3,719,740	\$ 3,618,687
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 101,053

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 189,346
2 <sup>nd</sup> Fiscal Year	(17,016)
3 <sup>rd</sup> Fiscal Year	(718,861)
4 <sup>th</sup> Fiscal Year	749,739
5 <sup>th</sup> Fiscal Year	(102,156)
Thereafter	0
Total	\$ 101,053

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2299: City of Dunes City

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00043529%  
Employer's proportionate share at MD 0.00041943%

Employer's proportionate share of system NPL/(A) at prior MD \$ 52,089  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 64,223**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 113,894  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 22,651

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,690  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,768  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,360

**Employer's Total Pension Expense/(Income)** **\$ 28,818**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,118	\$ 401
Changes of assumptions	\$ 10,077	\$ 92
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,482
Changes in proportionate share	\$ 17,783	\$ 2,172
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,235	\$ 10,585
Total (prior to post-MD contributions)	\$ 55,213	\$ 24,732
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 30,481

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 20,359
2 <sup>nd</sup> Fiscal Year	9,384
3 <sup>rd</sup> Fiscal Year	(2,389)
4 <sup>th</sup> Fiscal Year	4,104
5 <sup>th</sup> Fiscal Year	(977)
Thereafter	0
Total	\$ 30,481

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2300: City of Yachats

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00448513%

Employer's proportionate share at MD 0.00428580%

Employer's proportionate share of system NPL/(A) at prior MD \$ 536,712

**Employer's proportionate share of system NPL/(A) at MD \$ 656,242**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,163,788

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 231,449

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 99,016

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22,305)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (38,380)

**Employer's Total Pension Expense/(Income) \$ 38,331**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 31,855	\$ 4,092
Changes of assumptions	\$ 102,968	\$ 941
Net difference between projected and actual earnings on investments	\$ 0	\$ 117,323
Changes in proportionate share	\$ 84,923	\$ 105,958
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 143,765
Total (prior to post-MD contributions)	\$ 219,746	\$ 372,079
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (152,333)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (29,275)
2 <sup>nd</sup> Fiscal Year	(35,450)
3 <sup>rd</sup> Fiscal Year	(91,721)
4 <sup>th</sup> Fiscal Year	17,623
5 <sup>th</sup> Fiscal Year	(13,511)
Thereafter	0
Total	\$ (152,333)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2301: City of Moro

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00072094%

Employer's proportionate share at MD 0.00083593%

Employer's proportionate share of system NPL/(A) at prior MD \$ 86,271

**Employer's proportionate share of system NPL/(A) at MD \$ 127,998**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 226,993

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 45,143

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,313

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,240
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,370)

**Employer's Total Pension Expense/(Income) \$ 11,183**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,213	\$ 798
Changes of assumptions	\$ 20,084	\$ 183
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,884
Changes in proportionate share	\$ 25,652	\$ 4,363
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 27,741
Total (prior to post-MD contributions)	\$ 51,949	\$ 55,969
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,020)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,308)
2 <sup>nd</sup> Fiscal Year	(2,039)
3 <sup>rd</sup> Fiscal Year	(10,746)
4 <sup>th</sup> Fiscal Year	9,963
5 <sup>th</sup> Fiscal Year	110
Thereafter	0
Total	\$ (4,020)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2302: City of Mt. Vernon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00141478%  
Employer's proportionate share at MD 0.00147036%

Employer's proportionate share of system NPL/(A) at prior MD \$ 169,299  
**Employer's proportionate share of system NPL/(A) at MD \$ 225,142**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 399,269
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 79,405

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 33,970
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,259
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,823)

**Employer's Total Pension Expense/(Income) \$ 27,406**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,929	\$ 1,404
Changes of assumptions	\$ 35,326	\$ 323
Net difference between projected and actual earnings on investments	\$ 0	\$ 40,251
Changes in proportionate share	\$ 29,620	\$ 13,400
Differences between employer contributions and employer's proportionate share of system contributions	\$ 219	\$ 32,084
Total (prior to post-MD contributions)	\$ 76,094	\$ 87,462
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,368)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,208)
2 <sup>nd</sup> Fiscal Year	(2,633)
3 <sup>rd</sup> Fiscal Year	(19,428)
4 <sup>th</sup> Fiscal Year	15,161
5 <sup>th</sup> Fiscal Year	(1,261)
Thereafter	0
Total	\$ (11,368)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2303: City of Woodburn

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.07976855%

Employer's proportionate share at MD 0.08649875%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,545,487

**Employer's proportionate share of system NPL/(A) at MD \$ 13,244,694**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,488,319

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,671,253

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,998,405

▪ Net amortization of employer-specific deferred amounts from:  
     ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (285,142)  
     ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 302,123

**Employer's Total Pension Expense/(Income) \$ 2,015,386**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 642,923	\$ 82,596
Changes of assumptions	\$ 2,078,164	\$ 18,986
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,367,895
Changes in proportionate share	\$ 1,286,959	\$ 898,933
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,460,231	\$ 1,519,732
Total (prior to post-MD contributions)	\$ 5,468,277	\$ 4,888,142
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 580,135

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 417,279
2 <sup>nd</sup> Fiscal Year	51,629
3 <sup>rd</sup> Fiscal Year	(918,800)
4 <sup>th</sup> Fiscal Year	1,058,441
5 <sup>th</sup> Fiscal Year	(28,415)
Thereafter	0
Total	\$ 580,135

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2304: City of Gladstone

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.03940855%

Employer's proportionate share at MD 0.04049326%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,715,816

**Employer's proportionate share of system NPL/(A) at MD \$ 6,200,331**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,995,750

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,186,786

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 935,527

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 209,346
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (145,555)

**Employer's Total Pension Expense/(Income) \$ 999,318**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 300,976	\$ 38,666
Changes of assumptions	\$ 972,865	\$ 8,888
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,108,499
Changes in proportionate share	\$ 728,075	\$ 322,012
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,632	\$ 601,715
Total (prior to post-MD contributions)	\$ 2,011,548	\$ 2,079,780
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (68,232)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 112,584
2 <sup>nd</sup> Fiscal Year	(183,884)
3 <sup>rd</sup> Fiscal Year	(465,290)
4 <sup>th</sup> Fiscal Year	496,727
5 <sup>th</sup> Fiscal Year	(28,370)
Thereafter	0
Total	\$ (68,232)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2305: City of Elkton

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00052835%  
Employer's proportionate share at MD 0.00058196%

Employer's proportionate share of system NPL/(A) at prior MD \$ 63,225  
**Employer's proportionate share of system NPL/(A) at MD \$ 89,110**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 158,028  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 31,428

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,445  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,703  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 511  
**Employer's Total Pension Expense/(Income) \$ 19,659**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,326	\$ 556
Changes of assumptions	\$ 13,982	\$ 128
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,931
Changes in proportionate share	\$ 23,063	\$ 2,840
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,833	\$ 5,838
Total (prior to post-MD contributions)	\$ 46,204	\$ 25,293
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 20,911

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 7,073
2 <sup>nd</sup> Fiscal Year	3,985
3 <sup>rd</sup> Fiscal Year	(779)
4 <sup>th</sup> Fiscal Year	10,268
5 <sup>th</sup> Fiscal Year	364
Thereafter	0
Total	\$ 20,911

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2306: City of Imbler

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,684)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 459

**Employer's Total Pension Expense/(Income) \$ (1,225)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 7,577	\$ 22,812
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,239	\$ 1,497
Total (prior to post-MD contributions)	\$ 11,816	\$ 24,309
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,493)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,087)
2 <sup>nd</sup> Fiscal Year	(3,817)
3 <sup>rd</sup> Fiscal Year	(5,303)
4 <sup>th</sup> Fiscal Year	(1,751)
5 <sup>th</sup> Fiscal Year	465
Thereafter	0
Total	\$ (12,493)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2307: City of Yoncalla

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00210272%

Employer's proportionate share at MD 0.00218518%

Employer's proportionate share of system NPL/(A) at prior MD \$ 251,622

**Employer's proportionate share of system NPL/(A) at MD \$ 334,595**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 593,375
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 118,008

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 50,485
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 9,730
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,336)

**Employer's Total Pension Expense/(Income) \$ 50,879**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,242	\$ 2,087
Changes of assumptions	\$ 52,500	\$ 480
Net difference between projected and actual earnings on investments	\$ 0	\$ 59,819
Changes in proportionate share	\$ 93,234	\$ 49,182
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,077	\$ 41,381
Total (prior to post-MD contributions)	\$ 165,053	\$ 152,949
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,104

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,803)
2 <sup>nd</sup> Fiscal Year	(5,137)
3 <sup>rd</sup> Fiscal Year	(11,180)
4 <sup>th</sup> Fiscal Year	32,493
5 <sup>th</sup> Fiscal Year	(2,270)
Thereafter	0
Total	\$ 12,104

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2308: City of North Powder

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020  
Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00021722%  
Employer's proportionate share at MD 0.00073876%

Employer's proportionate share of system NPL/(A) at prior MD \$ 25,994  
**Employer's proportionate share of system NPL/(A) at MD \$ 113,119**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 200,607  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 39,896

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,068  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 740  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,390)  
**Employer's Total Pension Expense/(Income) \$ 14,418**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,491	\$ 705
Changes of assumptions	\$ 17,749	\$ 162
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,223
Changes in proportionate share	\$ 75,463	\$ 54,849
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,046	\$ 17,296
Total (prior to post-MD contributions)	\$ 105,749	\$ 93,235
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,514

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (792)
2 <sup>nd</sup> Fiscal Year	(5,242)
3 <sup>rd</sup> Fiscal Year	(7,187)
4 <sup>th</sup> Fiscal Year	18,911
5 <sup>th</sup> Fiscal Year	6,823
Thereafter	0
Total	\$ 12,514

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2309: City of Gearhart

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00542522%

Employer's proportionate share at MD 0.00543932%

Employer's proportionate share of system NPL/(A) at prior MD \$ 649,208

**Employer's proportionate share of system NPL/(A) at MD \$ 832,869**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,477,021

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 293,743

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 125,666

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,232
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,476)

**Employer's Total Pension Expense/(Income) \$ 134,422**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 40,429	\$ 5,194
Changes of assumptions	\$ 130,682	\$ 1,194
Net difference between projected and actual earnings on investments	\$ 0	\$ 148,901
Changes in proportionate share	\$ 136,338	\$ 98,447
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,051	\$ 66,046
Total (prior to post-MD contributions)	\$ 328,500	\$ 319,782
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,718

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 14,851
2 <sup>nd</sup> Fiscal Year	(25,247)
3 <sup>rd</sup> Fiscal Year	(49,926)
4 <sup>th</sup> Fiscal Year	73,395
5 <sup>th</sup> Fiscal Year	(4,356)
Thereafter	0
Total	\$ 8,718

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2501: Port of The Dalles

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00089036%  
Employer's proportionate share at MD 0.00103373%

Employer's proportionate share of system NPL/(A) at prior MD \$ 106,545  
**Employer's proportionate share of system NPL/(A) at MD \$ 158,285**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 280,704  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 55,825

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 23,883  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,902)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,451)  
**Employer's Total Pension Expense/(Income) \$ (3,470)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,683	\$ 987
Changes of assumptions	\$ 24,836	\$ 227
Net difference between projected and actual earnings on investments	\$ 0	\$ 28,298
Changes in proportionate share	\$ 20,422	\$ 65,832
Differences between employer contributions and employer's proportionate share of system contributions	\$ 923	\$ 36,051
Total (prior to post-MD contributions)	\$ 53,864	\$ 131,395
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (77,531)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (27,697)
2 <sup>nd</sup> Fiscal Year	(29,098)
3 <sup>rd</sup> Fiscal Year	(28,240)
4 <sup>th</sup> Fiscal Year	7,788
5 <sup>th</sup> Fiscal Year	(284)
Thereafter	0
Total	\$ (77,531)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2507: Port of Astoria

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020  
Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00693125%  
Employer's proportionate share at MD 0.00873548%

Employer's proportionate share of system NPL/(A) at prior MD \$ 829,427  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,337,577**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,372,078  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 471,748

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 201,818  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (35,602)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,497)  
**Employer's Total Pension Expense/(Income) \$ 151,719**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 64,929	\$ 8,341
Changes of assumptions	\$ 209,873	\$ 1,917
Net difference between projected and actual earnings on investments	\$ 0	\$ 239,133
Changes in proportionate share	\$ 276,009	\$ 271,308
Differences between employer contributions and employer's proportionate share of system contributions	\$ 31,396	\$ 149,333
Total (prior to post-MD contributions)	\$ 582,207	\$ 670,032
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (87,825)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (18,547)
2 <sup>nd</sup> Fiscal Year	(55,231)
3 <sup>rd</sup> Fiscal Year	(139,619)
4 <sup>th</sup> Fiscal Year	111,165
5 <sup>th</sup> Fiscal Year	14,406
Thereafter	0
Total	\$ (87,825)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2508: Multnomah Drainage

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02517972%  
Employer's proportionate share at MD 0.02997722%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,013,126  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 4,590,114**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,140,170  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,618,881

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 692,572  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 385,966  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (55,047)  
**Employer's Total Pension Expense/(Income)** **\$ 1,023,491**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 222,813	\$ 28,625
Changes of assumptions	\$ 720,214	\$ 6,580
Net difference between projected and actual earnings on investments	\$ 0	\$ 820,624
Changes in proportionate share	\$ 1,353,250	\$ 72,695
Differences between employer contributions and employer's proportionate share of system contributions	\$ 86,284	\$ 389,385
Total (prior to post-MD contributions)	\$ 2,382,561	\$ 1,317,909
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,064,652

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 346,186
2 <sup>nd</sup> Fiscal Year	192,264
3 <sup>rd</sup> Fiscal Year	(60,086)
4 <sup>th</sup> Fiscal Year	545,468
5 <sup>th</sup> Fiscal Year	40,820
Thereafter	0
Total	\$ 1,064,652

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2510: Horsefly Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00167685%  
Employer's proportionate share at MD 0.00125861%

Employer's proportionate share of system NPL/(A) at prior MD \$ 200,660  
**Employer's proportionate share of system NPL/(A) at MD \$ 192,718**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 341,769  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 67,970

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 29,078  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,431  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,127)  
**Employer's Total Pension Expense/(Income) \$ 44,382**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,355	\$ 1,202
Changes of assumptions	\$ 30,239	\$ 276
Net difference between projected and actual earnings on investments	\$ 0	\$ 34,454
Changes in proportionate share	\$ 113,758	\$ 66,726
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,446	\$ 31,301
Total (prior to post-MD contributions)	\$ 156,798	\$ 133,959
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,839

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 17,501
2 <sup>nd</sup> Fiscal Year	17,251
3 <sup>rd</sup> Fiscal Year	(8,344)
4 <sup>th</sup> Fiscal Year	5,187
5 <sup>th</sup> Fiscal Year	(8,757)
Thereafter	0
Total	\$ 22,839

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2511: Grants Pass Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00457546%

Employer's proportionate share at MD 0.00613366%

Employer's proportionate share of system NPL/(A) at prior MD \$ 547,521

**Employer's proportionate share of system NPL/(A) at MD \$ 939,186**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,665,566

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 331,240

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 141,708

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,050
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (21,623)

**Employer's Total Pension Expense/(Income) \$ 138,135**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 45,590	\$ 5,857
Changes of assumptions	\$ 147,363	\$ 1,346
Net difference between projected and actual earnings on investments	\$ 0	\$ 167,908
Changes in proportionate share	\$ 249,977	\$ 107,272
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,227	\$ 96,784
Total (prior to post-MD contributions)	\$ 455,157	\$ 379,167
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 75,990

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,938
2 <sup>nd</sup> Fiscal Year	(16,982)
3 <sup>rd</sup> Fiscal Year	(39,040)
4 <sup>th</sup> Fiscal Year	114,322
5 <sup>th</sup> Fiscal Year	15,753
Thereafter	0
Total	\$ 75,990

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2512: Port of Portland

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.52330205%

Employer's proportionate share at MD 0.50854729%

Employer's proportionate share of system NPL/(A) at prior MD \$ 62,620,834

**Employer's proportionate share of system NPL/(A) at MD \$ 77,868,793**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 138,093,569

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 27,463,437

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,749,113

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,129,281)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,088,753

**Employer's Total Pension Expense/(Income) \$ 10,708,585**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,779,902	\$ 485,604
Changes of assumptions	\$ 12,218,034	\$ 111,624
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,921,434
Changes in proportionate share	\$ 62,731	\$ 11,240,093
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,980,333	\$ 10,307,494
Total (prior to post-MD contributions)	\$ 30,041,000	\$ 36,066,249
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,025,249)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 115,444
2 <sup>nd</sup> Fiscal Year	(1,439,163)
3 <sup>rd</sup> Fiscal Year	(7,846,802)
4 <sup>th</sup> Fiscal Year	4,118,447
5 <sup>th</sup> Fiscal Year	(973,175)
Thereafter	0
Total	\$ (6,025,249)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2513: Port of Coos Bay

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01744983%  
Employer's proportionate share at MD 0.01457727%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,088,130  
**Employer's proportionate share of system NPL/(A) at MD \$ 2,232,073**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,958,388  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 787,227

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 336,783  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (69,590)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (94,608)  
**Employer's Total Pension Expense/(Income) \$ 172,585**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 108,349	\$ 13,920
Changes of assumptions	\$ 350,224	\$ 3,200
Net difference between projected and actual earnings on investments	\$ 0	\$ 399,051
Changes in proportionate share	\$ 139,219	\$ 842,876
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,755	\$ 337,031
Total (prior to post-MD contributions)	\$ 599,547	\$ 1,596,078
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (996,531)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (191,890)
2 <sup>nd</sup> Fiscal Year	(330,306)
3 <sup>rd</sup> Fiscal Year	(427,124)
4 <sup>th</sup> Fiscal Year	14,708
5 <sup>th</sup> Fiscal Year	(61,919)
Thereafter	0
Total	\$ (996,531)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2515: Klamath County Fire District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.11085525%

Employer's proportionate share at MD 0.11291890%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,265,471

**Employer's proportionate share of system NPL/(A) at MD \$ 17,290,149**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 30,662,584

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,098,039

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,608,798

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 509,952  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (711,969)

**Employer's Total Pension Expense/(Income) \$ 2,406,781**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 839,297	\$ 107,825
Changes of assumptions	\$ 2,712,918	\$ 24,785
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,091,144
Changes in proportionate share	\$ 1,995,051	\$ 180,484
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,382,965
Total (prior to post-MD contributions)	\$ 5,547,266	\$ 5,787,203
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (239,937)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 123,011
2 <sup>nd</sup> Fiscal Year	(352,948)
3 <sup>rd</sup> Fiscal Year	(1,232,365)
4 <sup>th</sup> Fiscal Year	1,338,395
5 <sup>th</sup> Fiscal Year	(116,031)
Thereafter	0
Total	\$ (239,937)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2518: Clackamas County Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02219643%  
Employer's proportionate share at MD 0.02218325%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,656,131  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,396,701**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,023,755
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,197,978

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 512,506  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (105,691)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,522  
**Employer's Total Pension Expense/(Income) \$ 424,337**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 164,882	\$ 21,182
Changes of assumptions	\$ 532,961	\$ 4,869
Net difference between projected and actual earnings on investments	\$ 0	\$ 607,264
Changes in proportionate share	\$ 89,291	\$ 235,799
Differences between employer contributions and employer's proportionate share of system contributions	\$ 144,990	\$ 252,371
Total (prior to post-MD contributions)	\$ 932,124	\$ 1,121,485
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (189,361)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (21,714)
2 <sup>nd</sup> Fiscal Year	(76,751)
3 <sup>rd</sup> Fiscal Year	(301,383)
4 <sup>th</sup> Fiscal Year	231,198
5 <sup>th</sup> Fiscal Year	(20,712)
Thereafter	0
Total	\$ (189,361)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2519: Home Forward

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.15246390%  
Employer's proportionate share at MD 0.18449827%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,244,562  
**Employer's proportionate share of system NPL/(A) at MD \$ 28,250,387**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 50,099,617  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,963,590

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,262,516  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,036,525  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (897,919)

**Employer's Total Pension Expense/(Income) \$ 4,401,122**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,371,328	\$ 176,175
Changes of assumptions	\$ 4,432,638	\$ 40,497
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,050,623
Changes in proportionate share	\$ 5,303,950	\$ 45,870
Differences between employer contributions and employer's proportionate share of system contributions	\$ 57,755	\$ 3,465,208
Total (prior to post-MD contributions)	\$ 11,165,671	\$ 8,778,373
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,387,298

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 732,501
2 <sup>nd</sup> Fiscal Year	105,029
3 <sup>rd</sup> Fiscal Year	(1,491,724)
4 <sup>th</sup> Fiscal Year	2,836,202
5 <sup>th</sup> Fiscal Year	205,291
Thereafter	0
Total	\$ 2,387,298

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2521: League of Oregon Cities

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02130309%  
Employer's proportionate share at MD 0.02056773%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,549,230  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,149,332**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,585,068  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,110,734

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 475,182  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (687,286)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (103,857)  
**Employer's Total Pension Expense/(Income)** **\$ (315,961)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 152,875	\$ 19,640
Changes of assumptions	\$ 494,147	\$ 4,515
Net difference between projected and actual earnings on investments	\$ 0	\$ 563,040
Changes in proportionate share	\$ 419,679	\$ 640,472
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,174	\$ 383,180
Total (prior to post-MD contributions)	\$ 1,068,875	\$ 1,610,847
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (541,972)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (49,232)
2 <sup>nd</sup> Fiscal Year	(210,402)
3 <sup>rd</sup> Fiscal Year	(404,957)
4 <sup>th</sup> Fiscal Year	158,520
5 <sup>th</sup> Fiscal Year	(35,900)
Thereafter	0
Total	\$ (541,972)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2522: Lane Council of Governments

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.11027763%  
Employer's proportionate share at MD 0.13683821%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,196,350  
**Employer's proportionate share of system NPL/(A) at MD \$ 20,952,675**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 37,157,757  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,389,770

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,161,412  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 505,119  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (473,211)  
**Employer's Total Pension Expense/(Income) \$ 3,193,320**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,017,083	\$ 130,665
Changes of assumptions	\$ 3,287,588	\$ 30,035
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,745,933
Changes in proportionate share	\$ 3,836,174	\$ 1,723,581
Differences between employer contributions and employer's proportionate share of system contributions	\$ 777,147	\$ 2,591,653
Total (prior to post-MD contributions)	\$ 8,917,992	\$ 8,221,867
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 696,125

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 198,925
2 <sup>nd</sup> Fiscal Year	(372,962)
3 <sup>rd</sup> Fiscal Year	(1,445,075)
4 <sup>th</sup> Fiscal Year	2,083,900
5 <sup>th</sup> Fiscal Year	231,337
Thereafter	0
Total	\$ 696,125

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2526: Clatskanie PUD

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.02764642%

Employer's proportionate share at MD 0.03168234%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,308,303

**Employer's proportionate share of system NPL/(A) at MD \$ 4,851,202**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,603,187
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,710,964

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 731,966
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (185,944)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 313,573

**Employer's Total Pension Expense/(Income) \$ 859,595**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 235,487	\$ 30,253
Changes of assumptions	\$ 761,180	\$ 6,954
Net difference between projected and actual earnings on investments	\$ 0	\$ 867,301
Changes in proportionate share	\$ 777,221	\$ 955,095
Differences between employer contributions and employer's proportionate share of system contributions	\$ 951,383	\$ 485,673
Total (prior to post-MD contributions)	\$ 2,725,271	\$ 2,345,276
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 379,995

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 187,307
2 <sup>nd</sup> Fiscal Year	(450)
3 <sup>rd</sup> Fiscal Year	(288,634)
4 <sup>th</sup> Fiscal Year	459,340
5 <sup>th</sup> Fiscal Year	22,432
Thereafter	0
Total	\$ 379,995

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2527: Deschutes Valley Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01471264%  
Employer's proportionate share at MD 0.01543466%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,760,585  
**Employer's proportionate share of system NPL/(A) at MD \$ 2,363,356**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,191,208  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 833,529

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 356,591  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (179,451)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 397,875

**Employer's Total Pension Expense/(Income) \$ 575,015**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 114,722	\$ 14,738
Changes of assumptions	\$ 370,823	\$ 3,388
Net difference between projected and actual earnings on investments	\$ 0	\$ 422,522
Changes in proportionate share	\$ 213,791	\$ 236,367
Differences between employer contributions and employer's proportionate share of system contributions	\$ 631,071	\$ 301,037
Total (prior to post-MD contributions)	\$ 1,330,407	\$ 978,052
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 352,355

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 313,218
2 <sup>nd</sup> Fiscal Year	44,765
3 <sup>rd</sup> Fiscal Year	(170,416)
4 <sup>th</sup> Fiscal Year	178,169
5 <sup>th</sup> Fiscal Year	(13,381)
Thereafter	0
Total	\$ 352,355

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2528: Columbia River Fire & Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.04616564%

Employer's proportionate share at MD 0.05537096%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,524,402

**Employer's proportionate share of system NPL/(A) at MD \$ 8,478,405**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,035,718

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,990,237

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,279,251

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 270,925
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (270,065)

**Employer's Total Pension Expense/(Income) \$ 1,280,111**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 411,558	\$ 52,873
Changes of assumptions	\$ 1,330,308	\$ 12,154
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,515,775
Changes in proportionate share	\$ 1,446,953	\$ 340,441
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,490	\$ 1,050,462
Total (prior to post-MD contributions)	\$ 3,206,309	\$ 2,971,705
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 234,604

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 126,874
2 <sup>nd</sup> Fiscal Year	(179,064)
3 <sup>rd</sup> Fiscal Year	(582,814)
4 <sup>th</sup> Fiscal Year	810,985
5 <sup>th</sup> Fiscal Year	58,624
Thereafter	0
Total	\$ 234,604

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2529: East Fork Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00196477%

Employer's proportionate share at MD 0.00207415%

Employer's proportionate share of system NPL/(A) at prior MD \$ 235,114

**Employer's proportionate share of system NPL/(A) at MD \$ 317,594**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 563,225
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 112,012

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 47,920
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 14,720
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,801)

**Employer's Total Pension Expense/(Income) \$ 51,839**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,417	\$ 1,981
Changes of assumptions	\$ 49,832	\$ 455
Net difference between projected and actual earnings on investments	\$ 0	\$ 56,780
Changes in proportionate share	\$ 88,226	\$ 17,544
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,823	\$ 52,818
Total (prior to post-MD contributions)	\$ 155,298	\$ 129,578
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 25,720

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 10,098
2 <sup>nd</sup> Fiscal Year	12,930
3 <sup>rd</sup> Fiscal Year	(17,945)
4 <sup>th</sup> Fiscal Year	23,086
5 <sup>th</sup> Fiscal Year	(2,449)
Thereafter	0
Total	\$ 25,720

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2530: River Road Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00313202%

Employer's proportionate share at MD 0.00287819%

Employer's proportionate share of system NPL/(A) at prior MD \$ 374,793

**Employer's proportionate share of system NPL/(A) at MD \$ 440,709**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 781,559

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 155,433

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 66,496

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,048)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (66,302)

**Employer's Total Pension Expense/(Income) \$ (11,854)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,393	\$ 2,748
Changes of assumptions	\$ 69,150	\$ 632
Net difference between projected and actual earnings on investments	\$ 0	\$ 78,790
Changes in proportionate share	\$ 46,030	\$ 65,896
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 179,542
Total (prior to post-MD contributions)	\$ 136,573	\$ 327,608
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (191,035)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (57,542)
2 <sup>nd</sup> Fiscal Year	(61,283)
3 <sup>rd</sup> Fiscal Year	(68,071)
4 <sup>th</sup> Fiscal Year	9,294
5 <sup>th</sup> Fiscal Year	(13,433)
Thereafter	0
Total	\$ (191,035)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2531: Oregon School Boards Association

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.03692424%

Employer's proportionate share at MD 0.03746465%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,418,532

**Employer's proportionate share of system NPL/(A) at MD \$ 5,736,590**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,173,345
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,023,230

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 865,556
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 36,299
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (88,071)

**Employer's Total Pension Expense/(Income) \$ 813,784**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 278,465	\$ 35,774
Changes of assumptions	\$ 900,102	\$ 8,223
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,025,591
Changes in proportionate share	\$ 395,378	\$ 244,146
Differences between employer contributions and employer's proportionate share of system contributions	\$ 57,919	\$ 577,913
Total (prior to post-MD contributions)	\$ 1,631,864	\$ 1,891,647
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (259,783)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 60,204
2 <sup>nd</sup> Fiscal Year	(118,934)
3 <sup>rd</sup> Fiscal Year	(535,035)
4 <sup>th</sup> Fiscal Year	372,867
5 <sup>th</sup> Fiscal Year	(38,886)
Thereafter	0
Total	\$ (259,783)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2533: Owyhee Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01371356%

Employer's proportionate share at MD 0.01475064%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,641,030

**Employer's proportionate share of system NPL/(A) at MD \$ 2,258,619**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,005,465

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 796,589

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 340,788

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (65,374)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (790)

**Employer's Total Pension Expense/(Income) \$ 274,624**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 109,638	\$ 14,085
Changes of assumptions	\$ 354,390	\$ 3,238
Net difference between projected and actual earnings on investments	\$ 0	\$ 403,797
Changes in proportionate share	\$ 174,703	\$ 167,222
Differences between employer contributions and employer's proportionate share of system contributions	\$ 48,094	\$ 213,356
Total (prior to post-MD contributions)	\$ 686,825	\$ 801,698
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (114,873)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (16,638)
2 <sup>nd</sup> Fiscal Year	(63,064)
3 <sup>rd</sup> Fiscal Year	(201,263)
4 <sup>th</sup> Fiscal Year	168,892
5 <sup>th</sup> Fiscal Year	(2,802)
Thereafter	0
Total	\$ (114,873)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2535: Athena Cemetary Maintenance District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2536: Valley View Cemetery

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 61

**Employer's Total Pension Expense/(Income) \$ 61**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 62	\$ 0
Total (prior to post-MD contributions)	\$ 62	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 62

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 32
2 <sup>nd</sup> Fiscal Year	23
3 <sup>rd</sup> Fiscal Year	7
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 62

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2538: Clackamas Vector Control

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00293444%

Employer's proportionate share at MD 0.00307666%

Employer's proportionate share of system NPL/(A) at prior MD \$ 351,149

**Employer's proportionate share of system NPL/(A) at MD \$ 471,098**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 835,452

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 166,151

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 71,081

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,880
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (18,685)

**Employer's Total Pension Expense/(Income) \$ 57,276**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,868	\$ 2,938
Changes of assumptions	\$ 73,918	\$ 675
Net difference between projected and actual earnings on investments	\$ 0	\$ 84,223
Changes in proportionate share	\$ 26,417	\$ 53,348
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,797	\$ 69,831
Total (prior to post-MD contributions)	\$ 128,000	\$ 211,015
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (83,015)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (25,371)
2 <sup>nd</sup> Fiscal Year	(34,691)
3 <sup>rd</sup> Fiscal Year	(50,779)
4 <sup>th</sup> Fiscal Year	30,754
5 <sup>th</sup> Fiscal Year	(2,928)
Thereafter	0
Total	\$ (83,015)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2540: West Extension Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00307089%

Employer's proportionate share at MD 0.00298100%

Employer's proportionate share of system NPL/(A) at prior MD \$ 367,477

**Employer's proportionate share of system NPL/(A) at MD \$ 456,451**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 809,476
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 160,985

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 68,871
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,768
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (23,206)

**Employer's Total Pension Expense/(Income) \$ 57,433**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,157	\$ 2,847
Changes of assumptions	\$ 71,620	\$ 654
Net difference between projected and actual earnings on investments	\$ 0	\$ 81,605
Changes in proportionate share	\$ 26,110	\$ 28,292
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 72,292
Total (prior to post-MD contributions)	\$ 119,887	\$ 185,690
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (65,803)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (14,806)
2 <sup>nd</sup> Fiscal Year	(26,562)
3 <sup>rd</sup> Fiscal Year	(45,941)
4 <sup>th</sup> Fiscal Year	27,232
5 <sup>th</sup> Fiscal Year	(5,726)
Thereafter	0
Total	\$ (65,803)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2541: Jackson County Vector Control District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00263195%  
Employer's proportionate share at MD 0.00192805%

Employer's proportionate share of system NPL/(A) at prior MD \$ 314,952  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 295,223**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 523,553  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 104,122

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 44,544  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,187  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,818)  
**Employer's Total Pension Expense/(Income)** **\$ 35,913**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,331	\$ 1,841
Changes of assumptions	\$ 46,322	\$ 423
Net difference between projected and actual earnings on investments	\$ 0	\$ 52,780
Changes in proportionate share	\$ 69,114	\$ 98,054
Differences between employer contributions and employer's proportionate share of system contributions	\$ 68	\$ 47,587
Total (prior to post-MD contributions)	\$ 129,835	\$ 200,685
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (70,850)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (4,305)
2 <sup>nd</sup> Fiscal Year	(15,664)
3 <sup>rd</sup> Fiscal Year	(39,296)
4 <sup>th</sup> Fiscal Year	1,247
5 <sup>th</sup> Fiscal Year	(12,832)
Thereafter	0
Total	\$ (70,850)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2542: Rainbow Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00671752%

Employer's proportionate share at MD 0.00564388%

Employer's proportionate share of system NPL/(A) at prior MD \$ 803,851

**Employer's proportionate share of system NPL/(A) at MD \$ 864,191**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,532,568

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 304,790

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 130,392

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (13,247)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,370)

**Employer's Total Pension Expense/(Income) \$ 104,775**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,950	\$ 5,389
Changes of assumptions	\$ 135,596	\$ 1,239
Net difference between projected and actual earnings on investments	\$ 0	\$ 154,501
Changes in proportionate share	\$ 37,486	\$ 147,058
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,474	\$ 80,659
Total (prior to post-MD contributions)	\$ 217,506	\$ 388,846
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (171,340)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (18,669)
2 <sup>nd</sup> Fiscal Year	(52,685)
3 <sup>rd</sup> Fiscal Year	(105,955)
4 <sup>th</sup> Fiscal Year	28,195
5 <sup>th</sup> Fiscal Year	(22,225)
Thereafter	0
Total	\$ (171,340)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2545: Council of Governments

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.08437780%  
Employer's proportionate share at MD 0.09246322%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,097,052  
**Employer's proportionate share of system NPL/(A) at MD \$ 14,157,974**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 25,107,942  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,993,356

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,136,204  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 411,360  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (397,252)

**Employer's Total Pension Expense/(Income) \$ 2,150,312**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 687,255	\$ 88,292
Changes of assumptions	\$ 2,221,463	\$ 20,295
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,531,172
Changes in proportionate share	\$ 2,289,982	\$ 105,456
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,638	\$ 1,538,632
Total (prior to post-MD contributions)	\$ 5,202,338	\$ 4,283,847
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 918,491

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 326,212
2 <sup>nd</sup> Fiscal Year	76,929
3 <sup>rd</sup> Fiscal Year	(764,422)
4 <sup>th</sup> Fiscal Year	1,280,626
5 <sup>th</sup> Fiscal Year	(854)
Thereafter	0
Total	\$ 918,491

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2547: Metzger Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2549: Rogue River Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01182152%

Employer's proportionate share at MD 0.01082833%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,414,620

**Employer's proportionate share of system NPL/(A) at MD \$ 1,658,035**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,940,381

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 584,770

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 250,170

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,293)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (35,650)

**Employer's Total Pension Expense/(Income) \$ 202,227**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 80,484	\$ 10,340
Changes of assumptions	\$ 260,155	\$ 2,377
Net difference between projected and actual earnings on investments	\$ 0	\$ 296,425
Changes in proportionate share	\$ 86,180	\$ 173,923
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,362	\$ 177,747
Total (prior to post-MD contributions)	\$ 429,181	\$ 660,812
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (231,631)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (22,343)
2 <sup>nd</sup> Fiscal Year	(71,628)
3 <sup>rd</sup> Fiscal Year	(186,191)
4 <sup>th</sup> Fiscal Year	76,234
5 <sup>th</sup> Fiscal Year	(27,703)
Thereafter	0
Total	\$ (231,631)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2550: Nyssa Road Assessment District 2

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00292491%

Employer's proportionate share at MD 0.00160518%

Employer's proportionate share of system NPL/(A) at prior MD \$ 350,009

**Employer's proportionate share of system NPL/(A) at MD \$ 245,785**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 435,879

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 86,686

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 37,085

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (35,448)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,565

**Employer's Total Pension Expense/(Income) \$ 11,202**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,931	\$ 1,533
Changes of assumptions	\$ 38,565	\$ 352
Net difference between projected and actual earnings on investments	\$ 0	\$ 43,942
Changes in proportionate share	\$ 99,572	\$ 197,834
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,047	\$ 14,583
Total (prior to post-MD contributions)	\$ 158,115	\$ 258,244
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (100,129)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (18,396)
2 <sup>nd</sup> Fiscal Year	(18,508)
3 <sup>rd</sup> Fiscal Year	(33,624)
4 <sup>th</sup> Fiscal Year	(9,862)
5 <sup>th</sup> Fiscal Year	(19,738)
Thereafter	0
Total	\$ (100,129)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2551: Sandy Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01905792%  
Employer's proportionate share at MD 0.01876280%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,280,562  
**Employer's proportionate share of system NPL/(A) at MD \$ 2,872,961**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,094,948
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,013,261

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 433,482  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 189,516  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (66,332)  
**Employer's Total Pension Expense/(Income) \$ 556,666**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 139,459	\$ 17,916
Changes of assumptions	\$ 450,783	\$ 4,118
Net difference between projected and actual earnings on investments	\$ 0	\$ 513,630
Changes in proportionate share	\$ 533,815	\$ 40,716
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,316	\$ 323,793
Total (prior to post-MD contributions)	\$ 1,126,373	\$ 900,173
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 226,200

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 148,270
2 <sup>nd</sup> Fiscal Year	49,790
3 <sup>rd</sup> Fiscal Year	(159,848)
4 <sup>th</sup> Fiscal Year	217,643
5 <sup>th</sup> Fiscal Year	(29,656)
Thereafter	0
Total	\$ 226,200

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2552: Winston-Dillard Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00980096%

Employer's proportionate share at MD 0.01017532%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,172,830

**Employer's proportionate share of system NPL/(A) at MD \$ 1,558,046**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,763,059
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 549,505

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 235,083
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (50,989)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,229

**Employer's Total Pension Expense/(Income) \$ 201,323**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 75,631	\$ 9,716
Changes of assumptions	\$ 244,466	\$ 2,233
Net difference between projected and actual earnings on investments	\$ 0	\$ 278,548
Changes in proportionate share	\$ 87,806	\$ 124,883
Differences between employer contributions and employer's proportionate share of system contributions	\$ 65,097	\$ 87,611
Total (prior to post-MD contributions)	\$ 473,000	\$ 502,991
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (29,991)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (6,938)
2 <sup>nd</sup> Fiscal Year	(49,773)
3 <sup>rd</sup> Fiscal Year	(109,281)
4 <sup>th</sup> Fiscal Year	136,583
5 <sup>th</sup> Fiscal Year	(584)
Thereafter	0
Total	\$ (29,991)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2553: Tangent Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00297690%

Employer's proportionate share at MD 0.00328486%

Employer's proportionate share of system NPL/(A) at prior MD \$ 356,230

**Employer's proportionate share of system NPL/(A) at MD \$ 502,978**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 891,988

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 177,395

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 75,891

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 30,826
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,181

**Employer's Total Pension Expense/(Income) \$ 108,898**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,416	\$ 3,137
Changes of assumptions	\$ 78,920	\$ 721
Net difference between projected and actual earnings on investments	\$ 0	\$ 89,923
Changes in proportionate share	\$ 132,057	\$ 7,044
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,154	\$ 41,729
Total (prior to post-MD contributions)	\$ 256,547	\$ 142,554
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 113,993

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 38,716
2 <sup>nd</sup> Fiscal Year	24,106
3 <sup>rd</sup> Fiscal Year	(5,706)
4 <sup>th</sup> Fiscal Year	55,714
5 <sup>th</sup> Fiscal Year	1,163
Thereafter	0
Total	\$ 113,993

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2555: Monroe Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00146886%  
Employer's proportionate share at MD 0.00214192%

Employer's proportionate share of system NPL/(A) at prior MD	\$	175,771
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>327,971</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	581,628
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	115,672

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	49,485
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	42,001
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	(6,310)

**Employer's Total Pension Expense/(Income)** **\$ 85,176**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,920	\$ 2,045
Changes of assumptions	\$ 51,460	\$ 470
Net difference between projected and actual earnings on investments	\$ 0	\$ 58,635
Changes in proportionate share	\$ 150,841	\$ 5,315
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,188	\$ 39,628
Total (prior to post-MD contributions)	\$ 226,409	\$ 106,093
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 120,316

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 35,380
2 <sup>nd</sup> Fiscal Year	24,721
3 <sup>rd</sup> Fiscal Year	6,097
4 <sup>th</sup> Fiscal Year	47,471
5 <sup>th</sup> Fiscal Year	6,648
Thereafter	0
Total	\$ 120,316

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2556: Jackson County Fire District 5

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020  
Discount rate 6.90%  
Employer's proportionate share at prior MD 0.04823501%  
Employer's proportionate share at MD 0.04888259%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,772,033  
**Employer's proportionate share of system NPL/(A) at MD \$ 7,484,905**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,273,832  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,639,841

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,129,348  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 155,072  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (276,097)  
**Employer's Total Pension Expense/(Income) \$ 1,008,323**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 363,332	\$ 46,677
Changes of assumptions	\$ 1,174,422	\$ 10,730
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,338,156
Changes in proportionate share	\$ 523,625	\$ 201,601
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 828,874
Total (prior to post-MD contributions)	\$ 2,061,379	\$ 2,426,038
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (364,659)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (48,585)
2 <sup>nd</sup> Fiscal Year	(260,656)
3 <sup>rd</sup> Fiscal Year	(602,480)
4 <sup>th</sup> Fiscal Year	579,555
5 <sup>th</sup> Fiscal Year	(32,494)
Thereafter	0
Total	\$ (364,659)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2557: Estacada Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01222914%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,463,398

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (284,714)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (106,992)

**Employer's Total Pension Expense/(Income) \$ (391,706)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 254,892	\$ 1,858,721
Differences between employer contributions and employer's proportionate share of system contributions	\$ 103,912	\$ 277,060
Total (prior to post-MD contributions)	\$ 358,804	\$ 2,135,781
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,776,977)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (408,468)
2 <sup>nd</sup> Fiscal Year	(454,218)
3 <sup>rd</sup> Fiscal Year	(388,150)
4 <sup>th</sup> Fiscal Year	(351,574)
5 <sup>th</sup> Fiscal Year	(174,567)
Thereafter	0
Total	\$ (1,776,977)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2559: Keizer Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.03694266%  
Employer's proportionate share at MD 0.04517202%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,420,736  
**Employer's proportionate share of system NPL/(A) at MD \$ 6,916,743**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,266,245
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,439,456

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,043,622
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 393,451
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (175,053)

**Employer's Total Pension Expense/(Income) \$ 1,262,020**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 335,752	\$ 43,134
Changes of assumptions	\$ 1,085,274	\$ 9,915
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,236,580
Changes in proportionate share	\$ 1,606,618	\$ 224,102
Differences between employer contributions and employer's proportionate share of system contributions	\$ 42,532	\$ 772,545
Total (prior to post-MD contributions)	\$ 3,070,176	\$ 2,286,276
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 783,900

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 302,740
2 <sup>nd</sup> Fiscal Year	11,636
3 <sup>rd</sup> Fiscal Year	(334,005)
4 <sup>th</sup> Fiscal Year	738,232
5 <sup>th</sup> Fiscal Year	65,296
Thereafter	0
Total	\$ 783,900

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2561: Jefferson Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00335391%

Employer's proportionate share at MD 0.00456481%

Employer's proportionate share of system NPL/(A) at prior MD \$ 401,345

**Employer's proportionate share of system NPL/(A) at MD \$ 698,964**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,239,552

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 246,517

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 105,462

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 33,404  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (29,077)

**Employer's Total Pension Expense/(Income) \$ 109,789**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,929	\$ 4,359
Changes of assumptions	\$ 109,671	\$ 1,002
Net difference between projected and actual earnings on investments	\$ 0	\$ 124,961
Changes in proportionate share	\$ 233,255	\$ 116,625
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,388	\$ 110,065
Total (prior to post-MD contributions)	\$ 378,243	\$ 357,012
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 21,231

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 12,367
2 <sup>nd</sup> Fiscal Year	(7,215)
3 <sup>rd</sup> Fiscal Year	(59,933)
4 <sup>th</sup> Fiscal Year	65,429
5 <sup>th</sup> Fiscal Year	10,583
Thereafter	0
Total	\$ 21,231

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2562: Wy'East Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00051170%  
Employer's proportionate share at MD 0.00052481%

Employer's proportionate share of system NPL/(A) at prior MD \$ 61,232  
**Employer's proportionate share of system NPL/(A) at MD \$ 80,359**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 142,510
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 28,342

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,125
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (89)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 21,642

**Employer's Total Pension Expense/(Income) \$ 33,678**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,901	\$ 501
Changes of assumptions	\$ 12,609	\$ 115
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,367
Changes in proportionate share	\$ 4,271	\$ 2,868
Differences between employer contributions and employer's proportionate share of system contributions	\$ 47,270	\$ 0
Total (prior to post-MD contributions)	\$ 68,051	\$ 17,851
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 50,200

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 19,131
2 <sup>nd</sup> Fiscal Year	12,326
3 <sup>rd</sup> Fiscal Year	4,347
4 <sup>th</sup> Fiscal Year	12,577
5 <sup>th</sup> Fiscal Year	1,818
Thereafter	0
Total	\$ 50,200

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2563: Central Oregon Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01875201%

Employer's proportionate share at MD 0.01934101%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,243,955

**Employer's proportionate share of system NPL/(A) at MD \$ 2,961,497**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,251,958

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,044,486

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 446,841

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,904)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (62,822)

**Employer's Total Pension Expense/(Income) \$ 379,115**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 143,757	\$ 18,468
Changes of assumptions	\$ 464,675	\$ 4,245
Net difference between projected and actual earnings on investments	\$ 0	\$ 529,458
Changes in proportionate share	\$ 225,392	\$ 168,326
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,642	\$ 305,685
Total (prior to post-MD contributions)	\$ 862,466	\$ 1,026,182
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (163,716)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (41,778)
2 <sup>nd</sup> Fiscal Year	(106,887)
3 <sup>rd</sup> Fiscal Year	(229,829)
4 <sup>th</sup> Fiscal Year	230,493
5 <sup>th</sup> Fiscal Year	(15,716)
Thereafter	0
Total	\$ (163,716)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2564: Illinois Valley Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00475225%  
Employer's proportionate share at MD 0.00826457%

Employer's proportionate share of system NPL/(A) at prior MD \$ 568,677  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,265,471**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,244,204  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 446,317

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 190,939  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 116,051  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (46,489)  
**Employer's Total Pension Expense/(Income)** **\$ 260,501**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 61,428	\$ 7,892
Changes of assumptions	\$ 198,559	\$ 1,814
Net difference between projected and actual earnings on investments	\$ 0	\$ 226,242
Changes in proportionate share	\$ 608,922	\$ 168,257
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,047	\$ 186,761
Total (prior to post-MD contributions)	\$ 880,956	\$ 590,966
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 289,990

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 83,537
2 <sup>nd</sup> Fiscal Year	53,012
3 <sup>rd</sup> Fiscal Year	(49,369)
4 <sup>th</sup> Fiscal Year	164,110
5 <sup>th</sup> Fiscal Year	38,701
Thereafter	0
Total	\$ 289,990

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2567: Charleston Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00268205%  
Employer's proportionate share at MD 0.00245602%

Employer's proportionate share of system NPL/(A) at prior MD \$ 320,947  
**Employer's proportionate share of system NPL/(A) at MD \$ 376,066**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 666,920  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 132,634

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 56,742  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 22,578  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,932)

**Employer's Total Pension Expense/(Income) \$ 64,388**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,255	\$ 2,345
Changes of assumptions	\$ 59,007	\$ 539
Net difference between projected and actual earnings on investments	\$ 0	\$ 67,233
Changes in proportionate share	\$ 206,212	\$ 59,718
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,088	\$ 72,159
Total (prior to post-MD contributions)	\$ 287,562	\$ 201,994
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 85,568

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 26,313
2 <sup>nd</sup> Fiscal Year	34,394
3 <sup>rd</sup> Fiscal Year	940
4 <sup>th</sup> Fiscal Year	31,281
5 <sup>th</sup> Fiscal Year	(7,361)
Thereafter	0
Total	\$ 85,568

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2568: Molalla Rural Fire Protection District 73

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01746475%

Employer's proportionate share at MD 0.01625496%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,089,916

**Employer's proportionate share of system NPL/(A) at MD \$ 2,488,961**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,413,956

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 877,828

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 375,543

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,946
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 52,806

**Employer's Total Pension Expense/(Income) \$ 447,295**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 120,819	\$ 15,522
Changes of assumptions	\$ 390,531	\$ 3,568
Net difference between projected and actual earnings on investments	\$ 0	\$ 444,978
Changes in proportionate share	\$ 119,975	\$ 179,324
Differences between employer contributions and employer's proportionate share of system contributions	\$ 124,445	\$ 79,781
Total (prior to post-MD contributions)	\$ 755,770	\$ 723,173
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 32,597

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 89,935
2 <sup>nd</sup> Fiscal Year	(10,587)
3 <sup>rd</sup> Fiscal Year	(195,540)
4 <sup>th</sup> Fiscal Year	170,545
5 <sup>th</sup> Fiscal Year	(21,756)
Thereafter	0
Total	\$ 32,597

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2569: Central Oregon Intergovernmental Council

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01999924%

Employer's proportionate share at MD 0.02089747%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,393,205

**Employer's proportionate share of system NPL/(A) at MD \$ 3,199,822**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,674,607

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,128,541

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 482,800

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (251,509)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (138,532)

**Employer's Total Pension Expense/(Income) \$ 92,759**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 155,326	\$ 19,955
Changes of assumptions	\$ 502,069	\$ 4,587
Net difference between projected and actual earnings on investments	\$ 0	\$ 572,066
Changes in proportionate share	\$ 355,325	\$ 634,956
Differences between employer contributions and employer's proportionate share of system contributions	\$ 386	\$ 517,060
Total (prior to post-MD contributions)	\$ 1,013,106	\$ 1,748,624
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (735,518)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (230,624)
2 <sup>nd</sup> Fiscal Year	(220,269)
3 <sup>rd</sup> Fiscal Year	(431,265)
4 <sup>th</sup> Fiscal Year	162,215
5 <sup>th</sup> Fiscal Year	(15,575)
Thereafter	0
Total	\$ (735,518)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2570: Port of St Helens

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00384814%

Employer's proportionate share at MD 0.00410681%

Employer's proportionate share of system NPL/(A) at prior MD \$ 460,487

**Employer's proportionate share of system NPL/(A) at MD \$ 628,835**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,115,184

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 221,783

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 94,881

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 24,312
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,356

**Employer's Total Pension Expense/(Income) \$ 121,549**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,525	\$ 3,922
Changes of assumptions	\$ 98,668	\$ 901
Net difference between projected and actual earnings on investments	\$ 0	\$ 112,424
Changes in proportionate share	\$ 136,996	\$ 33,080
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,389	\$ 86,454
Total (prior to post-MD contributions)	\$ 285,578	\$ 236,781
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 48,797

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 35,798
2 <sup>nd</sup> Fiscal Year	20,800
3 <sup>rd</sup> Fiscal Year	(45,847)
4 <sup>th</sup> Fiscal Year	42,223
5 <sup>th</sup> Fiscal Year	(4,176)
Thereafter	0
Total	\$ 48,797

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2571: Crystal Springs Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00627373%

Employer's proportionate share at MD 0.00631247%

Employer's proportionate share of system NPL/(A) at prior MD \$ 750,745

**Employer's proportionate share of system NPL/(A) at MD \$ 966,566**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,714,121

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 340,897

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 145,839

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 71,764
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (23,218)

**Employer's Total Pension Expense/(Income) \$ 194,385**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 46,919	\$ 6,028
Changes of assumptions	\$ 151,659	\$ 1,386
Net difference between projected and actual earnings on investments	\$ 0	\$ 172,803
Changes in proportionate share	\$ 169,852	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 349	\$ 106,001
Total (prior to post-MD contributions)	\$ 368,779	\$ 286,218
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 82,561

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 52,001
2 <sup>nd</sup> Fiscal Year	12,791
3 <sup>rd</sup> Fiscal Year	(51,589)
4 <sup>th</sup> Fiscal Year	77,519
5 <sup>th</sup> Fiscal Year	(8,159)
Thereafter	0
Total	\$ 82,561

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2572: Local Government Personnel Institute

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (86,275)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,657)

**Employer's Total Pension Expense/(Income) \$ (95,932)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 7,028	\$ 232,417
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 10,590
Total (prior to post-MD contributions)	\$ 7,028	\$ 243,007
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (235,979)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (128,637)
2 <sup>nd</sup> Fiscal Year	(85,438)
3 <sup>rd</sup> Fiscal Year	(21,904)
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (235,979)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2575: Jefferson County Rural Fire Protection District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00359110%  
Employer's proportionate share at MD 0.00375372%

Employer's proportionate share of system NPL/(A) at prior MD \$ 429,728  
**Employer's proportionate share of system NPL/(A) at MD \$ 574,770**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,019,305  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 202,715

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 86,723  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,097)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (24,598)  
**Employer's Total Pension Expense/(Income) \$ 50,028**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,900	\$ 3,584
Changes of assumptions	\$ 90,184	\$ 824
Net difference between projected and actual earnings on investments	\$ 0	\$ 102,758
Changes in proportionate share	\$ 39,846	\$ 62,558
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 92,493
Total (prior to post-MD contributions)	\$ 157,930	\$ 262,217
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (104,287)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (33,912)
2 <sup>nd</sup> Fiscal Year	(45,470)
3 <sup>rd</sup> Fiscal Year	(57,914)
4 <sup>th</sup> Fiscal Year	38,441
5 <sup>th</sup> Fiscal Year	(5,431)
Thereafter	0
Total	\$ (104,287)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2576: Depoe Bay Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01290337%  
Employer's proportionate share at MD 0.01500625%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,544,079  
**Employer's proportionate share of system NPL/(A) at MD \$ 2,297,758**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,074,875  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 810,393

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 346,694  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 203,534  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (58,139)

**Employer's Total Pension Expense/(Income) \$ 492,089**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 111,538	\$ 14,329
Changes of assumptions	\$ 360,531	\$ 3,294
Net difference between projected and actual earnings on investments	\$ 0	\$ 410,795
Changes in proportionate share	\$ 594,181	\$ 120,112
Differences between employer contributions and employer's proportionate share of system contributions	\$ 713	\$ 236,553
Total (prior to post-MD contributions)	\$ 1,066,963	\$ 785,083
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 281,880

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 109,452
2 <sup>nd</sup> Fiscal Year	9,727
3 <sup>rd</sup> Fiscal Year	(93,019)
4 <sup>th</sup> Fiscal Year	243,048
5 <sup>th</sup> Fiscal Year	12,672
Thereafter	0
Total	\$ 281,880

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2579: La Pine Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02752190%  
Employer's proportionate share at MD 0.02852407%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,293,403  
**Employer's proportionate share of system NPL/(A) at MD \$ 4,367,607**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,745,574
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,540,405

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 659,000
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 126,262
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (118,279)

**Employer's Total Pension Expense/(Income) \$ 666,983**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 212,012	\$ 27,237
Changes of assumptions	\$ 685,301	\$ 6,261
Net difference between projected and actual earnings on investments	\$ 0	\$ 780,844
Changes in proportionate share	\$ 325,445	\$ 97,702
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,975	\$ 486,073
Total (prior to post-MD contributions)	\$ 1,231,733	\$ 1,398,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (166,384)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,900)
2 <sup>nd</sup> Fiscal Year	(127,728)
3 <sup>rd</sup> Fiscal Year	(342,157)
4 <sup>th</sup> Fiscal Year	331,409
5 <sup>th</sup> Fiscal Year	(25,008)
Thereafter	0
Total	\$ (166,384)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2580: Marion County Fire District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.06079815%  
Employer's proportionate share at MD 0.05412110%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,275,398  
**Employer's proportionate share of system NPL/(A) at MD \$ 8,287,026**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,696,324  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,922,740

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,250,375  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (71,197)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 73,028

**Employer's Total Pension Expense/(Income) \$ 1,252,206**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 402,268	\$ 51,679
Changes of assumptions	\$ 1,300,279	\$ 11,879
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,481,560
Changes in proportionate share	\$ 608,845	\$ 984,892
Differences between employer contributions and employer's proportionate share of system contributions	\$ 210,131	\$ 542,956
Total (prior to post-MD contributions)	\$ 2,521,523	\$ 3,072,966
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (551,443)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 188,095
2 <sup>nd</sup> Fiscal Year	(246,698)
3 <sup>rd</sup> Fiscal Year	(792,546)
4 <sup>th</sup> Fiscal Year	443,272
5 <sup>th</sup> Fiscal Year	(143,567)
Thereafter	0
Total	\$ (551,443)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2581: Port of Umatilla

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00183863%

Employer's proportionate share at MD 0.00159834%

Employer's proportionate share of system NPL/(A) at prior MD \$ 220,019

**Employer's proportionate share of system NPL/(A) at MD \$ 244,738**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 434,022

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 86,316

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 36,927

▪ Net amortization of employer-specific deferred amounts from:  
     ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (38,527)  
     ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,740)

**Employer's Total Pension Expense/(Income) \$ (8,340)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,880	\$ 1,526
Changes of assumptions	\$ 38,401	\$ 351
Net difference between projected and actual earnings on investments	\$ 0	\$ 43,754
Changes in proportionate share	\$ 9,411	\$ 119,899
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,984	\$ 17,964
Total (prior to post-MD contributions)	\$ 63,676	\$ 183,494
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (119,818)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (36,640)
2 <sup>nd</sup> Fiscal Year	(45,617)
3 <sup>rd</sup> Fiscal Year	(41,980)
4 <sup>th</sup> Fiscal Year	8,765
5 <sup>th</sup> Fiscal Year	(4,346)
Thereafter	0
Total	\$ (119,818)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2582: Talent Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00725020%  
Employer's proportionate share at MD 0.00796913%

Employer's proportionate share of system NPL/(A) at prior MD \$ 867,594  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,220,234**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,163,979  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 430,363

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 184,113  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 27,536  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,539)  
**Employer's Total Pension Expense/(Income) \$ 198,110**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 59,233	\$ 7,610
Changes of assumptions	\$ 191,461	\$ 1,749
Net difference between projected and actual earnings on investments	\$ 0	\$ 218,154
Changes in proportionate share	\$ 162,162	\$ 56,067
Differences between employer contributions and employer's proportionate share of system contributions	\$ 35,521	\$ 156,782
Total (prior to post-MD contributions)	\$ 448,377	\$ 440,362
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,015

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 22,260
2 <sup>nd</sup> Fiscal Year	(26,070)
3 <sup>rd</sup> Fiscal Year	(85,627)
4 <sup>th</sup> Fiscal Year	101,227
5 <sup>th</sup> Fiscal Year	(3,775)
Thereafter	0
Total	\$ 8,015

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2585: Rogue River Valley Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00434597%

Employer's proportionate share at MD 0.00348327%

Employer's proportionate share of system NPL/(A) at prior MD \$ 520,060

**Employer's proportionate share of system NPL/(A) at MD \$ 533,359**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 945,865

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 188,109

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 80,475

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,933)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 793

**Employer's Total Pension Expense/(Income) \$ 78,335**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,890	\$ 3,326
Changes of assumptions	\$ 83,687	\$ 765
Net difference between projected and actual earnings on investments	\$ 0	\$ 95,354
Changes in proportionate share	\$ 96,493	\$ 132,949
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,901	\$ 57,623
Total (prior to post-MD contributions)	\$ 227,971	\$ 290,017
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (62,046)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,381
2 <sup>nd</sup> Fiscal Year	(16,677)
3 <sup>rd</sup> Fiscal Year	(50,617)
4 <sup>th</sup> Fiscal Year	19,002
5 <sup>th</sup> Fiscal Year	(17,134)
Thereafter	0
Total	\$ (62,046)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2587: Tualatin Valley Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00289158%

Employer's proportionate share at MD 0.00389356%

Employer's proportionate share of system NPL/(A) at prior MD \$ 346,020

**Employer's proportionate share of system NPL/(A) at MD \$ 596,182**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,057,277

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 210,267

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 89,954

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 50,981
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (21,311)

**Employer's Total Pension Expense/(Income) \$ 119,624**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 28,940	\$ 3,718
Changes of assumptions	\$ 93,544	\$ 855
Net difference between projected and actual earnings on investments	\$ 0	\$ 106,586
Changes in proportionate share	\$ 164,089	\$ 26,518
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,828	\$ 76,989
Total (prior to post-MD contributions)	\$ 295,401	\$ 214,666
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 80,735

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 26,137
2 <sup>nd</sup> Fiscal Year	1,182
3 <sup>rd</sup> Fiscal Year	(25,571)
4 <sup>th</sup> Fiscal Year	69,688
5 <sup>th</sup> Fiscal Year	9,300
Thereafter	0
Total	\$ 80,735

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2588: Clatskanie Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01625306%

Employer's proportionate share at MD 0.01446817%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,944,919

**Employer's proportionate share of system NPL/(A) at MD \$ 2,215,367**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,928,762

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 781,335

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 334,262

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 88,839  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (67,868)

**Employer's Total Pension Expense/(Income) \$ 355,233**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 107,538	\$ 13,815
Changes of assumptions	\$ 347,603	\$ 3,176
Net difference between projected and actual earnings on investments	\$ 0	\$ 396,065
Changes in proportionate share	\$ 336,607	\$ 244,479
Differences between employer contributions and employer's proportionate share of system contributions	\$ 321	\$ 267,915
Total (prior to post-MD contributions)	\$ 792,069	\$ 925,450
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (133,381)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 39,109
2 <sup>nd</sup> Fiscal Year	(42,777)
3 <sup>rd</sup> Fiscal Year	(194,875)
4 <sup>th</sup> Fiscal Year	112,077
5 <sup>th</sup> Fiscal Year	(46,915)
Thereafter	0
Total	\$ (133,381)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2589: West Slope Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00548082%

Employer's proportionate share at MD 0.00476009%

Employer's proportionate share of system NPL/(A) at prior MD \$ 655,861

**Employer's proportionate share of system NPL/(A) at MD \$ 728,865**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,292,580

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 257,062

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 109,974

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (27,400)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (165)

**Employer's Total Pension Expense/(Income) \$ 82,409**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,381	\$ 4,545
Changes of assumptions	\$ 114,363	\$ 1,045
Net difference between projected and actual earnings on investments	\$ 0	\$ 130,307
Changes in proportionate share	\$ 22,842	\$ 176,898
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,212	\$ 64,247
Total (prior to post-MD contributions)	\$ 190,798	\$ 377,042
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (186,244)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (24,410)
2 <sup>nd</sup> Fiscal Year	(63,798)
3 <sup>rd</sup> Fiscal Year	(104,556)
4 <sup>th</sup> Fiscal Year	22,304
5 <sup>th</sup> Fiscal Year	(15,784)
Thereafter	0
Total	\$ (186,244)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2590: Redmond Fire & Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.05170958%  
Employer's proportionate share at MD 0.05264107%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,187,816  
**Employer's proportionate share of system NPL/(A) at MD \$ 8,060,404**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,294,429  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,842,813

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,216,182  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (48,983)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (76,428)

**Employer's Total Pension Expense/(Income) \$ 1,090,771**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 391,268	\$ 50,266
Changes of assumptions	\$ 1,264,721	\$ 11,555
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,441,044
Changes in proportionate share	\$ 297,532	\$ 310,008
Differences between employer contributions and employer's proportionate share of system contributions	\$ 133,448	\$ 667,004
Total (prior to post-MD contributions)	\$ 2,086,969	\$ 2,479,877
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (392,908)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 37,980
2 <sup>nd</sup> Fiscal Year	(271,467)
3 <sup>rd</sup> Fiscal Year	(704,961)
4 <sup>th</sup> Fiscal Year	586,889
5 <sup>th</sup> Fiscal Year	(41,349)
Thereafter	0
Total	\$ (392,908)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2592: Medford Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00444706%

Employer's proportionate share at MD 0.00443313%

Employer's proportionate share of system NPL/(A) at prior MD \$ 532,157

**Employer's proportionate share of system NPL/(A) at MD \$ 678,801**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,203,795

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 239,405

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 102,420

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,018
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (22,838)

**Employer's Total Pension Expense/(Income) \$ 83,600**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,950	\$ 4,233
Changes of assumptions	\$ 106,508	\$ 973
Net difference between projected and actual earnings on investments	\$ 0	\$ 121,357
Changes in proportionate share	\$ 99,653	\$ 9,822
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,327	\$ 94,891
Total (prior to post-MD contributions)	\$ 240,438	\$ 231,276
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,162

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 19,166
2 <sup>nd</sup> Fiscal Year	2,310
3 <sup>rd</sup> Fiscal Year	(50,783)
4 <sup>th</sup> Fiscal Year	45,569
5 <sup>th</sup> Fiscal Year	(7,100)
Thereafter	0
Total	\$ 9,162

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2594: Metro

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.65254874%  
Employer's proportionate share at MD 0.53390875%

Employer's proportionate share of system NPL/(A) at prior MD \$ 78,087,114  
**Employer's proportionate share of system NPL/(A) at MD \$ 81,752,142**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 144,980,351  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 28,833,049

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,335,046  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,892,999)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,922,934)

**Employer's Total Pension Expense/(Income) \$ 6,519,113**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,968,407	\$ 509,821
Changes of assumptions	\$ 12,827,353	\$ 117,191
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,615,702
Changes in proportionate share	\$ 2,794,152	\$ 16,250,291
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 12,628,937
Total (prior to post-MD contributions)	\$ 19,589,912	\$ 44,121,942
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (24,532,030)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (4,948,092)
2 <sup>nd</sup> Fiscal Year	(7,191,425)
3 <sup>rd</sup> Fiscal Year	(11,600,425)
4 <sup>th</sup> Fiscal Year	1,672,365
5 <sup>th</sup> Fiscal Year	(2,464,453)
Thereafter	0
Total	\$ (24,532,030)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2595: Canby Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02722856%  
Employer's proportionate share at MD 0.02654643%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,258,300  
**Employer's proportionate share of system NPL/(A) at MD \$ 4,064,791**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,208,555
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,433,606

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 613,310
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 59,384
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (32,852)

**Employer's Total Pension Expense/(Income) \$ 639,842**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 197,313	\$ 25,349
Changes of assumptions	\$ 637,788	\$ 5,827
Net difference between projected and actual earnings on investments	\$ 0	\$ 726,706
Changes in proportionate share	\$ 716,257	\$ 507,208
Differences between employer contributions and employer's proportionate share of system contributions	\$ 35,700	\$ 304,084
Total (prior to post-MD contributions)	\$ 1,587,058	\$ 1,569,174
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,884

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 100,166
2 <sup>nd</sup> Fiscal Year	(119,509)
3 <sup>rd</sup> Fiscal Year	(262,375)
4 <sup>th</sup> Fiscal Year	333,272
5 <sup>th</sup> Fiscal Year	(33,671)
Thereafter	0
Total	\$ 17,884

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2596: Bend Parks & Recreation

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.05425821%

Employer's proportionate share at MD 0.05525233%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,492,798

**Employer's proportionate share of system NPL/(A) at MD \$ 8,460,240**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,003,504

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,983,830

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,276,510

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 93,987

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 289,475

**Employer's Total Pension Expense/(Income) \$ 1,659,972**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 410,676	\$ 52,760
Changes of assumptions	\$ 1,327,457	\$ 12,128
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,512,527
Changes in proportionate share	\$ 476,250	\$ 346,503
Differences between employer contributions and employer's proportionate share of system contributions	\$ 914,879	\$ 713,919
Total (prior to post-MD contributions)	\$ 3,129,262	\$ 2,637,837
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 491,425

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 377,138
2 <sup>nd</sup> Fiscal Year	83,884
3 <sup>rd</sup> Fiscal Year	(568,996)
4 <sup>th</sup> Fiscal Year	644,831
5 <sup>th</sup> Fiscal Year	(45,431)
Thereafter	0
Total	\$ 491,425

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2597: Mapleton Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00015722%  
Employer's proportionate share at MD 0.00017987%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,814  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 27,542**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 48,843  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,714

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,156  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,363)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,689

**Employer's Total Pension Expense/(Income)** **\$ 2,482**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,337	\$ 172
Changes of assumptions	\$ 4,321	\$ 39
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,924
Changes in proportionate share	\$ 3,174	\$ 15,512
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,262	\$ 5,931
Total (prior to post-MD contributions)	\$ 18,094	\$ 26,578
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,484)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,444)
2 <sup>nd</sup> Fiscal Year	(3,445)
3 <sup>rd</sup> Fiscal Year	(3,823)
4 <sup>th</sup> Fiscal Year	1,479
5 <sup>th</sup> Fiscal Year	(251)
Thereafter	0
Total	\$ (8,484)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2598: Marion County Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00239099%  
Employer's proportionate share at MD 0.00366401%

Employer's proportionate share of system NPL/(A) at prior MD \$ 286,117  
**Employer's proportionate share of system NPL/(A) at MD \$ 561,033**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 994,944  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 197,870

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 84,651  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 89,433  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (47,476)  
**Employer's Total Pension Expense/(Income) \$ 126,608**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,234	\$ 3,499
Changes of assumptions	\$ 88,029	\$ 804
Net difference between projected and actual earnings on investments	\$ 0	\$ 100,302
Changes in proportionate share	\$ 340,889	\$ 57,801
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 155,362
Total (prior to post-MD contributions)	\$ 456,152	\$ 317,768
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 138,384

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 24,964
2 <sup>nd</sup> Fiscal Year	43,916
3 <sup>rd</sup> Fiscal Year	(6,481)
4 <sup>th</sup> Fiscal Year	66,831
5 <sup>th</sup> Fiscal Year	9,155
Thereafter	0
Total	\$ 138,384

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2599: South Suburban Sanitary District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00894561%

Employer's proportionate share at MD 0.00853767%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,070,475

**Employer's proportionate share of system NPL/(A) at MD \$ 1,307,289**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,318,363

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 461,066

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 197,248

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,961)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (43,324)

**Employer's Total Pension Expense/(Income) \$ 147,963**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 63,458	\$ 8,152
Changes of assumptions	\$ 205,121	\$ 1,874
Net difference between projected and actual earnings on investments	\$ 0	\$ 233,718
Changes in proportionate share	\$ 64,927	\$ 70,564
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 173,366
Total (prior to post-MD contributions)	\$ 333,506	\$ 487,674
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (154,168)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (25,366)
2 <sup>nd</sup> Fiscal Year	(47,100)
3 <sup>rd</sup> Fiscal Year	(130,744)
4 <sup>th</sup> Fiscal Year	69,096
5 <sup>th</sup> Fiscal Year	(20,053)
Thereafter	0
Total	\$ (154,168)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2600: Winston-Dillard Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00444056%

Employer's proportionate share at MD 0.00460993%

Employer's proportionate share of system NPL/(A) at prior MD \$ 531,379

**Employer's proportionate share of system NPL/(A) at MD \$ 705,873**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,251,804

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 248,953

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 106,505

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (422)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (18,760)

**Employer's Total Pension Expense/(Income) \$ 87,323**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 34,264	\$ 4,402
Changes of assumptions	\$ 110,755	\$ 1,012
Net difference between projected and actual earnings on investments	\$ 0	\$ 126,196
Changes in proportionate share	\$ 104,254	\$ 74,096
Differences between employer contributions and employer's proportionate share of system contributions	\$ 963	\$ 77,266
Total (prior to post-MD contributions)	\$ 250,236	\$ 282,972
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (32,736)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (10,205)
2 <sup>nd</sup> Fiscal Year	(29,592)
3 <sup>rd</sup> Fiscal Year	(48,386)
4 <sup>th</sup> Fiscal Year	59,326
5 <sup>th</sup> Fiscal Year	(3,878)
Thereafter	0
Total	\$ (32,736)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2601: Baker Valley Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,494)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (288)

**Employer's Total Pension Expense/(Income) \$ (1,782)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 103	\$ 4,254
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 106
Total (prior to post-MD contributions)	\$ 103	\$ 4,360
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,257)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,321)
2 <sup>nd</sup> Fiscal Year	(1,538)
3 <sup>rd</sup> Fiscal Year	(398)
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (4,257)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2602: Aumsville Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00221815%

Employer's proportionate share at MD 0.00364229%

Employer's proportionate share of system NPL/(A) at prior MD \$ 265,434

**Employer's proportionate share of system NPL/(A) at MD \$ 557,708**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 989,046

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 196,697

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 84,149

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 34,620  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,800)

**Employer's Total Pension Expense/(Income) \$ 97,969**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,072	\$ 3,478
Changes of assumptions	\$ 87,507	\$ 799
Net difference between projected and actual earnings on investments	\$ 0	\$ 99,707
Changes in proportionate share	\$ 264,522	\$ 72,591
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,466	\$ 78,146
Total (prior to post-MD contributions)	\$ 381,567	\$ 254,721
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 126,846

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 27,555
2 <sup>nd</sup> Fiscal Year	28,593
3 <sup>rd</sup> Fiscal Year	(17,185)
4 <sup>th</sup> Fiscal Year	72,055
5 <sup>th</sup> Fiscal Year	15,829
Thereafter	0
Total	\$ 126,846

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2603: Corbett Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00170173%  
Employer's proportionate share at MD 0.00057504%

Employer's proportionate share of system NPL/(A) at prior MD \$ 203,637  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 88,050**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 156,149  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 31,054

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,285  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (59,990)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,790)  
**Employer's Total Pension Expense/(Income)** **\$ (53,495)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,274	\$ 549
Changes of assumptions	\$ 13,816	\$ 126
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,742
Changes in proportionate share	\$ 27,135	\$ 278,530
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,793	\$ 19,636
Total (prior to post-MD contributions)	\$ 56,018	\$ 314,583
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (258,565)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (60,451)
2 <sup>nd</sup> Fiscal Year	(76,717)
3 <sup>rd</sup> Fiscal Year	(70,830)
4 <sup>th</sup> Fiscal Year	(34,801)
5 <sup>th</sup> Fiscal Year	(15,767)
Thereafter	0
Total	\$ (258,565)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2604: Netarts-Oceanside Sanitary District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00391580%

Employer's proportionate share at MD 0.00413072%

Employer's proportionate share of system NPL/(A) at prior MD \$ 468,583

**Employer's proportionate share of system NPL/(A) at MD \$ 632,496**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,121,677

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 223,074

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 95,433

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 38,312
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (31,882)

**Employer's Total Pension Expense/(Income) \$ 101,863**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,703	\$ 3,944
Changes of assumptions	\$ 99,242	\$ 907
Net difference between projected and actual earnings on investments	\$ 0	\$ 113,078
Changes in proportionate share	\$ 125,806	\$ 1,936
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 111,508
Total (prior to post-MD contributions)	\$ 255,751	\$ 231,373
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 24,378

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 24,059
2 <sup>nd</sup> Fiscal Year	1,811
3 <sup>rd</sup> Fiscal Year	(44,430)
4 <sup>th</sup> Fiscal Year	47,131
5 <sup>th</sup> Fiscal Year	(4,194)
Thereafter	0
Total	\$ 24,378

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2605: Scio Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00105748%  
Employer's proportionate share at MD 0.00079768%

Employer's proportionate share of system NPL/(A) at prior MD \$ 126,543  
**Employer's proportionate share of system NPL/(A) at MD \$ 122,141**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 216,606  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 43,078

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,429  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,145)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,372)

**Employer's Total Pension Expense/(Income) \$ 10,912**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,929	\$ 762
Changes of assumptions	\$ 19,165	\$ 175
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,836
Changes in proportionate share	\$ 83,251	\$ 67,791
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,121	\$ 32,897
Total (prior to post-MD contributions)	\$ 112,466	\$ 123,461
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,995)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (9,194)
2 <sup>nd</sup> Fiscal Year	5,904
3 <sup>rd</sup> Fiscal Year	(6,246)
4 <sup>th</sup> Fiscal Year	3,559
5 <sup>th</sup> Fiscal Year	(5,019)
Thereafter	0
Total	\$ (10,995)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2606: West Valley Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00803229%

Employer's proportionate share at MD 0.00698309%

Employer's proportionate share of system NPL/(A) at prior MD \$ 961,182

**Employer's proportionate share of system NPL/(A) at MD \$ 1,069,251**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,896,224

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 377,113

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 161,332

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (53,281)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (41,138)

**Employer's Total Pension Expense/(Income) \$ 66,913**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 51,904	\$ 6,668
Changes of assumptions	\$ 167,771	\$ 1,533
Net difference between projected and actual earnings on investments	\$ 0	\$ 191,161
Changes in proportionate share	\$ 26,958	\$ 192,335
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 137,266
Total (prior to post-MD contributions)	\$ 246,633	\$ 528,963
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (282,330)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (85,460)
2 <sup>nd</sup> Fiscal Year	(75,756)
3 <sup>rd</sup> Fiscal Year	(133,095)
4 <sup>th</sup> Fiscal Year	36,731
5 <sup>th</sup> Fiscal Year	(24,751)
Thereafter	0
Total	\$ (282,330)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2607: Hoodland Fire District 74

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01661391%  
Employer's proportionate share at MD 0.01457258%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,988,100  
**Employer's proportionate share of system NPL/(A) at MD \$ 2,231,354**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,957,114
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 786,973

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 336,674
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 65,618
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (29,144)

**Employer's Total Pension Expense/(Income) \$ 373,148**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 108,314	\$ 13,915
Changes of assumptions	\$ 350,112	\$ 3,199
Net difference between projected and actual earnings on investments	\$ 0	\$ 398,923
Changes in proportionate share	\$ 444,802	\$ 410,483
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,947	\$ 199,158
Total (prior to post-MD contributions)	\$ 909,175	\$ 1,025,678
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (116,503)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 59,645
2 <sup>nd</sup> Fiscal Year	(73,104)
3 <sup>rd</sup> Fiscal Year	(182,836)
4 <sup>th</sup> Fiscal Year	127,515
5 <sup>th</sup> Fiscal Year	(47,724)
Thereafter	0
Total	\$ (116,503)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2608: Gaston Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00175699%

Employer's proportionate share at MD 0.00187970%

Employer's proportionate share of system NPL/(A) at prior MD \$ 210,250

**Employer's proportionate share of system NPL/(A) at MD \$ 287,820**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 510,423

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 101,511

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 43,427

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 20,517
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,936)

**Employer's Total Pension Expense/(Income) \$ 60,008**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,971	\$ 1,795
Changes of assumptions	\$ 45,160	\$ 413
Net difference between projected and actual earnings on investments	\$ 0	\$ 51,457
Changes in proportionate share	\$ 103,827	\$ 13,798
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,053	\$ 31,682
Total (prior to post-MD contributions)	\$ 165,011	\$ 99,145
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 65,866

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 18,161
2 <sup>nd</sup> Fiscal Year	14,478
3 <sup>rd</sup> Fiscal Year	725
4 <sup>th</sup> Fiscal Year	32,744
5 <sup>th</sup> Fiscal Year	(241)
Thereafter	0
Total	\$ 65,866

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2610: Turner Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00672941%

Employer's proportionate share at MD 0.00612958%

Employer's proportionate share of system NPL/(A) at prior MD \$ 805,273

**Employer's proportionate share of system NPL/(A) at MD \$ 938,562**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,664,458

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 331,020

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 141,613

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 51,786
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (85,776)

**Employer's Total Pension Expense/(Income) \$ 107,623**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 45,560	\$ 5,853
Changes of assumptions	\$ 147,265	\$ 1,345
Net difference between projected and actual earnings on investments	\$ 0	\$ 167,797
Changes in proportionate share	\$ 235,163	\$ 96,887
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 286,931
Total (prior to post-MD contributions)	\$ 427,988	\$ 558,813
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (130,825)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (24,458)
2 <sup>nd</sup> Fiscal Year	(31,311)
3 <sup>rd</sup> Fiscal Year	(82,611)
4 <sup>th</sup> Fiscal Year	37,059
5 <sup>th</sup> Fiscal Year	(29,504)
Thereafter	0
Total	\$ (130,825)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2612: Community Services Consortium

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.04524950%

Employer's proportionate share at MD 0.04871020%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,414,772

**Employer's proportionate share of system NPL/(A) at MD \$ 7,458,509**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,227,020

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,630,531

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,125,366

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 240,070
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (145,719)

**Employer's Total Pension Expense/(Income) \$ 1,219,717**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 362,050	\$ 46,513
Changes of assumptions	\$ 1,170,280	\$ 10,692
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,333,437
Changes in proportionate share	\$ 928,773	\$ 3,136
Differences between employer contributions and employer's proportionate share of system contributions	\$ 40,883	\$ 596,946
Total (prior to post-MD contributions)	\$ 2,501,986	\$ 1,990,724
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 511,262

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 200,637
2 <sup>nd</sup> Fiscal Year	5,715
3 <sup>rd</sup> Fiscal Year	(405,068)
4 <sup>th</sup> Fiscal Year	697,098
5 <sup>th</sup> Fiscal Year	12,882
Thereafter	0
Total	\$ 511,262

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2613: Polk Soil & Water Conservation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00107115%

Employer's proportionate share at MD 0.00110979%

Employer's proportionate share of system NPL/(A) at prior MD \$ 128,179

**Employer's proportionate share of system NPL/(A) at MD \$ 169,931**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 301,358

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 59,933

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 25,640

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,489)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,871)

**Employer's Total Pension Expense/(Income) \$ 20,280**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,249	\$ 1,060
Changes of assumptions	\$ 26,663	\$ 244
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,380
Changes in proportionate share	\$ 8,668	\$ 19,767
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,253	\$ 16,006
Total (prior to post-MD contributions)	\$ 45,833	\$ 67,457
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,624)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (4,366)
2 <sup>nd</sup> Fiscal Year	(10,878)
3 <sup>rd</sup> Fiscal Year	(17,471)
4 <sup>th</sup> Fiscal Year	11,860
5 <sup>th</sup> Fiscal Year	(769)
Thereafter	0
Total	\$ (21,624)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2614: Mountain Valley Mental Health Program

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2615: Humanities Council

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00042478%

Employer's proportionate share at MD 0.00039522%

Employer's proportionate share of system NPL/(A) at prior MD \$ 50,831

**Employer's proportionate share of system NPL/(A) at MD \$ 60,516**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 107,320

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 21,343

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,131

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,885)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,859)

**Employer's Total Pension Expense/(Income) \$ (12,613)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,938	\$ 377
Changes of assumptions	\$ 9,495	\$ 87
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,819
Changes in proportionate share	\$ 0	\$ 9,361
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 25,250
Total (prior to post-MD contributions)	\$ 12,433	\$ 45,894
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (33,461)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (11,778)
2 <sup>nd</sup> Fiscal Year	(9,743)
3 <sup>rd</sup> Fiscal Year	(10,869)
4 <sup>th</sup> Fiscal Year	691
5 <sup>th</sup> Fiscal Year	(1,762)
Thereafter	0
Total	\$ (33,461)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2616: Alcohol Safety Action Program

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2617: Clean Water Services

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.23334603%  
Employer's proportionate share at MD 0.27067497%

Employer's proportionate share of system NPL/(A) at prior MD \$ 27,923,306  
**Employer's proportionate share of system NPL/(A) at MD \$ 41,445,769**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 73,500,485  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 14,617,451

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,253,481  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 366,365  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,743,756

**Employer's Total Pension Expense/(Income) \$ 8,363,602**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,011,858	\$ 258,463
Changes of assumptions	\$ 6,503,065	\$ 59,412
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,409,702
Changes in proportionate share	\$ 5,701,155	\$ 1,485,931
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,847,202	\$ 4,949,270
Total (prior to post-MD contributions)	\$ 18,063,280	\$ 14,162,778
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,900,502

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,596,919
2 <sup>nd</sup> Fiscal Year	216,539
3 <sup>rd</sup> Fiscal Year	(2,749,667)
4 <sup>th</sup> Fiscal Year	3,695,604
5 <sup>th</sup> Fiscal Year	141,106
Thereafter	0
Total	\$ 3,900,502

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2618: Estacada Cemetery District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 222

**Employer's Total Pension Expense/(Income) \$ 222**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 975	\$ 0
Total (prior to post-MD contributions)	\$ 975	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 975

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 222
2 <sup>nd</sup> Fiscal Year	222
3 <sup>rd</sup> Fiscal Year	216
4 <sup>th</sup> Fiscal Year	211
5 <sup>th</sup> Fiscal Year	104
Thereafter	0
Total	\$ 975

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2619: Comprehensive Options For Drug Abusers

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2620: Jackson County Fire District 4

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00557686%

Employer's proportionate share at MD 0.00769022%

Employer's proportionate share of system NPL/(A) at prior MD \$ 667,354

**Employer's proportionate share of system NPL/(A) at MD \$ 1,177,527**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,088,242

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 415,300

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 177,669

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 64,412
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,387)

**Employer's Total Pension Expense/(Income) \$ 221,694**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 57,159	\$ 7,343
Changes of assumptions	\$ 184,760	\$ 1,688
Net difference between projected and actual earnings on investments	\$ 0	\$ 210,519
Changes in proportionate share	\$ 325,127	\$ 203,717
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,918	\$ 141,150
Total (prior to post-MD contributions)	\$ 590,964	\$ 564,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 26,547

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 7,206
2 <sup>nd</sup> Fiscal Year	(50,431)
3 <sup>rd</sup> Fiscal Year	(82,159)
4 <sup>th</sup> Fiscal Year	131,355
5 <sup>th</sup> Fiscal Year	20,576
Thereafter	0
Total	\$ 26,547

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2623: Evans Valley Fire District 6

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00127479%  
Employer's proportionate share at MD 0.00135063%

Employer's proportionate share of system NPL/(A) at prior MD \$ 152,547  
**Employer's proportionate share of system NPL/(A) at MD \$ 206,809**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 366,757  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 72,939

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 31,204  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 37,719  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,169)  
**Employer's Total Pension Expense/(Income) \$ 55,754**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,039	\$ 1,290
Changes of assumptions	\$ 32,449	\$ 296
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,973
Changes in proportionate share	\$ 106,013	\$ 1,051
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,100	\$ 56,613
Total (prior to post-MD contributions)	\$ 149,601	\$ 96,223
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 53,378

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 24,487
2 <sup>nd</sup> Fiscal Year	18,773
3 <sup>rd</sup> Fiscal Year	(4,433)
4 <sup>th</sup> Fiscal Year	16,837
5 <sup>th</sup> Fiscal Year	(2,286)
Thereafter	0
Total	\$ 53,378

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2624: Klamath Vector Control

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00102539%  
Employer's proportionate share at MD 0.00104911%

Employer's proportionate share of system NPL/(A) at prior MD \$ 122,703  
**Employer's proportionate share of system NPL/(A) at MD \$ 160,640**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 284,881  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 56,656

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 24,238  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,441  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,535)

**Employer's Total Pension Expense/(Income) \$ 28,144**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,798	\$ 1,002
Changes of assumptions	\$ 25,205	\$ 230
Net difference between projected and actual earnings on investments	\$ 0	\$ 28,719
Changes in proportionate share	\$ 16,196	\$ 2,382
Differences between employer contributions and employer's proportionate share of system contributions	\$ 212	\$ 16,355
Total (prior to post-MD contributions)	\$ 49,411	\$ 48,688
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 723

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,520
2 <sup>nd</sup> Fiscal Year	(866)
3 <sup>rd</sup> Fiscal Year	(13,294)
4 <sup>th</sup> Fiscal Year	11,239
5 <sup>th</sup> Fiscal Year	(876)
Thereafter	0
Total	\$ 723

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2625: Port of Newport

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00940440%  
Employer's proportionate share at MD 0.01275425%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,125,376  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,952,932**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,463,355  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 688,777

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 294,665  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 230,064  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (102,871)

**Employer's Total Pension Expense/(Income) \$ 421,858**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 94,799	\$ 12,179
Changes of assumptions	\$ 306,426	\$ 2,800
Net difference between projected and actual earnings on investments	\$ 0	\$ 349,146
Changes in proportionate share	\$ 902,493	\$ 46,869
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 354,017
Total (prior to post-MD contributions)	\$ 1,303,718	\$ 765,011
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 538,707

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 154,367
2 <sup>nd</sup> Fiscal Year	139,038
3 <sup>rd</sup> Fiscal Year	(17,708)
4 <sup>th</sup> Fiscal Year	236,162
5 <sup>th</sup> Fiscal Year	26,848
Thereafter	0
Total	\$ 538,707

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2626: Tillamook Peoples Utility District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.08084793%

Employer's proportionate share at MD 0.08018782%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,674,651

**Employer's proportionate share of system NPL/(A) at MD \$ 12,278,364**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,774,617

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,330,439

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,852,602

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (277,056)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (257,458)

**Employer's Total Pension Expense/(Income) \$ 1,318,088**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 596,016	\$ 76,570
Changes of assumptions	\$ 1,926,542	\$ 17,601
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,195,134
Changes in proportionate share	\$ 240,274	\$ 996,251
Differences between employer contributions and employer's proportionate share of system contributions	\$ 39,944	\$ 1,140,368
Total (prior to post-MD contributions)	\$ 2,802,776	\$ 4,425,924
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,623,148)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (242,833)
2 <sup>nd</sup> Fiscal Year	(663,428)
3 <sup>rd</sup> Fiscal Year	(1,362,857)
4 <sup>th</sup> Fiscal Year	736,779
5 <sup>th</sup> Fiscal Year	(90,809)
Thereafter	0
Total	\$ (1,623,148)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2628: McKenzie Fire And Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00495389%  
Employer's proportionate share at MD 0.00578605%

Employer's proportionate share of system NPL/(A) at prior MD \$ 592,806  
**Employer's proportionate share of system NPL/(A) at MD \$ 885,960**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,571,174  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 312,468

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 133,677  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 32,043  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (36,310)  
**Employer's Total Pension Expense/(Income) \$ 129,410**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 43,006	\$ 5,525
Changes of assumptions	\$ 139,012	\$ 1,270
Net difference between projected and actual earnings on investments	\$ 0	\$ 158,393
Changes in proportionate share	\$ 162,020	\$ 140,826
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,269	\$ 125,383
Total (prior to post-MD contributions)	\$ 349,307	\$ 431,397
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (82,090)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,259)
2 <sup>nd</sup> Fiscal Year	(53,565)
3 <sup>rd</sup> Fiscal Year	(95,761)
4 <sup>th</sup> Fiscal Year	68,644
5 <sup>th</sup> Fiscal Year	3,852
Thereafter	0
Total	\$ (82,090)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2629: Metropolitan Wastewater Management Commission

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2630: Sheridan Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00843243%  
Employer's proportionate share at MD 0.01238749%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,009,065  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,896,773**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,363,763
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 668,970

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 286,192
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 261,495
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (32,689)

**Employer's Total Pension Expense/(Income) \$ 514,998**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 92,073	\$ 11,829
Changes of assumptions	\$ 297,614	\$ 2,719
Net difference between projected and actual earnings on investments	\$ 0	\$ 339,106
Changes in proportionate share	\$ 1,133,318	\$ 73,185
Differences between employer contributions and employer's proportionate share of system contributions	\$ 92,657	\$ 277,242
Total (prior to post-MD contributions)	\$ 1,615,662	\$ 704,081
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 911,581

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 245,596
2 <sup>nd</sup> Fiscal Year	217,427
3 <sup>rd</sup> Fiscal Year	114,385
4 <sup>th</sup> Fiscal Year	300,297
5 <sup>th</sup> Fiscal Year	33,876
Thereafter	0
Total	\$ 911,581

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2631: Arch Cape Water-Sanitary District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00113517%

Employer's proportionate share at MD 0.00117218%

Employer's proportionate share of system NPL/(A) at prior MD \$ 135,840

**Employer's proportionate share of system NPL/(A) at MD \$ 179,484**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 318,300

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 63,302

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 27,081

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,522
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,234)

**Employer's Total Pension Expense/(Income) \$ 21,369**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,713	\$ 1,119
Changes of assumptions	\$ 28,162	\$ 257
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,088
Changes in proportionate share	\$ 6,572	\$ 4,622
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 24,239
Total (prior to post-MD contributions)	\$ 43,447	\$ 62,325
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,878)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,473)
2 <sup>nd</sup> Fiscal Year	(8,081)
3 <sup>rd</sup> Fiscal Year	(16,489)
4 <sup>th</sup> Fiscal Year	12,388
5 <sup>th</sup> Fiscal Year	(1,224)
Thereafter	0
Total	\$ (18,878)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2632: Umpqua Regional Council of Governments

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00083817%  
Employer's proportionate share at MD 0.00079423%

Employer's proportionate share of system NPL/(A) at prior MD \$ 100,299  
**Employer's proportionate share of system NPL/(A) at MD \$ 121,613**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 215,669  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 42,891

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,349  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,290  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,855)  
**Employer's Total Pension Expense/(Income) \$ 8,784**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,903	\$ 758
Changes of assumptions	\$ 19,082	\$ 174
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,742
Changes in proportionate share	\$ 18,432	\$ 11,926
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 48,980
Total (prior to post-MD contributions)	\$ 43,417	\$ 83,580
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (40,163)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (6,480)
2 <sup>nd</sup> Fiscal Year	(14,539)
3 <sup>rd</sup> Fiscal Year	(18,764)
4 <sup>th</sup> Fiscal Year	2,930
5 <sup>th</sup> Fiscal Year	(3,310)
Thereafter	0
Total	\$ (40,163)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2633: Port of Cascade Locks

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00538332%  
Employer's proportionate share at MD 0.00507265%

Employer's proportionate share of system NPL/(A) at prior MD \$ 644,194  
**Employer's proportionate share of system NPL/(A) at MD \$ 776,724**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,377,454  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 273,942

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 117,195  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,273  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (62,376)

**Employer's Total Pension Expense/(Income) \$ 60,092**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,704	\$ 4,844
Changes of assumptions	\$ 121,872	\$ 1,113
Net difference between projected and actual earnings on investments	\$ 0	\$ 138,863
Changes in proportionate share	\$ 103,803	\$ 111,492
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 176,506
Total (prior to post-MD contributions)	\$ 263,379	\$ 432,818
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (169,439)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (43,092)
2 <sup>nd</sup> Fiscal Year	(39,219)
3 <sup>rd</sup> Fiscal Year	(100,363)
4 <sup>th</sup> Fiscal Year	27,066
5 <sup>th</sup> Fiscal Year	(13,832)
Thereafter	0
Total	\$ (169,439)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2637: Northeast Oregon Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00864701%

Employer's proportionate share at MD 0.01086978%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,034,743

**Employer's proportionate share of system NPL/(A) at MD \$ 1,664,381**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,951,636

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 587,008

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 251,128

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 89,687
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (125,958)

**Employer's Total Pension Expense/(Income) \$ 214,857**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 80,792	\$ 10,379
Changes of assumptions	\$ 261,150	\$ 2,386
Net difference between projected and actual earnings on investments	\$ 0	\$ 297,559
Changes in proportionate share	\$ 373,634	\$ 50
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 403,320
Total (prior to post-MD contributions)	\$ 715,576	\$ 713,694
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,882

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,272)
2 <sup>nd</sup> Fiscal Year	(35,535)
3 <sup>rd</sup> Fiscal Year	(118,555)
4 <sup>th</sup> Fiscal Year	151,391
5 <sup>th</sup> Fiscal Year	7,852
Thereafter	0
Total	\$ 1,882

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2638: North Douglas County Fire and EMS

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00545490%

Employer's proportionate share at MD 0.00588725%

Employer's proportionate share of system NPL/(A) at prior MD \$ 652,760

**Employer's proportionate share of system NPL/(A) at MD \$ 901,456**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,598,654

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 317,933

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 136,015

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 105,500  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (40,846)

**Employer's Total Pension Expense/(Income) \$ 200,669**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 43,758	\$ 5,622
Changes of assumptions	\$ 141,443	\$ 1,292
Net difference between projected and actual earnings on investments	\$ 0	\$ 161,163
Changes in proportionate share	\$ 201,939	\$ 15,897
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 135,120
Total (prior to post-MD contributions)	\$ 387,140	\$ 319,094
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 68,046

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 48,962
2 <sup>nd</sup> Fiscal Year	20,849
3 <sup>rd</sup> Fiscal Year	(64,820)
4 <sup>th</sup> Fiscal Year	66,075
5 <sup>th</sup> Fiscal Year	(3,020)
Thereafter	0
Total	\$ 68,046

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2641: Suburban East Salem Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00322081%  
Employer's proportionate share at MD 0.00357940%

Employer's proportionate share of system NPL/(A) at prior MD \$ 385,418  
**Employer's proportionate share of system NPL/(A) at MD \$ 548,078**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 971,969  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 193,301

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 82,696  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,588)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,337)

**Employer's Total Pension Expense/(Income) \$ 68,771**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,605	\$ 3,418
Changes of assumptions	\$ 85,996	\$ 786
Net difference between projected and actual earnings on investments	\$ 0	\$ 97,986
Changes in proportionate share	\$ 98,693	\$ 72,913
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,773	\$ 54,492
Total (prior to post-MD contributions)	\$ 221,067	\$ 229,595
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,528)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,264)
2 <sup>nd</sup> Fiscal Year	(3,821)
3 <sup>rd</sup> Fiscal Year	(45,580)
4 <sup>th</sup> Fiscal Year	42,821
5 <sup>th</sup> Fiscal Year	1,316
Thereafter	0
Total	\$ (8,528)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2642: Dexter Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00166568%

Employer's proportionate share at MD 0.00184449%

Employer's proportionate share of system NPL/(A) at prior MD \$ 199,323

**Employer's proportionate share of system NPL/(A) at MD \$ 282,428**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 500,862

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 99,609

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 42,614

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 40,591
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,060)

**Employer's Total Pension Expense/(Income) \$ 73,145**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,710	\$ 1,761
Changes of assumptions	\$ 44,315	\$ 405
Net difference between projected and actual earnings on investments	\$ 0	\$ 50,493
Changes in proportionate share	\$ 120,037	\$ 329
Differences between employer contributions and employer's proportionate share of system contributions	\$ 685	\$ 47,849
Total (prior to post-MD contributions)	\$ 178,747	\$ 100,837
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 77,910

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 32,067
2 <sup>nd</sup> Fiscal Year	22,917
3 <sup>rd</sup> Fiscal Year	(3,352)
4 <sup>th</sup> Fiscal Year	27,450
5 <sup>th</sup> Fiscal Year	(1,173)
Thereafter	0
Total	\$ 77,910

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2643: Sweet Home Cemetery

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00059499%  
Employer's proportionate share at MD 0.00068266%

Employer's proportionate share of system NPL/(A) at prior MD \$ 71,199  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 104,529**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 185,373  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 36,866

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,772  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,610)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,552

**Employer's Total Pension Expense/(Income)** **\$ 20,714**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,074	\$ 652
Changes of assumptions	\$ 16,401	\$ 150
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,688
Changes in proportionate share	\$ 12,008	\$ 10,617
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,042	\$ 5,375
Total (prior to post-MD contributions)	\$ 46,525	\$ 35,482
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,043

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 5,188
2 <sup>nd</sup> Fiscal Year	602
3 <sup>rd</sup> Fiscal Year	(6,143)
4 <sup>th</sup> Fiscal Year	10,427
5 <sup>th</sup> Fiscal Year	969
Thereafter	0
Total	\$ 11,043

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2644: Lakeside Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00073334%

Employer's proportionate share at MD 0.00078586%

Employer's proportionate share of system NPL/(A) at prior MD \$ 87,755

**Employer's proportionate share of system NPL/(A) at MD \$ 120,331**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 213,397

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 42,439

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,156

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,549)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,342

**Employer's Total Pension Expense/(Income) \$ 15,949**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,841	\$ 750
Changes of assumptions	\$ 18,881	\$ 172
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,513
Changes in proportionate share	\$ 7,193	\$ 22,051
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,888	\$ 2,406
Total (prior to post-MD contributions)	\$ 48,803	\$ 46,892
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,911

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,106
2 <sup>nd</sup> Fiscal Year	(3,031)
3 <sup>rd</sup> Fiscal Year	(8,429)
4 <sup>th</sup> Fiscal Year	11,467
5 <sup>th</sup> Fiscal Year	798
Thereafter	0
Total	\$ 1,911

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2645: Chiloquin Agency Lake Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00219027%

Employer's proportionate share at MD 0.00243090%

Employer's proportionate share of system NPL/(A) at prior MD \$ 262,098

**Employer's proportionate share of system NPL/(A) at MD \$ 372,220**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 660,099

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 131,278

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 56,162

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 40,856  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9

**Employer's Total Pension Expense/(Income) \$ 97,027**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,068	\$ 2,321
Changes of assumptions	\$ 58,403	\$ 534
Net difference between projected and actual earnings on investments	\$ 0	\$ 66,546
Changes in proportionate share	\$ 132,374	\$ 9,089
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,427	\$ 40,548
Total (prior to post-MD contributions)	\$ 221,272	\$ 119,038
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 102,234

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 40,857
2 <sup>nd</sup> Fiscal Year	33,262
3 <sup>rd</sup> Fiscal Year	(8,222)
4 <sup>th</sup> Fiscal Year	35,773
5 <sup>th</sup> Fiscal Year	564
Thereafter	0
Total	\$ 102,234

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2646: Keno Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00596686%

Employer's proportionate share at MD 0.00468144%

Employer's proportionate share of system NPL/(A) at prior MD \$ 714,023

**Employer's proportionate share of system NPL/(A) at MD \$ 716,822**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,271,223

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 252,815

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 108,157

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 66,066
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (80,669)

**Employer's Total Pension Expense/(Income) \$ 93,554**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 34,796	\$ 4,470
Changes of assumptions	\$ 112,473	\$ 1,028
Net difference between projected and actual earnings on investments	\$ 0	\$ 128,154
Changes in proportionate share	\$ 247,256	\$ 213,859
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 242,148
Total (prior to post-MD contributions)	\$ 394,525	\$ 589,659
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (195,134)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 639
2 <sup>nd</sup> Fiscal Year	(71,219)
3 <sup>rd</sup> Fiscal Year	(101,883)
4 <sup>th</sup> Fiscal Year	7,747
5 <sup>th</sup> Fiscal Year	(30,417)
Thereafter	0
Total	\$ (195,134)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2647: Crooked River Ranch Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00510195%

Employer's proportionate share at MD 0.00511699%

Employer's proportionate share of system NPL/(A) at prior MD \$ 610,524

**Employer's proportionate share of system NPL/(A) at MD \$ 783,514**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,389,494

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 276,336

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 118,219

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 26,851

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (32,719)

**Employer's Total Pension Expense/(Income) \$ 112,351**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 38,033	\$ 4,886
Changes of assumptions	\$ 122,938	\$ 1,123
Net difference between projected and actual earnings on investments	\$ 0	\$ 140,077
Changes in proportionate share	\$ 44,955	\$ 50,785
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 114,914
Total (prior to post-MD contributions)	\$ 205,926	\$ 311,785
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (105,859)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (18,922)
2 <sup>nd</sup> Fiscal Year	(50,541)
3 <sup>rd</sup> Fiscal Year	(78,655)
4 <sup>th</sup> Fiscal Year	50,311
5 <sup>th</sup> Fiscal Year	(8,052)
Thereafter	0
Total	\$ (105,859)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2648: Black Butte Ranch Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00900859%

Employer's proportionate share at MD 0.00890649%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,078,011

**Employer's proportionate share of system NPL/(A) at MD \$ 1,363,762**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,418,514

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 480,983

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 205,769

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,431)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (63,949)

**Employer's Total Pension Expense/(Income) \$ 139,389**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 66,200	\$ 8,505
Changes of assumptions	\$ 213,982	\$ 1,955
Net difference between projected and actual earnings on investments	\$ 0	\$ 243,814
Changes in proportionate share	\$ 149,508	\$ 156,583
Differences between employer contributions and employer's proportionate share of system contributions	\$ 71,876	\$ 296,080
Total (prior to post-MD contributions)	\$ 501,566	\$ 706,937
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (205,371)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (27,643)
2 <sup>nd</sup> Fiscal Year	(82,232)
3 <sup>rd</sup> Fiscal Year	(146,493)
4 <sup>th</sup> Fiscal Year	72,614
5 <sup>th</sup> Fiscal Year	(21,617)
Thereafter	0
Total	\$ (205,371)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2649: Colton Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00081204%  
Employer's proportionate share at MD 0.00081848%

Employer's proportionate share of system NPL/(A) at prior MD \$ 97,173  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 125,326**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 222,254  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 44,201

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,910  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,989)  
**Employer's Total Pension Expense/(Income)** **\$ 14,928**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,084	\$ 782
Changes of assumptions	\$ 19,664	\$ 180
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,406
Changes in proportionate share	\$ 58,172	\$ 7,030
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,934	\$ 30,372
Total (prior to post-MD contributions)	\$ 88,854	\$ 60,770
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 28,084

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 10,589
2 <sup>nd</sup> Fiscal Year	8,380
3 <sup>rd</sup> Fiscal Year	266
4 <sup>th</sup> Fiscal Year	11,270
5 <sup>th</sup> Fiscal Year	(2,420)
Thereafter	0
Total	\$ 28,084

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2651: Imbler Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00023506%

Employer's proportionate share at MD 0.00010848%

Employer's proportionate share of system NPL/(A) at prior MD \$ 28,128

**Employer's proportionate share of system NPL/(A) at MD \$ 16,610**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 29,457

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,858

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,506

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,714)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (902)

**Employer's Total Pension Expense/(Income) \$ (5,110)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 806	\$ 104
Changes of assumptions	\$ 2,606	\$ 24
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,970
Changes in proportionate share	\$ 1,221	\$ 23,282
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10	\$ 3,411
Total (prior to post-MD contributions)	\$ 4,643	\$ 29,791
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (25,148)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (6,548)
2 <sup>nd</sup> Fiscal Year	(6,014)
3 <sup>rd</sup> Fiscal Year	(7,011)
4 <sup>th</sup> Fiscal Year	(3,482)
5 <sup>th</sup> Fiscal Year	(2,090)
Thereafter	0
Total	\$ (25,148)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2652: The Oregon Consortium

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (54,282)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,396)

**Employer's Total Pension Expense/(Income) \$ (55,678)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 9,495
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 9,495
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,495)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (9,495)
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (9,495)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2653: Umatilla Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00231050%  
Employer's proportionate share at MD 0.00280634%

Employer's proportionate share of system NPL/(A) at prior MD \$ 276,486  
**Employer's proportionate share of system NPL/(A) at MD \$ 429,707**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 762,048  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 151,553

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 64,836  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 35,293  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,719)  
**Employer's Total Pension Expense/(Income) \$ 92,410**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,859	\$ 2,680
Changes of assumptions	\$ 67,423	\$ 616
Net difference between projected and actual earnings on investments	\$ 0	\$ 76,823
Changes in proportionate share	\$ 163,159	\$ 29,445
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,926	\$ 33,741
Total (prior to post-MD contributions)	\$ 253,367	\$ 143,305
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 110,062

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 49,573
2 <sup>nd</sup> Fiscal Year	28,584
3 <sup>rd</sup> Fiscal Year	(19,108)
4 <sup>th</sup> Fiscal Year	44,843
5 <sup>th</sup> Fiscal Year	6,171
Thereafter	0
Total	\$ 110,062

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2654: Spring Valley Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2655: North Bay Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00065497%

Employer's proportionate share at MD 0.00060472%

Employer's proportionate share of system NPL/(A) at prior MD \$ 78,377

**Employer's proportionate share of system NPL/(A) at MD \$ 92,595**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 164,209

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 32,657

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,971

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 582
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,303)

**Employer's Total Pension Expense/(Income) \$ 1,250**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,495	\$ 577
Changes of assumptions	\$ 14,529	\$ 133
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,554
Changes in proportionate share	\$ 16,501	\$ 15,004
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 37,179
Total (prior to post-MD contributions)	\$ 35,525	\$ 69,447
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (33,922)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (8,732)
2 <sup>nd</sup> Fiscal Year	(11,673)
3 <sup>rd</sup> Fiscal Year	(13,238)
4 <sup>th</sup> Fiscal Year	2,497
5 <sup>th</sup> Fiscal Year	(2,778)
Thereafter	0
Total	\$ (33,922)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2657: Mid-Willamette Valley Senior Service Agency

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.13356858%

Employer's proportionate share at MD 0.14340988%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,983,457

**Employer's proportionate share of system NPL/(A) at MD \$ 21,958,930**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 38,942,263

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,744,664

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,313,239

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 747,322
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (794,528)

**Employer's Total Pension Expense/(Income) \$ 3,266,033**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,065,929	\$ 136,940
Changes of assumptions	\$ 3,445,475	\$ 31,478
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,925,832
Changes in proportionate share	\$ 1,779,684	\$ 174,834
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,774,791
Total (prior to post-MD contributions)	\$ 6,291,088	\$ 7,043,875
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (752,787)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 70,254
2 <sup>nd</sup> Fiscal Year	(608,610)
3 <sup>rd</sup> Fiscal Year	(1,848,286)
4 <sup>th</sup> Fiscal Year	1,683,466
5 <sup>th</sup> Fiscal Year	(49,611)
Thereafter	0
Total	\$ (752,787)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2658: Salem Metropolitan Communication Agency

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00264301%  
Employer's proportionate share at MD 0.00240923%

Employer's proportionate share of system NPL/(A) at prior MD \$ 316,275  
**Employer's proportionate share of system NPL/(A) at MD \$ 368,901**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 654,215  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 130,107

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 55,661  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,244  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (55,213)  
**Employer's Total Pension Expense/(Income) \$ 4,692**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,907	\$ 2,301
Changes of assumptions	\$ 57,883	\$ 529
Net difference between projected and actual earnings on investments	\$ 0	\$ 65,952
Changes in proportionate share	\$ 19,745	\$ 37,552
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 153,161
Total (prior to post-MD contributions)	\$ 95,535	\$ 259,495
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (163,960)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (39,472)
2 <sup>nd</sup> Fiscal Year	(51,665)
3 <sup>rd</sup> Fiscal Year	(64,676)
4 <sup>th</sup> Fiscal Year	3,417
5 <sup>th</sup> Fiscal Year	(11,564)
Thereafter	0
Total	\$ (163,960)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2659: Silverton Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00501158%  
Employer's proportionate share at MD 0.00541222%

Employer's proportionate share of system NPL/(A) at prior MD \$ 599,710  
**Employer's proportionate share of system NPL/(A) at MD \$ 828,719**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,469,662
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 292,280

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 125,040
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 24,403
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,608)

**Employer's Total Pension Expense/(Income) \$ 147,835**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 40,228	\$ 5,168
Changes of assumptions	\$ 130,031	\$ 1,188
Net difference between projected and actual earnings on investments	\$ 0	\$ 148,159
Changes in proportionate share	\$ 224,649	\$ 94,313
Differences between employer contributions and employer's proportionate share of system contributions	\$ 31,818	\$ 76,098
Total (prior to post-MD contributions)	\$ 426,726	\$ 324,926
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 101,800

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 35,100
2 <sup>nd</sup> Fiscal Year	2,737
3 <sup>rd</sup> Fiscal Year	(23,861)
4 <sup>th</sup> Fiscal Year	87,884
5 <sup>th</sup> Fiscal Year	(60)
Thereafter	0
Total	\$ 101,800

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2660: Tualatin Valley Fire & Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.66061580%  
Employer's proportionate share at MD 0.67174694%

Employer's proportionate share of system NPL/(A) at prior MD \$ 79,052,457  
**Employer's proportionate share of system NPL/(A) at MD \$ 102,857,934**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 182,409,649  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 36,276,822

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,519,561  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 362,059  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (600,344)

**Employer's Total Pension Expense/(Income) \$ 15,281,276**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,992,923	\$ 641,441
Changes of assumptions	\$ 16,138,966	\$ 147,446
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,389,009
Changes in proportionate share	\$ 4,484,439	\$ 8,233,742
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,604,973	\$ 8,729,446
Total (prior to post-MD contributions)	\$ 30,221,301	\$ 36,141,084
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,919,783)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 328,123
2 <sup>nd</sup> Fiscal Year	(4,086,715)
3 <sup>rd</sup> Fiscal Year	(9,240,960)
4 <sup>th</sup> Fiscal Year	7,541,096
5 <sup>th</sup> Fiscal Year	(461,327)
Thereafter	0
Total	\$ (5,919,783)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2661: Lincoln County 911

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2662: East Central Oregon Association of Counties

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00050521%  
Employer's proportionate share at MD 0.00047784%

Employer's proportionate share of system NPL/(A) at prior MD \$ 60,456  
**Employer's proportionate share of system NPL/(A) at MD \$ 73,167**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 129,755  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 25,805

**Employer Pension Expense for Measurement Period**

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,040  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,539  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,973)

**Employer's Total Pension Expense/(Income) \$ 3,606**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,552	\$ 456
Changes of assumptions	\$ 11,480	\$ 105
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,081
Changes in proportionate share	\$ 11,241	\$ 16,300
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 31,086
Total (prior to post-MD contributions)	\$ 26,273	\$ 61,028
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (34,755)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,321)
2 <sup>nd</sup> Fiscal Year	(12,673)
3 <sup>rd</sup> Fiscal Year	(15,103)
4 <sup>th</sup> Fiscal Year	349
5 <sup>th</sup> Fiscal Year	(2,008)
Thereafter	0
Total	\$ (34,755)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2663: Metropolitan Area Communications Commission

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00665991%

Employer's proportionate share at MD 0.00779180%

Employer's proportionate share of system NPL/(A) at prior MD \$ 796,957

**Employer's proportionate share of system NPL/(A) at MD \$ 1,193,081**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,115,826

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 420,786

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 180,016

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (51,205)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (42,984)

**Employer's Total Pension Expense/(Income) \$ 85,827**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 57,914	\$ 7,440
Changes of assumptions	\$ 187,201	\$ 1,710
Net difference between projected and actual earnings on investments	\$ 0	\$ 213,300
Changes in proportionate share	\$ 229,798	\$ 238,947
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,216	\$ 146,585
Total (prior to post-MD contributions)	\$ 476,129	\$ 607,982
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (131,853)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (65,165)
2 <sup>nd</sup> Fiscal Year	(47,111)
3 <sup>rd</sup> Fiscal Year	(118,811)
4 <sup>th</sup> Fiscal Year	92,464
5 <sup>th</sup> Fiscal Year	6,770
Thereafter	0
Total	\$ (131,853)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2664: Applegate Valley Rural Fire Protection District 9

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00838390%

Employer's proportionate share at MD 0.00933929%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,003,258

**Employer's proportionate share of system NPL/(A) at MD \$ 1,430,033**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,536,039

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 504,356

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 215,768

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 100,684
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (91,307)

**Employer's Total Pension Expense/(Income) \$ 225,145**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 69,417	\$ 8,918
Changes of assumptions	\$ 224,380	\$ 2,050
Net difference between projected and actual earnings on investments	\$ 0	\$ 255,662
Changes in proportionate share	\$ 222,299	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 320,536
Total (prior to post-MD contributions)	\$ 516,096	\$ 587,166
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (71,070)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 12,203
2 <sup>nd</sup> Fiscal Year	(48,403)
3 <sup>rd</sup> Fiscal Year	(130,865)
4 <sup>th</sup> Fiscal Year	102,218
5 <sup>th</sup> Fiscal Year	(6,224)
Thereafter	0
Total	\$ (71,070)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2665: N NE Community Mental Health Center

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00172128%  
Employer's proportionate share at MD 0.00133461%

Employer's proportionate share of system NPL/(A) at prior MD \$ 205,977  
**Employer's proportionate share of system NPL/(A) at MD \$ 204,356**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 362,407  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 72,074

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 30,834  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (408)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (33,380)  
**Employer's Total Pension Expense/(Income) \$ (2,954)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,920	\$ 1,274
Changes of assumptions	\$ 32,064	\$ 293
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,535
Changes in proportionate share	\$ 30,765	\$ 66,278
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 91,299
Total (prior to post-MD contributions)	\$ 72,749	\$ 195,679
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (122,930)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (26,305)
2 <sup>nd</sup> Fiscal Year	(38,176)
3 <sup>rd</sup> Fiscal Year	(43,054)
4 <sup>th</sup> Fiscal Year	(5,073)
5 <sup>th</sup> Fiscal Year	(10,322)
Thereafter	0
Total	\$ (122,930)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2666: Central City Concern

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2667: Mental Health Services West Inc

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2668: Southeast Mental Health Network Inc

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2669: Roseburg Urban Sanitary Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00995233%  
Employer's proportionate share at MD 0.00992631%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,190,944  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,519,917**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,695,442  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 536,057

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 229,330  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,792  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (41,621)

**Employer's Total Pension Expense/(Income) \$ 195,501**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 73,780	\$ 9,478
Changes of assumptions	\$ 238,483	\$ 2,179
Net difference between projected and actual earnings on investments	\$ 0	\$ 271,732
Changes in proportionate share	\$ 196,688	\$ 61,994
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32	\$ 176,043
Total (prior to post-MD contributions)	\$ 508,983	\$ 521,426
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,443)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (296)
2 <sup>nd</sup> Fiscal Year	(22,457)
3 <sup>rd</sup> Fiscal Year	(93,997)
4 <sup>th</sup> Fiscal Year	118,621
5 <sup>th</sup> Fiscal Year	(14,314)
Thereafter	0
Total	\$ (12,443)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2670: Mt Hood Community Mental Health Ctr

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00234956%  
Employer's proportionate share at MD 0.00219013%

Employer's proportionate share of system NPL/(A) at prior MD \$ 281,160  
**Employer's proportionate share of system NPL/(A) at MD \$ 335,353**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 594,719  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 118,275

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 50,599  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,043)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (49,445)  
**Employer's Total Pension Expense/(Income) \$ (1,889)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,279	\$ 2,091
Changes of assumptions	\$ 52,619	\$ 481
Net difference between projected and actual earnings on investments	\$ 0	\$ 59,955
Changes in proportionate share	\$ 37,015	\$ 43,577
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 135,835
Total (prior to post-MD contributions)	\$ 105,913	\$ 241,939
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (136,026)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (38,223)
2 <sup>nd</sup> Fiscal Year	(44,681)
3 <sup>rd</sup> Fiscal Year	(51,235)
4 <sup>th</sup> Fiscal Year	7,820
5 <sup>th</sup> Fiscal Year	(9,707)
Thereafter	0
Total	\$ (136,026)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2671: Columbia 911 Communications District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01381369%

Employer's proportionate share at MD 0.01492321%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,653,012

**Employer's proportionate share of system NPL/(A) at MD \$ 2,285,043**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,052,326

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 805,909

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 344,775

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 30,738  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (62,607)

**Employer's Total Pension Expense/(Income) \$ 312,906**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 110,920	\$ 14,250
Changes of assumptions	\$ 358,536	\$ 3,276
Net difference between projected and actual earnings on investments	\$ 0	\$ 408,521
Changes in proportionate share	\$ 228,760	\$ 16,174
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,416	\$ 265,167
Total (prior to post-MD contributions)	\$ 703,632	\$ 707,388
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,756)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 14,001
2 <sup>nd</sup> Fiscal Year	(28,712)
3 <sup>rd</sup> Fiscal Year	(167,018)
4 <sup>th</sup> Fiscal Year	182,982
5 <sup>th</sup> Fiscal Year	(5,008)
Thereafter	0
Total	\$ (3,756)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2672: Rockwood Water PUD

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01866692%  
Employer's proportionate share at MD 0.01649877%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,233,773  
**Employer's proportionate share of system NPL/(A) at MD \$ 2,526,293**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,480,162  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 890,995

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 381,176  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 24,791  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (61,202)  
**Employer's Total Pension Expense/(Income) \$ 344,765**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 122,631	\$ 15,754
Changes of assumptions	\$ 396,389	\$ 3,621
Net difference between projected and actual earnings on investments	\$ 0	\$ 451,652
Changes in proportionate share	\$ 277,340	\$ 320,702
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 243,859
Total (prior to post-MD contributions)	\$ 796,360	\$ 1,035,588
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (239,228)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (23,728)
2 <sup>nd</sup> Fiscal Year	(74,296)
3 <sup>rd</sup> Fiscal Year	(224,486)
4 <sup>th</sup> Fiscal Year	133,278
5 <sup>th</sup> Fiscal Year	(49,996)
Thereafter	0
Total	\$ (239,228)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2673: Port Orford Library

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00068489%  
Employer's proportionate share at MD 0.00056255%

Employer's proportionate share of system NPL/(A) at prior MD \$ 81,957  
**Employer's proportionate share of system NPL/(A) at MD \$ 86,138**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 152,758  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 30,380

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,997  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 9,504  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,416)  
**Employer's Total Pension Expense/(Income) \$ 18,085**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,181	\$ 537
Changes of assumptions	\$ 13,515	\$ 123
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,400
Changes in proportionate share	\$ 21,539	\$ 20,998
Differences between employer contributions and employer's proportionate share of system contributions	\$ 123	\$ 14,441
Total (prior to post-MD contributions)	\$ 39,358	\$ 51,499
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,141)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 265
2 <sup>nd</sup> Fiscal Year	(1,031)
3 <sup>rd</sup> Fiscal Year	(10,659)
4 <sup>th</sup> Fiscal Year	1,675
5 <sup>th</sup> Fiscal Year	(2,391)
Thereafter	0
Total	\$ (12,141)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2674: Nestucca Rural Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00442144%

Employer's proportionate share at MD 0.00838213%

Employer's proportionate share of system NPL/(A) at prior MD \$ 529,091

**Employer's proportionate share of system NPL/(A) at MD \$ 1,283,472**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,276,127

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 452,666

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 193,655

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 166,496
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (35,853)

**Employer's Total Pension Expense/(Income) \$ 324,298**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 62,302	\$ 8,004
Changes of assumptions	\$ 201,384	\$ 1,840
Net difference between projected and actual earnings on investments	\$ 0	\$ 229,460
Changes in proportionate share	\$ 659,771	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,003	\$ 162,105
Total (prior to post-MD contributions)	\$ 937,460	\$ 401,409
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 536,051

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 143,765
2 <sup>nd</sup> Fiscal Year	111,057
3 <sup>rd</sup> Fiscal Year	26,905
4 <sup>th</sup> Fiscal Year	208,538
5 <sup>th</sup> Fiscal Year	45,786
Thereafter	0
Total	\$ 536,051

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2676: Woodburn Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01991189%  
Employer's proportionate share at MD 0.02250779%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,382,752  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,446,394**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,111,882  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,215,504

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 520,004  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 82,467  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 40,775

**Employer's Total Pension Expense/(Income) \$ 643,246**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 167,295	\$ 21,492
Changes of assumptions	\$ 540,758	\$ 4,940
Net difference between projected and actual earnings on investments	\$ 0	\$ 616,149
Changes in proportionate share	\$ 649,996	\$ 161,093
Differences between employer contributions and employer's proportionate share of system contributions	\$ 176,284	\$ 214,868
Total (prior to post-MD contributions)	\$ 1,534,333	\$ 1,018,542
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 515,791

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 172,285
2 <sup>nd</sup> Fiscal Year	61,983
3 <sup>rd</sup> Fiscal Year	(116,178)
4 <sup>th</sup> Fiscal Year	374,422
5 <sup>th</sup> Fiscal Year	23,279
Thereafter	0
Total	\$ 515,791

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2677: Portland Private Industry Council Inc

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2678: Central Oregon Regional Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00677793%  
Employer's proportionate share at MD 0.00727037%

Employer's proportionate share of system NPL/(A) at prior MD \$ 811,080  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,113,240**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,974,234  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 392,627

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 167,969  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 60,796  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,829)  
**Employer's Total Pension Expense/(Income) \$ 219,936**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 54,039	\$ 6,942
Changes of assumptions	\$ 174,673	\$ 1,596
Net difference between projected and actual earnings on investments	\$ 0	\$ 199,026
Changes in proportionate share	\$ 165,341	\$ 31,072
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,328	\$ 94,425
Total (prior to post-MD contributions)	\$ 410,381	\$ 333,061
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 77,320

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 38,340
2 <sup>nd</sup> Fiscal Year	(2,784)
3 <sup>rd</sup> Fiscal Year	(60,195)
4 <sup>th</sup> Fiscal Year	102,346
5 <sup>th</sup> Fiscal Year	(386)
Thereafter	0
Total	\$ 77,320

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2679: Columbia River Public Utility District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.04275614%

Employer's proportionate share at MD 0.04609965%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,116,405

**Employer's proportionate share of system NPL/(A) at MD \$ 7,058,781**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,518,138

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,489,552

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,065,053

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 196,210
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 119,662

**Employer's Total Pension Expense/(Income) \$ 1,380,925**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 342,647	\$ 44,020
Changes of assumptions	\$ 1,107,561	\$ 10,119
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,261,974
Changes in proportionate share	\$ 1,399,382	\$ 673,215
Differences between employer contributions and employer's proportionate share of system contributions	\$ 782,328	\$ 871,201
Total (prior to post-MD contributions)	\$ 3,631,918	\$ 2,860,529
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 771,389

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 383,192
2 <sup>nd</sup> Fiscal Year	110,919
3 <sup>rd</sup> Fiscal Year	(350,943)
4 <sup>th</sup> Fiscal Year	637,749
5 <sup>th</sup> Fiscal Year	(9,527)
Thereafter	0
Total	\$ 771,389

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2681: Cloverdale Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00156952%

Employer's proportionate share at MD 0.00179631%

Employer's proportionate share of system NPL/(A) at prior MD \$ 187,816

**Employer's proportionate share of system NPL/(A) at MD \$ 275,051**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 487,779

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 97,007

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 41,501

▪ Net amortization of employer-specific deferred amounts from:  
     ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,938)  
     ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,678

**Employer's Total Pension Expense/(Income) \$ 40,241**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,352	\$ 1,715
Changes of assumptions	\$ 43,157	\$ 394
Net difference between projected and actual earnings on investments	\$ 0	\$ 49,174
Changes in proportionate share	\$ 33,025	\$ 49,226
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,971	\$ 8,978
Total (prior to post-MD contributions)	\$ 103,505	\$ 109,487
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,982)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (6,820)
2 <sup>nd</sup> Fiscal Year	(9,629)
3 <sup>rd</sup> Fiscal Year	(20,070)
4 <sup>th</sup> Fiscal Year	27,392
5 <sup>th</sup> Fiscal Year	3,144
Thereafter	0
Total	\$ (5,982)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2684: Parkdale Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00169107%

Employer's proportionate share at MD 0.00167140%

Employer's proportionate share of system NPL/(A) at prior MD \$ 202,362

**Employer's proportionate share of system NPL/(A) at MD \$ 255,925**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 453,861
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 90,262

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 38,615
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (162)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,102

**Employer's Total Pension Expense/(Income) \$ 41,555**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,423	\$ 1,596
Changes of assumptions	\$ 40,156	\$ 367
Net difference between projected and actual earnings on investments	\$ 0	\$ 45,754
Changes in proportionate share	\$ 9,517	\$ 11,786
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,237	\$ 15,111
Total (prior to post-MD contributions)	\$ 68,333	\$ 74,614
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,281)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,003
2 <sup>nd</sup> Fiscal Year	(7,019)
3 <sup>rd</sup> Fiscal Year	(19,613)
4 <sup>th</sup> Fiscal Year	19,757
5 <sup>th</sup> Fiscal Year	(1,409)
Thereafter	0
Total	\$ (6,281)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2685: Oregon Community College Association

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00322280%

Employer's proportionate share at MD 0.00374024%

Employer's proportionate share of system NPL/(A) at prior MD \$ 385,656

**Employer's proportionate share of system NPL/(A) at MD \$ 572,706**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,015,644

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 201,987

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 86,412

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 57,101
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,008)

**Employer's Total Pension Expense/(Income) \$ 129,505**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,800	\$ 3,571
Changes of assumptions	\$ 89,861	\$ 821
Net difference between projected and actual earnings on investments	\$ 0	\$ 102,389
Changes in proportionate share	\$ 205,361	\$ 10,948
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,988	\$ 73,684
Total (prior to post-MD contributions)	\$ 330,010	\$ 191,413
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 138,597

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 43,298
2 <sup>nd</sup> Fiscal Year	33,563
3 <sup>rd</sup> Fiscal Year	(5,766)
4 <sup>th</sup> Fiscal Year	64,481
5 <sup>th</sup> Fiscal Year	3,020
Thereafter	0
Total	\$ 138,597

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2686: Weston Cemetery

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,551)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,132)

**Employer's Total Pension Expense/(Income) \$ (6,683)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 14,281
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,594
Total (prior to post-MD contributions)	\$ 0	\$ 15,875
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,875)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,530)
2 <sup>nd</sup> Fiscal Year	(4,710)
3 <sup>rd</sup> Fiscal Year	(4,079)
4 <sup>th</sup> Fiscal Year	(1,556)
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (15,875)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2687: Columbia Drainage Vector Control District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00224113%  
Employer's proportionate share at MD 0.00215880%

Employer's proportionate share of system NPL/(A) at prior MD \$ 268,184  
**Employer's proportionate share of system NPL/(A) at MD \$ 330,556**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 586,212  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 116,583

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 49,875  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,743  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,403  
**Employer's Total Pension Expense/(Income) \$ 77,021**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,046	\$ 2,061
Changes of assumptions	\$ 51,866	\$ 474
Net difference between projected and actual earnings on investments	\$ 0	\$ 59,097
Changes in proportionate share	\$ 41,724	\$ 15,113
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,380	\$ 32,714
Total (prior to post-MD contributions)	\$ 125,016	\$ 109,459
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,557

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 21,421
2 <sup>nd</sup> Fiscal Year	5,938
3 <sup>rd</sup> Fiscal Year	(26,978)
4 <sup>th</sup> Fiscal Year	19,329
5 <sup>th</sup> Fiscal Year	(4,154)
Thereafter	0
Total	\$ 15,557

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2688: Polk County Fire District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01343915%  
Employer's proportionate share at MD 0.01520256%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,608,193  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,327,817**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,128,182  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 820,995

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 351,229  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 72,343  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,734)  
**Employer's Total Pension Expense/(Income)** **\$ 418,838**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 112,997	\$ 14,517
Changes of assumptions	\$ 365,247	\$ 3,337
Net difference between projected and actual earnings on investments	\$ 0	\$ 416,169
Changes in proportionate share	\$ 328,456	\$ 6,023
Differences between employer contributions and employer's proportionate share of system contributions	\$ 52,357	\$ 191,807
Total (prior to post-MD contributions)	\$ 859,057	\$ 631,853
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 227,204

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 106,986
2 <sup>nd</sup> Fiscal Year	15,956
3 <sup>rd</sup> Fiscal Year	(129,358)
4 <sup>th</sup> Fiscal Year	222,934
5 <sup>th</sup> Fiscal Year	10,687
Thereafter	0
Total	\$ 227,204

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2689: Redmond Area Park & Recreation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00371631%

Employer's proportionate share at MD 0.00321988%

Employer's proportionate share of system NPL/(A) at prior MD \$ 444,711

**Employer's proportionate share of system NPL/(A) at MD \$ 493,028**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 874,343

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 173,885

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 74,390

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,192)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,103

**Employer's Total Pension Expense/(Income) \$ 79,301**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,933	\$ 3,075
Changes of assumptions	\$ 77,359	\$ 707
Net difference between projected and actual earnings on investments	\$ 0	\$ 88,144
Changes in proportionate share	\$ 45,471	\$ 95,365
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,442	\$ 31,814
Total (prior to post-MD contributions)	\$ 161,205	\$ 219,105
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (57,900)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 5,415
2 <sup>nd</sup> Fiscal Year	(14,438)
3 <sup>rd</sup> Fiscal Year	(57,299)
4 <sup>th</sup> Fiscal Year	18,419
5 <sup>th</sup> Fiscal Year	(9,998)
Thereafter	0
Total	\$ (57,900)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2692: Siuslaw Public Library

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00381268%  
Employer's proportionate share at MD 0.00357074%

Employer's proportionate share of system NPL/(A) at prior MD \$ 456,244  
**Employer's proportionate share of system NPL/(A) at MD \$ 546,752**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 969,617  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 192,833

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 82,496  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,265)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,790)

**Employer's Total Pension Expense/(Income) \$ 54,441**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,540	\$ 3,410
Changes of assumptions	\$ 85,788	\$ 784
Net difference between projected and actual earnings on investments	\$ 0	\$ 97,749
Changes in proportionate share	\$ 48,381	\$ 72,348
Differences between employer contributions and employer's proportionate share of system contributions	\$ 171	\$ 67,467
Total (prior to post-MD contributions)	\$ 160,880	\$ 241,758
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (80,878)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (15,227)
2 <sup>nd</sup> Fiscal Year	(34,007)
3 <sup>rd</sup> Fiscal Year	(54,420)
4 <sup>th</sup> Fiscal Year	31,506
5 <sup>th</sup> Fiscal Year	(8,728)
Thereafter	0
Total	\$ (80,878)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2693: City-County Insurance Services

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.03526759%  
Employer's proportionate share at MD 0.04196733%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,220,289  
**Employer's proportionate share of system NPL/(A) at MD \$ 6,426,040**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,396,026  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,266,391

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 969,583  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 895,761  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 175,742

**Employer's Total Pension Expense/(Income) \$ 2,041,086**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 311,932	\$ 40,074
Changes of assumptions	\$ 1,008,280	\$ 9,212
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,148,852
Changes in proportionate share	\$ 1,552,194	\$ 339,125
Differences between employer contributions and employer's proportionate share of system contributions	\$ 388,059	\$ 515,135
Total (prior to post-MD contributions)	\$ 3,260,465	\$ 2,052,398
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,208,067

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 406,948
2 <sup>nd</sup> Fiscal Year	192,954
3 <sup>rd</sup> Fiscal Year	(171,936)
4 <sup>th</sup> Fiscal Year	721,126
5 <sup>th</sup> Fiscal Year	58,977
Thereafter	0
Total	\$ 1,208,067

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2694: Philomath Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00629459%  
Employer's proportionate share at MD 0.00632852%

Employer's proportionate share of system NPL/(A) at prior MD \$ 753,241  
**Employer's proportionate share of system NPL/(A) at MD \$ 969,023**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,718,479  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 341,764

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 146,210  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 75,165  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (31,401)

**Employer's Total Pension Expense/(Income) \$ 189,974**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 47,038	\$ 6,043
Changes of assumptions	\$ 152,045	\$ 1,389
Net difference between projected and actual earnings on investments	\$ 0	\$ 173,243
Changes in proportionate share	\$ 82,885	\$ 26,769
Differences between employer contributions and employer's proportionate share of system contributions	\$ 302	\$ 110,784
Total (prior to post-MD contributions)	\$ 282,270	\$ 318,228
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (35,958)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 31,878
2 <sup>nd</sup> Fiscal Year	(32,775)
3 <sup>rd</sup> Fiscal Year	(95,265)
4 <sup>th</sup> Fiscal Year	65,215
5 <sup>th</sup> Fiscal Year	(5,010)
Thereafter	0
Total	\$ (35,958)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2695: Washington County Consolidated Communications Agency

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.07308331%  
Employer's proportionate share at MD 0.07214377%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,745,500  
**Employer's proportionate share of system NPL/(A) at MD \$ 11,046,659**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,590,294  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,896,031

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,666,758  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (186,428)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (220,145)

**Employer's Total Pension Expense/(Income) \$ 1,260,185**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 536,226	\$ 68,889
Changes of assumptions	\$ 1,733,280	\$ 15,835
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,974,929
Changes in proportionate share	\$ 21,664	\$ 369,202
Differences between employer contributions and employer's proportionate share of system contributions	\$ 57,172	\$ 1,050,510
Total (prior to post-MD contributions)	\$ 2,348,342	\$ 3,479,365
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,131,023)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (212,805)
2 <sup>nd</sup> Fiscal Year	(462,838)
3 <sup>rd</sup> Fiscal Year	(1,070,933)
4 <sup>th</sup> Fiscal Year	708,543
5 <sup>th</sup> Fiscal Year	(92,990)
Thereafter	0
Total	\$ (1,131,023)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2696: Stayton Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00383792%  
Employer's proportionate share at MD 0.00580314%

Employer's proportionate share of system NPL/(A) at prior MD \$ 459,264  
**Employer's proportionate share of system NPL/(A) at MD \$ 888,577**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,575,815  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 313,391

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 134,072  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (13,198)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,497

**Employer's Total Pension Expense/(Income) \$ 126,371**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 43,133	\$ 5,541
Changes of assumptions	\$ 139,423	\$ 1,274
Net difference between projected and actual earnings on investments	\$ 0	\$ 158,860
Changes in proportionate share	\$ 283,045	\$ 227,780
Differences between employer contributions and employer's proportionate share of system contributions	\$ 49,501	\$ 65,554
Total (prior to post-MD contributions)	\$ 515,102	\$ 459,009
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 56,093

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 14,878
2 <sup>nd</sup> Fiscal Year	(16,905)
3 <sup>rd</sup> Fiscal Year	(69,640)
4 <sup>th</sup> Fiscal Year	102,627
5 <sup>th</sup> Fiscal Year	25,133
Thereafter	0
Total	\$ 56,093

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2697: Oregon Museum Park

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2698: Halsey Shedd Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00219536%

Employer's proportionate share at MD 0.00223194%

Employer's proportionate share of system NPL/(A) at prior MD \$ 262,707

**Employer's proportionate share of system NPL/(A) at MD \$ 341,755**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 606,073

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 120,533

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 51,565

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 37,118
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (23,967)

**Employer's Total Pension Expense/(Income) \$ 64,716**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,589	\$ 2,131
Changes of assumptions	\$ 53,623	\$ 490
Net difference between projected and actual earnings on investments	\$ 0	\$ 61,099
Changes in proportionate share	\$ 63,204	\$ 1,603
Differences between employer contributions and employer's proportionate share of system contributions	\$ 68	\$ 76,646
Total (prior to post-MD contributions)	\$ 133,484	\$ 141,969
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,485)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 21,472
2 <sup>nd</sup> Fiscal Year	(12,392)
3 <sup>rd</sup> Fiscal Year	(34,845)
4 <sup>th</sup> Fiscal Year	20,889
5 <sup>th</sup> Fiscal Year	(3,609)
Thereafter	0
Total	\$ (8,485)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2699: Chetco Library Board

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00386970%

Employer's proportionate share at MD 0.00418709%

Employer's proportionate share of system NPL/(A) at prior MD \$ 463,067

**Employer's proportionate share of system NPL/(A) at MD \$ 641,127**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,136,984

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 226,118

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 96,736

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 51,112
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,865)

**Employer's Total Pension Expense/(Income) \$ 134,983**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 31,122	\$ 3,998
Changes of assumptions	\$ 100,596	\$ 919
Net difference between projected and actual earnings on investments	\$ 0	\$ 114,621
Changes in proportionate share	\$ 225,646	\$ 24,205
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,187	\$ 80,480
Total (prior to post-MD contributions)	\$ 367,551	\$ 224,223
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 143,328

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 46,975
2 <sup>nd</sup> Fiscal Year	31,098
3 <sup>rd</sup> Fiscal Year	(1,777)
4 <sup>th</sup> Fiscal Year	69,391
5 <sup>th</sup> Fiscal Year	(2,359)
Thereafter	0
Total	\$ 143,328

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2700: Lowell Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00097453%

Employer's proportionate share at MD 0.00207700%

Employer's proportionate share of system NPL/(A) at prior MD \$ 116,617

**Employer's proportionate share of system NPL/(A) at MD \$ 318,030**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 563,999

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 112,166

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 47,986

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 52,453
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,434)

**Employer's Total Pension Expense/(Income) \$ 84,005**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,438	\$ 1,983
Changes of assumptions	\$ 49,901	\$ 456
Net difference between projected and actual earnings on investments	\$ 0	\$ 56,858
Changes in proportionate share	\$ 188,948	\$ 38,861
Differences between employer contributions and employer's proportionate share of system contributions	\$ 744	\$ 60,076
Total (prior to post-MD contributions)	\$ 255,031	\$ 158,234
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 96,797

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 40,039
2 <sup>nd</sup> Fiscal Year	10,400
3 <sup>rd</sup> Fiscal Year	(10,797)
4 <sup>th</sup> Fiscal Year	45,693
5 <sup>th</sup> Fiscal Year	11,461
Thereafter	0
Total	\$ 96,797

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2701: Sisters-Camp Sherman Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00757249%

Employer's proportionate share at MD 0.00750398%

Employer's proportionate share of system NPL/(A) at prior MD \$ 906,160

**Employer's proportionate share of system NPL/(A) at MD \$ 1,149,010**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,037,670
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 405,243

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 173,367
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (369,107)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 297,329

**Employer's Total Pension Expense/(Income) \$ 101,589**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 55,775	\$ 7,165
Changes of assumptions	\$ 180,286	\$ 1,647
Net difference between projected and actual earnings on investments	\$ 0	\$ 205,421
Changes in proportionate share	\$ 77,273	\$ 1,267,986
Differences between employer contributions and employer's proportionate share of system contributions	\$ 734,222	\$ 18,056
Total (prior to post-MD contributions)	\$ 1,047,556	\$ 1,500,275
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (452,719)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (73,708)
2 <sup>nd</sup> Fiscal Year	(139,002)
3 <sup>rd</sup> Fiscal Year	(260,617)
4 <sup>th</sup> Fiscal Year	19,155
5 <sup>th</sup> Fiscal Year	1,453
Thereafter	0
Total	\$ (452,719)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2702: Banks Fire District 13

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00343603%  
Employer's proportionate share at MD 0.00363138%

Employer's proportionate share of system NPL/(A) at prior MD \$ 411,172  
**Employer's proportionate share of system NPL/(A) at MD \$ 556,037**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 986,084  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 196,108

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 83,897  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 29,490  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,561)  
**Employer's Total Pension Expense/(Income) \$ 107,826**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,991	\$ 3,468
Changes of assumptions	\$ 87,245	\$ 797
Net difference between projected and actual earnings on investments	\$ 0	\$ 99,409
Changes in proportionate share	\$ 106,426	\$ 12,549
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,823	\$ 79,624
Total (prior to post-MD contributions)	\$ 230,485	\$ 195,847
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 34,638

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 38,611
2 <sup>nd</sup> Fiscal Year	8,587
3 <sup>rd</sup> Fiscal Year	(45,038)
4 <sup>th</sup> Fiscal Year	36,664
5 <sup>th</sup> Fiscal Year	(4,184)
Thereafter	0
Total	\$ 34,638

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2703: Westport Sewer District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2704: Clatsop County 4-H District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 121

**Employer's Total Pension Expense/(Income) \$ 121**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 546	\$ 0
Total (prior to post-MD contributions)	\$ 546	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 546

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 121
2 <sup>nd</sup> Fiscal Year	121
3 <sup>rd</sup> Fiscal Year	121
4 <sup>th</sup> Fiscal Year	121
5 <sup>th</sup> Fiscal Year	62
Thereafter	0
Total	\$ 546

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2705: Lebanon Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.04411682%  
Employer's proportionate share at MD 0.04907045%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,279,230  
**Employer's proportionate share of system NPL/(A) at MD \$ 7,513,670**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,324,845  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,649,986

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,133,689  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 251,866  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (111,155)  
**Employer's Total Pension Expense/(Income) \$ 1,274,400**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 364,728	\$ 46,857
Changes of assumptions	\$ 1,178,935	\$ 10,771
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,343,299
Changes in proportionate share	\$ 1,008,367	\$ 102,211
Differences between employer contributions and employer's proportionate share of system contributions	\$ 83,657	\$ 738,405
Total (prior to post-MD contributions)	\$ 2,635,687	\$ 2,241,543
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 394,144

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 251,322
2 <sup>nd</sup> Fiscal Year	(10,405)
3 <sup>rd</sup> Fiscal Year	(515,040)
4 <sup>th</sup> Fiscal Year	651,538
5 <sup>th</sup> Fiscal Year	16,730
Thereafter	0
Total	\$ 394,144

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2707: Clatskanie Library

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00094110%

Employer's proportionate share at MD 0.00064326%

Employer's proportionate share of system NPL/(A) at prior MD \$ 112,617

**Employer's proportionate share of system NPL/(A) at MD \$ 98,496**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 174,674

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 34,738

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,861

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,487)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (289)

**Employer's Total Pension Expense/(Income) \$ 4,085**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,781	\$ 614
Changes of assumptions	\$ 15,455	\$ 141
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,609
Changes in proportionate share	\$ 14,632	\$ 59,083
Differences between employer contributions and employer's proportionate share of system contributions	\$ 716	\$ 4,764
Total (prior to post-MD contributions)	\$ 35,584	\$ 82,211
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (46,627)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (11,035)
2 <sup>nd</sup> Fiscal Year	(15,213)
3 <sup>rd</sup> Fiscal Year	(15,859)
4 <sup>th</sup> Fiscal Year	115
5 <sup>th</sup> Fiscal Year	(4,636)
Thereafter	0
Total	\$ (46,627)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2708: Milton-Freewater Cemetery District 3

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00001636%

Employer's proportionate share at MD 0.00001288%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,958

**Employer's proportionate share of system NPL/(A) at MD \$ 1,972**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,498

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 696

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 298

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,953)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,263)

**Employer's Total Pension Expense/(Income) \$ (4,918)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 96	\$ 12
Changes of assumptions	\$ 309	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 353
Changes in proportionate share	\$ 935	\$ 10,487
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,810
Total (prior to post-MD contributions)	\$ 1,340	\$ 12,665
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,325)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (4,140)
2 <sup>nd</sup> Fiscal Year	(4,199)
3 <sup>rd</sup> Fiscal Year	(2,385)
4 <sup>th</sup> Fiscal Year	(504)
5 <sup>th</sup> Fiscal Year	(97)
Thereafter	0
Total	\$ (11,325)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2709: Scappoose Public Library

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00143681%  
Employer's proportionate share at MD 0.00105106%

Employer's proportionate share of system NPL/(A) at prior MD \$ 171,936  
**Employer's proportionate share of system NPL/(A) at MD \$ 160,938**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 285,410  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 56,761

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 24,283  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 39  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,212)

**Employer's Total Pension Expense/(Income) \$ 13,110**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,812	\$ 1,004
Changes of assumptions	\$ 25,252	\$ 231
Net difference between projected and actual earnings on investments	\$ 0	\$ 28,773
Changes in proportionate share	\$ 67,342	\$ 70,629
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 33,280
Total (prior to post-MD contributions)	\$ 100,406	\$ 133,917
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (33,511)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (9,581)
2 <sup>nd</sup> Fiscal Year	(2,126)
3 <sup>rd</sup> Fiscal Year	(16,558)
4 <sup>th</sup> Fiscal Year	1,733
5 <sup>th</sup> Fiscal Year	(6,978)
Thereafter	0
Total	\$ (33,511)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2710: Klamath County Emergency Communications District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00819431%  
Employer's proportionate share at MD 0.00867341%

Employer's proportionate share of system NPL/(A) at prior MD \$ 980,570  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,328,073**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,355,223  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 468,396

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 200,384  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 35,823  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,761  
**Employer's Total Pension Expense/(Income) \$ 248,968**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 64,467	\$ 8,282
Changes of assumptions	\$ 208,382	\$ 1,904
Net difference between projected and actual earnings on investments	\$ 0	\$ 237,434
Changes in proportionate share	\$ 159,265	\$ 3,094
Differences between employer contributions and employer's proportionate share of system contributions	\$ 113,474	\$ 111,413
Total (prior to post-MD contributions)	\$ 545,588	\$ 362,127
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 183,461

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 76,102
2 <sup>nd</sup> Fiscal Year	43,228
3 <sup>rd</sup> Fiscal Year	(55,538)
4 <sup>th</sup> Fiscal Year	121,489
5 <sup>th</sup> Fiscal Year	(1,820)
Thereafter	0
Total	\$ 183,461

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2712: Jefferson County EMS

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00695520%

Employer's proportionate share at MD 0.00832186%

Employer's proportionate share of system NPL/(A) at prior MD \$ 832,293

**Employer's proportionate share of system NPL/(A) at MD \$ 1,274,244**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,259,761
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 449,411

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 192,262
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 87,884
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (38,096)

**Employer's Total Pension Expense/(Income) \$ 242,050**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 61,854	\$ 7,946
Changes of assumptions	\$ 199,936	\$ 1,827
Net difference between projected and actual earnings on investments	\$ 0	\$ 227,810
Changes in proportionate share	\$ 251,095	\$ 6,126
Differences between employer contributions and employer's proportionate share of system contributions	\$ 313	\$ 153,872
Total (prior to post-MD contributions)	\$ 513,198	\$ 397,581
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 115,617

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 41,605
2 <sup>nd</sup> Fiscal Year	10,381
3 <sup>rd</sup> Fiscal Year	(69,491)
4 <sup>th</sup> Fiscal Year	124,614
5 <sup>th</sup> Fiscal Year	8,508
Thereafter	0
Total	\$ 115,617

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2713: Port of Tillamook Bay

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00814638%  
Employer's proportionate share at MD 0.00847104%

Employer's proportionate share of system NPL/(A) at prior MD \$ 974,835  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,297,086**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,300,270  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 457,468

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 195,709  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 223  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (54,027)  
**Employer's Total Pension Expense/(Income) \$ 141,905**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 62,963	\$ 8,089
Changes of assumptions	\$ 203,520	\$ 1,859
Net difference between projected and actual earnings on investments	\$ 0	\$ 231,894
Changes in proportionate share	\$ 61,670	\$ 21,361
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 167,614
Total (prior to post-MD contributions)	\$ 328,153	\$ 430,817
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (102,664)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (34,631)
2 <sup>nd</sup> Fiscal Year	(47,933)
3 <sup>rd</sup> Fiscal Year	(110,567)
4 <sup>th</sup> Fiscal Year	96,265
5 <sup>th</sup> Fiscal Year	(5,797)
Thereafter	0
Total	\$ (102,664)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2714: Winchester Bay Sanitary District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00113522%  
Employer's proportionate share at MD 0.00083459%

Employer's proportionate share of system NPL/(A) at prior MD \$ 135,846  
**Employer's proportionate share of system NPL/(A) at MD \$ 127,792**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 226,629
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 45,071

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,282
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,522)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,617

**Employer's Total Pension Expense/(Income) \$ 17,377**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,203	\$ 797
Changes of assumptions	\$ 20,051	\$ 183
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,847
Changes in proportionate share	\$ 20,209	\$ 43,557
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,225	\$ 2,218
Total (prior to post-MD contributions)	\$ 50,688	\$ 69,602
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,914)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,201)
2 <sup>nd</sup> Fiscal Year	(3,646)
3 <sup>rd</sup> Fiscal Year	(12,934)
4 <sup>th</sup> Fiscal Year	3,405
5 <sup>th</sup> Fiscal Year	(4,537)
Thereafter	0
Total	\$ (18,914)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2715: Jackson County Fire District 3

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.06795876%  
Employer's proportionate share at MD 0.07265883%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,132,271  
**Employer's proportionate share of system NPL/(A) at MD \$ 11,125,525**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,730,156  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,923,846

**Employer Pension Expense for Measurement Period**

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,678,658  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (98,851)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (331,691)

**Employer's Total Pension Expense/(Income) \$ 1,248,116**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 540,054	\$ 69,381
Changes of assumptions	\$ 1,745,655	\$ 15,948
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,989,029
Changes in proportionate share	\$ 850,499	\$ 827,135
Differences between employer contributions and employer's proportionate share of system contributions	\$ 54,968	\$ 1,334,529
Total (prior to post-MD contributions)	\$ 3,191,176	\$ 4,236,022
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,044,846)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (186,119)
2 <sup>nd</sup> Fiscal Year	(548,320)
3 <sup>rd</sup> Fiscal Year	(1,081,489)
4 <sup>th</sup> Fiscal Year	804,213
5 <sup>th</sup> Fiscal Year	(33,131)
Thereafter	0
Total	\$ (1,044,846)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2716: Neskowin Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00219968%

Employer's proportionate share at MD 0.00238176%

Employer's proportionate share of system NPL/(A) at prior MD \$ 263,224

**Employer's proportionate share of system NPL/(A) at MD \$ 364,695**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 646,755

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 128,624

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 55,026

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 16,872  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,034)

**Employer's Total Pension Expense/(Income) \$ 58,864**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,703	\$ 2,274
Changes of assumptions	\$ 57,223	\$ 523
Net difference between projected and actual earnings on investments	\$ 0	\$ 65,200
Changes in proportionate share	\$ 38,261	\$ 4,053
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 47,201
Total (prior to post-MD contributions)	\$ 113,187	\$ 119,251
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,064)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,838
2 <sup>nd</sup> Fiscal Year	(9,643)
3 <sup>rd</sup> Fiscal Year	(28,683)
4 <sup>th</sup> Fiscal Year	29,150
5 <sup>th</sup> Fiscal Year	(727)
Thereafter	0
Total	\$ (6,064)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2717: Ice Fountain Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00253400%  
Employer's proportionate share at MD 0.00312858%

Employer's proportionate share of system NPL/(A) at prior MD \$ 303,231  
**Employer's proportionate share of system NPL/(A) at MD \$ 479,048**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 849,551  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 168,955

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 72,280  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 35,814  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,090

**Employer's Total Pension Expense/(Income) \$ 112,184**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,254	\$ 2,987
Changes of assumptions	\$ 75,165	\$ 687
Net difference between projected and actual earnings on investments	\$ 0	\$ 85,645
Changes in proportionate share	\$ 136,069	\$ 4,383
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,802	\$ 36,856
Total (prior to post-MD contributions)	\$ 258,290	\$ 130,558
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 127,732

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 41,669
2 <sup>nd</sup> Fiscal Year	25,395
3 <sup>rd</sup> Fiscal Year	(4,491)
4 <sup>th</sup> Fiscal Year	59,145
5 <sup>th</sup> Fiscal Year	6,014
Thereafter	0
Total	\$ 127,732

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2718: Curry Library

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00151756%

Employer's proportionate share at MD 0.00188089%

Employer's proportionate share of system NPL/(A) at prior MD \$ 181,599

**Employer's proportionate share of system NPL/(A) at MD \$ 288,002**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 510,747

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 101,575

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 43,455

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 39,092
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,798)

**Employer's Total Pension Expense/(Income) \$ 65,749**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,980	\$ 1,796
Changes of assumptions	\$ 45,189	\$ 413
Net difference between projected and actual earnings on investments	\$ 0	\$ 51,489
Changes in proportionate share	\$ 147,938	\$ 18,791
Differences between employer contributions and employer's proportionate share of system contributions	\$ 651	\$ 70,192
Total (prior to post-MD contributions)	\$ 207,758	\$ 142,681
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 65,077

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 17,707
2 <sup>nd</sup> Fiscal Year	10,554
3 <sup>rd</sup> Fiscal Year	940
4 <sup>th</sup> Fiscal Year	35,005
5 <sup>th</sup> Fiscal Year	872
Thereafter	0
Total	\$ 65,077

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2719: Human Solutions, Inc

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 0**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income)** **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2720: Tri-Met

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020  
Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2721: Klamath Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00653458%  
Employer's proportionate share at MD 0.00779576%

Employer's proportionate share of system NPL/(A) at prior MD \$ 781,959  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,193,687**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,116,901  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 421,000

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 180,108  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 99,748  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (42,875)  
**Employer's Total Pension Expense/(Income) \$ 236,981**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 57,944	\$ 7,444
Changes of assumptions	\$ 187,296	\$ 1,711
Net difference between projected and actual earnings on investments	\$ 0	\$ 213,408
Changes in proportionate share	\$ 307,157	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 163,676
Total (prior to post-MD contributions)	\$ 552,397	\$ 386,239
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 166,158

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 67,373
2 <sup>nd</sup> Fiscal Year	31,746
3 <sup>rd</sup> Fiscal Year	(56,151)
4 <sup>th</sup> Fiscal Year	116,703
5 <sup>th</sup> Fiscal Year	6,487
Thereafter	0
Total	\$ 166,158

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2722: Tillamook 9-1-1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2020
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00381983%
Employer's proportionate share at MD	0.00446908%

Employer's proportionate share of system NPL/(A) at prior MD	\$	457,099
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>684,306</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	1,213,557
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	241,347

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	103,250
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	69,585
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	(33,695)
<b>Employer's Total Pension Expense/(Income)</b>	<b>\$</b>	<b>139,140</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,218	\$ 4,267
Changes of assumptions	\$ 107,371	\$ 981
Net difference between projected and actual earnings on investments	\$ 0	\$ 122,341
Changes in proportionate share	\$ 142,333	\$ 2,255
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 119,919
Total (prior to post-MD contributions)	\$ 282,922	\$ 249,763
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 33,159

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 18,571
2 <sup>nd</sup> Fiscal Year	(1,897)
3 <sup>rd</sup> Fiscal Year	(45,821)
4 <sup>th</sup> Fiscal Year	60,282
5 <sup>th</sup> Fiscal Year	2,024
Thereafter	0
Total	\$ 33,159

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2723: Oregon Coastal Zone Management Association

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,134)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,443)

**Employer's Total Pension Expense/(Income) \$ (8,577)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 4,922	\$ 17,650
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 957
Total (prior to post-MD contributions)	\$ 4,922	\$ 18,607
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,685)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (8,561)
2 <sup>nd</sup> Fiscal Year	(2,182)
3 <sup>rd</sup> Fiscal Year	(1,947)
4 <sup>th</sup> Fiscal Year	(995)
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (13,685)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2724: Nehalem Bay Wastewater Agency

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00219313%

Employer's proportionate share at MD 0.00453620%

Employer's proportionate share of system NPL/(A) at prior MD \$ 262,440

**Employer's proportionate share of system NPL/(A) at MD \$ 694,583**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,231,783

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 244,972

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 104,801

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 63,940
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (31,660)

**Employer's Total Pension Expense/(Income) \$ 137,081**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,716	\$ 4,332
Changes of assumptions	\$ 108,984	\$ 996
Net difference between projected and actual earnings on investments	\$ 0	\$ 124,178
Changes in proportionate share	\$ 323,391	\$ 44,692
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 122,109
Total (prior to post-MD contributions)	\$ 466,091	\$ 296,307
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 169,784

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 37,107
2 <sup>nd</sup> Fiscal Year	19,483
3 <sup>rd</sup> Fiscal Year	(15,739)
4 <sup>th</sup> Fiscal Year	103,391
5 <sup>th</sup> Fiscal Year	25,542
Thereafter	0
Total	\$ 169,784

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2725: West Valley Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00412263%

Employer's proportionate share at MD 0.00586464%

Employer's proportionate share of system NPL/(A) at prior MD \$ 493,334

**Employer's proportionate share of system NPL/(A) at MD \$ 897,994**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,592,515

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 316,712

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 135,492

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,215
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (46,149)

**Employer's Total Pension Expense/(Income) \$ 92,558**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 43,590	\$ 5,600
Changes of assumptions	\$ 140,900	\$ 1,287
Net difference between projected and actual earnings on investments	\$ 0	\$ 160,544
Changes in proportionate share	\$ 239,045	\$ 94,108
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,493	\$ 164,357
Total (prior to post-MD contributions)	\$ 427,028	\$ 425,896
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,132

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (15,701)
2 <sup>nd</sup> Fiscal Year	(28,392)
3 <sup>rd</sup> Fiscal Year	(62,145)
4 <sup>th</sup> Fiscal Year	94,530
5 <sup>th</sup> Fiscal Year	12,840
Thereafter	0
Total	\$ 1,132

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2726: Yamhill Communications Agency

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00979658%

Employer's proportionate share at MD 0.00904598%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,172,306

**Employer's proportionate share of system NPL/(A) at MD \$ 1,385,121**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,456,392

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 488,516

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 208,992

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22,284)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (36,068)

**Employer's Total Pension Expense/(Income) \$ 150,640**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 67,236	\$ 8,638
Changes of assumptions	\$ 217,333	\$ 1,986
Net difference between projected and actual earnings on investments	\$ 0	\$ 247,633
Changes in proportionate share	\$ 109,217	\$ 203,990
Differences between employer contributions and employer's proportionate share of system contributions	\$ 396	\$ 141,985
Total (prior to post-MD contributions)	\$ 394,182	\$ 604,232
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (210,050)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (53,227)
2 <sup>nd</sup> Fiscal Year	(87,666)
3 <sup>rd</sup> Fiscal Year	(132,064)
4 <sup>th</sup> Fiscal Year	83,883
5 <sup>th</sup> Fiscal Year	(20,974)
Thereafter	0
Total	\$ (210,050)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2728: Baker County Library District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00511175%

Employer's proportionate share at MD 0.00473378%

Employer's proportionate share of system NPL/(A) at prior MD \$ 611,697

**Employer's proportionate share of system NPL/(A) at MD \$ 724,837**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,285,435
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 255,642

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 109,366
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (38,853)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (18,929)

**Employer's Total Pension Expense/(Income) \$ 51,584**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,185	\$ 4,520
Changes of assumptions	\$ 113,731	\$ 1,039
Net difference between projected and actual earnings on investments	\$ 0	\$ 129,587
Changes in proportionate share	\$ 18,001	\$ 141,134
Differences between employer contributions and employer's proportionate share of system contributions	\$ 397	\$ 70,808
Total (prior to post-MD contributions)	\$ 167,314	\$ 347,088
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (179,774)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (39,198)
2 <sup>nd</sup> Fiscal Year	(63,275)
3 <sup>rd</sup> Fiscal Year	(99,224)
4 <sup>th</sup> Fiscal Year	31,675
5 <sup>th</sup> Fiscal Year	(9,753)
Thereafter	0
Total	\$ (179,774)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2729: Douglas County Fire District 2

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.11585806%

Employer's proportionate share at MD 0.12383817%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,864,131

**Employer's proportionate share of system NPL/(A) at MD \$ 18,962,108**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 33,627,659

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,687,720

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,861,069

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 355,505
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (916,820)

**Employer's Total Pension Expense/(Income) \$ 2,299,754**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 920,457	\$ 118,251
Changes of assumptions	\$ 2,975,257	\$ 27,182
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,390,058
Changes in proportionate share	\$ 2,712,627	\$ 816,474
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,051,295
Total (prior to post-MD contributions)	\$ 6,608,341	\$ 7,403,260
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (794,919)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (59,251)
2 <sup>nd</sup> Fiscal Year	(684,011)
3 <sup>rd</sup> Fiscal Year	(1,490,638)
4 <sup>th</sup> Fiscal Year	1,511,021
5 <sup>th</sup> Fiscal Year	(72,040)
Thereafter	0
Total	\$ (794,919)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2731: Canby Utility Board

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.02422589%

Employer's proportionate share at MD 0.02110742%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,898,986

**Employer's proportionate share of system NPL/(A) at MD \$ 3,231,969**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,731,618

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,139,879

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 487,651

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 45,969
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (83,740)

**Employer's Total Pension Expense/(Income) \$ 449,880**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 156,886	\$ 20,155
Changes of assumptions	\$ 507,113	\$ 4,633
Net difference between projected and actual earnings on investments	\$ 0	\$ 577,814
Changes in proportionate share	\$ 567,452	\$ 439,003
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,839	\$ 384,107
Total (prior to post-MD contributions)	\$ 1,234,290	\$ 1,425,712
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (191,422)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 26,830
2 <sup>nd</sup> Fiscal Year	(62,176)
3 <sup>rd</sup> Fiscal Year	(250,124)
4 <sup>th</sup> Fiscal Year	171,418
5 <sup>th</sup> Fiscal Year	(77,370)
Thereafter	0
Total	\$ (191,422)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2732: Umatilla County Special Library District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00125329%

Employer's proportionate share at MD 0.00137130%

Employer's proportionate share of system NPL/(A) at prior MD \$ 149,975

**Employer's proportionate share of system NPL/(A) at MD \$ 209,974**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 372,370
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 74,055

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 31,682
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,552
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (15,122)

**Employer's Total Pension Expense/(Income) \$ 19,112**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,193	\$ 1,309
Changes of assumptions	\$ 32,946	\$ 301
Net difference between projected and actual earnings on investments	\$ 0	\$ 37,539
Changes in proportionate share	\$ 69,127	\$ 30,726
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,721	\$ 51,400
Total (prior to post-MD contributions)	\$ 113,987	\$ 121,275
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,288)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (9,991)
2 <sup>nd</sup> Fiscal Year	4,490
3 <sup>rd</sup> Fiscal Year	(15,411)
4 <sup>th</sup> Fiscal Year	14,399
5 <sup>th</sup> Fiscal Year	(775)
Thereafter	0
Total	\$ (7,288)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2733: Wiard Memorial Park District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00177011%

Employer's proportionate share at MD 0.00166220%

Employer's proportionate share of system NPL/(A) at prior MD \$ 211,820

**Employer's proportionate share of system NPL/(A) at MD \$ 254,516**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 451,362

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 89,765

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 38,402

▪ Net amortization of employer-specific deferred amounts from:  
     ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,359  
     ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (35,469)

**Employer's Total Pension Expense/(Income) \$ 5,292**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,355	\$ 1,587
Changes of assumptions	\$ 39,935	\$ 365
Net difference between projected and actual earnings on investments	\$ 0	\$ 45,503
Changes in proportionate share	\$ 48,116	\$ 34,588
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 101,660
Total (prior to post-MD contributions)	\$ 100,406	\$ 183,703
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (83,297)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (17,075)
2 <sup>nd</sup> Fiscal Year	(29,640)
3 <sup>rd</sup> Fiscal Year	(36,567)
4 <sup>th</sup> Fiscal Year	7,149
5 <sup>th</sup> Fiscal Year	(7,165)
Thereafter	0
Total	\$ (83,297)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2734: Seal Rock Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00501718%

Employer's proportionate share at MD 0.00462904%

Employer's proportionate share of system NPL/(A) at prior MD \$ 600,380

**Employer's proportionate share of system NPL/(A) at MD \$ 708,799**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,256,994

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 249,985

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 106,946

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,594)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (26,064)

**Employer's Total Pension Expense/(Income) \$ 71,288**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 34,406	\$ 4,420
Changes of assumptions	\$ 111,214	\$ 1,016
Net difference between projected and actual earnings on investments	\$ 0	\$ 126,720
Changes in proportionate share	\$ 6,052	\$ 66,247
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 87,661
Total (prior to post-MD contributions)	\$ 151,672	\$ 286,064
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (134,392)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (28,002)
2 <sup>nd</sup> Fiscal Year	(46,607)
3 <sup>rd</sup> Fiscal Year	(81,733)
4 <sup>th</sup> Fiscal Year	33,869
5 <sup>th</sup> Fiscal Year	(11,917)
Thereafter	0
Total	\$ (134,392)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2736: Wasco 9-1-1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2737: Portland Energy Conservation Inc

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00061321%

Employer's proportionate share at MD 0.00048635%

Employer's proportionate share of system NPL/(A) at prior MD \$ 73,380

**Employer's proportionate share of system NPL/(A) at MD \$ 74,470**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 132,066

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 26,265

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,236

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,003)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,659)

**Employer's Total Pension Expense/(Income) \$ (6,426)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,615	\$ 464
Changes of assumptions	\$ 11,685	\$ 107
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,314
Changes in proportionate share	\$ 4,691	\$ 21,631
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 33,047
Total (prior to post-MD contributions)	\$ 19,991	\$ 68,563
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (48,572)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (13,928)
2 <sup>nd</sup> Fiscal Year	(14,277)
3 <sup>rd</sup> Fiscal Year	(15,330)
4 <sup>th</sup> Fiscal Year	(1,488)
5 <sup>th</sup> Fiscal Year	(3,549)
Thereafter	0
Total	\$ (48,572)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2739: Scappoose Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02474589%  
Employer's proportionate share at MD 0.02514972%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,961,212  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,850,927**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,829,285  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,358,178

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 581,041  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 128,546  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (54,735)

**Employer's Total Pension Expense/(Income) \$ 654,852**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 186,931	\$ 24,015
Changes of assumptions	\$ 604,231	\$ 5,520
Net difference between projected and actual earnings on investments	\$ 0	\$ 688,471
Changes in proportionate share	\$ 207,121	\$ 89,634
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43,663	\$ 371,128
Total (prior to post-MD contributions)	\$ 1,041,946	\$ 1,178,768
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (136,822)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 63,791
2 <sup>nd</sup> Fiscal Year	(124,622)
3 <sup>rd</sup> Fiscal Year	(331,286)
4 <sup>th</sup> Fiscal Year	278,855
5 <sup>th</sup> Fiscal Year	(23,560)
Thereafter	0
Total	\$ (136,822)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2740: Neskowin Regional Sanitary Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,503)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,705

**Employer's Total Pension Expense/(Income) \$ (7,798)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 7,550	\$ 50,321
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,649	\$ 0
Total (prior to post-MD contributions)	\$ 17,199	\$ 50,321
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (33,122)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (6,913)
2 <sup>nd</sup> Fiscal Year	(9,165)
3 <sup>rd</sup> Fiscal Year	(11,914)
4 <sup>th</sup> Fiscal Year	(5,130)
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (33,122)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2741: Port of Garibaldi

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00139656%  
Employer's proportionate share at MD 0.00440163%

Employer's proportionate share of system NPL/(A) at prior MD \$ 167,119  
**Employer's proportionate share of system NPL/(A) at MD \$ 673,978**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,195,241
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 237,704

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 101,692
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 28,803
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,053)

**Employer's Total Pension Expense/(Income) \$ 116,442**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,716	\$ 4,203
Changes of assumptions	\$ 105,751	\$ 966
Net difference between projected and actual earnings on investments	\$ 0	\$ 120,494
Changes in proportionate share	\$ 431,333	\$ 281,195
Differences between employer contributions and employer's proportionate share of system contributions	\$ 85,386	\$ 119,771
Total (prior to post-MD contributions)	\$ 655,186	\$ 526,629
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 128,557

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,977
2 <sup>nd</sup> Fiscal Year	(17,557)
3 <sup>rd</sup> Fiscal Year	(16,497)
4 <sup>th</sup> Fiscal Year	120,658
5 <sup>th</sup> Fiscal Year	36,976
Thereafter	0
Total	\$ 128,557

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2742: Amity Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000600%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 718

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (31,507)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,588)

**Employer's Total Pension Expense/(Income) \$ (33,095)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 1,036	\$ 116,698
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,459	\$ 7,208
Total (prior to post-MD contributions)	\$ 2,495	\$ 123,906
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (121,411)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (36,084)
2 <sup>nd</sup> Fiscal Year	(37,522)
3 <sup>rd</sup> Fiscal Year	(34,397)
4 <sup>th</sup> Fiscal Year	(13,319)
5 <sup>th</sup> Fiscal Year	(89)
Thereafter	0
Total	\$ (121,411)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2743: Douglas Soil & Water Conservation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,528

**Employer's Total Pension Expense/(Income) \$ 1,528**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,752	\$ 0
Total (prior to post-MD contributions)	\$ 2,752	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,752

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 968
2 <sup>nd</sup> Fiscal Year	845
3 <sup>rd</sup> Fiscal Year	472
4 <sup>th</sup> Fiscal Year	312
5 <sup>th</sup> Fiscal Year	155
Thereafter	0
Total	\$ 2,752

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2745: Clackamas County Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.35741761%  
Employer's proportionate share at MD 0.41626002%

Employer's proportionate share of system NPL/(A) at prior MD \$ 42,770,306  
**Employer's proportionate share of system NPL/(A) at MD \$ 63,737,761**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 113,033,405  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 22,479,582

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,616,974  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,993,404  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,306,072)  
**Employer's Total Pension Expense/(Income) \$ 10,304,306**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,093,954	\$ 397,480
Changes of assumptions	\$ 10,000,799	\$ 91,367
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,395,079
Changes in proportionate share	\$ 9,204,215	\$ 1,783,468
Differences between employer contributions and employer's proportionate share of system contributions	\$ 588,456	\$ 7,040,403
Total (prior to post-MD contributions)	\$ 22,887,424	\$ 20,707,797
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,179,627

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,370,817
2 <sup>nd</sup> Fiscal Year	(975,727)
3 <sup>rd</sup> Fiscal Year	(4,395,105)
4 <sup>th</sup> Fiscal Year	5,869,160
5 <sup>th</sup> Fiscal Year	310,481
Thereafter	0
Total	\$ 2,179,627

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2746: Marion-Salem Data Center

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2747: Salem Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02707350%  
Employer's proportionate share at MD 0.02808733%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,239,745  
**Employer's proportionate share of system NPL/(A) at MD \$ 4,300,734**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,626,979
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,516,820

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 648,910  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 61,178  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (145,490)  
**Employer's Total Pension Expense/(Income) \$ 564,598**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 208,766	\$ 26,820
Changes of assumptions	\$ 674,808	\$ 6,165
Net difference between projected and actual earnings on investments	\$ 0	\$ 768,888
Changes in proportionate share	\$ 305,780	\$ 176,186
Differences between employer contributions and employer's proportionate share of system contributions	\$ 448	\$ 532,663
Total (prior to post-MD contributions)	\$ 1,189,802	\$ 1,510,722
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (320,920)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (23,318)
2 <sup>nd</sup> Fiscal Year	(196,566)
3 <sup>rd</sup> Fiscal Year	(392,831)
4 <sup>th</sup> Fiscal Year	313,276
5 <sup>th</sup> Fiscal Year	(21,481)
Thereafter	0
Total	\$ (320,920)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2749: Black Butte Ranch Police

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00404760%

Employer's proportionate share at MD 0.00248557%

Employer's proportionate share of system NPL/(A) at prior MD \$ 484,355

**Employer's proportionate share of system NPL/(A) at MD \$ 380,591**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 674,945

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 134,230

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 57,425

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (54,042)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,371)

**Employer's Total Pension Expense/(Income) \$ (2,988)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,475	\$ 2,373
Changes of assumptions	\$ 59,717	\$ 546
Net difference between projected and actual earnings on investments	\$ 0	\$ 68,042
Changes in proportionate share	\$ 24,185	\$ 246,629
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,161	\$ 23,957
Total (prior to post-MD contributions)	\$ 116,538	\$ 341,547
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (225,009)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (51,285)
2 <sup>nd</sup> Fiscal Year	(64,630)
3 <sup>rd</sup> Fiscal Year	(76,340)
4 <sup>th</sup> Fiscal Year	(11,383)
5 <sup>th</sup> Fiscal Year	(21,372)
Thereafter	0
Total	\$ (225,009)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2750: Eastern Oregon Human Services Consortium

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2752: Mist-Birkenfeld Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00261009%  
Employer's proportionate share at MD 0.00283300%

Employer's proportionate share of system NPL/(A) at prior MD \$ 312,336  
**Employer's proportionate share of system NPL/(A) at MD \$ 433,789**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 769,288  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 152,992

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 65,452  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 48,846  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (24,959)

**Employer's Total Pension Expense/(Income) \$ 89,339**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,057	\$ 2,705
Changes of assumptions	\$ 68,064	\$ 622
Net difference between projected and actual earnings on investments	\$ 0	\$ 77,553
Changes in proportionate share	\$ 111,105	\$ 24,386
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 80,349
Total (prior to post-MD contributions)	\$ 200,226	\$ 185,615
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,611

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 18,548
2 <sup>nd</sup> Fiscal Year	5,769
3 <sup>rd</sup> Fiscal Year	(37,041)
4 <sup>th</sup> Fiscal Year	28,985
5 <sup>th</sup> Fiscal Year	(1,650)
Thereafter	0
Total	\$ 14,611

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2753: Linn-Benton Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00986211%

Employer's proportionate share at MD 0.01244371%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,180,147

**Employer's proportionate share of system NPL/(A) at MD \$ 1,905,382**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,379,030
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 672,006

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 287,491
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 73,328
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (77,308)

**Employer's Total Pension Expense/(Income) \$ 283,511**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 92,491	\$ 11,882
Changes of assumptions	\$ 298,965	\$ 2,731
Net difference between projected and actual earnings on investments	\$ 0	\$ 340,645
Changes in proportionate share	\$ 449,054	\$ 51,179
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 275,289
Total (prior to post-MD contributions)	\$ 840,510	\$ 681,726
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 158,784

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 44,525
2 <sup>nd</sup> Fiscal Year	16,251
3 <sup>rd</sup> Fiscal Year	(109,422)
4 <sup>th</sup> Fiscal Year	189,310
5 <sup>th</sup> Fiscal Year	18,119
Thereafter	0
Total	\$ 158,784

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2754: Western Lane Ambulance District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01705905%

Employer's proportionate share at MD 0.01542829%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,041,368

**Employer's proportionate share of system NPL/(A) at MD \$ 2,362,381**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,189,478

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 833,185

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 356,444

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,493
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (64,554)

**Employer's Total Pension Expense/(Income) \$ 305,383**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 114,675	\$ 14,732
Changes of assumptions	\$ 370,670	\$ 3,386
Net difference between projected and actual earnings on investments	\$ 0	\$ 422,348
Changes in proportionate share	\$ 116,129	\$ 242,962
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,674	\$ 297,537
Total (prior to post-MD contributions)	\$ 603,148	\$ 980,965
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (377,817)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (35,645)
2 <sup>nd</sup> Fiscal Year	(135,756)
3 <sup>rd</sup> Fiscal Year	(266,666)
4 <sup>th</sup> Fiscal Year	106,531
5 <sup>th</sup> Fiscal Year	(46,283)
Thereafter	0
Total	\$ (377,817)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2756: Sandy Area Sch Trans Agency

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2757: City of Stayton

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00676410%  
Employer's proportionate share at MD 0.00793025%

Employer's proportionate share of system NPL/(A) at prior MD \$ 809,425  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,214,280**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,153,421  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 428,263

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 183,215  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (143,913)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 35,555

**Employer's Total Pension Expense/(Income) \$ 74,857**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 58,944	\$ 7,572
Changes of assumptions	\$ 190,527	\$ 1,741
Net difference between projected and actual earnings on investments	\$ 0	\$ 217,090
Changes in proportionate share	\$ 188,950	\$ 527,666
Differences between employer contributions and employer's proportionate share of system contributions	\$ 154,826	\$ 93,662
Total (prior to post-MD contributions)	\$ 593,247	\$ 847,731
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (254,484)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (88,108)
2 <sup>nd</sup> Fiscal Year	(131,147)
3 <sup>rd</sup> Fiscal Year	(147,273)
4 <sup>th</sup> Fiscal Year	100,976
5 <sup>th</sup> Fiscal Year	11,068
Thereafter	0
Total	\$ (254,484)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2758: Mohawk Valley Rural Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00243120%

Employer's proportionate share at MD 0.00414137%

Employer's proportionate share of system NPL/(A) at prior MD \$ 290,929

**Employer's proportionate share of system NPL/(A) at MD \$ 634,127**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,124,569

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 223,649

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 95,679

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 87,964
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (30,674)

**Employer's Total Pension Expense/(Income) \$ 152,969**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,782	\$ 3,955
Changes of assumptions	\$ 99,498	\$ 909
Net difference between projected and actual earnings on investments	\$ 0	\$ 113,370
Changes in proportionate share	\$ 340,336	\$ 46,680
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 114,955
Total (prior to post-MD contributions)	\$ 470,616	\$ 279,869
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 190,747

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 65,264
2 <sup>nd</sup> Fiscal Year	45,278
3 <sup>rd</sup> Fiscal Year	(17,793)
4 <sup>th</sup> Fiscal Year	80,701
5 <sup>th</sup> Fiscal Year	17,297
Thereafter	0
Total	\$ 190,747

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2760: Knappa Svensen Burnside Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00270991%

Employer's proportionate share at MD 0.00283013%

Employer's proportionate share of system NPL/(A) at prior MD \$ 324,281

**Employer's proportionate share of system NPL/(A) at MD \$ 433,350**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 768,508

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 152,837

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 65,385

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 47,322
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (25,162)

**Employer's Total Pension Expense/(Income) \$ 87,545**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,036	\$ 2,702
Changes of assumptions	\$ 67,995	\$ 621
Net difference between projected and actual earnings on investments	\$ 0	\$ 77,475
Changes in proportionate share	\$ 286,966	\$ 97,697
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,865	\$ 103,219
Total (prior to post-MD contributions)	\$ 378,862	\$ 281,714
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 97,148

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 28,014
2 <sup>nd</sup> Fiscal Year	10,246
3 <sup>rd</sup> Fiscal Year	12,028
4 <sup>th</sup> Fiscal Year	52,169
5 <sup>th</sup> Fiscal Year	(5,309)
Thereafter	0
Total	\$ 97,148

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2761: Clackamas River Water

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.03208892%  
Employer's proportionate share at MD 0.03144250%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,839,914  
**Employer's proportionate share of system NPL/(A) at MD \$ 4,814,478**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,538,060  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,698,011

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 726,425  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,856)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (78,431)  
**Employer's Total Pension Expense/(Income) \$ 633,138**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 233,704	\$ 30,024
Changes of assumptions	\$ 755,418	\$ 6,902
Net difference between projected and actual earnings on investments	\$ 0	\$ 860,735
Changes in proportionate share	\$ 70,236	\$ 199,516
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,567	\$ 454,994
Total (prior to post-MD contributions)	\$ 1,062,925	\$ 1,552,171
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (489,246)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (71,370)
2 <sup>nd</sup> Fiscal Year	(217,019)
3 <sup>rd</sup> Fiscal Year	(459,841)
4 <sup>th</sup> Fiscal Year	307,094
5 <sup>th</sup> Fiscal Year	(48,110)
Thereafter	0
Total	\$ (489,246)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2763: Junction City Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00337580%

Employer's proportionate share at MD 0.00451157%

Employer's proportionate share of system NPL/(A) at prior MD \$ 403,964

**Employer's proportionate share of system NPL/(A) at MD \$ 690,812**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,225,095

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 243,641

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 104,232

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 45,544
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,143)

**Employer's Total Pension Expense/(Income) \$ 147,633**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,533	\$ 4,308
Changes of assumptions	\$ 108,392	\$ 990
Net difference between projected and actual earnings on investments	\$ 0	\$ 123,504
Changes in proportionate share	\$ 293,415	\$ 141,946
Differences between employer contributions and employer's proportionate share of system contributions	\$ 41,064	\$ 63,436
Total (prior to post-MD contributions)	\$ 476,404	\$ 334,184
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 142,220

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 40,737
2 <sup>nd</sup> Fiscal Year	(2,278)
3 <sup>rd</sup> Fiscal Year	(6,135)
4 <sup>th</sup> Fiscal Year	97,450
5 <sup>th</sup> Fiscal Year	12,446
Thereafter	0
Total	\$ 142,220

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2765: Green Sanitary

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00303080%  
Employer's proportionate share at MD 0.00245228%

Employer's proportionate share of system NPL/(A) at prior MD \$ 362,680  
**Employer's proportionate share of system NPL/(A) at MD \$ 375,493**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 665,905  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 132,432

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 56,656  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (27,413)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,424)

**Employer's Total Pension Expense/(Income) \$ 16,819**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,227	\$ 2,342
Changes of assumptions	\$ 58,917	\$ 538
Net difference between projected and actual earnings on investments	\$ 0	\$ 67,131
Changes in proportionate share	\$ 0	\$ 89,750
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,266	\$ 76,674
Total (prior to post-MD contributions)	\$ 83,410	\$ 236,435
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (153,025)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (33,488)
2 <sup>nd</sup> Fiscal Year	(40,675)
3 <sup>rd</sup> Fiscal Year	(60,771)
4 <sup>th</sup> Fiscal Year	(1,602)
5 <sup>th</sup> Fiscal Year	(16,489)
Thereafter	0
Total	\$ (153,025)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2766: Southwest Lincoln County Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00299493%

Employer's proportionate share at MD 0.00231788%

Employer's proportionate share of system NPL/(A) at prior MD \$ 358,388

**Employer's proportionate share of system NPL/(A) at MD \$ 354,914**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 629,409

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 125,174

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 53,551

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (27,090)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,384)

**Employer's Total Pension Expense/(Income) \$ 20,077**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,228	\$ 2,213
Changes of assumptions	\$ 55,688	\$ 509
Net difference between projected and actual earnings on investments	\$ 0	\$ 63,452
Changes in proportionate share	\$ 25,345	\$ 104,517
Differences between employer contributions and employer's proportionate share of system contributions	\$ 609	\$ 26,829
Total (prior to post-MD contributions)	\$ 98,870	\$ 197,520
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (98,650)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (19,310)
2 <sup>nd</sup> Fiscal Year	(28,089)
3 <sup>rd</sup> Fiscal Year	(46,859)
4 <sup>th</sup> Fiscal Year	7,447
5 <sup>th</sup> Fiscal Year	(11,839)
Thereafter	0
Total	\$ (98,650)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2767: Springfield Utility Board

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 0**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,768)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,709)  
**Employer's Total Pension Expense/(Income)** **\$ (18,477)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 28,797
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,753
Total (prior to post-MD contributions)	\$ 0	\$ 30,550
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (30,550)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (16,404)
2 <sup>nd</sup> Fiscal Year	(11,151)
3 <sup>rd</sup> Fiscal Year	(2,995)
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (30,550)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2768: Lake County Library District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00135433%

Employer's proportionate share at MD 0.00120310%

Employer's proportionate share of system NPL/(A) at prior MD \$ 162,066

**Employer's proportionate share of system NPL/(A) at MD \$ 184,219**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 326,696

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 64,972

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 27,796

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,620)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,239)

**Employer's Total Pension Expense/(Income) \$ 16,937**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,942	\$ 1,149
Changes of assumptions	\$ 28,905	\$ 264
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,935
Changes in proportionate share	\$ 2,890	\$ 31,072
Differences between employer contributions and employer's proportionate share of system contributions	\$ 624	\$ 16,908
Total (prior to post-MD contributions)	\$ 41,361	\$ 82,328
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (40,967)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (9,396)
2 <sup>nd</sup> Fiscal Year	(12,698)
3 <sup>rd</sup> Fiscal Year	(22,972)
4 <sup>th</sup> Fiscal Year	7,497
5 <sup>th</sup> Fiscal Year	(3,397)
Thereafter	0
Total	\$ (40,967)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2771: Harbor Water PUD

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00273029%  
Employer's proportionate share at MD 0.00265313%

Employer's proportionate share of system NPL/(A) at prior MD \$ 326,720  
**Employer's proportionate share of system NPL/(A) at MD \$ 406,247**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 720,445  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 143,279

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 61,296  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 41,106  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (15,236)

**Employer's Total Pension Expense/(Income) \$ 87,166**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,720	\$ 2,533
Changes of assumptions	\$ 63,742	\$ 582
Net difference between projected and actual earnings on investments	\$ 0	\$ 72,629
Changes in proportionate share	\$ 147,670	\$ 17,379
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,750	\$ 83,759
Total (prior to post-MD contributions)	\$ 234,882	\$ 176,882
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 58,000

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 29,454
2 <sup>nd</sup> Fiscal Year	21,161
3 <sup>rd</sup> Fiscal Year	(15,816)
4 <sup>th</sup> Fiscal Year	29,480
5 <sup>th</sup> Fiscal Year	(6,280)
Thereafter	0
Total	\$ 58,000

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2772: Umatilla County Soil & Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00119888%

Employer's proportionate share at MD 0.00084928%

Employer's proportionate share of system NPL/(A) at prior MD \$ 143,464

**Employer's proportionate share of system NPL/(A) at MD \$ 130,042**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 230,618

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 45,864

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,621

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 804
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,525)

**Employer's Total Pension Expense/(Income) \$ 6,900**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,312	\$ 811
Changes of assumptions	\$ 20,404	\$ 186
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,249
Changes in proportionate share	\$ 94,857	\$ 129,368
Differences between employer contributions and employer's proportionate share of system contributions	\$ 414	\$ 43,812
Total (prior to post-MD contributions)	\$ 121,987	\$ 197,426
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (75,439)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,926)
2 <sup>nd</sup> Fiscal Year	(9,478)
3 <sup>rd</sup> Fiscal Year	(40,762)
4 <sup>th</sup> Fiscal Year	(14,143)
5 <sup>th</sup> Fiscal Year	(7,130)
Thereafter	0
Total	\$ (75,439)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2773: Housing Authority of Jackson County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.03256708%  
Employer's proportionate share at MD 0.03288665%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,897,133  
**Employer's proportionate share of system NPL/(A) at MD \$ 5,035,606**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,930,212
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,776,001

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 759,790  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 56,456  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 52,832  
**Employer's Total Pension Expense/(Income) \$ 869,078**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 244,438	\$ 31,403
Changes of assumptions	\$ 790,114	\$ 7,218
Net difference between projected and actual earnings on investments	\$ 0	\$ 900,269
Changes in proportionate share	\$ 177,458	\$ 8,763
Differences between employer contributions and employer's proportionate share of system contributions	\$ 496,951	\$ 528,076
Total (prior to post-MD contributions)	\$ 1,708,961	\$ 1,475,729
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 233,232

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 145,227
2 <sup>nd</sup> Fiscal Year	14,928
3 <sup>rd</sup> Fiscal Year	(286,224)
4 <sup>th</sup> Fiscal Year	400,873
5 <sup>th</sup> Fiscal Year	(41,573)
Thereafter	0
Total	\$ 233,232

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2774: Oregon Trail Library District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00224722%

Employer's proportionate share at MD 0.00216628%

Employer's proportionate share of system NPL/(A) at prior MD \$ 268,913

**Employer's proportionate share of system NPL/(A) at MD \$ 331,701**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 588,243

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 116,987

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 50,048

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 21,217
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,472)

**Employer's Total Pension Expense/(Income) \$ 58,793**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,101	\$ 2,069
Changes of assumptions	\$ 52,046	\$ 475
Net difference between projected and actual earnings on investments	\$ 0	\$ 59,302
Changes in proportionate share	\$ 35,349	\$ 11,087
Differences between employer contributions and employer's proportionate share of system contributions	\$ 81	\$ 46,335
Total (prior to post-MD contributions)	\$ 103,577	\$ 119,268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,691)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 7,327
2 <sup>nd</sup> Fiscal Year	(7,457)
3 <sup>rd</sup> Fiscal Year	(31,021)
4 <sup>th</sup> Fiscal Year	19,526
5 <sup>th</sup> Fiscal Year	(4,065)
Thereafter	0
Total	\$ (15,691)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2776: Rainier Cemetery District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00026697%  
Employer's proportionate share at MD 0.00038622%

Employer's proportionate share of system NPL/(A) at prior MD \$ 31,947  
**Employer's proportionate share of system NPL/(A) at MD \$ 59,138**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 104,876  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 20,857

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,923  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,384  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,158)

**Employer's Total Pension Expense/(Income) \$ 9,149**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,871	\$ 369
Changes of assumptions	\$ 9,279	\$ 85
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,573
Changes in proportionate share	\$ 19,398	\$ 184
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 19,281
Total (prior to post-MD contributions)	\$ 31,548	\$ 30,492
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,056

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 414
2 <sup>nd</sup> Fiscal Year	(1,026)
3 <sup>rd</sup> Fiscal Year	(4,426)
4 <sup>th</sup> Fiscal Year	5,547
5 <sup>th</sup> Fiscal Year	548
Thereafter	0
Total	\$ 1,056

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2777: City of Newberg

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.05809127%  
Employer's proportionate share at MD 0.06006007%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,951,480  
**Employer's proportionate share of system NPL/(A) at MD \$ 9,196,402**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,309,023  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,243,466

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,387,585  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (305,762)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (269,770)

**Employer's Total Pension Expense/(Income) \$ 812,053**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 446,411	\$ 57,350
Changes of assumptions	\$ 1,442,965	\$ 13,183
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,644,139
Changes in proportionate share	\$ 895,139	\$ 219,714
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,432	\$ 1,194,290
Total (prior to post-MD contributions)	\$ 2,799,947	\$ 3,128,676
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (328,729)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 60,306
2 <sup>nd</sup> Fiscal Year	(146,277)
3 <sup>rd</sup> Fiscal Year	(808,667)
4 <sup>th</sup> Fiscal Year	624,149
5 <sup>th</sup> Fiscal Year	(58,240)
Thereafter	0
Total	\$ (328,729)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2778: Mulino Water District 23

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00066626%  
Employer's proportionate share at MD 0.00064300%

Employer's proportionate share of system NPL/(A) at prior MD \$ 79,728  
**Employer's proportionate share of system NPL/(A) at MD \$ 98,456**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 174,604
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 34,724

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,855
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,449)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (650)

**Employer's Total Pension Expense/(Income) \$ 11,756**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,779	\$ 614
Changes of assumptions	\$ 15,448	\$ 141
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,602
Changes in proportionate share	\$ 1,302	\$ 7,709
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,318	\$ 8,144
Total (prior to post-MD contributions)	\$ 23,847	\$ 34,210
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,363)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,647)
2 <sup>nd</sup> Fiscal Year	(4,930)
3 <sup>rd</sup> Fiscal Year	(9,314)
4 <sup>th</sup> Fiscal Year	6,479
5 <sup>th</sup> Fiscal Year	(951)
Thereafter	0
Total	\$ (10,363)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2779: Brownsville Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00133054%  
Employer's proportionate share at MD 0.00120725%

Employer's proportionate share of system NPL/(A) at prior MD \$ 159,219  
**Employer's proportionate share of system NPL/(A) at MD \$ 184,854**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 327,823
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 65,196

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 27,891
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,188)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,253)

**Employer's Total Pension Expense/(Income) \$ 16,450**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,973	\$ 1,153
Changes of assumptions	\$ 29,005	\$ 265
Net difference between projected and actual earnings on investments	\$ 0	\$ 33,048
Changes in proportionate share	\$ 37,466	\$ 42,095
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 34,487
Total (prior to post-MD contributions)	\$ 75,444	\$ 111,048
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (35,604)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (7,324)
2 <sup>nd</sup> Fiscal Year	(15,457)
3 <sup>rd</sup> Fiscal Year	(19,046)
4 <sup>th</sup> Fiscal Year	10,023
5 <sup>th</sup> Fiscal Year	(3,800)
Thereafter	0
Total	\$ (35,604)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2780: Nehalem Bay Health District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00038076%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 58,302**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 103,394  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 20,562

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,797  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 901  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,358  
**Employer's Total Pension Expense/(Income) \$ 11,056**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,830	\$ 364
Changes of assumptions	\$ 9,148	\$ 84
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,423
Changes in proportionate share	\$ 52,153	\$ 4,218
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,774	\$ 3,738
Total (prior to post-MD contributions)	\$ 69,905	\$ 18,827
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 51,078

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 10,162
2 <sup>nd</sup> Fiscal Year	11,453
3 <sup>rd</sup> Fiscal Year	7,761
4 <sup>th</sup> Fiscal Year	16,192
5 <sup>th</sup> Fiscal Year	5,511
Thereafter	0
Total	\$ 51,078

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2781: North Bend Coos-Curry Housing Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00587566%

Employer's proportionate share at MD 0.00671848%

Employer's proportionate share of system NPL/(A) at prior MD \$ 703,110

**Employer's proportionate share of system NPL/(A) at MD \$ 1,028,734**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,824,371

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 362,823

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 155,219

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 57,611
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 52,864

**Employer's Total Pension Expense/(Income) \$ 265,694**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 49,937	\$ 6,415
Changes of assumptions	\$ 161,414	\$ 1,475
Net difference between projected and actual earnings on investments	\$ 0	\$ 183,918
Changes in proportionate share	\$ 207,792	\$ 25,981
Differences between employer contributions and employer's proportionate share of system contributions	\$ 113,903	\$ 65,915
Total (prior to post-MD contributions)	\$ 533,046	\$ 283,704
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 249,342

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 92,847
2 <sup>nd</sup> Fiscal Year	60,820
3 <sup>rd</sup> Fiscal Year	(23,504)
4 <sup>th</sup> Fiscal Year	111,394
5 <sup>th</sup> Fiscal Year	7,784
Thereafter	0
Total	\$ 249,342

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2782: Millington Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00136427%

Employer's proportionate share at MD 0.00132353%

Employer's proportionate share of system NPL/(A) at prior MD \$ 163,255

**Employer's proportionate share of system NPL/(A) at MD \$ 202,659**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 359,398

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 71,476

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 30,578

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 33,225
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (18,769)

**Employer's Total Pension Expense/(Income) \$ 45,034**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,837	\$ 1,264
Changes of assumptions	\$ 31,798	\$ 291
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,232
Changes in proportionate share	\$ 80,333	\$ 10,664
Differences between employer contributions and employer's proportionate share of system contributions	\$ 225	\$ 68,801
Total (prior to post-MD contributions)	\$ 122,193	\$ 117,252
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,941

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 17,168
2 <sup>nd</sup> Fiscal Year	8,639
3 <sup>rd</sup> Fiscal Year	(22,348)
4 <sup>th</sup> Fiscal Year	5,687
5 <sup>th</sup> Fiscal Year	(4,204)
Thereafter	0
Total	\$ 4,941

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2783: Tillamook Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00230537%

Employer's proportionate share at MD 0.00298159%

Employer's proportionate share of system NPL/(A) at prior MD \$ 275,872

**Employer's proportionate share of system NPL/(A) at MD \$ 456,541**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 809,636

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 161,017

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 68,885

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 27,278  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,069)

**Employer's Total Pension Expense/(Income) \$ 90,094**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,161	\$ 2,847
Changes of assumptions	\$ 71,634	\$ 654
Net difference between projected and actual earnings on investments	\$ 0	\$ 81,621
Changes in proportionate share	\$ 126,536	\$ 8,524
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,268	\$ 54,832
Total (prior to post-MD contributions)	\$ 225,599	\$ 148,478
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 77,121

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 26,758
2 <sup>nd</sup> Fiscal Year	15,220
3 <sup>rd</sup> Fiscal Year	(19,746)
4 <sup>th</sup> Fiscal Year	49,056
5 <sup>th</sup> Fiscal Year	5,832
Thereafter	0
Total	\$ 77,121

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2784: Eisenschmidt Pool

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00233840%  
Employer's proportionate share at MD 0.00176242%

Employer's proportionate share of system NPL/(A) at prior MD \$ 279,824  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 269,862**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 478,577  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 95,177

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 40,718  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,722)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,064)  
**Employer's Total Pension Expense/(Income)** **\$ 20,932**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,100	\$ 1,683
Changes of assumptions	\$ 42,343	\$ 387
Net difference between projected and actual earnings on investments	\$ 0	\$ 48,246
Changes in proportionate share	\$ 19,481	\$ 80,369
Differences between employer contributions and employer's proportionate share of system contributions	\$ 210	\$ 35,751
Total (prior to post-MD contributions)	\$ 75,134	\$ 166,436
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (91,302)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (12,819)
2 <sup>nd</sup> Fiscal Year	(24,547)
3 <sup>rd</sup> Fiscal Year	(43,288)
4 <sup>th</sup> Fiscal Year	8
5 <sup>th</sup> Fiscal Year	(10,657)
Thereafter	0
Total	\$ (91,302)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2785: Fern Ridge Community Library

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00113261%  
Employer's proportionate share at MD 0.00134710%

Employer's proportionate share of system NPL/(A) at prior MD \$ 135,534  
**Employer's proportionate share of system NPL/(A) at MD \$ 206,268**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 365,799  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 72,748

**Employer Pension Expense for Measurement Period**

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 31,122  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 32,183  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,385)

**Employer's Total Pension Expense/(Income) \$ 52,920**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,013	\$ 1,286
Changes of assumptions	\$ 32,365	\$ 296
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,877
Changes in proportionate share	\$ 76,080	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 38,081
Total (prior to post-MD contributions)	\$ 118,458	\$ 76,540
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 41,918

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 16,829
2 <sup>nd</sup> Fiscal Year	8,421
3 <sup>rd</sup> Fiscal Year	(6,221)
4 <sup>th</sup> Fiscal Year	21,721
5 <sup>th</sup> Fiscal Year	1,167
Thereafter	0
Total	\$ 41,918

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2786: Seal Rock Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00280478%

Employer's proportionate share at MD 0.00196331%

Employer's proportionate share of system NPL/(A) at prior MD \$ 335,633

**Employer's proportionate share of system NPL/(A) at MD \$ 300,622**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 533,127

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 106,026

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 45,359

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 46,871  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (19,343)

**Employer's Total Pension Expense/(Income) \$ 72,887**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,593	\$ 1,875
Changes of assumptions	\$ 47,169	\$ 431
Net difference between projected and actual earnings on investments	\$ 0	\$ 53,745
Changes in proportionate share	\$ 175,598	\$ 115,257
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 67,139
Total (prior to post-MD contributions)	\$ 237,360	\$ 238,447
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,087)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 24,524
2 <sup>nd</sup> Fiscal Year	13,381
3 <sup>rd</sup> Fiscal Year	(25,782)
4 <sup>th</sup> Fiscal Year	1,824
5 <sup>th</sup> Fiscal Year	(15,035)
Thereafter	0
Total	\$ (1,087)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2788: Port of Hood River

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00997821%  
Employer's proportionate share at MD 0.01027018%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,194,040  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,572,571**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,788,818  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 554,628

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 237,275  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 70,532  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,887  
**Employer's Total Pension Expense/(Income) \$ 326,694**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 76,336	\$ 9,807
Changes of assumptions	\$ 246,745	\$ 2,254
Net difference between projected and actual earnings on investments	\$ 0	\$ 281,145
Changes in proportionate share	\$ 183,329	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 65,243	\$ 112,954
Total (prior to post-MD contributions)	\$ 571,653	\$ 406,160
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 165,493

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 94,474
2 <sup>nd</sup> Fiscal Year	28,486
3 <sup>rd</sup> Fiscal Year	(86,613)
4 <sup>th</sup> Fiscal Year	133,763
5 <sup>th</sup> Fiscal Year	(4,619)
Thereafter	0
Total	\$ 165,493

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2789: Farmers Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00468282%

Employer's proportionate share at MD 0.00422765%

Employer's proportionate share of system NPL/(A) at prior MD \$ 560,369

**Employer's proportionate share of system NPL/(A) at MD \$ 647,338**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,147,998

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 228,309

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 97,673

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 26,997
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (52,992)

**Employer's Total Pension Expense/(Income) \$ 71,678**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 31,423	\$ 4,037
Changes of assumptions	\$ 101,571	\$ 928
Net difference between projected and actual earnings on investments	\$ 0	\$ 115,732
Changes in proportionate share	\$ 87,703	\$ 62,345
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 147,105
Total (prior to post-MD contributions)	\$ 220,697	\$ 330,147
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (109,450)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (19,843)
2 <sup>nd</sup> Fiscal Year	(34,460)
3 <sup>rd</sup> Fiscal Year	(68,446)
4 <sup>th</sup> Fiscal Year	28,117
5 <sup>th</sup> Fiscal Year	(14,816)
Thereafter	0
Total	\$ (109,450)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2790: Silver Falls Library District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00465841%  
Employer's proportionate share at MD 0.00449256%

Employer's proportionate share of system NPL/(A) at prior MD \$ 557,448  
**Employer's proportionate share of system NPL/(A) at MD \$ 687,901**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,219,933  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 242,615

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 103,793  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,931)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 21,853

**Employer's Total Pension Expense/(Income) \$ 118,715**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,392	\$ 4,290
Changes of assumptions	\$ 107,935	\$ 986
Net difference between projected and actual earnings on investments	\$ 0	\$ 122,983
Changes in proportionate share	\$ 38,875	\$ 52,061
Differences between employer contributions and employer's proportionate share of system contributions	\$ 77,057	\$ 65,078
Total (prior to post-MD contributions)	\$ 257,259	\$ 245,398
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,861

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 14,964
2 <sup>nd</sup> Fiscal Year	14,954
3 <sup>rd</sup> Fiscal Year	(52,613)
4 <sup>th</sup> Fiscal Year	41,991
5 <sup>th</sup> Fiscal Year	(7,434)
Thereafter	0
Total	\$ 11,861

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2792: North Wasco County Parks And Recreation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00262992%

Employer's proportionate share at MD 0.00300231%

Employer's proportionate share of system NPL/(A) at prior MD \$ 314,709

**Employer's proportionate share of system NPL/(A) at MD \$ 459,714**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 815,263
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 162,136

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 69,363
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,293)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,480)

**Employer's Total Pension Expense/(Income) \$ 37,590**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,315	\$ 2,867
Changes of assumptions	\$ 72,132	\$ 659
Net difference between projected and actual earnings on investments	\$ 0	\$ 82,188
Changes in proportionate share	\$ 69,239	\$ 45,654
Differences between employer contributions and employer's proportionate share of system contributions	\$ 316	\$ 50,835
Total (prior to post-MD contributions)	\$ 164,002	\$ 182,203
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,201)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (18,231)
2 <sup>nd</sup> Fiscal Year	(15,181)
3 <sup>rd</sup> Fiscal Year	(30,372)
4 <sup>th</sup> Fiscal Year	43,509
5 <sup>th</sup> Fiscal Year	2,075
Thereafter	0
Total	\$ (18,201)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2793: North Lincoln Fire & Rescue District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01532393%

Employer's proportionate share at MD 0.01661460%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,833,735

**Employer's proportionate share of system NPL/(A) at MD \$ 2,544,029**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,511,615

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 897,250

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 383,852

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 238,920
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,113)

**Employer's Total Pension Expense/(Income) \$ 611,659**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 123,492	\$ 15,865
Changes of assumptions	\$ 399,172	\$ 3,647
Net difference between projected and actual earnings on investments	\$ 0	\$ 454,823
Changes in proportionate share	\$ 668,949	\$ 87,791
Differences between employer contributions and employer's proportionate share of system contributions	\$ 42,384	\$ 223,483
Total (prior to post-MD contributions)	\$ 1,233,997	\$ 785,609
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 448,388

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 278,713
2 <sup>nd</sup> Fiscal Year	114,670
3 <sup>rd</sup> Fiscal Year	(159,437)
4 <sup>th</sup> Fiscal Year	210,349
5 <sup>th</sup> Fiscal Year	4,094
Thereafter	0
Total	\$ 448,388

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2794: Siuslaw Rural Fire Protection District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00949341%

Employer's proportionate share at MD 0.00687582%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,136,027

**Employer's proportionate share of system NPL/(A) at MD \$ 1,052,826**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,867,096

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 371,320

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 158,854

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (84,968)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,234

**Employer's Total Pension Expense/(Income) \$ 96,120**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 51,106	\$ 6,566
Changes of assumptions	\$ 165,194	\$ 1,509
Net difference between projected and actual earnings on investments	\$ 0	\$ 188,225
Changes in proportionate share	\$ 162,301	\$ 595,034
Differences between employer contributions and employer's proportionate share of system contributions	\$ 129,356	\$ 140,239
Total (prior to post-MD contributions)	\$ 507,957	\$ 931,573
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (423,616)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (49,238)
2 <sup>nd</sup> Fiscal Year	(137,784)
3 <sup>rd</sup> Fiscal Year	(181,921)
4 <sup>th</sup> Fiscal Year	(6,474)
5 <sup>th</sup> Fiscal Year	(48,199)
Thereafter	0
Total	\$ (423,616)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2796: West Side Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00035519%

Employer's proportionate share at MD 0.00043786%

Employer's proportionate share of system NPL/(A) at prior MD \$ 42,504

**Employer's proportionate share of system NPL/(A) at MD \$ 67,045**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 118,899

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 23,646

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,116

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,530
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,090

**Employer's Total Pension Expense/(Income) \$ 25,736**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,255	\$ 418
Changes of assumptions	\$ 10,520	\$ 96
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,986
Changes in proportionate share	\$ 36,390	\$ 14,947
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,444	\$ 0
Total (prior to post-MD contributions)	\$ 70,609	\$ 27,447
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 43,162

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 16,728
2 <sup>nd</sup> Fiscal Year	14,123
3 <sup>rd</sup> Fiscal Year	1,616
4 <sup>th</sup> Fiscal Year	8,894
5 <sup>th</sup> Fiscal Year	1,800
Thereafter	0
Total	\$ 43,162

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2797: Vernonia Fire

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00032163%

Employer's proportionate share at MD 0.00110209%

Employer's proportionate share of system NPL/(A) at prior MD \$ 38,488

**Employer's proportionate share of system NPL/(A) at MD \$ 168,752**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 299,267

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 59,517

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 25,462

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 16,264
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,890

**Employer's Total Pension Expense/(Income) \$ 44,616**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,192	\$ 1,052
Changes of assumptions	\$ 26,478	\$ 242
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,170
Changes in proportionate share	\$ 114,904	\$ 40,936
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,273	\$ 23,107
Total (prior to post-MD contributions)	\$ 169,847	\$ 95,507
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 74,340

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 18,196
2 <sup>nd</sup> Fiscal Year	8,073
3 <sup>rd</sup> Fiscal Year	4,613
4 <sup>th</sup> Fiscal Year	33,773
5 <sup>th</sup> Fiscal Year	9,684
Thereafter	0
Total	\$ 74,340

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2798: Fairview Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00094190%  
Employer's proportionate share at MD 0.00097245%

Employer's proportionate share of system NPL/(A) at prior MD \$ 112,712  
**Employer's proportionate share of system NPL/(A) at MD \$ 148,902**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 264,064  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 52,516

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,467  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 9,151  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,606)  
**Employer's Total Pension Expense/(Income) \$ 27,012**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,228	\$ 929
Changes of assumptions	\$ 23,363	\$ 213
Net difference between projected and actual earnings on investments	\$ 0	\$ 26,621
Changes in proportionate share	\$ 28,492	\$ 44
Differences between employer contributions and employer's proportionate share of system contributions	\$ 86	\$ 17,072
Total (prior to post-MD contributions)	\$ 59,169	\$ 44,879
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,290

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 9,066
2 <sup>nd</sup> Fiscal Year	4,732
3 <sup>rd</sup> Fiscal Year	(10,000)
4 <sup>th</sup> Fiscal Year	11,060
5 <sup>th</sup> Fiscal Year	(568)
Thereafter	0
Total	\$ 14,290

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2799: Sublimity Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00123311%  
Employer's proportionate share at MD 0.00130927%

Employer's proportionate share of system NPL/(A) at prior MD \$ 147,560  
**Employer's proportionate share of system NPL/(A) at MD \$ 200,476**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 355,526  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 70,705

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 30,248  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,871  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,078)  
**Employer's Total Pension Expense/(Income) \$ 23,041**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,731	\$ 1,250
Changes of assumptions	\$ 31,456	\$ 287
Net difference between projected and actual earnings on investments	\$ 0	\$ 35,841
Changes in proportionate share	\$ 32,769	\$ 28,612
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 37,788
Total (prior to post-MD contributions)	\$ 73,956	\$ 103,778
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (29,822)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (4,423)
2 <sup>nd</sup> Fiscal Year	(9,837)
3 <sup>rd</sup> Fiscal Year	(25,207)
4 <sup>th</sup> Fiscal Year	10,655
5 <sup>th</sup> Fiscal Year	(1,010)
Thereafter	0
Total	\$ (29,822)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2801: Coburg Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00302693%  
Employer's proportionate share at MD 0.00318417%

Employer's proportionate share of system NPL/(A) at prior MD \$ 362,217  
**Employer's proportionate share of system NPL/(A) at MD \$ 487,560**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 864,646  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 171,957

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 73,565  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 48,330  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,524)  
**Employer's Total Pension Expense/(Income) \$ 116,371**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,667	\$ 3,041
Changes of assumptions	\$ 76,501	\$ 699
Net difference between projected and actual earnings on investments	\$ 0	\$ 87,166
Changes in proportionate share	\$ 152,390	\$ 298
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,804	\$ 53,535
Total (prior to post-MD contributions)	\$ 257,362	\$ 144,739
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 112,623

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 46,980
2 <sup>nd</sup> Fiscal Year	29,226
3 <sup>rd</sup> Fiscal Year	(8,659)
4 <sup>th</sup> Fiscal Year	47,316
5 <sup>th</sup> Fiscal Year	(2,240)
Thereafter	0
Total	\$ 112,623

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2802: Rural Road Assessment District 3

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00150340%

Employer's proportionate share at MD 0.00185539%

Employer's proportionate share of system NPL/(A) at prior MD \$ 179,904

**Employer's proportionate share of system NPL/(A) at MD \$ 284,097**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 503,822

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 100,198

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 42,866

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,951)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,339)

**Employer's Total Pension Expense/(Income) \$ 22,576**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,791	\$ 1,772
Changes of assumptions	\$ 44,576	\$ 407
Net difference between projected and actual earnings on investments	\$ 0	\$ 50,791
Changes in proportionate share	\$ 53,236	\$ 78,082
Differences between employer contributions and employer's proportionate share of system contributions	\$ 347	\$ 33,122
Total (prior to post-MD contributions)	\$ 111,950	\$ 164,174
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (52,224)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (20,790)
2 <sup>nd</sup> Fiscal Year	(29,522)
3 <sup>rd</sup> Fiscal Year	(31,114)
4 <sup>th</sup> Fiscal Year	25,968
5 <sup>th</sup> Fiscal Year	3,233
Thereafter	0
Total	\$ (52,224)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2803: Southwestern Polk County Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,722)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (249)

**Employer's Total Pension Expense/(Income) \$ (2,971)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 17	\$ 3,355
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 54
Total (prior to post-MD contributions)	\$ 17	\$ 3,409
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,392)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,833)
2 <sup>nd</sup> Fiscal Year	(559)
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (3,392)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2804: Aurora Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00482285%  
Employer's proportionate share at MD 0.00623646%

Employer's proportionate share of system NPL/(A) at prior MD \$ 577,125  
**Employer's proportionate share of system NPL/(A) at MD \$ 954,927**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,693,481  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 336,792

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 144,083  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 96,231  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (35,502)  
**Employer's Total Pension Expense/(Income) \$ 204,812**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 46,354	\$ 5,955
Changes of assumptions	\$ 149,833	\$ 1,369
Net difference between projected and actual earnings on investments	\$ 0	\$ 170,723
Changes in proportionate share	\$ 434,930	\$ 40,417
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,158	\$ 121,393
Total (prior to post-MD contributions)	\$ 634,275	\$ 339,857
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 294,418

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 79,728
2 <sup>nd</sup> Fiscal Year	81,361
3 <sup>rd</sup> Fiscal Year	(3,031)
4 <sup>th</sup> Fiscal Year	119,964
5 <sup>th</sup> Fiscal Year	16,397
Thereafter	0
Total	\$ 294,418

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2806: Multnomah County Rural Fire Protection District 14

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00024179%  
Employer's proportionate share at MD 0.00024016%

Employer's proportionate share of system NPL/(A) at prior MD \$ 28,934  
**Employer's proportionate share of system NPL/(A) at MD \$ 36,773**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 65,214  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,970

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,548  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,991)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,383)  
**Employer's Total Pension Expense/(Income) \$ (2,826)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,785	\$ 229
Changes of assumptions	\$ 5,770	\$ 53
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,574
Changes in proportionate share	\$ 16,199	\$ 15,396
Differences between employer contributions and employer's proportionate share of system contributions	\$ 702	\$ 4,152
Total (prior to post-MD contributions)	\$ 24,456	\$ 26,404
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,948)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (6,186)
2 <sup>nd</sup> Fiscal Year	2,842
3 <sup>rd</sup> Fiscal Year	(1,016)
4 <sup>th</sup> Fiscal Year	2,694
5 <sup>th</sup> Fiscal Year	(281)
Thereafter	0
Total	\$ (1,948)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2808: Lifeways

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2809: Juntura Road District 4

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00039017%  
Employer's proportionate share at MD 0.00034634%

Employer's proportionate share of system NPL/(A) at prior MD \$ 46,690  
**Employer's proportionate share of system NPL/(A) at MD \$ 53,032**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 94,047
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 18,704

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,002  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,186  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (173)

**Employer's Total Pension Expense/(Income) \$ 13,015**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,574	\$ 331
Changes of assumptions	\$ 8,321	\$ 76
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,481
Changes in proportionate share	\$ 29,303	\$ 14,440
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,943	\$ 7,632
Total (prior to post-MD contributions)	\$ 47,141	\$ 31,960
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,181

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 6,378
2 <sup>nd</sup> Fiscal Year	3,581
3 <sup>rd</sup> Fiscal Year	1,303
4 <sup>th</sup> Fiscal Year	5,184
5 <sup>th</sup> Fiscal Year	(1,265)
Thereafter	0
Total	\$ 15,181

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2810: Sutherlin Water Control District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00089444%

Employer's proportionate share at MD 0.00078815%

Employer's proportionate share of system NPL/(A) at prior MD \$ 107,033

**Employer's proportionate share of system NPL/(A) at MD \$ 120,682**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 214,018

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 42,563

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,209

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,530
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,899)

**Employer's Total Pension Expense/(Income) \$ 15,840**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,858	\$ 753
Changes of assumptions	\$ 18,936	\$ 173
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,576
Changes in proportionate share	\$ 12,446	\$ 15,444
Differences between employer contributions and employer's proportionate share of system contributions	\$ 26	\$ 21,197
Total (prior to post-MD contributions)	\$ 37,266	\$ 59,143
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,877)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (924)
2 <sup>nd</sup> Fiscal Year	(6,271)
3 <sup>rd</sup> Fiscal Year	(15,610)
4 <sup>th</sup> Fiscal Year	3,708
5 <sup>th</sup> Fiscal Year	(2,780)
Thereafter	0
Total	\$ (21,877)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2811: Mid-Columbia Center For Living

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.06314356%

Employer's proportionate share at MD 0.04646926%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,556,061

**Employer's proportionate share of system NPL/(A) at MD \$ 7,115,376**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,618,504

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,509,512

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,073,593

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (580,013)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (346,741)

**Employer's Total Pension Expense/(Income) \$ 146,839**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 345,394	\$ 44,373
Changes of assumptions	\$ 1,116,441	\$ 10,200
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,272,092
Changes in proportionate share	\$ 28,873	\$ 2,746,694
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,181,530
Total (prior to post-MD contributions)	\$ 1,490,708	\$ 5,254,889
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,764,181)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (974,494)
2 <sup>nd</sup> Fiscal Year	(1,052,165)
3 <sup>rd</sup> Fiscal Year	(1,324,197)
4 <sup>th</sup> Fiscal Year	(93,583)
5 <sup>th</sup> Fiscal Year	(319,741)
Thereafter	0
Total	\$ (3,764,181)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2812: Workforce Development Board

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2814: The Job Council

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (118,484)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,351

**Employer's Total Pension Expense/(Income) \$ (117,133)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,394	\$ 0
Total (prior to post-MD contributions)	\$ 5,394	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,394

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,351
2 <sup>nd</sup> Fiscal Year	1,351
3 <sup>rd</sup> Fiscal Year	1,133
4 <sup>th</sup> Fiscal Year	1,040
5 <sup>th</sup> Fiscal Year	519
Thereafter	0
Total	\$ 5,394

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2816: Odell Sanitary District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00277259%

Employer's proportionate share at MD 0.00282331%

Employer's proportionate share of system NPL/(A) at prior MD \$ 331,781

**Employer's proportionate share of system NPL/(A) at MD \$ 432,305**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 766,656

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 152,469

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 65,228

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,507
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,385)

**Employer's Total Pension Expense/(Income) \$ 57,350**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,985	\$ 2,696
Changes of assumptions	\$ 67,831	\$ 620
Net difference between projected and actual earnings on investments	\$ 0	\$ 77,288
Changes in proportionate share	\$ 13,904	\$ 10,975
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25	\$ 45,659
Total (prior to post-MD contributions)	\$ 102,745	\$ 137,238
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (34,493)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (4,814)
2 <sup>nd</sup> Fiscal Year	(18,074)
3 <sup>rd</sup> Fiscal Year	(39,494)
4 <sup>th</sup> Fiscal Year	30,494
5 <sup>th</sup> Fiscal Year	(2,604)
Thereafter	0
Total	\$ (34,493)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2817: Wickiup Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00162800%  
Employer's proportionate share at MD 0.00163821%

Employer's proportionate share of system NPL/(A) at prior MD \$ 194,814  
**Employer's proportionate share of system NPL/(A) at MD \$ 250,843**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 444,848  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 88,469

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 37,848  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 16,954  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,392)  
**Employer's Total Pension Expense/(Income) \$ 45,410**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,176	\$ 1,564
Changes of assumptions	\$ 39,359	\$ 360
Net difference between projected and actual earnings on investments	\$ 0	\$ 44,846
Changes in proportionate share	\$ 59,145	\$ 175
Differences between employer contributions and employer's proportionate share of system contributions	\$ 88	\$ 32,790
Total (prior to post-MD contributions)	\$ 110,768	\$ 79,735
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 31,033

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 12,739
2 <sup>nd</sup> Fiscal Year	6,350
3 <sup>rd</sup> Fiscal Year	(8,288)
4 <sup>th</sup> Fiscal Year	22,367
5 <sup>th</sup> Fiscal Year	(2,135)
Thereafter	0
Total	\$ 31,033

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2818: Netarts Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00108385%  
Employer's proportionate share at MD 0.00156679%

Employer's proportionate share of system NPL/(A) at prior MD \$ 129,699  
**Employer's proportionate share of system NPL/(A) at MD \$ 239,907**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 425,454
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 84,612

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 36,198
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,207
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,455)

**Employer's Total Pension Expense/(Income) \$ 41,950**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,646	\$ 1,496
Changes of assumptions	\$ 37,643	\$ 344
Net difference between projected and actual earnings on investments	\$ 0	\$ 42,891
Changes in proportionate share	\$ 72,517	\$ 17,370
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,670	\$ 24,977
Total (prior to post-MD contributions)	\$ 131,476	\$ 87,078
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 44,398

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 6,503
2 <sup>nd</sup> Fiscal Year	6,267
3 <sup>rd</sup> Fiscal Year	(4,883)
4 <sup>th</sup> Fiscal Year	31,403
5 <sup>th</sup> Fiscal Year	5,108
Thereafter	0
Total	\$ 44,398

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2819: Harrisburg Fire and Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00222354%

Employer's proportionate share at MD 0.00349745%

Employer's proportionate share of system NPL/(A) at prior MD \$ 266,079

**Employer's proportionate share of system NPL/(A) at MD \$ 535,530**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 949,716

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 188,875

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 80,803

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 51,862
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,494)

**Employer's Total Pension Expense/(Income) \$ 124,171**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,996	\$ 3,340
Changes of assumptions	\$ 84,028	\$ 768
Net difference between projected and actual earnings on investments	\$ 0	\$ 95,742
Changes in proportionate share	\$ 253,229	\$ 37,614
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,736	\$ 55,862
Total (prior to post-MD contributions)	\$ 377,989	\$ 193,326
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 184,663

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 47,837
2 <sup>nd</sup> Fiscal Year	30,092
3 <sup>rd</sup> Fiscal Year	8,983
4 <sup>th</sup> Fiscal Year	83,220
5 <sup>th</sup> Fiscal Year	14,531
Thereafter	0
Total	\$ 184,663

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2820: Central Oregon Coast Fire & Rescue District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00266865%  
Employer's proportionate share at MD 0.00424627%

Employer's proportionate share of system NPL/(A) at prior MD \$ 319,343  
**Employer's proportionate share of system NPL/(A) at MD \$ 650,189**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,153,054  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 229,314

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 98,103  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 26,267  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (39,179)  
**Employer's Total Pension Expense/(Income) \$ 85,191**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 31,561	\$ 4,055
Changes of assumptions	\$ 102,018	\$ 932
Net difference between projected and actual earnings on investments	\$ 0	\$ 116,241
Changes in proportionate share	\$ 370,855	\$ 36,617
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,305	\$ 167,807
Total (prior to post-MD contributions)	\$ 511,739	\$ 325,652
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 186,087

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 61,860
2 <sup>nd</sup> Fiscal Year	55,683
3 <sup>rd</sup> Fiscal Year	(20,794)
4 <sup>th</sup> Fiscal Year	75,355
5 <sup>th</sup> Fiscal Year	13,984
Thereafter	0
Total	\$ 186,087

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2821: Tillamook County Soil And Water Conservation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00108686%

Employer's proportionate share at MD 0.00086846%

Employer's proportionate share of system NPL/(A) at prior MD \$ 130,059

**Employer's proportionate share of system NPL/(A) at MD \$ 132,979**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 235,826

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 46,900

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,064

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,111)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,414

**Employer's Total Pension Expense/(Income) \$ 6,367**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,455	\$ 829
Changes of assumptions	\$ 20,865	\$ 191
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,774
Changes in proportionate share	\$ 9,093	\$ 69,913
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,032	\$ 7,744
Total (prior to post-MD contributions)	\$ 41,445	\$ 102,451
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (61,006)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (14,275)
2 <sup>nd</sup> Fiscal Year	(15,871)
3 <sup>rd</sup> Fiscal Year	(26,234)
4 <sup>th</sup> Fiscal Year	(738)
5 <sup>th</sup> Fiscal Year	(3,887)
Thereafter	0
Total	\$ (61,006)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2822: Deschutes County Rural Fire Protection District 2

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (31,052)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,801

**Employer's Total Pension Expense/(Income) \$ (18,251)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 36,029
Differences between employer contributions and employer's proportionate share of system contributions	\$ 47,495	\$ 0
Total (prior to post-MD contributions)	\$ 47,495	\$ 36,029
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,466

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (18,020)
2 <sup>nd</sup> Fiscal Year	5,932
3 <sup>rd</sup> Fiscal Year	11,894
4 <sup>th</sup> Fiscal Year	8,522
5 <sup>th</sup> Fiscal Year	3,138
Thereafter	0
Total	\$ 11,466

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2823: Lyons Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00138080%  
Employer's proportionate share at MD 0.00136967%

Employer's proportionate share of system NPL/(A) at prior MD \$ 165,233  
**Employer's proportionate share of system NPL/(A) at MD \$ 209,724**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 371,927  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 73,967

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 31,644  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 36,118  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,527)

**Employer's Total Pension Expense/(Income) \$ 65,235**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,180	\$ 1,308
Changes of assumptions	\$ 32,907	\$ 301
Net difference between projected and actual earnings on investments	\$ 0	\$ 37,495
Changes in proportionate share	\$ 101,255	\$ 1,524
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,640	\$ 31,879
Total (prior to post-MD contributions)	\$ 151,982	\$ 72,507
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 79,475

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 38,146
2 <sup>nd</sup> Fiscal Year	28,417
3 <sup>rd</sup> Fiscal Year	(611)
4 <sup>th</sup> Fiscal Year	16,770
5 <sup>th</sup> Fiscal Year	(3,246)
Thereafter	0
Total	\$ 79,475

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2824: Glide Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00120330%  
Employer's proportionate share at MD 0.00123051%

Employer's proportionate share of system NPL/(A) at prior MD \$ 143,993  
**Employer's proportionate share of system NPL/(A) at MD \$ 188,416**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 334,139  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 66,452

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 28,429  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,654  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,752)  
**Employer's Total Pension Expense/(Income) \$ 36,331**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,146	\$ 1,175
Changes of assumptions	\$ 29,563	\$ 270
Net difference between projected and actual earnings on investments	\$ 0	\$ 33,685
Changes in proportionate share	\$ 23,316	\$ 848
Differences between employer contributions and employer's proportionate share of system contributions	\$ 165	\$ 20,269
Total (prior to post-MD contributions)	\$ 62,190	\$ 56,247
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,943

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 9,959
2 <sup>nd</sup> Fiscal Year	(2,643)
3 <sup>rd</sup> Fiscal Year	(14,667)
4 <sup>th</sup> Fiscal Year	14,294
5 <sup>th</sup> Fiscal Year	(999)
Thereafter	0
Total	\$ 5,943

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2825: Northern Oregon Corrections

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.02964981%

Employer's proportionate share at MD 0.03482746%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,548,039

**Employer's proportionate share of system NPL/(A) at MD \$ 5,332,783**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,457,229

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,880,812

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 804,629

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 109,412
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (268,812)

**Employer's Total Pension Expense/(Income) \$ 645,229**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 258,864	\$ 33,256
Changes of assumptions	\$ 836,742	\$ 7,644
Net difference between projected and actual earnings on investments	\$ 0	\$ 953,398
Changes in proportionate share	\$ 891,847	\$ 230,439
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 882,992
Total (prior to post-MD contributions)	\$ 1,987,453	\$ 2,107,729
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (120,276)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,192)
2 <sup>nd</sup> Fiscal Year	(128,852)
3 <sup>rd</sup> Fiscal Year	(443,346)
4 <sup>th</sup> Fiscal Year	441,330
5 <sup>th</sup> Fiscal Year	15,784
Thereafter	0
Total	\$ (120,276)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2826: Wasco County Soil-Water Conservation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00435963%  
Employer's proportionate share at MD 0.00409112%

Employer's proportionate share of system NPL/(A) at prior MD \$ 521,694  
**Employer's proportionate share of system NPL/(A) at MD \$ 626,433**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,110,924  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 220,936

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 94,518  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 28,191  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (19,658)  
**Employer's Total Pension Expense/(Income) \$ 103,051**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,408	\$ 3,907
Changes of assumptions	\$ 98,291	\$ 898
Net difference between projected and actual earnings on investments	\$ 0	\$ 111,994
Changes in proportionate share	\$ 124,580	\$ 42,053
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 69,247
Total (prior to post-MD contributions)	\$ 253,279	\$ 228,099
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 25,180

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 15,999
2 <sup>nd</sup> Fiscal Year	4,764
3 <sup>rd</sup> Fiscal Year	(34,047)
4 <sup>th</sup> Fiscal Year	46,566
5 <sup>th</sup> Fiscal Year	(8,102)
Thereafter	0
Total	\$ 25,180

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2828: Deschutes Public Library District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.03099251%

Employer's proportionate share at MD 0.03282281%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,708,712

**Employer's proportionate share of system NPL/(A) at MD \$ 5,025,831**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,912,876

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,772,553

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 758,315

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 145,690  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 42,524

**Employer's Total Pension Expense/(Income) \$ 946,529**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 243,964	\$ 31,342
Changes of assumptions	\$ 788,580	\$ 7,204
Net difference between projected and actual earnings on investments	\$ 0	\$ 898,521
Changes in proportionate share	\$ 496,942	\$ 17,405
Differences between employer contributions and employer's proportionate share of system contributions	\$ 229,580	\$ 407,455
Total (prior to post-MD contributions)	\$ 1,759,066	\$ 1,361,927
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 397,139

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 216,100
2 <sup>nd</sup> Fiscal Year	28,778
3 <sup>rd</sup> Fiscal Year	(284,553)
4 <sup>th</sup> Fiscal Year	443,084
5 <sup>th</sup> Fiscal Year	(6,271)
Thereafter	0
Total	\$ 397,139

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2829: Hubbard Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00103270%  
Employer's proportionate share at MD 0.00241984%

Employer's proportionate share of system NPL/(A) at prior MD \$ 123,578  
**Employer's proportionate share of system NPL/(A) at MD \$ 370,526**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 657,096  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 130,680

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 55,906  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 71,291  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,859

**Employer's Total Pension Expense/(Income) \$ 139,056**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,986	\$ 2,311
Changes of assumptions	\$ 58,138	\$ 531
Net difference between projected and actual earnings on investments	\$ 0	\$ 66,243
Changes in proportionate share	\$ 283,078	\$ 15,588
Differences between employer contributions and employer's proportionate share of system contributions	\$ 53,938	\$ 46,688
Total (prior to post-MD contributions)	\$ 413,140	\$ 131,361
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 281,779

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 79,691
2 <sup>nd</sup> Fiscal Year	78,777
3 <sup>rd</sup> Fiscal Year	34,961
4 <sup>th</sup> Fiscal Year	71,569
5 <sup>th</sup> Fiscal Year	16,781
Thereafter	0
Total	\$ 281,779

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2830: Netarts-Oceanside Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00333213%  
Employer's proportionate share at MD 0.00206542%

Employer's proportionate share of system NPL/(A) at prior MD \$ 398,739  
**Employer's proportionate share of system NPL/(A) at MD \$ 316,257**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 560,855  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 111,540

**Employer Pension Expense for Measurement Period**

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 47,718  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,296  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,641)

**Employer's Total Pension Expense/(Income) \$ 62,373**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,352	\$ 1,972
Changes of assumptions	\$ 49,622	\$ 453
Net difference between projected and actual earnings on investments	\$ 0	\$ 56,541
Changes in proportionate share	\$ 235,936	\$ 202,031
Differences between employer contributions and employer's proportionate share of system contributions	\$ 27,844	\$ 74,536
Total (prior to post-MD contributions)	\$ 328,754	\$ 335,533
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,779)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 26,622
2 <sup>nd</sup> Fiscal Year	4,781
3 <sup>rd</sup> Fiscal Year	(17,002)
4 <sup>th</sup> Fiscal Year	1,584
5 <sup>th</sup> Fiscal Year	(22,764)
Thereafter	0
Total	\$ (6,779)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2831: Oregon Advanced Technology Consortium, Inc

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2832: Careoregon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00126623%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 193,885**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 343,839  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 68,381

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 29,254  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 38,314  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 572

**Employer's Total Pension Expense/(Income) \$ 68,140**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,412	\$ 1,209
Changes of assumptions	\$ 30,422	\$ 278
Net difference between projected and actual earnings on investments	\$ 0	\$ 34,663
Changes in proportionate share	\$ 173,769	\$ 917
Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,485	\$ 41,760
Total (prior to post-MD contributions)	\$ 243,088	\$ 78,827
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 164,261

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 41,284
2 <sup>nd</sup> Fiscal Year	36,625
3 <sup>rd</sup> Fiscal Year	22,748
4 <sup>th</sup> Fiscal Year	48,546
5 <sup>th</sup> Fiscal Year	15,058
Thereafter	0
Total	\$ 164,261

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2833: Boardman Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00353018%

Employer's proportionate share at MD 0.00646944%

Employer's proportionate share of system NPL/(A) at prior MD \$ 422,438

**Employer's proportionate share of system NPL/(A) at MD \$ 990,601**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,756,745

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 349,374

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 149,465

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 91,992  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 999

**Employer's Total Pension Expense/(Income) \$ 242,456**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 48,086	\$ 6,178
Changes of assumptions	\$ 155,431	\$ 1,420
Net difference between projected and actual earnings on investments	\$ 0	\$ 177,100
Changes in proportionate share	\$ 426,812	\$ 45,638
Differences between employer contributions and employer's proportionate share of system contributions	\$ 45,800	\$ 120,494
Total (prior to post-MD contributions)	\$ 676,129	\$ 350,830
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 325,299

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 100,794
2 <sup>nd</sup> Fiscal Year	54,890
3 <sup>rd</sup> Fiscal Year	(10,818)
4 <sup>th</sup> Fiscal Year	146,891
5 <sup>th</sup> Fiscal Year	33,542
Thereafter	0
Total	\$ 325,299

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2834: Crescent Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00280040%

Employer's proportionate share at MD 0.00243374%

Employer's proportionate share of system NPL/(A) at prior MD \$ 335,109

**Employer's proportionate share of system NPL/(A) at MD \$ 372,654**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 660,870

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 131,431

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 56,227

▪ Net amortization of employer-specific deferred amounts from:  
     ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 17,238  
     ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,093)

**Employer's Total Pension Expense/(Income) \$ 62,372**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,089	\$ 2,324
Changes of assumptions	\$ 58,471	\$ 534
Net difference between projected and actual earnings on investments	\$ 0	\$ 66,623
Changes in proportionate share	\$ 102,846	\$ 118,063
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,038	\$ 51,731
Total (prior to post-MD contributions)	\$ 183,444	\$ 239,275
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (55,831)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,646)
2 <sup>nd</sup> Fiscal Year	(3,349)
3 <sup>rd</sup> Fiscal Year	(48,817)
4 <sup>th</sup> Fiscal Year	8,090
5 <sup>th</sup> Fiscal Year	(8,108)
Thereafter	0
Total	\$ (55,831)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2835: North Clackamas County Water Commission

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00243262%  
Employer's proportionate share at MD 0.00362779%

Employer's proportionate share of system NPL/(A) at prior MD \$ 291,099  
**Employer's proportionate share of system NPL/(A) at MD \$ 555,487**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 985,109  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 195,914

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 83,814  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 41,480  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (23,240)  
**Employer's Total Pension Expense/(Income) \$ 102,054**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,964	\$ 3,464
Changes of assumptions	\$ 87,159	\$ 796
Net difference between projected and actual earnings on investments	\$ 0	\$ 99,310
Changes in proportionate share	\$ 181,878	\$ 2,391
Differences between employer contributions and employer's proportionate share of system contributions	\$ 221	\$ 99,323
Total (prior to post-MD contributions)	\$ 296,222	\$ 205,284
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 90,938

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 26,274
2 <sup>nd</sup> Fiscal Year	9,190
3 <sup>rd</sup> Fiscal Year	(21,184)
4 <sup>th</sup> Fiscal Year	66,589
5 <sup>th</sup> Fiscal Year	10,069
Thereafter	0
Total	\$ 90,938

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2836: Regional Organized Crime Narcotics Task Force

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 263

**Employer's Total Pension Expense/(Income) \$ 263**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 603	\$ 0
Total (prior to post-MD contributions)	\$ 603	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 603

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 263
2 <sup>nd</sup> Fiscal Year	263
3 <sup>rd</sup> Fiscal Year	77
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 603

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2837: NORCOM

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01339282%

Employer's proportionate share at MD 0.01444347%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,602,649

**Employer's proportionate share of system NPL/(A) at MD \$ 2,211,585**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,922,055

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 780,001

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 333,692

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 48,450

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (82,329)

**Employer's Total Pension Expense/(Income) \$ 299,813**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 107,355	\$ 13,792
Changes of assumptions	\$ 347,010	\$ 3,170
Net difference between projected and actual earnings on investments	\$ 0	\$ 395,389
Changes in proportionate share	\$ 170,448	\$ 42,732
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 277,219
Total (prior to post-MD contributions)	\$ 624,813	\$ 732,302
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (107,489)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (11,832)
2 <sup>nd</sup> Fiscal Year	(75,797)
3 <sup>rd</sup> Fiscal Year	(188,178)
4 <sup>th</sup> Fiscal Year	172,156
5 <sup>th</sup> Fiscal Year	(3,838)
Thereafter	0
Total	\$ (107,489)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2838: High Desert Parks & Recreation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00024470%  
Employer's proportionate share at MD 0.00031954%

Employer's proportionate share of system NPL/(A) at prior MD \$ 29,282  
**Employer's proportionate share of system NPL/(A) at MD \$ 48,928**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 86,770  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 17,256

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,382  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,723  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,561)  
**Employer's Total Pension Expense/(Income) \$ 6,544**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,375	\$ 305
Changes of assumptions	\$ 7,677	\$ 70
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,747
Changes in proportionate share	\$ 10,844	\$ 7,229
Differences between employer contributions and employer's proportionate share of system contributions	\$ 529	\$ 9,854
Total (prior to post-MD contributions)	\$ 21,425	\$ 26,205
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,780)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,352)
2 <sup>nd</sup> Fiscal Year	(2,678)
3 <sup>rd</sup> Fiscal Year	(4,972)
4 <sup>th</sup> Fiscal Year	3,945
5 <sup>th</sup> Fiscal Year	276
Thereafter	0
Total	\$ (4,780)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2839: North Morrow Vector Control District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00142118%

Employer's proportionate share at MD 0.00148501%

Employer's proportionate share of system NPL/(A) at prior MD \$ 170,065

**Employer's proportionate share of system NPL/(A) at MD \$ 227,385**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 403,247

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 80,196

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 34,309

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,150  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,079)

**Employer's Total Pension Expense/(Income) \$ 36,380**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,038	\$ 1,418
Changes of assumptions	\$ 35,678	\$ 326
Net difference between projected and actual earnings on investments	\$ 0	\$ 40,652
Changes in proportionate share	\$ 16,697	\$ 4,695
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,838	\$ 18,037
Total (prior to post-MD contributions)	\$ 69,251	\$ 65,128
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,123

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,759
2 <sup>nd</sup> Fiscal Year	(3,221)
3 <sup>rd</sup> Fiscal Year	(15,757)
4 <sup>th</sup> Fiscal Year	18,871
5 <sup>th</sup> Fiscal Year	(530)
Thereafter	0
Total	\$ 4,123

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2840: Cannon Beach Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00118306%  
Employer's proportionate share at MD 0.00292567%

Employer's proportionate share of system NPL/(A) at prior MD \$ 141,571  
**Employer's proportionate share of system NPL/(A) at MD \$ 447,979**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 794,452  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 157,997

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 67,593  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 33,349  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,621

**Employer's Total Pension Expense/(Income) \$ 108,563**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,746	\$ 2,794
Changes of assumptions	\$ 70,290	\$ 642
Net difference between projected and actual earnings on investments	\$ 0	\$ 80,090
Changes in proportionate share	\$ 260,298	\$ 75,136
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,346	\$ 21,126
Total (prior to post-MD contributions)	\$ 377,680	\$ 179,788
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 197,892

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 53,871
2 <sup>nd</sup> Fiscal Year	35,349
3 <sup>rd</sup> Fiscal Year	2,612
4 <sup>th</sup> Fiscal Year	80,894
5 <sup>th</sup> Fiscal Year	25,166
Thereafter	0
Total	\$ 197,892

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2841: Jefferson County Soil & Water Conservation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00093775%

Employer's proportionate share at MD 0.00112445%

Employer's proportionate share of system NPL/(A) at prior MD \$ 112,216

**Employer's proportionate share of system NPL/(A) at MD \$ 172,176**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 305,339
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 60,724

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 25,978
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,255
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,880

**Employer's Total Pension Expense/(Income) \$ 33,113**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,358	\$ 1,074
Changes of assumptions	\$ 27,015	\$ 247
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,782
Changes in proportionate share	\$ 58,231	\$ 27,894
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,278	\$ 19,655
Total (prior to post-MD contributions)	\$ 105,882	\$ 79,652
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 26,230

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,645
2 <sup>nd</sup> Fiscal Year	1,181
3 <sup>rd</sup> Fiscal Year	(1,712)
4 <sup>th</sup> Fiscal Year	21,078
5 <sup>th</sup> Fiscal Year	1,039
Thereafter	0
Total	\$ 26,230

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2842: Tualatin Valley Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.07184592%

Employer's proportionate share at MD 0.08173303%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,597,428

**Employer's proportionate share of system NPL/(A) at MD \$ 12,514,967**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,194,211

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,413,886

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,888,301

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (515,466)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,584,163

**Employer's Total Pension Expense/(Income) \$ 2,956,998**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 607,501	\$ 78,046
Changes of assumptions	\$ 1,963,666	\$ 17,940
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,237,434
Changes in proportionate share	\$ 1,661,472	\$ 2,219,342
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,530,771	\$ 1,598,600
Total (prior to post-MD contributions)	\$ 8,763,410	\$ 6,151,362
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,612,048

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,198,622
2 <sup>nd</sup> Fiscal Year	866,843
3 <sup>rd</sup> Fiscal Year	(561,606)
4 <sup>th</sup> Fiscal Year	1,088,328
5 <sup>th</sup> Fiscal Year	19,859
Thereafter	0
Total	\$ 2,612,048

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2843: Yachats Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00446081%  
Employer's proportionate share at MD 0.00502589%

Employer's proportionate share of system NPL/(A) at prior MD \$ 533,802  
**Employer's proportionate share of system NPL/(A) at MD \$ 769,565**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,364,756  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 271,417

**Employer Pension Expense for Measurement Period**

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 116,115  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,984)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (22,393)

**Employer's Total Pension Expense/(Income) \$ 89,738**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,356	\$ 4,799
Changes of assumptions	\$ 120,749	\$ 1,103
Net difference between projected and actual earnings on investments	\$ 0	\$ 137,583
Changes in proportionate share	\$ 111,126	\$ 57,460
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,704	\$ 104,372
Total (prior to post-MD contributions)	\$ 271,935	\$ 305,317
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (33,382)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 534
2 <sup>nd</sup> Fiscal Year	(32,222)
3 <sup>rd</sup> Fiscal Year	(64,703)
4 <sup>th</sup> Fiscal Year	63,359
5 <sup>th</sup> Fiscal Year	(350)
Thereafter	0
Total	\$ (33,382)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2844: Crook County Rural Fire Protection District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02975908%  
Employer's proportionate share at MD 0.03304234%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,561,114  
**Employer's proportionate share of system NPL/(A) at MD \$ 5,059,445**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,972,488  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,784,409

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 763,387  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 267,753  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (115,294)  
**Employer's Total Pension Expense/(Income) \$ 915,846**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 245,595	\$ 31,552
Changes of assumptions	\$ 793,854	\$ 7,253
Net difference between projected and actual earnings on investments	\$ 0	\$ 904,531
Changes in proportionate share	\$ 981,372	\$ 63,379
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,670	\$ 519,770
Total (prior to post-MD contributions)	\$ 2,030,491	\$ 1,526,485
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 504,006

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 234,501
2 <sup>nd</sup> Fiscal Year	38,542
3 <sup>rd</sup> Fiscal Year	(253,145)
4 <sup>th</sup> Fiscal Year	478,546
5 <sup>th</sup> Fiscal Year	5,563
Thereafter	0
Total	\$ 504,006

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2845: Sunrise Water Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00599901%  
Employer's proportionate share at MD 0.00808002%

Employer's proportionate share of system NPL/(A) at prior MD \$ 717,870  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,237,213**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,194,091  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 436,351

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 186,675  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (95,895)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 381,236

**Employer's Total Pension Expense/(Income) \$ 472,016**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 60,057	\$ 7,715
Changes of assumptions	\$ 194,125	\$ 1,774
Net difference between projected and actual earnings on investments	\$ 0	\$ 221,190
Changes in proportionate share	\$ 321,583	\$ 475,372
Differences between employer contributions and employer's proportionate share of system contributions	\$ 886,828	\$ 109,057
Total (prior to post-MD contributions)	\$ 1,462,593	\$ 815,108
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 647,485

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 280,458
2 <sup>nd</sup> Fiscal Year	199,282
3 <sup>rd</sup> Fiscal Year	(431)
4 <sup>th</sup> Fiscal Year	145,878
5 <sup>th</sup> Fiscal Year	22,299
Thereafter	0
Total	\$ 647,485

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2846: Jefferson County Library District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00117018%

Employer's proportionate share at MD 0.00250474%

Employer's proportionate share of system NPL/(A) at prior MD \$ 140,029

**Employer's proportionate share of system NPL/(A) at MD \$ 383,526**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 680,150

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 135,265

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 57,868

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,731
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,772

**Employer's Total Pension Expense/(Income) \$ 74,371**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,617	\$ 2,392
Changes of assumptions	\$ 60,177	\$ 550
Net difference between projected and actual earnings on investments	\$ 0	\$ 68,567
Changes in proportionate share	\$ 189,584	\$ 115,359
Differences between employer contributions and employer's proportionate share of system contributions	\$ 61,752	\$ 33,615
Total (prior to post-MD contributions)	\$ 330,130	\$ 220,483
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 109,647

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 18,675
2 <sup>nd</sup> Fiscal Year	6,488
3 <sup>rd</sup> Fiscal Year	(825)
4 <sup>th</sup> Fiscal Year	67,212
5 <sup>th</sup> Fiscal Year	18,098
Thereafter	0
Total	\$ 109,647

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2847: Sweet Home Fire and Ambulance District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01534714%  
Employer's proportionate share at MD 0.01584904%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,836,512  
**Employer's proportionate share of system NPL/(A) at MD \$ 2,426,806**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,303,731  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 855,907

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 366,165  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 55,651  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (55,714)

**Employer's Total Pension Expense/(Income) \$ 366,102**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 117,802	\$ 15,134
Changes of assumptions	\$ 380,779	\$ 3,479
Net difference between projected and actual earnings on investments	\$ 0	\$ 433,866
Changes in proportionate share	\$ 198,707	\$ 78,370
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,688	\$ 243,550
Total (prior to post-MD contributions)	\$ 712,976	\$ 774,399
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (61,423)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 43,859
2 <sup>nd</sup> Fiscal Year	(76,745)
3 <sup>rd</sup> Fiscal Year	(203,203)
4 <sup>th</sup> Fiscal Year	184,887
5 <sup>th</sup> Fiscal Year	(10,220)
Thereafter	0
Total	\$ (61,423)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2848: Lane Transit District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00001829%

Employer's proportionate share at MD 0.00001801%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,189

**Employer's proportionate share of system NPL/(A) at MD \$ 2,758**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,891

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 973

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 416

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 341

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (403)

**Employer's Total Pension Expense/(Income) \$ 354**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 134	\$ 17
Changes of assumptions	\$ 433	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 493
Changes in proportionate share	\$ 84	\$ 126
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,112
Total (prior to post-MD contributions)	\$ 651	\$ 1,752
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,101)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (296)
2 <sup>nd</sup> Fiscal Year	(363)
3 <sup>rd</sup> Fiscal Year	(446)
4 <sup>th</sup> Fiscal Year	65
5 <sup>th</sup> Fiscal Year	(62)
Thereafter	0
Total	\$ (1,101)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2849: Lebanon Aquatic District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00289842%

Employer's proportionate share at MD 0.00288977%

Employer's proportionate share of system NPL/(A) at prior MD \$ 346,839

**Employer's proportionate share of system NPL/(A) at MD \$ 442,482**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 784,703
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 156,058

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 66,763
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 20,472
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (18,344)

**Employer's Total Pension Expense/(Income) \$ 68,891**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,479	\$ 2,759
Changes of assumptions	\$ 69,428	\$ 634
Net difference between projected and actual earnings on investments	\$ 0	\$ 79,107
Changes in proportionate share	\$ 78,083	\$ 26,476
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 67,666
Total (prior to post-MD contributions)	\$ 168,990	\$ 176,642
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,652)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,414
2 <sup>nd</sup> Fiscal Year	(10,715)
3 <sup>rd</sup> Fiscal Year	(28,920)
4 <sup>th</sup> Fiscal Year	33,590
5 <sup>th</sup> Fiscal Year	(5,023)
Thereafter	0
Total	\$ (7,652)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2850: Lake County 4-H & Extension Service

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,732)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ (2,732)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2851: East Umatilla County Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,701)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,625

**Employer's Total Pension Expense/(Income) \$ (17,076)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 5,316	\$ 35,674
Differences between employer contributions and employer's proportionate share of system contributions	\$ 327	\$ 239
Total (prior to post-MD contributions)	\$ 5,643	\$ 35,913
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (30,270)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (11,292)
2 <sup>nd</sup> Fiscal Year	(13,203)
3 <sup>rd</sup> Fiscal Year	(5,210)
4 <sup>th</sup> Fiscal Year	(565)
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (30,270)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2852: Ochoco Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00444171%

Employer's proportionate share at MD 0.00454926%

Employer's proportionate share of system NPL/(A) at prior MD \$ 531,516

**Employer's proportionate share of system NPL/(A) at MD \$ 696,583**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,235,330

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 245,677

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 105,103

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,523
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (38,301)

**Employer's Total Pension Expense/(Income) \$ 70,325**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,813	\$ 4,344
Changes of assumptions	\$ 109,298	\$ 999
Net difference between projected and actual earnings on investments	\$ 0	\$ 124,536
Changes in proportionate share	\$ 30,855	\$ 29,858
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 119,047
Total (prior to post-MD contributions)	\$ 173,966	\$ 278,784
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (104,818)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (26,313)
2 <sup>nd</sup> Fiscal Year	(37,638)
3 <sup>rd</sup> Fiscal Year	(75,682)
4 <sup>th</sup> Fiscal Year	40,958
5 <sup>th</sup> Fiscal Year	(6,142)
Thereafter	0
Total	\$ (104,818)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2853: Mill City Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00051368%

Employer's proportionate share at MD 0.00054895%

Employer's proportionate share of system NPL/(A) at prior MD \$ 61,469

**Employer's proportionate share of system NPL/(A) at MD \$ 84,055**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 149,065

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 29,645

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,683

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,398
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (774)

**Employer's Total Pension Expense/(Income) \$ 13,307**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,080	\$ 524
Changes of assumptions	\$ 13,189	\$ 120
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,027
Changes in proportionate share	\$ 10,263	\$ 2,618
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,839	\$ 7,380
Total (prior to post-MD contributions)	\$ 29,371	\$ 25,669
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,702

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,364
2 <sup>nd</sup> Fiscal Year	(689)
3 <sup>rd</sup> Fiscal Year	(5,252)
4 <sup>th</sup> Fiscal Year	7,363
5 <sup>th</sup> Fiscal Year	(86)
Thereafter	0
Total	\$ 3,702

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2854: Sunset Empire Transportation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2855: Harney Hospital

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.10117406%  
Employer's proportionate share at MD 0.09917358%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,106,974  
**Employer's proportionate share of system NPL/(A) at MD \$ 15,185,465**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 26,930,108  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,355,741

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,291,235  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 57,536  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (670,758)

**Employer's Total Pension Expense/(Income) \$ 1,678,013**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 737,132	\$ 94,699
Changes of assumptions	\$ 2,382,681	\$ 21,768
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,714,867
Changes in proportionate share	\$ 224,630	\$ 562,304
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,288,640
Total (prior to post-MD contributions)	\$ 3,344,443	\$ 5,682,278
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,337,835)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (416,716)
2 <sup>nd</sup> Fiscal Year	(867,977)
3 <sup>rd</sup> Fiscal Year	(1,669,777)
4 <sup>th</sup> Fiscal Year	817,492
5 <sup>th</sup> Fiscal Year	(200,857)
Thereafter	0
Total	\$ (2,337,835)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2856: Mid-Columbia Council Of Governments

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00015649%

Employer's proportionate share at MD 0.00018667%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,726

**Employer's proportionate share of system NPL/(A) at MD \$ 28,583**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 50,689

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,081

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,313

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 851
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,805)

**Employer's Total Pension Expense/(Income) \$ 1,359**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,387	\$ 178
Changes of assumptions	\$ 4,485	\$ 41
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,110
Changes in proportionate share	\$ 6,592	\$ 3,658
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 10,892
Total (prior to post-MD contributions)	\$ 12,464	\$ 19,879
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,415)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,921)
2 <sup>nd</sup> Fiscal Year	(2,537)
3 <sup>rd</sup> Fiscal Year	(4,161)
4 <sup>th</sup> Fiscal Year	1,366
5 <sup>th</sup> Fiscal Year	(163)
Thereafter	0
Total	\$ (7,415)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2857: Sunriver Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01894098%

Employer's proportionate share at MD 0.02117978%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,266,569

**Employer's proportionate share of system NPL/(A) at MD \$ 3,243,049**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,751,267

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,143,787

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 489,322

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 33,335
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (90,483)

**Employer's Total Pension Expense/(Income) \$ 432,174**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 157,424	\$ 20,224
Changes of assumptions	\$ 508,852	\$ 4,649
Net difference between projected and actual earnings on investments	\$ 0	\$ 579,794
Changes in proportionate share	\$ 338,913	\$ 153,264
Differences between employer contributions and employer's proportionate share of system contributions	\$ 36,865	\$ 352,768
Total (prior to post-MD contributions)	\$ 1,042,054	\$ 1,110,699
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (68,645)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (941)
2 <sup>nd</sup> Fiscal Year	(92,352)
3 <sup>rd</sup> Fiscal Year	(260,845)
4 <sup>th</sup> Fiscal Year	275,990
5 <sup>th</sup> Fiscal Year	9,502
Thereafter	0
Total	\$ (68,645)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2858: Nesika Beach-Ophir Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00094277%

Employer's proportionate share at MD 0.00038161%

Employer's proportionate share of system NPL/(A) at prior MD \$ 112,816

**Employer's proportionate share of system NPL/(A) at MD \$ 58,432**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 103,624

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 20,608

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,816

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,649)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,201)

**Employer's Total Pension Expense/(Income) \$ (15,034)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,836	\$ 364
Changes of assumptions	\$ 9,168	\$ 84
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,447
Changes in proportionate share	\$ 12,658	\$ 79,123
Differences between employer contributions and employer's proportionate share of system contributions	\$ 125	\$ 18,675
Total (prior to post-MD contributions)	\$ 24,787	\$ 108,693
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (83,906)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (15,038)
2 <sup>nd</sup> Fiscal Year	(20,803)
3 <sup>rd</sup> Fiscal Year	(25,054)
4 <sup>th</sup> Fiscal Year	(14,063)
5 <sup>th</sup> Fiscal Year	(8,947)
Thereafter	0
Total	\$ (83,906)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2859: South Lane County Fire and Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02806920%  
Employer's proportionate share at MD 0.02875897%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,358,895  
**Employer's proportionate share of system NPL/(A) at MD \$ 4,403,575**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,809,360  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,553,091

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 664,427  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 63,410  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 42,323  
**Employer's Total Pension Expense/(Income) \$ 770,160**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 213,758	\$ 27,462
Changes of assumptions	\$ 690,945	\$ 6,312
Net difference between projected and actual earnings on investments	\$ 0	\$ 787,274
Changes in proportionate share	\$ 347,370	\$ 60,398
Differences between employer contributions and employer's proportionate share of system contributions	\$ 150,028	\$ 379,365
Total (prior to post-MD contributions)	\$ 1,402,101	\$ 1,260,811
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 141,290

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 171,032
2 <sup>nd</sup> Fiscal Year	(42,148)
3 <sup>rd</sup> Fiscal Year	(312,227)
4 <sup>th</sup> Fiscal Year	346,522
5 <sup>th</sup> Fiscal Year	(21,888)
Thereafter	0
Total	\$ 141,290

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2860: Coos County Airport District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00623031%

Employer's proportionate share at MD 0.00679433%

Employer's proportionate share of system NPL/(A) at prior MD \$ 745,549

**Employer's proportionate share of system NPL/(A) at MD \$ 1,040,348**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,844,968

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 366,919

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 156,971

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,147
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (43,142)

**Employer's Total Pension Expense/(Income) \$ 118,976**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 50,501	\$ 6,488
Changes of assumptions	\$ 163,236	\$ 1,491
Net difference between projected and actual earnings on investments	\$ 0	\$ 185,994
Changes in proportionate share	\$ 164,159	\$ 88,559
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 138,256
Total (prior to post-MD contributions)	\$ 377,896	\$ 420,788
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (42,892)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (11,095)
2 <sup>nd</sup> Fiscal Year	(43,719)
3 <sup>rd</sup> Fiscal Year	(77,246)
4 <sup>th</sup> Fiscal Year	90,117
5 <sup>th</sup> Fiscal Year	(949)
Thereafter	0
Total	\$ (42,892)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2861: Mt Angel Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00039078%  
Employer's proportionate share at MD 0.00058422%

Employer's proportionate share of system NPL/(A) at prior MD \$ 46,763  
**Employer's proportionate share of system NPL/(A) at MD \$ 89,456**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 158,642
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 31,550

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,497
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,499
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,022

**Employer's Total Pension Expense/(Income) \$ 24,018**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,342	\$ 558
Changes of assumptions	\$ 14,036	\$ 128
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,993
Changes in proportionate share	\$ 33,244	\$ 2,942
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,713	\$ 1,555
Total (prior to post-MD contributions)	\$ 59,335	\$ 21,176
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 38,159

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 10,638
2 <sup>nd</sup> Fiscal Year	7,444
3 <sup>rd</sup> Fiscal Year	2,438
4 <sup>th</sup> Fiscal Year	14,673
5 <sup>th</sup> Fiscal Year	2,967
Thereafter	0
Total	\$ 38,159

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2864: Tri-City Water and Sanitary Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00356641%

Employer's proportionate share at MD 0.00384058%

Employer's proportionate share of system NPL/(A) at prior MD \$ 426,774

**Employer's proportionate share of system NPL/(A) at MD \$ 588,070**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,042,891
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 207,406

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 88,730
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,159)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (25,150)

**Employer's Total Pension Expense/(Income) \$ 56,421**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 28,546	\$ 3,667
Changes of assumptions	\$ 92,271	\$ 843
Net difference between projected and actual earnings on investments	\$ 0	\$ 105,136
Changes in proportionate share	\$ 45,462	\$ 58,761
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 80,508
Total (prior to post-MD contributions)	\$ 166,279	\$ 248,915
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (82,636)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (22,747)
2 <sup>nd</sup> Fiscal Year	(38,931)
3 <sup>rd</sup> Fiscal Year	(61,742)
4 <sup>th</sup> Fiscal Year	42,030
5 <sup>th</sup> Fiscal Year	(1,246)
Thereafter	0
Total	\$ (82,636)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2865: Tri-County Cooperative Weed Management Area

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00056200%  
Employer's proportionate share at MD 0.00054379%

Employer's proportionate share of system NPL/(A) at prior MD \$ 67,252  
**Employer's proportionate share of system NPL/(A) at MD \$ 83,265**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 147,664
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 29,367

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,563
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,866
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (978)

**Employer's Total Pension Expense/(Income) \$ 17,451**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,042	\$ 519
Changes of assumptions	\$ 13,065	\$ 119
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,886
Changes in proportionate share	\$ 15,870	\$ 5,650
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,241	\$ 12,854
Total (prior to post-MD contributions)	\$ 36,218	\$ 34,028
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,190

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,344
2 <sup>nd</sup> Fiscal Year	(11)
3 <sup>rd</sup> Fiscal Year	(4,436)
4 <sup>th</sup> Fiscal Year	5,813
5 <sup>th</sup> Fiscal Year	(1,520)
Thereafter	0
Total	\$ 2,190

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2866: Jefferson Behavioral Health

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00004028%

Employer's proportionate share at MD 0.00003552%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,820

**Employer's proportionate share of system NPL/(A) at MD \$ 5,439**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,645

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,918

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 821

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (298)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (897)

**Employer's Total Pension Expense/(Income) \$ (374)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 264	\$ 34
Changes of assumptions	\$ 853	\$ 8
Net difference between projected and actual earnings on investments	\$ 0	\$ 972
Changes in proportionate share	\$ 54	\$ 1,076
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,354
Total (prior to post-MD contributions)	\$ 1,171	\$ 4,444
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,273)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (960)
2 <sup>nd</sup> Fiscal Year	(990)
3 <sup>rd</sup> Fiscal Year	(1,104)
4 <sup>th</sup> Fiscal Year	(27)
5 <sup>th</sup> Fiscal Year	(192)
Thereafter	0
Total	\$ (3,273)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2867: West Multnomah Soil And Water Conservation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00848902%  
Employer's proportionate share at MD 0.00848162%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,015,837  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,298,706**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,303,143  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 458,039

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 195,953  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 61,586  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,418)  
**Employer's Total Pension Expense/(Income) \$ 237,121**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 63,042	\$ 8,099
Changes of assumptions	\$ 203,774	\$ 1,862
Net difference between projected and actual earnings on investments	\$ 0	\$ 232,184
Changes in proportionate share	\$ 126,113	\$ 37,421
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,520	\$ 125,303
Total (prior to post-MD contributions)	\$ 407,449	\$ 404,869
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,580

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 25,885
2 <sup>nd</sup> Fiscal Year	(20,900)
3 <sup>rd</sup> Fiscal Year	(90,141)
4 <sup>th</sup> Fiscal Year	98,527
5 <sup>th</sup> Fiscal Year	(10,790)
Thereafter	0
Total	\$ 2,580

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2869: Nehalem Bay Fire & Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00468956%  
Employer's proportionate share at MD 0.00556083%

Employer's proportionate share of system NPL/(A) at prior MD \$ 561,175  
**Employer's proportionate share of system NPL/(A) at MD \$ 851,475**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,510,017
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 300,305

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 128,473
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 67,932
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,947)

**Employer's Total Pension Expense/(Income) \$ 185,458**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,332	\$ 5,310
Changes of assumptions	\$ 133,601	\$ 1,221
Net difference between projected and actual earnings on investments	\$ 0	\$ 152,227
Changes in proportionate share	\$ 285,669	\$ 38,964
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,672	\$ 81,737
Total (prior to post-MD contributions)	\$ 477,274	\$ 279,459
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 197,815

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 63,195
2 <sup>nd</sup> Fiscal Year	33,993
3 <sup>rd</sup> Fiscal Year	(7,570)
4 <sup>th</sup> Fiscal Year	101,988
5 <sup>th</sup> Fiscal Year	6,210
Thereafter	0
Total	\$ 197,815

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2870: Clackamas River Water Providers

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00081206%

Employer's proportionate share at MD 0.00083806%

Employer's proportionate share of system NPL/(A) at prior MD \$ 97,175

**Employer's proportionate share of system NPL/(A) at MD \$ 128,324**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 227,571
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 45,258

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,362
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,481
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,682

**Employer's Total Pension Expense/(Income) \$ 28,525**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,229	\$ 800
Changes of assumptions	\$ 20,135	\$ 184
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,942
Changes in proportionate share	\$ 14,572	\$ 864
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,301	\$ 9,081
Total (prior to post-MD contributions)	\$ 49,237	\$ 33,871
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,366

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 8,582
2 <sup>nd</sup> Fiscal Year	2,058
3 <sup>rd</sup> Fiscal Year	(6,388)
4 <sup>th</sup> Fiscal Year	11,441
5 <sup>th</sup> Fiscal Year	(327)
Thereafter	0
Total	\$ 15,366

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2872: Emergency Communications of Southern Oregon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00003511%

Employer's proportionate share at MD 0.00003290%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,201

**Employer's proportionate share of system NPL/(A) at MD \$ 5,038**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,934

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,777

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 760

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (35)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (740)

**Employer's Total Pension Expense/(Income) \$ (15)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 245	\$ 31
Changes of assumptions	\$ 790	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 901
Changes in proportionate share	\$ 511	\$ 583
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,036
Total (prior to post-MD contributions)	\$ 1,546	\$ 3,558
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,012)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (568)
2 <sup>nd</sup> Fiscal Year	(658)
3 <sup>rd</sup> Fiscal Year	(764)
4 <sup>th</sup> Fiscal Year	121
5 <sup>th</sup> Fiscal Year	(144)
Thereafter	0
Total	\$ (2,012)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2873: Mosier Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00044148%  
Employer's proportionate share at MD 0.00045145%

Employer's proportionate share of system NPL/(A) at prior MD \$ 52,830  
**Employer's proportionate share of system NPL/(A) at MD \$ 69,126**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 122,589  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 24,380

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,430  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,605  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,018)  
**Employer's Total Pension Expense/(Income) \$ 10,017**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,356	\$ 431
Changes of assumptions	\$ 10,846	\$ 99
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,358
Changes in proportionate share	\$ 12,942	\$ 22,379
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,572	\$ 6,303
Total (prior to post-MD contributions)	\$ 29,716	\$ 41,570
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,854)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,367)
2 <sup>nd</sup> Fiscal Year	(3,619)
3 <sup>rd</sup> Fiscal Year	(10,069)
4 <sup>th</sup> Fiscal Year	3,261
5 <sup>th</sup> Fiscal Year	(61)
Thereafter	0
Total	\$ (11,854)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2874: Umatilla-Morrow Radio and Data District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00080772%

Employer's proportionate share at MD 0.00085204%

Employer's proportionate share of system NPL/(A) at prior MD \$ 96,656

**Employer's proportionate share of system NPL/(A) at MD \$ 130,464**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 231,367

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 46,013

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,685

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,607
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,507

**Employer's Total Pension Expense/(Income) \$ 30,799**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,333	\$ 814
Changes of assumptions	\$ 20,471	\$ 187
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,325
Changes in proportionate share	\$ 12,761	\$ 3,456
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,750	\$ 4,720
Total (prior to post-MD contributions)	\$ 55,315	\$ 32,502
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,813

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 11,117
2 <sup>nd</sup> Fiscal Year	3,380
3 <sup>rd</sup> Fiscal Year	(5,240)
4 <sup>th</sup> Fiscal Year	13,117
5 <sup>th</sup> Fiscal Year	440
Thereafter	0
Total	\$ 22,813

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2876: Oregon Municipal Electric Utilities Association

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00045923%

Employer's proportionate share at MD 0.00053348%

Employer's proportionate share of system NPL/(A) at prior MD \$ 54,954

**Employer's proportionate share of system NPL/(A) at MD \$ 81,686**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 144,864

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 28,810

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,325

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,258
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (169)

**Employer's Total Pension Expense/(Income) \$ 18,414**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,965	\$ 509
Changes of assumptions	\$ 12,817	\$ 117
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,604
Changes in proportionate share	\$ 38,146	\$ 9,673
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,651	\$ 9,786
Total (prior to post-MD contributions)	\$ 57,579	\$ 34,689
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,890

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 6,840
2 <sup>nd</sup> Fiscal Year	9,367
3 <sup>rd</sup> Fiscal Year	(1,567)
4 <sup>th</sup> Fiscal Year	7,824
5 <sup>th</sup> Fiscal Year	427
Thereafter	0
Total	\$ 22,890

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2877: Mid-Columbia Fire And Rescue V1-801

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01465115%  
Employer's proportionate share at MD 0.01442818%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,753,227  
**Employer's proportionate share of system NPL/(A) at MD \$ 2,209,244**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,917,903  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 779,175

**Employer Pension Expense for Measurement Period**

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 333,338  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,631)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,079

**Employer's Total Pension Expense/(Income) \$ 321,786**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 107,241	\$ 13,777
Changes of assumptions	\$ 346,642	\$ 3,167
Net difference between projected and actual earnings on investments	\$ 0	\$ 394,970
Changes in proportionate share	\$ 377,030	\$ 228,655
Differences between employer contributions and employer's proportionate share of system contributions	\$ 46,666	\$ 190,599
Total (prior to post-MD contributions)	\$ 877,579	\$ 831,168
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 46,411

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 47,952
2 <sup>nd</sup> Fiscal Year	(39,536)
3 <sup>rd</sup> Fiscal Year	(125,966)
4 <sup>th</sup> Fiscal Year	183,634
5 <sup>th</sup> Fiscal Year	(19,672)
Thereafter	0
Total	\$ 46,411

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2878: Yamhill Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00082500%  
Employer's proportionate share at MD 0.00053710%

Employer's proportionate share of system NPL/(A) at prior MD \$ 98,723  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 82,241**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 145,847  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 29,005

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,409  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,598)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,562

**Employer's Total Pension Expense/(Income)** **\$ 12,373**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,992	\$ 513
Changes of assumptions	\$ 12,904	\$ 118
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,703
Changes in proportionate share	\$ 42,904	\$ 46,029
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,261	\$ 0
Total (prior to post-MD contributions)	\$ 68,061	\$ 61,363
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,698

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 5,368
2 <sup>nd</sup> Fiscal Year	2,681
3 <sup>rd</sup> Fiscal Year	(1,513)
4 <sup>th</sup> Fiscal Year	4,096
5 <sup>th</sup> Fiscal Year	(3,933)
Thereafter	0
Total	\$ 6,698

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2879: LaGrande Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,645)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,999

**Employer's Total Pension Expense/(Income) \$ (16,646)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 7,221	\$ 51,926
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,997	\$ 3,112
Total (prior to post-MD contributions)	\$ 24,218	\$ 55,038
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (30,820)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (15,458)
2 <sup>nd</sup> Fiscal Year	(17,859)
3 <sup>rd</sup> Fiscal Year	(3,000)
4 <sup>th</sup> Fiscal Year	3,664
5 <sup>th</sup> Fiscal Year	1,833
Thereafter	0
Total	\$ (30,820)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2880: Oregon Health & Science University

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 2.55676700%

Employer's proportionate share at MD 2.58867368%

Employer's proportionate share of system NPL/(A) at prior MD \$ 305,955,008

**Employer's proportionate share of system NPL/(A) at MD \$ 396,377,879**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 702,941,879

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 139,797,963

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 59,806,865

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,086,999)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,772,655)

**Employer's Total Pension Expense/(Income) \$ 37,947,211**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,240,948	\$ 2,471,885
Changes of assumptions	\$ 62,193,831	\$ 568,204
Net difference between projected and actual earnings on investments	\$ 0	\$ 70,864,697
Changes in proportionate share	\$ 4,370,303	\$ 33,274,661
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,502,415	\$ 33,860,164
Total (prior to post-MD contributions)	\$ 89,307,497	\$ 141,039,611
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (51,732,114)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (13,750,935)
2 <sup>nd</sup> Fiscal Year	(21,397,827)
3 <sup>rd</sup> Fiscal Year	(40,443,450)
4 <sup>th</sup> Fiscal Year	26,215,936
5 <sup>th</sup> Fiscal Year	(2,355,838)
Thereafter	0
Total	\$ (51,732,114)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2881: Lake Chinook Fire and Rescue District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00026994%  
Employer's proportionate share at MD 0.00029061%

Employer's proportionate share of system NPL/(A) at prior MD \$ 32,302  
**Employer's proportionate share of system NPL/(A) at MD \$ 44,498**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 78,914  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,694

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,714  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 259  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 404

**Employer's Total Pension Expense/(Income) \$ 7,377**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,160	\$ 277
Changes of assumptions	\$ 6,982	\$ 64
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,955
Changes in proportionate share	\$ 4,514	\$ 2,157
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,586	\$ 2,239
Total (prior to post-MD contributions)	\$ 15,242	\$ 12,692
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,550

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,221
2 <sup>nd</sup> Fiscal Year	(633)
3 <sup>rd</sup> Fiscal Year	(2,605)
4 <sup>th</sup> Fiscal Year	4,356
5 <sup>th</sup> Fiscal Year	210
Thereafter	0
Total	\$ 2,550

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2883: Lane Fire Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.04209479%  
Employer's proportionate share at MD 0.04394895%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,037,265  
**Employer's proportionate share of system NPL/(A) at MD \$ 6,729,466**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,934,126
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,373,406

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,015,365
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 151,278
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (105,426)

**Employer's Total Pension Expense/(Income) \$ 1,061,217**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 326,661	\$ 41,966
Changes of assumptions	\$ 1,055,890	\$ 9,647
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,203,098
Changes in proportionate share	\$ 607,107	\$ 511,536
Differences between employer contributions and employer's proportionate share of system contributions	\$ 58,997	\$ 692,199
Total (prior to post-MD contributions)	\$ 2,048,655	\$ 2,458,446
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (409,791)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 95,614
2 <sup>nd</sup> Fiscal Year	(247,834)
3 <sup>rd</sup> Fiscal Year	(685,379)
4 <sup>th</sup> Fiscal Year	452,646
5 <sup>th</sup> Fiscal Year	(24,838)
Thereafter	0
Total	\$ (409,791)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2884: North Central Public Health District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01286743%

Employer's proportionate share at MD 0.01465986%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,539,778

**Employer's proportionate share of system NPL/(A) at MD \$ 2,244,719**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,980,814

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 791,687

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 338,691

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 57,781
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (29,912)

**Employer's Total Pension Expense/(Income) \$ 366,560**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 108,963	\$ 13,998
Changes of assumptions	\$ 352,208	\$ 3,218
Net difference between projected and actual earnings on investments	\$ 0	\$ 401,312
Changes in proportionate share	\$ 398,599	\$ 313,665
Differences between employer contributions and employer's proportionate share of system contributions	\$ 35,442	\$ 188,591
Total (prior to post-MD contributions)	\$ 895,212	\$ 920,784
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (25,572)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 35,295
2 <sup>nd</sup> Fiscal Year	(49,416)
3 <sup>rd</sup> Fiscal Year	(209,514)
4 <sup>th</sup> Fiscal Year	182,851
5 <sup>th</sup> Fiscal Year	15,212
Thereafter	0
Total	\$ (25,572)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2885: Siletz Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00008145%

Employer's proportionate share at MD 0.00025843%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,747

**Employer's proportionate share of system NPL/(A) at MD \$ 39,571**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 70,175

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,956

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,971

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,601)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (472)

**Employer's Total Pension Expense/(Income) \$ (9,102)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,921	\$ 247
Changes of assumptions	\$ 6,209	\$ 57
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,074
Changes in proportionate share	\$ 25,846	\$ 59,365
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,508	\$ 4,894
Total (prior to post-MD contributions)	\$ 35,484	\$ 71,637
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (36,153)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (12,589)
2 <sup>nd</sup> Fiscal Year	(15,073)
3 <sup>rd</sup> Fiscal Year	(13,777)
4 <sup>th</sup> Fiscal Year	2,709
5 <sup>th</sup> Fiscal Year	2,576
Thereafter	0
Total	\$ (36,153)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2886: Idanha-Detroit Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00038147%

Employer's proportionate share at MD 0.00031772%

Employer's proportionate share of system NPL/(A) at prior MD \$ 45,649

**Employer's proportionate share of system NPL/(A) at MD \$ 48,649**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 86,275

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 17,158

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,340

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (35,777)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,824)

**Employer's Total Pension Expense/(Income) \$ (42,261)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,362	\$ 303
Changes of assumptions	\$ 7,633	\$ 70
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,698
Changes in proportionate share	\$ 91,014	\$ 450,122
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,799	\$ 44,552
Total (prior to post-MD contributions)	\$ 103,808	\$ 503,745
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (399,937)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (89,777)
2 <sup>nd</sup> Fiscal Year	(147,259)
3 <sup>rd</sup> Fiscal Year	(122,997)
4 <sup>th</sup> Fiscal Year	(38,621)
5 <sup>th</sup> Fiscal Year	(1,282)
Thereafter	0
Total	\$ (399,937)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2887: Umatilla County Fire District #1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.03898639%  
Employer's proportionate share at MD 0.03975369%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,665,299  
**Employer's proportionate share of system NPL/(A) at MD \$ 6,087,088**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,794,923  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,146,846

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 918,441  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 265,891  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (59,845)  
**Employer's Total Pension Expense/(Income) \$ 1,124,487**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 295,479	\$ 37,960
Changes of assumptions	\$ 955,097	\$ 8,726
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,088,254
Changes in proportionate share	\$ 585,283	\$ 123,729
Differences between employer contributions and employer's proportionate share of system contributions	\$ 166,871	\$ 555,715
Total (prior to post-MD contributions)	\$ 2,002,730	\$ 1,814,384
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 188,346

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 275,929
2 <sup>nd</sup> Fiscal Year	(72,933)
3 <sup>rd</sup> Fiscal Year	(450,299)
4 <sup>th</sup> Fiscal Year	469,238
5 <sup>th</sup> Fiscal Year	(33,589)
Thereafter	0
Total	\$ 188,346

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2888: Oak Lodge Water Services District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.02465948%

Employer's proportionate share at MD 0.02307579%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,950,872

**Employer's proportionate share of system NPL/(A) at MD \$ 3,533,366**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,266,120

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,246,178

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 533,127

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (216,485)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 286,580

**Employer's Total Pension Expense/(Income) \$ 603,222**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 171,516	\$ 22,035
Changes of assumptions	\$ 554,404	\$ 5,065
Net difference between projected and actual earnings on investments	\$ 0	\$ 631,698
Changes in proportionate share	\$ 0	\$ 480,694
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,055,646	\$ 11,564
Total (prior to post-MD contributions)	\$ 1,781,566	\$ 1,151,056
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 630,510

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 157,132
2 <sup>nd</sup> Fiscal Year	111,860
3 <sup>rd</sup> Fiscal Year	(102,529)
4 <sup>th</sup> Fiscal Year	413,854
5 <sup>th</sup> Fiscal Year	50,194
Thereafter	0
Total	\$ 630,510

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2889: Mid-Valley Behavioral Care Network

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00125127%

Employer's proportionate share at MD 0.00061358%

Employer's proportionate share of system NPL/(A) at prior MD \$ 149,733

**Employer's proportionate share of system NPL/(A) at MD \$ 93,951**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 166,615

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 33,136

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,176

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,047
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,343

**Employer's Total Pension Expense/(Income) \$ 34,566**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,561	\$ 586
Changes of assumptions	\$ 14,741	\$ 135
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,797
Changes in proportionate share	\$ 272,658	\$ 420,857
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,026	\$ 36,989
Total (prior to post-MD contributions)	\$ 321,986	\$ 475,364
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (153,378)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 16,531
2 <sup>nd</sup> Fiscal Year	(6,285)
3 <sup>rd</sup> Fiscal Year	(96,405)
4 <sup>th</sup> Fiscal Year	(55,608)
5 <sup>th</sup> Fiscal Year	(11,610)
Thereafter	0
Total	\$ (153,378)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2890: Central Cascades Fire and EMS

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00032358%

Employer's proportionate share at MD 0.00027489%

Employer's proportionate share of system NPL/(A) at prior MD \$ 38,721

**Employer's proportionate share of system NPL/(A) at MD \$ 42,091**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 74,645

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 14,845

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,351

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,805
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 15,156**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,043	\$ 262
Changes of assumptions	\$ 6,604	\$ 60
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,525
Changes in proportionate share	\$ 34,974	\$ 6,669
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,042	\$ 6,395
Total (prior to post-MD contributions)	\$ 46,663	\$ 20,911
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 25,752

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 9,337
2 <sup>nd</sup> Fiscal Year	7,915
3 <sup>rd</sup> Fiscal Year	4,630
4 <sup>th</sup> Fiscal Year	5,047
5 <sup>th</sup> Fiscal Year	(1,177)
Thereafter	0
Total	\$ 25,752

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2891: Grant County Emergency Communications Agency

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00074323%

Employer's proportionate share at MD 0.00112178%

Employer's proportionate share of system NPL/(A) at prior MD \$ 88,938

**Employer's proportionate share of system NPL/(A) at MD \$ 171,767**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 304,614

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 60,580

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 25,917

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 35,149
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,271

**Employer's Total Pension Expense/(Income) \$ 67,337**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,338	\$ 1,071
Changes of assumptions	\$ 26,951	\$ 246
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,709
Changes in proportionate share	\$ 132,184	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,614	\$ 13,588
Total (prior to post-MD contributions)	\$ 191,087	\$ 45,614
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 145,473

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 43,591
2 <sup>nd</sup> Fiscal Year	38,234
3 <sup>rd</sup> Fiscal Year	24,763
4 <sup>th</sup> Fiscal Year	34,249
5 <sup>th</sup> Fiscal Year	4,636
Thereafter	0
Total	\$ 145,473

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2892: Lake Health District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (460)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,378

**Employer's Total Pension Expense/(Income) \$ 918**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 6,499	\$ 11,174
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,477	\$ 0
Total (prior to post-MD contributions)	\$ 8,976	\$ 11,174
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,198)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 918
2 <sup>nd</sup> Fiscal Year	413
3 <sup>rd</sup> Fiscal Year	(2,213)
4 <sup>th</sup> Fiscal Year	(1,316)
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (2,198)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2893: Pleasant Hill Goshen Fire & Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00333662%

Employer's proportionate share at MD 0.00416485%

Employer's proportionate share of system NPL/(A) at prior MD \$ 399,276

**Employer's proportionate share of system NPL/(A) at MD \$ 637,722**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,130,945

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 224,917

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 96,222

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 44,953
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,505

**Employer's Total Pension Expense/(Income) \$ 144,680**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,956	\$ 3,977
Changes of assumptions	\$ 100,062	\$ 914
Net difference between projected and actual earnings on investments	\$ 0	\$ 114,012
Changes in proportionate share	\$ 168,700	\$ 10,981
Differences between employer contributions and employer's proportionate share of system contributions	\$ 33,751	\$ 60,548
Total (prior to post-MD contributions)	\$ 333,469	\$ 190,432
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 143,037

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 69,689
2 <sup>nd</sup> Fiscal Year	22,152
3 <sup>rd</sup> Fiscal Year	(25,845)
4 <sup>th</sup> Fiscal Year	69,751
5 <sup>th</sup> Fiscal Year	7,289
Thereafter	0
Total	\$ 143,037

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2894: Greater Toledo Pool Recreation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00005252%  
Employer's proportionate share at MD 0.00005099%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,285  
**Employer's proportionate share of system NPL/(A) at MD \$ 7,808**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,846  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,754

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,178  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,623  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 189  
**Employer's Total Pension Expense/(Income) \$ 2,990**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 379	\$ 49
Changes of assumptions	\$ 1,225	\$ 11
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,396
Changes in proportionate share	\$ 5,677	\$ 209
Differences between employer contributions and employer's proportionate share of system contributions	\$ 842	\$ 956
Total (prior to post-MD contributions)	\$ 8,123	\$ 2,621
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,502

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,911
2 <sup>nd</sup> Fiscal Year	1,626
3 <sup>rd</sup> Fiscal Year	973
4 <sup>th</sup> Fiscal Year	1,103
5 <sup>th</sup> Fiscal Year	(112)
Thereafter	0
Total	\$ 5,502

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2895: Western Lane Fire and EMS Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00532669%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 815,623**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,446,437

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 287,661

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 123,064

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 162,134
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 21,564

**Employer's Total Pension Expense/(Income) \$ 306,762**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 39,592	\$ 5,086
Changes of assumptions	\$ 127,976	\$ 1,169
Net difference between projected and actual earnings on investments	\$ 0	\$ 145,818
Changes in proportionate share	\$ 729,605	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 96,552	\$ 42,200
Total (prior to post-MD contributions)	\$ 993,725	\$ 194,273
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 799,452

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 194,008
2 <sup>nd</sup> Fiscal Year	173,400
3 <sup>rd</sup> Fiscal Year	120,785
4 <sup>th</sup> Fiscal Year	233,068
5 <sup>th</sup> Fiscal Year	78,190
Thereafter	0
Total	\$ 799,452

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2897: Morrow County

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,443

**Employer's Total Pension Expense/(Income) \$ 11,443**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 51,284	\$ 0
Total (prior to post-MD contributions)	\$ 51,284	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 51,284

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 11,443
2 <sup>nd</sup> Fiscal Year	11,443
3 <sup>rd</sup> Fiscal Year	11,443
4 <sup>th</sup> Fiscal Year	11,329
5 <sup>th</sup> Fiscal Year	5,626
Thereafter	0
Total	\$ 51,284

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2900: Clatsop Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.05417102%

Employer's proportionate share at MD 0.05676976%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,482,364

**Employer's proportionate share of system NPL/(A) at MD \$ 8,692,589**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,415,555

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,065,777

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,311,568

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 442,796
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (519,838)

**Employer's Total Pension Expense/(Income) \$ 1,234,526**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 421,955	\$ 54,209
Changes of assumptions	\$ 1,363,914	\$ 12,461
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,554,067
Changes in proportionate share	\$ 1,223,769	\$ 3,604
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,655,185
Total (prior to post-MD contributions)	\$ 3,009,638	\$ 3,279,526
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (269,888)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 68,225
2 <sup>nd</sup> Fiscal Year	(142,614)
3 <sup>rd</sup> Fiscal Year	(732,102)
4 <sup>th</sup> Fiscal Year	597,848
5 <sup>th</sup> Fiscal Year	(61,244)
Thereafter	0
Total	\$ (269,888)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2901: Blue Mountain Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.08734052%

Employer's proportionate share at MD 0.08506429%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,451,586

**Employer's proportionate share of system NPL/(A) at MD \$ 13,025,050**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,098,799

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,593,787

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,965,265

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (26,329)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (683,488)

**Employer's Total Pension Expense/(Income) \$ 1,255,448**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 632,261	\$ 81,227
Changes of assumptions	\$ 2,043,701	\$ 18,671
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,328,627
Changes in proportionate share	\$ 370,077	\$ 770,823
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,299,668
Total (prior to post-MD contributions)	\$ 3,046,039	\$ 5,499,016
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,452,977)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (583,458)
2 <sup>nd</sup> Fiscal Year	(908,937)
3 <sup>rd</sup> Fiscal Year	(1,451,500)
4 <sup>th</sup> Fiscal Year	686,930
5 <sup>th</sup> Fiscal Year	(196,012)
Thereafter	0
Total	\$ (2,452,977)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2902: Treasure Valley Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.04587045%  
Employer's proportionate share at MD 0.04891171%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,489,078  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 7,489,364**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,281,739  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,641,413

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,130,021  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (594,893)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (723,852)  
**Employer's Total Pension Expense/(Income)** **\$ (188,724)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 363,548	\$ 46,705
Changes of assumptions	\$ 1,175,122	\$ 10,736
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,338,953
Changes in proportionate share	\$ 581,643	\$ 1,696,389
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,085,976
Total (prior to post-MD contributions)	\$ 2,120,313	\$ 5,178,759
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,058,446)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,062,453)
2 <sup>nd</sup> Fiscal Year	(928,413)
3 <sup>rd</sup> Fiscal Year	(1,233,479)
4 <sup>th</sup> Fiscal Year	254,055
5 <sup>th</sup> Fiscal Year	(88,156)
Thereafter	0
Total	\$ (3,058,446)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2903: Umpqua Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.09146908%

Employer's proportionate share at MD 0.03542518%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,945,629

**Employer's proportionate share of system NPL/(A) at MD \$ 5,424,306**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,619,537

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,913,091

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 818,438

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,016,058)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,491,142

**Employer's Total Pension Expense/(Income) \$ 1,293,522**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 263,306	\$ 33,827
Changes of assumptions	\$ 851,103	\$ 7,776
Net difference between projected and actual earnings on investments	\$ 0	\$ 969,761
Changes in proportionate share	\$ 346,462	\$ 8,261,136
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,353,347	\$ 933,722
Total (prior to post-MD contributions)	\$ 14,814,218	\$ 10,206,222
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,607,996

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 724,717
2 <sup>nd</sup> Fiscal Year	911,927
3 <sup>rd</sup> Fiscal Year	675,264
4 <sup>th</sup> Fiscal Year	1,653,289
5 <sup>th</sup> Fiscal Year	642,798
Thereafter	0
Total	\$ 4,607,996

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2904: Lane Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.29180023%  
Employer's proportionate share at MD 0.11545594%

Employer's proportionate share of system NPL/(A) at prior MD \$ 34,918,216  
**Employer's proportionate share of system NPL/(A) at MD \$ 17,678,621**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 31,351,505  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,235,048

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,667,411  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,815,731)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,407,498

**Employer's Total Pension Expense/(Income) \$ 6,259,178**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 858,154	\$ 110,247
Changes of assumptions	\$ 2,773,871	\$ 25,342
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,160,595
Changes in proportionate share	\$ 583,600	\$ 26,503,518
Differences between employer contributions and employer's proportionate share of system contributions	\$ 55,192,746	\$ 3,676,901
Total (prior to post-MD contributions)	\$ 59,408,371	\$ 33,476,603
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 25,931,768

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,636,471
2 <sup>nd</sup> Fiscal Year	5,143,641
3 <sup>rd</sup> Fiscal Year	4,599,820
4 <sup>th</sup> Fiscal Year	8,063,897
5 <sup>th</sup> Fiscal Year	3,487,940
Thereafter	0
Total	\$ 25,931,768

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2905: Mt Hood Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.31090797%

Employer's proportionate share at MD 0.15630447%

Employer's proportionate share of system NPL/(A) at prior MD \$ 37,204,740

**Employer's proportionate share of system NPL/(A) at MD \$ 23,933,350**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 42,443,727

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,441,020

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,611,147

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,282,902)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,678,190

**Employer's Total Pension Expense/(Income) \$ 8,006,435**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,161,771	\$ 149,253
Changes of assumptions	\$ 3,755,272	\$ 34,308
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,278,820
Changes in proportionate share	\$ 3,647,466	\$ 21,176,265
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43,145,501	\$ 5,273,866
Total (prior to post-MD contributions)	\$ 51,710,010	\$ 30,912,512
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 20,797,498

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,405,440
2 <sup>nd</sup> Fiscal Year	4,353,279
3 <sup>rd</sup> Fiscal Year	2,794,251
4 <sup>th</sup> Fiscal Year	6,750,422
5 <sup>th</sup> Fiscal Year	2,494,105
Thereafter	0
Total	\$ 20,797,498

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2906: Klamath Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.08872203%  
Employer's proportionate share at MD 0.08308390%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,616,904  
**Employer's proportionate share of system NPL/(A) at MD \$ 12,721,812**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,561,033  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,486,838

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,919,511  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 512,361  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (268,791)  
**Employer's Total Pension Expense/(Income) \$ 2,163,081**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 617,541	\$ 79,336
Changes of assumptions	\$ 1,996,121	\$ 18,237
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,274,414
Changes in proportionate share	\$ 1,251,558	\$ 902,941
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,355	\$ 1,233,438
Total (prior to post-MD contributions)	\$ 3,867,575	\$ 4,508,366
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (640,791)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 128,875
2 <sup>nd</sup> Fiscal Year	(343,209)
3 <sup>rd</sup> Fiscal Year	(1,053,012)
4 <sup>th</sup> Fiscal Year	805,679
5 <sup>th</sup> Fiscal Year	(179,123)
Thereafter	0
Total	\$ (640,791)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2908: Clackamas Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.25171603%  
Employer's proportionate share at MD 0.12389808%

Employer's proportionate share of system NPL/(A) at prior MD \$ 30,121,548  
**Employer's proportionate share of system NPL/(A) at MD \$ 18,971,282**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 33,643,927  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,690,955

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,862,453  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,357,518)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,313,483

**Employer's Total Pension Expense/(Income) \$ 6,818,418**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 920,903	\$ 118,308
Changes of assumptions	\$ 2,976,697	\$ 27,195
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,391,698
Changes in proportionate share	\$ 1,435,489	\$ 18,957,449
Differences between employer contributions and employer's proportionate share of system contributions	\$ 37,642,245	\$ 1,943,674
Total (prior to post-MD contributions)	\$ 42,975,334	\$ 24,438,324
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 18,537,010

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,225,269
2 <sup>nd</sup> Fiscal Year	3,640,767
3 <sup>rd</sup> Fiscal Year	2,514,318
4 <sup>th</sup> Fiscal Year	5,877,380
5 <sup>th</sup> Fiscal Year	2,279,276
Thereafter	0
Total	\$ 18,537,010

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2910: Linn-Benton Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.22676364%  
Employer's proportionate share at MD 0.23936896%

Employer's proportionate share of system NPL/(A) at prior MD \$ 27,135,625  
**Employer's proportionate share of system NPL/(A) at MD \$ 36,652,190**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 64,999,489  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,926,810

**Employer Pension Expense for Measurement Period**

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,530,209  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 810,243  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,101,786)

**Employer's Total Pension Expense/(Income) \$ 4,238,666**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,779,168	\$ 228,570
Changes of assumptions	\$ 5,750,927	\$ 52,541
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,552,703
Changes in proportionate share	\$ 2,670,044	\$ 844,490
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 6,660,815
Total (prior to post-MD contributions)	\$ 10,200,139	\$ 14,339,119
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,138,980)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (835,283)
2 <sup>nd</sup> Fiscal Year	(1,707,641)
3 <sup>rd</sup> Fiscal Year	(3,734,929)
4 <sup>th</sup> Fiscal Year	2,369,991
5 <sup>th</sup> Fiscal Year	(231,116)
Thereafter	0
Total	\$ (4,138,980)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2918: Portland Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.39890442%  
Employer's proportionate share at MD 0.58265595%

Employer's proportionate share of system NPL/(A) at prior MD \$ 47,734,817  
**Employer's proportionate share of system NPL/(A) at MD \$ 89,216,316**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 158,217,419  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 31,465,579

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,461,266  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,782,973)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 26,222,674

**Employer's Total Pension Expense/(Income) \$ 28,900,967**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,330,732	\$ 556,369
Changes of assumptions	\$ 13,998,522	\$ 127,891
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,950,152
Changes in proportionate share	\$ 34,804,424	\$ 34,383,863
Differences between employer contributions and employer's proportionate share of system contributions	\$ 39,185,358	\$ 22,138,679
Total (prior to post-MD contributions)	\$ 92,319,036	\$ 73,156,954
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,162,082

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 17,185,804
2 <sup>nd</sup> Fiscal Year	1,684,425
3 <sup>rd</sup> Fiscal Year	(8,677,390)
4 <sup>th</sup> Fiscal Year	7,736,587
5 <sup>th</sup> Fiscal Year	1,232,657
Thereafter	0
Total	\$ 19,162,082

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2919: Chemeketa Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.34401404%  
Employer's proportionate share at MD 0.18832581%

Employer's proportionate share of system NPL/(A) at prior MD \$ 41,166,371  
**Employer's proportionate share of system NPL/(A) at MD \$ 28,836,460**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 51,138,967  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,170,291

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,350,945  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,161,359)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,494,926  
**Employer's Total Pension Expense/(Income) \$ 7,684,512**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,399,777	\$ 179,829
Changes of assumptions	\$ 4,524,596	\$ 41,337
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,155,401
Changes in proportionate share	\$ 894,342	\$ 24,994,622
Differences between employer contributions and employer's proportionate share of system contributions	\$ 42,396,034	\$ 1,976,917
Total (prior to post-MD contributions)	\$ 49,214,749	\$ 32,348,106
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,866,643

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,596,886
2 <sup>nd</sup> Fiscal Year	3,400,073
3 <sup>rd</sup> Fiscal Year	1,243,615
4 <sup>th</sup> Fiscal Year	6,358,695
5 <sup>th</sup> Fiscal Year	2,267,375
Thereafter	0
Total	\$ 16,866,643

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2922: Rogue Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.16149340%  
Employer's proportionate share at MD 0.07479304%

Employer's proportionate share of system NPL/(A) at prior MD \$ 19,325,075  
**Employer's proportionate share of system NPL/(A) at MD \$ 11,452,315**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,309,690  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,039,101

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,727,965  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,958,131)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,709,683

**Employer's Total Pension Expense/(Income) \$ 3,479,517**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 555,917	\$ 71,419
Changes of assumptions	\$ 1,796,930	\$ 16,417
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,047,452
Changes in proportionate share	\$ 16,601	\$ 12,753,991
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,861,563	\$ 1,127,960
Total (prior to post-MD contributions)	\$ 26,231,011	\$ 16,017,239
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,213,772

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,880,817
2 <sup>nd</sup> Fiscal Year	1,910,612
3 <sup>rd</sup> Fiscal Year	1,510,994
4 <sup>th</sup> Fiscal Year	3,554,167
5 <sup>th</sup> Fiscal Year	1,357,183
Thereafter	0
Total	\$ 10,213,772

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2995: Oregon Coast Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.02352765%

Employer's proportionate share at MD 0.02463008%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,815,431

**Employer's proportionate share of system NPL/(A) at MD \$ 3,771,359**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,688,180

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,330,116

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 569,036

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 231,010  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (218,625)

**Employer's Total Pension Expense/(Income) \$ 581,421**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 183,069	\$ 23,519
Changes of assumptions	\$ 591,747	\$ 5,406
Net difference between projected and actual earnings on investments	\$ 0	\$ 674,246
Changes in proportionate share	\$ 456,649	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 638,935
Total (prior to post-MD contributions)	\$ 1,231,465	\$ 1,342,106
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (110,641)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 26,029
2 <sup>nd</sup> Fiscal Year	(89,516)
3 <sup>rd</sup> Fiscal Year	(304,798)
4 <sup>th</sup> Fiscal Year	278,535
5 <sup>th</sup> Fiscal Year	(20,890)
Thereafter	0
Total	\$ (110,641)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2996: Columbia Gorge Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.03920816%  
Employer's proportionate share at MD 0.04143930%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,691,837  
**Employer's proportionate share of system NPL/(A) at MD \$ 6,345,188**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,252,642  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,237,876

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 957,384  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (78,317)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (289,849)  
**Employer's Total Pension Expense/(Income) \$ 589,218**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 308,008	\$ 39,570
Changes of assumptions	\$ 995,594	\$ 9,096
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,134,397
Changes in proportionate share	\$ 305,602	\$ 229,893
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 966,084
Total (prior to post-MD contributions)	\$ 1,609,204	\$ 2,379,040
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (769,836)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (218,204)
2 <sup>nd</sup> Fiscal Year	(321,502)
3 <sup>rd</sup> Fiscal Year	(630,094)
4 <sup>th</sup> Fiscal Year	431,959
5 <sup>th</sup> Fiscal Year	(31,994)
Thereafter	0
Total	\$ (769,836)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2997: Tillamook Bay Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01856502%  
Employer's proportionate share at MD 0.02501033%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,221,579  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,829,583**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,791,435  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,350,650

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 577,821  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 277,886  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (139,558)  
**Employer's Total Pension Expense/(Income) \$ 716,149**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 185,895	\$ 23,882
Changes of assumptions	\$ 600,882	\$ 5,490
Net difference between projected and actual earnings on investments	\$ 0	\$ 684,655
Changes in proportionate share	\$ 985,753	\$ 93,508
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,756	\$ 492,249
Total (prior to post-MD contributions)	\$ 1,789,286	\$ 1,299,784
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 489,502

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 156,443
2 <sup>nd</sup> Fiscal Year	36,011
3 <sup>rd</sup> Fiscal Year	(189,636)
4 <sup>th</sup> Fiscal Year	427,031
5 <sup>th</sup> Fiscal Year	59,655
Thereafter	0
Total	\$ 489,502

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2998: Southwestern Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.08836531%  
Employer's proportionate share at MD 0.08316101%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,574,217  
**Employer's proportionate share of system NPL/(A) at MD \$ 12,733,619**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,581,972  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,491,002

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,921,293  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 75,780  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (917,941)

**Employer's Total Pension Expense/(Income) \$ 1,079,132**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 618,114	\$ 79,409
Changes of assumptions	\$ 1,997,974	\$ 18,254
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,276,525
Changes in proportionate share	\$ 481,357	\$ 712,841
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,712,585
Total (prior to post-MD contributions)	\$ 3,097,445	\$ 5,799,614
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,702,169)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (653,231)
2 <sup>nd</sup> Fiscal Year	(872,961)
3 <sup>rd</sup> Fiscal Year	(1,500,572)
4 <sup>th</sup> Fiscal Year	562,709
5 <sup>th</sup> Fiscal Year	(238,114)
Thereafter	0
Total	\$ (2,702,169)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2999: Central Oregon Community College

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.20866676%  
Employer's proportionate share at MD 0.21565756%

Employer's proportionate share of system NPL/(A) at prior MD \$ 24,970,066  
**Employer's proportionate share of system NPL/(A) at MD \$ 33,021,499**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 58,560,772  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,646,307

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,982,398  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (577,394)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,278,804)

**Employer's Total Pension Expense/(Income) \$ 3,126,200**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,602,927	\$ 205,928
Changes of assumptions	\$ 5,181,252	\$ 47,336
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,903,605
Changes in proportionate share	\$ 1,005,040	\$ 2,326,719
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,544,154
Total (prior to post-MD contributions)	\$ 7,789,219	\$ 13,027,742
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,238,523)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,374,942)
2 <sup>nd</sup> Fiscal Year	(2,097,835)
3 <sup>rd</sup> Fiscal Year	(3,615,773)
4 <sup>th</sup> Fiscal Year	2,070,593
5 <sup>th</sup> Fiscal Year	(220,566)
Thereafter	0
Total	\$ (5,238,523)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3003: Baker School District 5J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.09779017%  
Employer's proportionate share at MD 0.03912420%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,702,041  
**Employer's proportionate share of system NPL/(A) at MD \$ 5,990,700**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,623,988  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,112,852

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 903,898  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,575,587)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,185,935

**Employer's Total Pension Expense/(Income) \$ 2,514,246**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 290,800	\$ 37,359
Changes of assumptions	\$ 939,973	\$ 8,588
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,071,021
Changes in proportionate share	\$ 993,610	\$ 8,241,309
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,163,346	\$ 265,162
Total (prior to post-MD contributions)	\$ 17,387,729	\$ 9,623,439
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,764,290

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,662,673
2 <sup>nd</sup> Fiscal Year	1,677,082
3 <sup>rd</sup> Fiscal Year	1,408,880
4 <sup>th</sup> Fiscal Year	2,210,394
5 <sup>th</sup> Fiscal Year	805,262
Thereafter	0
Total	\$ 7,764,290

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3008: Huntington School District 16J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00661801%

Employer's proportionate share at MD 0.00602198%

Employer's proportionate share of system NPL/(A) at prior MD \$ 791,943

**Employer's proportionate share of system NPL/(A) at MD \$ 922,086**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,635,240

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 325,209

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 139,128

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (43,225)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,141

**Employer's Total Pension Expense/(Income) \$ 101,044**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 44,760	\$ 5,750
Changes of assumptions	\$ 144,680	\$ 1,322
Net difference between projected and actual earnings on investments	\$ 0	\$ 164,851
Changes in proportionate share	\$ 4,648	\$ 193,202
Differences between employer contributions and employer's proportionate share of system contributions	\$ 42,162	\$ 70,737
Total (prior to post-MD contributions)	\$ 236,250	\$ 435,862
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (199,612)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (50,678)
2 <sup>nd</sup> Fiscal Year	(72,670)
3 <sup>rd</sup> Fiscal Year	(107,321)
4 <sup>th</sup> Fiscal Year	45,944
5 <sup>th</sup> Fiscal Year	(14,887)
Thereafter	0
Total	\$ (199,612)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3016: Burnt River High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00475643%

Employer's proportionate share at MD 0.00452007%

Employer's proportionate share of system NPL/(A) at prior MD \$ 569,177

**Employer's proportionate share of system NPL/(A) at MD \$ 692,113**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,227,403

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 244,101

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 104,428

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (51,099)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,041)

**Employer's Total Pension Expense/(Income) \$ 51,288**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,597	\$ 4,316
Changes of assumptions	\$ 108,596	\$ 992
Net difference between projected and actual earnings on investments	\$ 0	\$ 123,736
Changes in proportionate share	\$ 56,398	\$ 121,214
Differences between employer contributions and employer's proportionate share of system contributions	\$ 41,654	\$ 65,681
Total (prior to post-MD contributions)	\$ 240,245	\$ 315,939
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (75,694)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (14,191)
2 <sup>nd</sup> Fiscal Year	(22,966)
3 <sup>rd</sup> Fiscal Year	(72,107)
4 <sup>th</sup> Fiscal Year	39,938
5 <sup>th</sup> Fiscal Year	(6,368)
Thereafter	0
Total	\$ (75,694)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3027: Pine-Eagle School District 61

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01682818%  
Employer's proportionate share at MD 0.01805107%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,013,741  
**Employer's proportionate share of system NPL/(A) at MD \$ 2,763,981**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,901,681
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 974,825

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 417,039
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,218
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,615

**Employer's Total Pension Expense/(Income) \$ 424,872**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 134,169	\$ 17,237
Changes of assumptions	\$ 433,684	\$ 3,962
Net difference between projected and actual earnings on investments	\$ 0	\$ 494,146
Changes in proportionate share	\$ 172,543	\$ 123,531
Differences between employer contributions and employer's proportionate share of system contributions	\$ 111,886	\$ 199,276
Total (prior to post-MD contributions)	\$ 852,282	\$ 838,152
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,130

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 26,072
2 <sup>nd</sup> Fiscal Year	(44,132)
3 <sup>rd</sup> Fiscal Year	(203,373)
4 <sup>th</sup> Fiscal Year	232,964
5 <sup>th</sup> Fiscal Year	2,599
Thereafter	0
Total	\$ 14,130

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3037: Alsea School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01649072%  
Employer's proportionate share at MD 0.02585493%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,973,359  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,958,909**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,020,782  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,396,262

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 597,334  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 310,446  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 123,805

**Employer's Total Pension Expense/(Income) \$ 1,031,585**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 192,173	\$ 24,688
Changes of assumptions	\$ 621,174	\$ 5,675
Net difference between projected and actual earnings on investments	\$ 0	\$ 707,776
Changes in proportionate share	\$ 1,444,175	\$ 153,693
Differences between employer contributions and employer's proportionate share of system contributions	\$ 416,796	\$ 784
Total (prior to post-MD contributions)	\$ 2,674,318	\$ 892,616
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,781,702

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 443,738
2 <sup>nd</sup> Fiscal Year	329,769
3 <sup>rd</sup> Fiscal Year	141,424
4 <sup>th</sup> Fiscal Year	704,420
5 <sup>th</sup> Fiscal Year	162,351
Thereafter	0
Total	\$ 1,781,702

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3039: Corvallis School District 509J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.32319384%

Employer's proportionate share at MD 0.35818262%

Employer's proportionate share of system NPL/(A) at prior MD \$ 38,674,926

**Employer's proportionate share of system NPL/(A) at MD \$ 54,844,946**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 97,262,767

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 19,343,188

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,275,195

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,471,545
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,744,327)

**Employer's Total Pension Expense/(Income) \$ 8,002,413**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,662,280	\$ 342,023
Changes of assumptions	\$ 8,605,468	\$ 78,620
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,805,215
Changes in proportionate share	\$ 6,023,332	\$ 826,224
Differences between employer contributions and employer's proportionate share of system contributions	\$ 72,962	\$ 7,862,916
Total (prior to post-MD contributions)	\$ 17,364,042	\$ 18,914,998
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,550,956)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (319,529)
2 <sup>nd</sup> Fiscal Year	(1,192,718)
3 <sup>rd</sup> Fiscal Year	(4,282,904)
4 <sup>th</sup> Fiscal Year	4,336,387
5 <sup>th</sup> Fiscal Year	(92,191)
Thereafter	0
Total	\$ (1,550,956)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3043: Philomath School District 17J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.07687728%

Employer's proportionate share at MD 0.08045021%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,199,504

**Employer's proportionate share of system NPL/(A) at MD \$ 12,318,541**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,845,867

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,344,609

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,858,664

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 430,022
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (422,829)

**Employer's Total Pension Expense/(Income) \$ 1,865,857**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 597,966	\$ 76,821
Changes of assumptions	\$ 1,932,846	\$ 17,659
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,202,317
Changes in proportionate share	\$ 1,072,333	\$ 198,395
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,201	\$ 1,518,375
Total (prior to post-MD contributions)	\$ 3,616,346	\$ 4,013,567
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (397,221)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 119,643
2 <sup>nd</sup> Fiscal Year	(264,360)
3 <sup>rd</sup> Fiscal Year	(1,065,996)
4 <sup>th</sup> Fiscal Year	874,693
5 <sup>th</sup> Fiscal Year	(61,201)
Thereafter	0
Total	\$ (397,221)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3049: Monroe Elementary School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3075: West Linn School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.55566889%

Employer's proportionate share at MD 0.25179506%

Employer's proportionate share of system NPL/(A) at prior MD \$ 66,494,006

**Employer's proportionate share of system NPL/(A) at MD \$ 38,554,876**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 68,373,737

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,597,866

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,817,293

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,314,020)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,542,836

**Employer's Total Pension Expense/(Income) \$ 16,046,109**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,871,528	\$ 240,435
Changes of assumptions	\$ 6,049,468	\$ 55,268
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,892,866
Changes in proportionate share	\$ 2,908,336	\$ 45,365,866
Differences between employer contributions and employer's proportionate share of system contributions	\$ 87,404,850	\$ 1,447,216
Total (prior to post-MD contributions)	\$ 98,234,182	\$ 54,001,651
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 44,232,531

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 10,227,584
2 <sup>nd</sup> Fiscal Year	9,247,813
3 <sup>rd</sup> Fiscal Year	6,592,501
4 <sup>th</sup> Fiscal Year	13,044,338
5 <sup>th</sup> Fiscal Year	5,120,295
Thereafter	0
Total	\$ 44,232,531

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3083: Welches Elementary School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3094: Damascus-Union School District 26

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3102: Molalla Elementary School 35

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3109: Boring School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3111: Sandy Elementary School District 46

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3116: Colton School District 53

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.03435292%  
Employer's proportionate share at MD 0.03358195%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,110,835  
**Employer's proportionate share of system NPL/(A) at MD \$ 5,142,070**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,119,017  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,813,550

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 775,853  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (262,907)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 152,251  
**Employer's Total Pension Expense/(Income) \$ 665,197**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 249,606	\$ 32,067
Changes of assumptions	\$ 806,819	\$ 7,371
Net difference between projected and actual earnings on investments	\$ 0	\$ 919,303
Changes in proportionate share	\$ 37,712	\$ 678,599
Differences between employer contributions and employer's proportionate share of system contributions	\$ 627,162	\$ 358,900
Total (prior to post-MD contributions)	\$ 1,721,299	\$ 1,996,240
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (274,941)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (29,058)
2 <sup>nd</sup> Fiscal Year	(190,513)
3 <sup>rd</sup> Fiscal Year	(401,597)
4 <sup>th</sup> Fiscal Year	386,436
5 <sup>th</sup> Fiscal Year	(40,209)
Thereafter	0
Total	\$ (274,941)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3122: Oregon City School District 62

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.37911737%

Employer's proportionate share at MD 0.20730934%

Employer's proportionate share of system NPL/(A) at prior MD \$ 45,367,004

**Employer's proportionate share of system NPL/(A) at MD \$ 31,743,219**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 56,293,854

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,195,472

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,789,527

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,878,836)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,088,174

**Employer's Total Pension Expense/(Income) \$ 9,998,865**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,540,877	\$ 197,957
Changes of assumptions	\$ 4,980,683	\$ 45,504
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,675,074
Changes in proportionate share	\$ 23,869	\$ 27,107,709
Differences between employer contributions and employer's proportionate share of system contributions	\$ 56,947,229	\$ 742,973
Total (prior to post-MD contributions)	\$ 63,492,658	\$ 33,769,217
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 29,723,441

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 5,712,370
2 <sup>nd</sup> Fiscal Year	5,685,061
3 <sup>rd</sup> Fiscal Year	4,623,068
4 <sup>th</sup> Fiscal Year	9,985,227
5 <sup>th</sup> Fiscal Year	3,717,716
Thereafter	0
Total	\$ 29,723,441

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3138: Canby Elementary School District 86

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3160: Gladstone School District 115

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.04183297%

Employer's proportionate share at MD 0.06879661%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,005,934

**Employer's proportionate share of system NPL/(A) at MD \$ 10,534,141**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,681,388

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,715,272

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,589,428

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 565,150
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,140,243)

**Employer's Total Pension Expense/(Income) \$ 1,014,335**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 511,348	\$ 65,693
Changes of assumptions	\$ 1,652,864	\$ 15,101
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,883,301
Changes in proportionate share	\$ 4,217,995	\$ 2,477,087
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,136,290
Total (prior to post-MD contributions)	\$ 6,382,207	\$ 7,577,472
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,195,265)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (614,689)
2 <sup>nd</sup> Fiscal Year	(606,659)
3 <sup>rd</sup> Fiscal Year	(1,123,108)
4 <sup>th</sup> Fiscal Year	963,162
5 <sup>th</sup> Fiscal Year	186,030
Thereafter	0
Total	\$ (1,195,265)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3174: Canby Union High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3175: Sandy Union High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3176: Molalla Union High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3179: Clatsop County School District 1C

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.04609008%

Employer's proportionate share at MD 0.06700924%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,515,360

**Employer's proportionate share of system NPL/(A) at MD \$ 10,260,459**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,196,037

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,618,747

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,548,134

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 438,439  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,178,509)

**Employer's Total Pension Expense/(Income) \$ 808,064**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 498,063	\$ 63,986
Changes of assumptions	\$ 1,609,921	\$ 14,708
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,834,372
Changes in proportionate share	\$ 3,597,230	\$ 1,852,527
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,304,592
Total (prior to post-MD contributions)	\$ 5,705,214	\$ 7,070,185
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,364,971)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (626,399)
2 <sup>nd</sup> Fiscal Year	(551,636)
3 <sup>rd</sup> Fiscal Year	(1,115,788)
4 <sup>th</sup> Fiscal Year	824,731
5 <sup>th</sup> Fiscal Year	104,121
Thereafter	0
Total	\$ (1,364,971)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3186: Jewell School District 8

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02312400%  
Employer's proportionate share at MD 0.02241646%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,767,129  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,432,410**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,087,082  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,210,572

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 517,894  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (59,131)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,576

**Employer's Total Pension Expense/(Income) \$ 468,339**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 166,616	\$ 21,405
Changes of assumptions	\$ 538,564	\$ 4,920
Net difference between projected and actual earnings on investments	\$ 0	\$ 613,648
Changes in proportionate share	\$ 110,387	\$ 304,296
Differences between employer contributions and employer's proportionate share of system contributions	\$ 110,480	\$ 242,023
Total (prior to post-MD contributions)	\$ 926,047	\$ 1,186,292
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (260,245)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 32,501
2 <sup>nd</sup> Fiscal Year	(132,152)
3 <sup>rd</sup> Fiscal Year	(345,030)
4 <sup>th</sup> Fiscal Year	214,073
5 <sup>th</sup> Fiscal Year	(29,639)
Thereafter	0
Total	\$ (260,245)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3187: Seaside Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.08068608%

Employer's proportionate share at MD 0.08552783%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,655,284

**Employer's proportionate share of system NPL/(A) at MD \$ 13,096,027**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,224,671

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,618,819

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,975,974

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (176,966)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (360,395)

**Employer's Total Pension Expense/(Income) \$ 1,438,613**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 635,706	\$ 81,669
Changes of assumptions	\$ 2,054,837	\$ 18,773
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,341,316
Changes in proportionate share	\$ 712,669	\$ 1,024,201
Differences between employer contributions and employer's proportionate share of system contributions	\$ 60,923	\$ 1,319,931
Total (prior to post-MD contributions)	\$ 3,464,135	\$ 4,785,890
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,321,755)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (382,393)
2 <sup>nd</sup> Fiscal Year	(590,227)
3 <sup>rd</sup> Fiscal Year	(1,275,298)
4 <sup>th</sup> Fiscal Year	946,768
5 <sup>th</sup> Fiscal Year	(20,605)
Thereafter	0
Total	\$ (1,321,755)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3195: Warrenton-Hammond School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.05101663%

Employer's proportionate share at MD 0.05121230%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,104,895

**Employer's proportionate share of system NPL/(A) at MD \$ 7,841,631**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,906,454

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,765,654

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,183,172

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (135,136)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (273,343)

**Employer's Total Pension Expense/(Income) \$ 774,693**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 380,648	\$ 48,902
Changes of assumptions	\$ 1,230,394	\$ 11,241
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,401,932
Changes in proportionate share	\$ 129,402	\$ 955,830
Differences between employer contributions and employer's proportionate share of system contributions	\$ 71,928	\$ 918,252
Total (prior to post-MD contributions)	\$ 1,812,372	\$ 3,336,157
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,523,785)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (364,060)
2 <sup>nd</sup> Fiscal Year	(572,106)
3 <sup>rd</sup> Fiscal Year	(968,473)
4 <sup>th</sup> Fiscal Year	437,489
5 <sup>th</sup> Fiscal Year	(56,635)
Thereafter	0
Total	\$ (1,523,785)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3230: Vernonia School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.03487319%  
Employer's proportionate share at MD 0.03937035%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,173,093  
**Employer's proportionate share of system NPL/(A) at MD \$ 6,028,391**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,690,829
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,126,145

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 909,584  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (148,087)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,041  
**Employer's Total Pension Expense/(Income) \$ 774,538**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 292,630	\$ 37,594
Changes of assumptions	\$ 945,887	\$ 8,642
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,077,760
Changes in proportionate share	\$ 615,983	\$ 491,718
Differences between employer contributions and employer's proportionate share of system contributions	\$ 245,371	\$ 443,810
Total (prior to post-MD contributions)	\$ 2,099,871	\$ 2,059,524
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 40,347

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (11,604)
2 <sup>nd</sup> Fiscal Year	(151,680)
3 <sup>rd</sup> Fiscal Year	(402,468)
4 <sup>th</sup> Fiscal Year	573,597
5 <sup>th</sup> Fiscal Year	32,502
Thereafter	0
Total	\$ 40,347

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3241: Coquille School District 8

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.06947444%  
Employer's proportionate share at MD 0.07101042%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,313,645  
**Employer's proportionate share of system NPL/(A) at MD \$ 10,873,120**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,282,538
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,834,826

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,640,574  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 201,337  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 130,688  
**Employer's Total Pension Expense/(Income) \$ 1,972,599**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 527,802	\$ 67,807
Changes of assumptions	\$ 1,706,051	\$ 15,587
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,943,904
Changes in proportionate share	\$ 619,160	\$ 23,905
Differences between employer contributions and employer's proportionate share of system contributions	\$ 533,360	\$ 652,302
Total (prior to post-MD contributions)	\$ 3,386,373	\$ 2,703,505
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 682,868

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 403,225
2 <sup>nd</sup> Fiscal Year	23,596
3 <sup>rd</sup> Fiscal Year	(649,808)
4 <sup>th</sup> Fiscal Year	930,844
5 <sup>th</sup> Fiscal Year	(24,987)
Thereafter	0
Total	\$ 682,868

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3242: Coos Bay School District 9

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.13878754%  
Employer's proportionate share at MD 0.15048306%

Employer's proportionate share of system NPL/(A) at prior MD \$ 16,607,983  
**Employer's proportionate share of system NPL/(A) at MD \$ 23,041,976**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 40,862,951  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,126,642

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,476,653  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (158,830)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (451,957)

**Employer's Total Pension Expense/(Income) \$ 2,865,866**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,118,502	\$ 143,694
Changes of assumptions	\$ 3,615,411	\$ 33,030
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,119,460
Changes in proportionate share	\$ 1,690,971	\$ 1,448,906
Differences between employer contributions and employer's proportionate share of system contributions	\$ 394,097	\$ 2,527,215
Total (prior to post-MD contributions)	\$ 6,818,981	\$ 8,272,305
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,453,324)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (237,995)
2 <sup>nd</sup> Fiscal Year	(850,864)
3 <sup>rd</sup> Fiscal Year	(2,080,306)
4 <sup>th</sup> Fiscal Year	1,746,104
5 <sup>th</sup> Fiscal Year	(30,264)
Thereafter	0
Total	\$ (1,453,324)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3245: North Bend Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.10943590%  
Employer's proportionate share at MD 0.11162774%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,095,625  
**Employer's proportionate share of system NPL/(A) at MD \$ 17,092,447**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 30,311,976  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,028,311

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,578,967  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (73,573)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (487,785)

**Employer's Total Pension Expense/(Income) \$ 2,017,609**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 829,700	\$ 106,592
Changes of assumptions	\$ 2,681,897	\$ 24,502
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,055,799
Changes in proportionate share	\$ 560,450	\$ 381,209
Differences between employer contributions and employer's proportionate share of system contributions	\$ 58,148	\$ 1,857,531
Total (prior to post-MD contributions)	\$ 4,130,195	\$ 5,425,633
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,295,438)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (327,191)
2 <sup>nd</sup> Fiscal Year	(609,639)
3 <sup>rd</sup> Fiscal Year	(1,460,957)
4 <sup>th</sup> Fiscal Year	1,218,459
5 <sup>th</sup> Fiscal Year	(116,109)
Thereafter	0
Total	\$ (1,295,438)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3252: Powers School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01080505%  
Employer's proportionate share at MD 0.01111786%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,292,984  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,702,367**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,019,001  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 600,406

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 256,859  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,076  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,317

**Employer's Total Pension Expense/(Income) \$ 262,252**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 82,636	\$ 10,616
Changes of assumptions	\$ 267,111	\$ 2,440
Net difference between projected and actual earnings on investments	\$ 0	\$ 304,350
Changes in proportionate share	\$ 76,520	\$ 141,645
Differences between employer contributions and employer's proportionate share of system contributions	\$ 58,571	\$ 124,481
Total (prior to post-MD contributions)	\$ 484,838	\$ 583,532
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (98,694)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,706
2 <sup>nd</sup> Fiscal Year	(56,115)
3 <sup>rd</sup> Fiscal Year	(161,971)
4 <sup>th</sup> Fiscal Year	119,869
5 <sup>th</sup> Fiscal Year	(5,184)
Thereafter	0
Total	\$ (98,694)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3257: Myrtle Point School District 41

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.03526750%

Employer's proportionate share at MD 0.03613910%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,220,278

**Employer's proportionate share of system NPL/(A) at MD \$ 5,533,621**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,813,399

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,951,645

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 834,932

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (528,581)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (36,571)

**Employer's Total Pension Expense/(Income) \$ 269,780**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 268,613	\$ 34,509
Changes of assumptions	\$ 868,255	\$ 7,932
Net difference between projected and actual earnings on investments	\$ 0	\$ 989,304
Changes in proportionate share	\$ 119,384	\$ 810,601
Differences between employer contributions and employer's proportionate share of system contributions	\$ 220,742	\$ 442,337
Total (prior to post-MD contributions)	\$ 1,476,994	\$ 2,284,683
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (807,689)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (350,887)
2 <sup>nd</sup> Fiscal Year	(351,988)
3 <sup>rd</sup> Fiscal Year	(507,720)
4 <sup>th</sup> Fiscal Year	421,573
5 <sup>th</sup> Fiscal Year	(18,668)
Thereafter	0
Total	\$ (807,689)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3264: Bandon School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.04309408%

Employer's proportionate share at MD 0.03996033%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,156,844

**Employer's proportionate share of system NPL/(A) at MD \$ 6,118,728**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,851,035

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,158,006

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 923,215

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (220,346)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,967)

**Employer's Total Pension Expense/(Income) \$ 697,902**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 297,015	\$ 38,158
Changes of assumptions	\$ 960,062	\$ 8,771
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,093,910
Changes in proportionate share	\$ 87,575	\$ 898,841
Differences between employer contributions and employer's proportionate share of system contributions	\$ 175,396	\$ 436,251
Total (prior to post-MD contributions)	\$ 1,520,048	\$ 2,475,931
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (955,883)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (188,200)
2 <sup>nd</sup> Fiscal Year	(407,386)
3 <sup>rd</sup> Fiscal Year	(636,651)
4 <sup>th</sup> Fiscal Year	358,870
5 <sup>th</sup> Fiscal Year	(82,517)
Thereafter	0
Total	\$ (955,883)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3274: Crook County School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.09470208%

Employer's proportionate share at MD 0.12385949%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,332,505

**Employer's proportionate share of system NPL/(A) at MD \$ 18,965,373**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 33,633,448

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,688,871

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,861,561

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 941,131

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,729,389)

**Employer's Total Pension Expense/(Income) \$ 2,073,303**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 920,616	\$ 118,272
Changes of assumptions	\$ 2,975,770	\$ 27,187
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,390,642
Changes in proportionate share	\$ 5,429,637	\$ 1,917,050
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 5,001,689
Total (prior to post-MD contributions)	\$ 9,326,023	\$ 10,454,840
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,128,817)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (514,625)
2 <sup>nd</sup> Fiscal Year	(527,626)
3 <sup>rd</sup> Fiscal Year	(1,721,136)
4 <sup>th</sup> Fiscal Year	1,532,982
5 <sup>th</sup> Fiscal Year	101,588
Thereafter	0
Total	\$ (1,128,817)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3275: Port Orford-Langlois School District 2Cj

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01775657%

Employer's proportionate share at MD 0.01750247%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,124,836

**Employer's proportionate share of system NPL/(A) at MD \$ 2,679,979**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,752,711

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 945,198

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 404,365

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (156,969)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 24

**Employer's Total Pension Expense/(Income) \$ 247,420**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 130,091	\$ 16,713
Changes of assumptions	\$ 420,503	\$ 3,842
Net difference between projected and actual earnings on investments	\$ 0	\$ 479,128
Changes in proportionate share	\$ 7,737	\$ 162,107
Differences between employer contributions and employer's proportionate share of system contributions	\$ 107,320	\$ 191,662
Total (prior to post-MD contributions)	\$ 665,651	\$ 853,452
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (187,801)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (74,169)
2 <sup>nd</sup> Fiscal Year	(74,152)
3 <sup>rd</sup> Fiscal Year	(213,977)
4 <sup>th</sup> Fiscal Year	193,565
5 <sup>th</sup> Fiscal Year	(19,068)
Thereafter	0
Total	\$ (187,801)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3277: Curry County School District 3C

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3281: Ophir School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3282: Pistol River School District 16

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3283: Brookings-Harbor School District 17C

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.05637611%

Employer's proportionate share at MD 0.05999174%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,746,236

**Employer's proportionate share of system NPL/(A) at MD \$ 9,185,939**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,290,468

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,239,776

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,386,006

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,741)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (759,479)

**Employer's Total Pension Expense/(Income) \$ 591,786**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 445,903	\$ 57,285
Changes of assumptions	\$ 1,441,323	\$ 13,168
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,642,268
Changes in proportionate share	\$ 809,020	\$ 1,031,207
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,230,550
Total (prior to post-MD contributions)	\$ 2,696,246	\$ 4,974,478
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,278,232)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (689,508)
2 <sup>nd</sup> Fiscal Year	(734,031)
3 <sup>rd</sup> Fiscal Year	(1,221,564)
4 <sup>th</sup> Fiscal Year	447,985
5 <sup>th</sup> Fiscal Year	(81,113)
Thereafter	0
Total	\$ (2,278,232)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3288: Central Curry School District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.02472182%

Employer's proportionate share at MD 0.02629466%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,958,332

**Employer's proportionate share of system NPL/(A) at MD \$ 4,026,240**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,140,188
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,420,009

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 607,493
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (138,612)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 52,530

**Employer's Total Pension Expense/(Income) \$ 521,411**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 195,441	\$ 25,108
Changes of assumptions	\$ 631,739	\$ 5,772
Net difference between projected and actual earnings on investments	\$ 0	\$ 719,814
Changes in proportionate share	\$ 237,295	\$ 395,960
Differences between employer contributions and employer's proportionate share of system contributions	\$ 199,950	\$ 251,623
Total (prior to post-MD contributions)	\$ 1,264,425	\$ 1,398,277
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (133,852)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (16,013)
2 <sup>nd</sup> Fiscal Year	(144,128)
3 <sup>rd</sup> Fiscal Year	(320,484)
4 <sup>th</sup> Fiscal Year	341,866
5 <sup>th</sup> Fiscal Year	4,908
Thereafter	0
Total	\$ (133,852)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3291: Bend-La Pine Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.88728380%  
Employer's proportionate share at MD 0.92971948%

Employer's proportionate share of system NPL/(A) at prior MD \$ 106,176,637  
**Employer's proportionate share of system NPL/(A) at MD \$ 142,358,706**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 252,460,850  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 50,208,294

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,479,574  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (452,613)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,950,870)

**Employer's Total Pension Expense/(Income) \$ 17,076,091**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,910,367	\$ 887,775
Changes of assumptions	\$ 22,336,850	\$ 204,070
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,450,983
Changes in proportionate share	\$ 5,859,987	\$ 5,753,444
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,904,590	\$ 16,562,197
Total (prior to post-MD contributions)	\$ 37,011,794	\$ 48,858,469
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,846,675)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,547,057)
2 <sup>nd</sup> Fiscal Year	(5,622,867)
3 <sup>rd</sup> Fiscal Year	(13,115,811)
4 <sup>th</sup> Fiscal Year	10,098,969
5 <sup>th</sup> Fiscal Year	(659,910)
Thereafter	0
Total	\$ (11,846,675)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3296: Sisters School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.03661736%  
Employer's proportionate share at MD 0.04664694%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,381,809  
**Employer's proportionate share of system NPL/(A) at MD \$ 7,142,582**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,666,752  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,519,107

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,077,698  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 145,253  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (534,344)

**Employer's Total Pension Expense/(Income) \$ 688,607**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 346,715	\$ 44,542
Changes of assumptions	\$ 1,120,710	\$ 10,239
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,276,956
Changes in proportionate share	\$ 1,385,735	\$ 525,110
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,561,822
Total (prior to post-MD contributions)	\$ 2,853,160	\$ 3,418,669
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (565,509)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (288,339)
2 <sup>nd</sup> Fiscal Year	(361,741)
3 <sup>rd</sup> Fiscal Year	(589,312)
4 <sup>th</sup> Fiscal Year	638,487
5 <sup>th</sup> Fiscal Year	35,396
Thereafter	0
Total	\$ (565,509)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3307: Oakland School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.02887810%

Employer's proportionate share at MD 0.03194866%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,455,692

**Employer's proportionate share of system NPL/(A) at MD \$ 4,891,981**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,675,505

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,725,346

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 738,119

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (220,201)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 134,842

**Employer's Total Pension Expense/(Income) \$ 652,760**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 237,466	\$ 30,507
Changes of assumptions	\$ 767,578	\$ 7,013
Net difference between projected and actual earnings on investments	\$ 0	\$ 874,592
Changes in proportionate share	\$ 453,671	\$ 906,692
Differences between employer contributions and employer's proportionate share of system contributions	\$ 489,400	\$ 324,837
Total (prior to post-MD contributions)	\$ 1,948,115	\$ 2,143,641
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (195,526)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (9,403)
2 <sup>nd</sup> Fiscal Year	(170,458)
3 <sup>rd</sup> Fiscal Year	(441,099)
4 <sup>th</sup> Fiscal Year	403,948
5 <sup>th</sup> Fiscal Year	21,487
Thereafter	0
Total	\$ (195,526)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3310: Roseburg Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.18997305%  
Employer's proportionate share at MD 0.11362042%

Employer's proportionate share of system NPL/(A) at prior MD \$ 22,733,087  
**Employer's proportionate share of system NPL/(A) at MD \$ 17,397,566**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 30,853,078  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,135,923

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,625,005  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,597,547)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,916,322

**Employer's Total Pension Expense/(Income) \$ 4,943,780**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 844,511	\$ 108,494
Changes of assumptions	\$ 2,729,772	\$ 24,939
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,110,348
Changes in proportionate share	\$ 91,629	\$ 13,908,518
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,787,669	\$ 297,122
Total (prior to post-MD contributions)	\$ 28,453,581	\$ 17,449,421
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,004,160

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,377,312
2 <sup>nd</sup> Fiscal Year	2,080,495
3 <sup>rd</sup> Fiscal Year	1,005,223
4 <sup>th</sup> Fiscal Year	4,086,819
5 <sup>th</sup> Fiscal Year	1,454,310
Thereafter	0
Total	\$ 11,004,160

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3316: Glide School District 12

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.03701709%  
Employer's proportionate share at MD 0.04034156%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,429,643  
**Employer's proportionate share of system NPL/(A) at MD \$ 6,177,102**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,954,556  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,178,594

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 932,023  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 133,832  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (230,427)

**Employer's Total Pension Expense/(Income) \$ 835,428**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 299,848	\$ 38,522
Changes of assumptions	\$ 969,221	\$ 8,855
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,104,346
Changes in proportionate share	\$ 794,010	\$ 466,808
Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,146	\$ 854,815
Total (prior to post-MD contributions)	\$ 2,092,225	\$ 2,473,346
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (381,121)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (66,611)
2 <sup>nd</sup> Fiscal Year	(162,494)
3 <sup>rd</sup> Fiscal Year	(569,316)
4 <sup>th</sup> Fiscal Year	435,036
5 <sup>th</sup> Fiscal Year	(17,735)
Thereafter	0
Total	\$ (381,121)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3318: Days Creek School District 15

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01363072%  
Employer's proportionate share at MD 0.01439890%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,631,117  
**Employer's proportionate share of system NPL/(A) at MD \$ 2,204,760**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,909,952  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 777,594

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 332,662  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (25,690)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,346

**Employer's Total Pension Expense/(Income) \$ 317,318**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 107,023	\$ 13,749
Changes of assumptions	\$ 345,939	\$ 3,161
Net difference between projected and actual earnings on investments	\$ 0	\$ 394,169
Changes in proportionate share	\$ 238,860	\$ 197,021
Differences between employer contributions and employer's proportionate share of system contributions	\$ 99,018	\$ 160,661
Total (prior to post-MD contributions)	\$ 790,840	\$ 768,761
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,079

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 8,024
2 <sup>nd</sup> Fiscal Year	(56,084)
3 <sup>rd</sup> Fiscal Year	(131,801)
4 <sup>th</sup> Fiscal Year	203,213
5 <sup>th</sup> Fiscal Year	(1,273)
Thereafter	0
Total	\$ 22,079

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3319: South Umpqua School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01497476%

Employer's proportionate share at MD 0.02743413%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,791,952

**Employer's proportionate share of system NPL/(A) at MD \$ 4,200,716**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,449,606
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,481,545

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 633,819
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 306,388
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (485,546)

**Employer's Total Pension Expense/(Income) \$ 454,661**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 203,911	\$ 26,196
Changes of assumptions	\$ 659,115	\$ 6,022
Net difference between projected and actual earnings on investments	\$ 0	\$ 751,007
Changes in proportionate share	\$ 2,247,381	\$ 1,117,137
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,390,002
Total (prior to post-MD contributions)	\$ 3,110,407	\$ 3,290,364
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (179,957)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (274,304)
2 <sup>nd</sup> Fiscal Year	(95,126)
3 <sup>rd</sup> Fiscal Year	(346,648)
4 <sup>th</sup> Fiscal Year	437,697
5 <sup>th</sup> Fiscal Year	98,424
Thereafter	0
Total	\$ (179,957)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3320: Camas Valley School District 21

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01176943%

Employer's proportionate share at MD 0.01348496%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,408,386

**Employer's proportionate share of system NPL/(A) at MD \$ 2,064,818**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,661,776

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 728,238

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 311,547

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (69,327)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 81,820

**Employer's Total Pension Expense/(Income) \$ 324,040**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 100,230	\$ 12,877
Changes of assumptions	\$ 323,981	\$ 2,960
Net difference between projected and actual earnings on investments	\$ 0	\$ 369,150
Changes in proportionate share	\$ 287,419	\$ 438,972
Differences between employer contributions and employer's proportionate share of system contributions	\$ 234,928	\$ 120,813
Total (prior to post-MD contributions)	\$ 946,558	\$ 944,772
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,786

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 35,720
2 <sup>nd</sup> Fiscal Year	(55,194)
3 <sup>rd</sup> Fiscal Year	(178,713)
4 <sup>th</sup> Fiscal Year	182,713
5 <sup>th</sup> Fiscal Year	17,261
Thereafter	0
Total	\$ 1,786

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3321: North Douglas School District 22

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.02294426%

Employer's proportionate share at MD 0.02170638%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,745,620

**Employer's proportionate share of system NPL/(A) at MD \$ 3,323,682**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,894,263

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,172,225

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 501,489

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (82,153)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,951

**Employer's Total Pension Expense/(Income) \$ 423,287**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 161,338	\$ 20,727
Changes of assumptions	\$ 521,504	\$ 4,764
Net difference between projected and actual earnings on investments	\$ 0	\$ 594,210
Changes in proportionate share	\$ 156,427	\$ 231,004
Differences between employer contributions and employer's proportionate share of system contributions	\$ 108,767	\$ 235,325
Total (prior to post-MD contributions)	\$ 948,036	\$ 1,086,030
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (137,994)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,541
2 <sup>nd</sup> Fiscal Year	(71,678)
3 <sup>rd</sup> Fiscal Year	(258,081)
4 <sup>th</sup> Fiscal Year	226,839
5 <sup>th</sup> Fiscal Year	(37,616)
Thereafter	0
Total	\$ (137,994)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3324: Yoncalla School District 32

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01718886%

Employer's proportionate share at MD 0.02040333%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,056,901

**Employer's proportionate share of system NPL/(A) at MD \$ 3,124,159**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,540,426

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,101,855

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 471,384

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,411)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,634

**Employer's Total Pension Expense/(Income) \$ 477,607**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 151,653	\$ 19,483
Changes of assumptions	\$ 490,197	\$ 4,478
Net difference between projected and actual earnings on investments	\$ 0	\$ 558,539
Changes in proportionate share	\$ 484,937	\$ 96,200
Differences between employer contributions and employer's proportionate share of system contributions	\$ 127,179	\$ 244,764
Total (prior to post-MD contributions)	\$ 1,253,966	\$ 923,464
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 330,502

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 123,128
2 <sup>nd</sup> Fiscal Year	29,061
3 <sup>rd</sup> Fiscal Year	(167,897)
4 <sup>th</sup> Fiscal Year	317,554
5 <sup>th</sup> Fiscal Year	28,655
Thereafter	0
Total	\$ 330,502

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3325: Elkton School District 34

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01703497%  
Employer's proportionate share at MD 0.01684229%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,038,486  
**Employer's proportionate share of system NPL/(A) at MD \$ 2,578,893**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,573,443  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 909,546

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 389,112  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22,279)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,181)  
**Employer's Total Pension Expense/(Income) \$ 365,652**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 125,184	\$ 16,082
Changes of assumptions	\$ 404,642	\$ 3,697
Net difference between projected and actual earnings on investments	\$ 0	\$ 461,056
Changes in proportionate share	\$ 42,665	\$ 111,938
Differences between employer contributions and employer's proportionate share of system contributions	\$ 73,308	\$ 183,834
Total (prior to post-MD contributions)	\$ 645,799	\$ 776,607
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (130,808)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 8,470
2 <sup>nd</sup> Fiscal Year	(86,722)
3 <sup>rd</sup> Fiscal Year	(220,096)
4 <sup>th</sup> Fiscal Year	185,179
5 <sup>th</sup> Fiscal Year	(17,639)
Thereafter	0
Total	\$ (130,808)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3331: Umpqua School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3335: Riddle School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.02263642%

Employer's proportionate share at MD 0.02269956%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,708,783

**Employer's proportionate share of system NPL/(A) at MD \$ 3,475,758**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,163,956

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,225,860

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 524,434

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (167,879)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,485

**Employer's Total Pension Expense/(Income) \$ 358,040**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 168,720	\$ 21,675
Changes of assumptions	\$ 545,365	\$ 4,982
Net difference between projected and actual earnings on investments	\$ 0	\$ 621,398
Changes in proportionate share	\$ 8,648	\$ 357,407
Differences between employer contributions and employer's proportionate share of system contributions	\$ 120,007	\$ 244,555
Total (prior to post-MD contributions)	\$ 842,740	\$ 1,250,017
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (407,277)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (117,234)
2 <sup>nd</sup> Fiscal Year	(184,029)
3 <sup>rd</sup> Fiscal Year	(332,478)
4 <sup>th</sup> Fiscal Year	244,753
5 <sup>th</sup> Fiscal Year	(18,290)
Thereafter	0
Total	\$ (407,277)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3338: Glendale 77

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02085514%  
Employer's proportionate share at MD 0.01790048%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,495,626  
**Employer's proportionate share of system NPL/(A) at MD \$ 2,740,923**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,860,789
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 966,692

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 413,560
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (148,204)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,091

**Employer's Total Pension Expense/(Income) \$ 270,447**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 133,050	\$ 17,093
Changes of assumptions	\$ 430,066	\$ 3,929
Net difference between projected and actual earnings on investments	\$ 0	\$ 490,024
Changes in proportionate share	\$ 34,141	\$ 513,884
Differences between employer contributions and employer's proportionate share of system contributions	\$ 74,962	\$ 168,073
Total (prior to post-MD contributions)	\$ 672,219	\$ 1,193,003
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (520,784)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (85,921)
2 <sup>nd</sup> Fiscal Year	(161,716)
3 <sup>rd</sup> Fiscal Year	(326,875)
4 <sup>th</sup> Fiscal Year	109,903
5 <sup>th</sup> Fiscal Year	(56,175)
Thereafter	0
Total	\$ (520,784)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3349: Winston-Dillard Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01201976%  
Employer's proportionate share at MD 0.02848384%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,438,342  
**Employer's proportionate share of system NPL/(A) at MD \$ 4,361,447**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,734,650  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,538,233

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 658,070  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 627,401  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (339,853)

**Employer's Total Pension Expense/(Income) \$ 945,618**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 211,713	\$ 27,199
Changes of assumptions	\$ 684,335	\$ 6,252
Net difference between projected and actual earnings on investments	\$ 0	\$ 779,742
Changes in proportionate share	\$ 3,032,054	\$ 405,562
Differences between employer contributions and employer's proportionate share of system contributions	\$ 94	\$ 1,181,044
Total (prior to post-MD contributions)	\$ 3,928,196	\$ 2,399,799
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,528,397

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 263,534
2 <sup>nd</sup> Fiscal Year	413,179
3 <sup>rd</sup> Fiscal Year	36,084
4 <sup>th</sup> Fiscal Year	659,717
5 <sup>th</sup> Fiscal Year	155,882
Thereafter	0
Total	\$ 1,528,397

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3353: Sutherlin School District 130

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.04536062%

Employer's proportionate share at MD 0.04765080%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,428,069

**Employer's proportionate share of system NPL/(A) at MD \$ 7,296,294**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,939,345
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,573,320

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,100,890
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 62,671
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (685,981)

**Employer's Total Pension Expense/(Income) \$ 477,580**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 354,176	\$ 45,501
Changes of assumptions	\$ 1,144,828	\$ 10,459
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,304,436
Changes in proportionate share	\$ 443,533	\$ 406,941
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,942,198
Total (prior to post-MD contributions)	\$ 1,942,537	\$ 3,709,535
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,766,998)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (537,209)
2 <sup>nd</sup> Fiscal Year	(574,098)
3 <sup>rd</sup> Fiscal Year	(925,654)
4 <sup>th</sup> Fiscal Year	355,128
5 <sup>th</sup> Fiscal Year	(85,166)
Thereafter	0
Total	\$ (1,766,998)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3361: Arlington Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01109346%

Employer's proportionate share at MD 0.00985937%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,327,497

**Employer's proportionate share of system NPL/(A) at MD \$ 1,509,667**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,677,264

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 532,442

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 227,784

▪ Net amortization of employer-specific deferred amounts from:  
     ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (135,793)  
     ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 52,887

**Employer's Total Pension Expense/(Income) \$ 144,878**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 73,282	\$ 9,415
Changes of assumptions	\$ 236,875	\$ 2,164
Net difference between projected and actual earnings on investments	\$ 0	\$ 269,899
Changes in proportionate share	\$ 2,927	\$ 385,958
Differences between employer contributions and employer's proportionate share of system contributions	\$ 165,264	\$ 0
Total (prior to post-MD contributions)	\$ 478,348	\$ 667,436
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (189,088)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (73,705)
2 <sup>nd</sup> Fiscal Year	(100,630)
3 <sup>rd</sup> Fiscal Year	(131,783)
4 <sup>th</sup> Fiscal Year	121,231
5 <sup>th</sup> Fiscal Year	(4,201)
Thereafter	0
Total	\$ (189,088)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3364: Condon Admin School District 25J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00849469%

Employer's proportionate share at MD 0.00782888%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,016,515

**Employer's proportionate share of system NPL/(A) at MD \$ 1,198,759**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,125,895

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 422,789

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 180,873

▪ Net amortization of employer-specific deferred amounts from:  
     ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (66,456)  
     ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 21,859

**Employer's Total Pension Expense/(Income) \$ 136,276**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 58,190	\$ 7,476
Changes of assumptions	\$ 188,092	\$ 1,718
Net difference between projected and actual earnings on investments	\$ 0	\$ 214,315
Changes in proportionate share	\$ 16,034	\$ 198,519
Differences between employer contributions and employer's proportionate share of system contributions	\$ 71,609	\$ 35,940
Total (prior to post-MD contributions)	\$ 333,925	\$ 457,968
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (124,043)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (24,466)
2 <sup>nd</sup> Fiscal Year	(67,181)
3 <sup>rd</sup> Fiscal Year	(105,941)
4 <sup>th</sup> Fiscal Year	84,801
5 <sup>th</sup> Fiscal Year	(11,256)
Thereafter	0
Total	\$ (124,043)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3370: Prairie City School District 4

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00801169%

Employer's proportionate share at MD 0.00829110%

Employer's proportionate share of system NPL/(A) at prior MD \$ 958,717

**Employer's proportionate share of system NPL/(A) at MD \$ 1,269,534**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,251,408

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 447,750

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 191,552

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (138,993)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 325,089

**Employer's Total Pension Expense/(Income) \$ 377,648**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 61,626	\$ 7,917
Changes of assumptions	\$ 199,197	\$ 1,820
Net difference between projected and actual earnings on investments	\$ 0	\$ 226,968
Changes in proportionate share	\$ 38,271	\$ 189,294
Differences between employer contributions and employer's proportionate share of system contributions	\$ 516,457	\$ 15,092
Total (prior to post-MD contributions)	\$ 815,551	\$ 441,091
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 374,460

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 240,777
2 <sup>nd</sup> Fiscal Year	85,154
3 <sup>rd</sup> Fiscal Year	(70,004)
4 <sup>th</sup> Fiscal Year	113,141
5 <sup>th</sup> Fiscal Year	5,390
Thereafter	0
Total	\$ 374,460

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3372: Monument School District 8

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00051411%  
Employer's proportionate share at MD 0.00165718%

Employer's proportionate share of system NPL/(A) at prior MD \$ 61,521  
**Employer's proportionate share of system NPL/(A) at MD \$ 253,748**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 449,999
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 89,494

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 38,286  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (142,319)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 277,853  
**Employer's Total Pension Expense/(Income) \$ 173,820**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,317	\$ 1,582
Changes of assumptions	\$ 39,814	\$ 364
Net difference between projected and actual earnings on investments	\$ 0	\$ 45,365
Changes in proportionate share	\$ 196,657	\$ 349,177
Differences between employer contributions and employer's proportionate share of system contributions	\$ 406,246	\$ 22,755
Total (prior to post-MD contributions)	\$ 655,034	\$ 419,243
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 235,791

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 147,628
2 <sup>nd</sup> Fiscal Year	59,990
3 <sup>rd</sup> Fiscal Year	(19,180)
4 <sup>th</sup> Fiscal Year	31,921
5 <sup>th</sup> Fiscal Year	15,432
Thereafter	0
Total	\$ 235,791

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3375: Dayville School District 16J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00567881%  
Employer's proportionate share at MD 0.00502299%

Employer's proportionate share of system NPL/(A) at prior MD \$ 679,554  
**Employer's proportionate share of system NPL/(A) at MD \$ 769,121**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,363,969
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 271,260

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 116,048  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (89,418)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,190

**Employer's Total Pension Expense/(Income) \$ 32,820**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,335	\$ 4,796
Changes of assumptions	\$ 120,679	\$ 1,103
Net difference between projected and actual earnings on investments	\$ 0	\$ 137,504
Changes in proportionate share	\$ 20,831	\$ 220,545
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,841	\$ 25,255
Total (prior to post-MD contributions)	\$ 199,686	\$ 389,203
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (189,517)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (66,060)
2 <sup>nd</sup> Fiscal Year	(73,850)
3 <sup>rd</sup> Fiscal Year	(83,963)
4 <sup>th</sup> Fiscal Year	45,310
5 <sup>th</sup> Fiscal Year	(10,954)
Thereafter	0
Total	\$ (189,517)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3376: Long Creek Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00481622%

Employer's proportionate share at MD 0.00527634%

Employer's proportionate share of system NPL/(A) at prior MD \$ 576,332

**Employer's proportionate share of system NPL/(A) at MD \$ 807,914**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,432,765

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 284,942

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 121,901

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 874
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 434

**Employer's Total Pension Expense/(Income) \$ 123,209**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 39,218	\$ 5,038
Changes of assumptions	\$ 126,766	\$ 1,158
Net difference between projected and actual earnings on investments	\$ 0	\$ 144,439
Changes in proportionate share	\$ 88,321	\$ 58,897
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,287	\$ 69,823
Total (prior to post-MD contributions)	\$ 288,592	\$ 279,355
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,237

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,013
2 <sup>nd</sup> Fiscal Year	(18,964)
3 <sup>rd</sup> Fiscal Year	(50,488)
4 <sup>th</sup> Fiscal Year	74,638
5 <sup>th</sup> Fiscal Year	1,037
Thereafter	0
Total	\$ 9,237

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3392: Burns-Slater School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3394: Crane Elementary School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00738893%

Employer's proportionate share at MD 0.00782983%

Employer's proportionate share of system NPL/(A) at prior MD \$ 884,195

**Employer's proportionate share of system NPL/(A) at MD \$ 1,198,904**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,126,153

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 422,840

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 180,895

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 110,317
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 23,516

**Employer's Total Pension Expense/(Income) \$ 314,728**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 58,197	\$ 7,477
Changes of assumptions	\$ 188,115	\$ 1,719
Net difference between projected and actual earnings on investments	\$ 0	\$ 214,341
Changes in proportionate share	\$ 291,485	\$ 1,351
Differences between employer contributions and employer's proportionate share of system contributions	\$ 58,955	\$ 54,190
Total (prior to post-MD contributions)	\$ 596,752	\$ 279,078
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 317,674

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 146,868
2 <sup>nd</sup> Fiscal Year	72,193
3 <sup>rd</sup> Fiscal Year	(28,743)
4 <sup>th</sup> Fiscal Year	124,009
5 <sup>th</sup> Fiscal Year	3,348
Thereafter	0
Total	\$ 317,674

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3395: Pine Creek School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00049514%

Employer's proportionate share at MD 0.00058460%

Employer's proportionate share of system NPL/(A) at prior MD \$ 59,251

**Employer's proportionate share of system NPL/(A) at MD \$ 89,514**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 158,745

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 31,571

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,506

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,727
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (951)

**Employer's Total Pension Expense/(Income) \$ 15,282**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,345	\$ 558
Changes of assumptions	\$ 14,045	\$ 128
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,003
Changes in proportionate share	\$ 14,061	\$ 4,020
Differences between employer contributions and employer's proportionate share of system contributions	\$ 832	\$ 7,599
Total (prior to post-MD contributions)	\$ 33,283	\$ 28,308
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,975

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,456
2 <sup>nd</sup> Fiscal Year	(1,067)
3 <sup>rd</sup> Fiscal Year	(5,855)
4 <sup>th</sup> Fiscal Year	8,716
5 <sup>th</sup> Fiscal Year	725
Thereafter	0
Total	\$ 4,975

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3396: Diamond School District 7

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00017116%  
Employer's proportionate share at MD 0.00058785%

Employer's proportionate share of system NPL/(A) at prior MD \$ 20,482  
**Employer's proportionate share of system NPL/(A) at MD \$ 90,012**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 159,628
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 31,746

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,581
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22,892)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (862)

**Employer's Total Pension Expense/(Income) \$ (10,173)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,369	\$ 561
Changes of assumptions	\$ 14,123	\$ 129
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,092
Changes in proportionate share	\$ 57,075	\$ 47,705
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,286	\$ 8,713
Total (prior to post-MD contributions)	\$ 82,853	\$ 73,200
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,653

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,727)
2 <sup>nd</sup> Fiscal Year	(1,513)
3 <sup>rd</sup> Fiscal Year	(4,420)
4 <sup>th</sup> Fiscal Year	15,556
5 <sup>th</sup> Fiscal Year	5,758
Thereafter	0
Total	\$ 9,653

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3397: Suntex School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00083494%

Employer's proportionate share at MD 0.00072606%

Employer's proportionate share of system NPL/(A) at prior MD \$ 99,913

**Employer's proportionate share of system NPL/(A) at MD \$ 111,174**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 197,158

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 39,210

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,774

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (24,553)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,172)

**Employer's Total Pension Expense/(Income) \$ (10,951)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,397	\$ 693
Changes of assumptions	\$ 17,444	\$ 159
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,876
Changes in proportionate share	\$ 10,377	\$ 61,862
Differences between employer contributions and employer's proportionate share of system contributions	\$ 430	\$ 16,061
Total (prior to post-MD contributions)	\$ 33,648	\$ 98,651
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (65,003)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (19,610)
2 <sup>nd</sup> Fiscal Year	(26,398)
3 <sup>rd</sup> Fiscal Year	(20,300)
4 <sup>th</sup> Fiscal Year	3,792
5 <sup>th</sup> Fiscal Year	(2,488)
Thereafter	0
Total	\$ (65,003)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3398: Drewsey School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00084626%  
Employer's proportionate share at MD 0.00074306%

Employer's proportionate share of system NPL/(A) at prior MD \$ 101,268  
**Employer's proportionate share of system NPL/(A) at MD \$ 113,777**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 201,774  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 40,128

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,167  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 14,764  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,755)  
**Employer's Total Pension Expense/(Income) \$ 30,176**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,523	\$ 710
Changes of assumptions	\$ 17,852	\$ 163
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,341
Changes in proportionate share	\$ 13,376	\$ 14,227
Differences between employer contributions and employer's proportionate share of system contributions	\$ 790	\$ 11,056
Total (prior to post-MD contributions)	\$ 37,541	\$ 46,497
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,956)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,008
2 <sup>nd</sup> Fiscal Year	(2,709)
3 <sup>rd</sup> Fiscal Year	(11,766)
4 <sup>th</sup> Fiscal Year	4,864
5 <sup>th</sup> Fiscal Year	(2,354)
Thereafter	0
Total	\$ (8,956)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3399: Frenchglen School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00088142%  
Employer's proportionate share at MD 0.00084564%

Employer's proportionate share of system NPL/(A) at prior MD \$ 105,475  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 129,484**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 229,629  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 45,668

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,537  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (19,341)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 698

**Employer's Total Pension Expense/(Income)** **\$ 894**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,285	\$ 807
Changes of assumptions	\$ 20,317	\$ 186
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,149
Changes in proportionate share	\$ 0	\$ 35,505
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,762	\$ 5,192
Total (prior to post-MD contributions)	\$ 30,364	\$ 64,839
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (34,475)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (13,792)
2 <sup>nd</sup> Fiscal Year	(14,107)
3 <sup>rd</sup> Fiscal Year	(14,587)
4 <sup>th</sup> Fiscal Year	8,845
5 <sup>th</sup> Fiscal Year	(834)
Thereafter	0
Total	\$ (34,475)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3405: Fields-Trout Creek 33

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00174603%  
Employer's proportionate share at MD 0.00185348%

Employer's proportionate share of system NPL/(A) at prior MD \$ 208,938  
**Employer's proportionate share of system NPL/(A) at MD \$ 283,805**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 503,304  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 100,095

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 42,821  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,541  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,944)  
**Employer's Total Pension Expense/(Income) \$ 40,418**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,776	\$ 1,770
Changes of assumptions	\$ 44,531	\$ 407
Net difference between projected and actual earnings on investments	\$ 0	\$ 50,739
Changes in proportionate share	\$ 23,660	\$ 10,869
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,356	\$ 31,963
Total (prior to post-MD contributions)	\$ 89,323	\$ 95,748
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,425)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,474)
2 <sup>nd</sup> Fiscal Year	(5,709)
3 <sup>rd</sup> Fiscal Year	(20,382)
4 <sup>th</sup> Fiscal Year	22,428
5 <sup>th</sup> Fiscal Year	(1,288)
Thereafter	0
Total	\$ (6,425)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3407: Crane Union High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00689356%  
Employer's proportionate share at MD 0.00841456%

Employer's proportionate share of system NPL/(A) at prior MD \$ 824,916  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,288,438**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,284,933  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 454,417

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 194,404  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,309)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,837

**Employer's Total Pension Expense/(Income) \$ 204,932**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 62,543	\$ 8,035
Changes of assumptions	\$ 202,163	\$ 1,847
Net difference between projected and actual earnings on investments	\$ 0	\$ 230,348
Changes in proportionate share	\$ 270,605	\$ 63,877
Differences between employer contributions and employer's proportionate share of system contributions	\$ 63,453	\$ 81,601
Total (prior to post-MD contributions)	\$ 598,764	\$ 385,708
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 213,056

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 56,206
2 <sup>nd</sup> Fiscal Year	26,855
3 <sup>rd</sup> Fiscal Year	(38,541)
4 <sup>th</sup> Fiscal Year	151,598
5 <sup>th</sup> Fiscal Year	16,938
Thereafter	0
Total	\$ 213,056

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3408: Burns Union High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3409: Hood River County School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.22322466%

Employer's proportionate share at MD 0.24397621%

Employer's proportionate share of system NPL/(A) at prior MD \$ 26,712,134

**Employer's proportionate share of system NPL/(A) at MD \$ 37,357,653**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 66,250,566

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,175,619

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,636,652

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,134
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,108,491)

**Employer's Total Pension Expense/(Income) \$ 4,533,295**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,813,413	\$ 232,969
Changes of assumptions	\$ 5,861,618	\$ 53,552
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,678,826
Changes in proportionate share	\$ 2,849,141	\$ 1,609,620
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,290,984	\$ 5,151,358
Total (prior to post-MD contributions)	\$ 11,815,156	\$ 13,726,325
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,911,169)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (552,072)
2 <sup>nd</sup> Fiscal Year	(1,121,778)
3 <sup>rd</sup> Fiscal Year	(3,039,662)
4 <sup>th</sup> Fiscal Year	2,900,264
5 <sup>th</sup> Fiscal Year	(97,921)
Thereafter	0
Total	\$ (1,911,169)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3414: Phoenix-Talent School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.09872831%

Employer's proportionate share at MD 0.10371878%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,814,303

**Employer's proportionate share of system NPL/(A) at MD \$ 15,881,426**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 28,164,336

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,601,198

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,396,245

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (109,959)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (279,027)

**Employer's Total Pension Expense/(Income) \$ 2,007,259**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 770,915	\$ 99,039
Changes of assumptions	\$ 2,491,882	\$ 22,766
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,839,292
Changes in proportionate share	\$ 1,255,420	\$ 997,858
Differences between employer contributions and employer's proportionate share of system contributions	\$ 690,727	\$ 1,971,484
Total (prior to post-MD contributions)	\$ 5,208,944	\$ 5,930,439
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (721,495)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (170,226)
2 <sup>nd</sup> Fiscal Year	(418,244)
3 <sup>rd</sup> Fiscal Year	(1,233,263)
4 <sup>th</sup> Fiscal Year	1,194,155
5 <sup>th</sup> Fiscal Year	(93,917)
Thereafter	0
Total	\$ (721,495)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3415: Ashland Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.18274873%

Employer's proportionate share at MD 0.18774990%

Employer's proportionate share of system NPL/(A) at prior MD \$ 21,868,590

**Employer's proportionate share of system NPL/(A) at MD \$ 28,748,277**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 50,982,582

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,139,190

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,337,639

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (759,185)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 92,392

**Employer's Total Pension Expense/(Income) \$ 3,670,846**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,395,497	\$ 179,280
Changes of assumptions	\$ 4,510,760	\$ 41,210
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,139,636
Changes in proportionate share	\$ 719,838	\$ 1,651,085
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,236,411	\$ 2,186,805
Total (prior to post-MD contributions)	\$ 7,862,506	\$ 9,198,016
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,335,510)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (176,350)
2 <sup>nd</sup> Fiscal Year	(961,733)
3 <sup>rd</sup> Fiscal Year	(2,334,304)
4 <sup>th</sup> Fiscal Year	2,237,116
5 <sup>th</sup> Fiscal Year	(100,239)
Thereafter	0
Total	\$ (1,335,510)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3416: Central Point School District 6

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.29540180%  
Employer's proportionate share at MD 0.28656997%

Employer's proportionate share of system NPL/(A) at prior MD \$ 35,349,197  
**Employer's proportionate share of system NPL/(A) at MD \$ 43,879,612**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 77,816,696
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,475,839

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,620,708  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (700,785)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 231,239

**Employer's Total Pension Expense/(Income) \$ 6,151,162**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,130,001	\$ 273,641
Changes of assumptions	\$ 6,884,948	\$ 62,901
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,844,826
Changes in proportionate share	\$ 597,761	\$ 3,351,652
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,639,277	\$ 3,246,310
Total (prior to post-MD contributions)	\$ 11,251,987	\$ 14,779,330
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,527,343)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (787)
2 <sup>nd</sup> Fiscal Year	(1,671,700)
3 <sup>rd</sup> Fiscal Year	(4,241,886)
4 <sup>th</sup> Fiscal Year	2,784,832
5 <sup>th</sup> Fiscal Year	(397,802)
Thereafter	0
Total	\$ (3,527,343)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3417: Eagle Point School District 9

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.22331432%

Employer's proportionate share at MD 0.22214180%

Employer's proportionate share of system NPL/(A) at prior MD \$ 26,722,863

**Employer's proportionate share of system NPL/(A) at MD \$ 34,014,367**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 60,321,537

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,996,480

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,132,205

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,019,139)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 135,734

**Employer's Total Pension Expense/(Income) \$ 4,248,800**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,651,123	\$ 212,120
Changes of assumptions	\$ 5,337,038	\$ 48,759
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,081,111
Changes in proportionate share	\$ 0	\$ 1,745,363
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,254,161	\$ 2,314,869
Total (prior to post-MD contributions)	\$ 8,242,322	\$ 10,402,222
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,159,900)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (479,812)
2 <sup>nd</sup> Fiscal Year	(1,141,917)
3 <sup>rd</sup> Fiscal Year	(2,834,076)
4 <sup>th</sup> Fiscal Year	2,495,526
5 <sup>th</sup> Fiscal Year	(199,620)
Thereafter	0
Total	\$ (2,159,900)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3424: Rogue River School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.05128538%  
Employer's proportionate share at MD 0.05632893%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,137,055  
**Employer's proportionate share of system NPL/(A) at MD \$ 8,625,089**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,295,850
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,041,971

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,301,383
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 131,923
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 53,346

**Employer's Total Pension Expense/(Income) \$ 1,486,652**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 418,679	\$ 53,788
Changes of assumptions	\$ 1,353,323	\$ 12,364
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,541,999
Changes in proportionate share	\$ 768,911	\$ 178,332
Differences between employer contributions and employer's proportionate share of system contributions	\$ 361,976	\$ 605,466
Total (prior to post-MD contributions)	\$ 2,902,889	\$ 2,391,949
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 510,940

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 266,063
2 <sup>nd</sup> Fiscal Year	(29,910)
3 <sup>rd</sup> Fiscal Year	(542,923)
4 <sup>th</sup> Fiscal Year	789,098
5 <sup>th</sup> Fiscal Year	28,612
Thereafter	0
Total	\$ 510,940

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3432: Prospect School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01564942%

Employer's proportionate share at MD 0.01451657%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,872,685

**Employer's proportionate share of system NPL/(A) at MD \$ 2,222,778**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,941,905

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 783,949

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 335,380

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (68,303)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,831

**Employer's Total Pension Expense/(Income) \$ 287,908**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 107,898	\$ 13,862
Changes of assumptions	\$ 348,766	\$ 3,186
Net difference between projected and actual earnings on investments	\$ 0	\$ 397,390
Changes in proportionate share	\$ 150,734	\$ 276,088
Differences between employer contributions and employer's proportionate share of system contributions	\$ 119,708	\$ 167,564
Total (prior to post-MD contributions)	\$ 727,106	\$ 858,090
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (130,984)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (21,101)
2 <sup>nd</sup> Fiscal Year	(56,826)
3 <sup>rd</sup> Fiscal Year	(169,421)
4 <sup>th</sup> Fiscal Year	147,294
5 <sup>th</sup> Fiscal Year	(30,930)
Thereafter	0
Total	\$ (130,984)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3439: Butte Falls School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01749285%

Employer's proportionate share at MD 0.01661930%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,093,278

**Employer's proportionate share of system NPL/(A) at MD \$ 2,544,748**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,512,891

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 897,504

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 383,960

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,435)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,716

**Employer's Total Pension Expense/(Income) \$ 399,241**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 123,527	\$ 15,870
Changes of assumptions	\$ 399,285	\$ 3,648
Net difference between projected and actual earnings on investments	\$ 0	\$ 454,952
Changes in proportionate share	\$ 115,806	\$ 136,169
Differences between employer contributions and employer's proportionate share of system contributions	\$ 113,892	\$ 176,866
Total (prior to post-MD contributions)	\$ 752,510	\$ 787,505
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (34,995)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 51,026
2 <sup>nd</sup> Fiscal Year	(18,620)
3 <sup>rd</sup> Fiscal Year	(205,257)
4 <sup>th</sup> Fiscal Year	165,159
5 <sup>th</sup> Fiscal Year	(27,302)
Thereafter	0
Total	\$ (34,995)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3440: Pinehurst School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00141056%

Employer's proportionate share at MD 0.00172413%

Employer's proportionate share of system NPL/(A) at prior MD \$ 168,794

**Employer's proportionate share of system NPL/(A) at MD \$ 263,999**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 468,179

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 93,109

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 39,833

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,332)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,751

**Employer's Total Pension Expense/(Income) \$ 41,252**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,815	\$ 1,646
Changes of assumptions	\$ 41,423	\$ 378
Net difference between projected and actual earnings on investments	\$ 0	\$ 47,198
Changes in proportionate share	\$ 62,127	\$ 24,157
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,996	\$ 18,926
Total (prior to post-MD contributions)	\$ 129,361	\$ 92,305
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 37,056

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 11,295
2 <sup>nd</sup> Fiscal Year	1,246
3 <sup>rd</sup> Fiscal Year	(9,500)
4 <sup>th</sup> Fiscal Year	30,757
5 <sup>th</sup> Fiscal Year	3,257
Thereafter	0
Total	\$ 37,056

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3445: Culver School District 4

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.04307836%

Employer's proportionate share at MD 0.04638671%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,154,963

**Employer's proportionate share of system NPL/(A) at MD \$ 7,102,736**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,596,088

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,505,054

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,071,685

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (177,580)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,599

**Employer's Total Pension Expense/(Income) \$ 912,704**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 344,781	\$ 44,294
Changes of assumptions	\$ 1,114,458	\$ 10,182
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,269,832
Changes in proportionate share	\$ 453,149	\$ 430,397
Differences between employer contributions and employer's proportionate share of system contributions	\$ 401,793	\$ 692,019
Total (prior to post-MD contributions)	\$ 2,314,181	\$ 2,446,724
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (132,543)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (22,277)
2 <sup>nd</sup> Fiscal Year	(174,236)
3 <sup>rd</sup> Fiscal Year	(516,680)
4 <sup>th</sup> Fiscal Year	591,440
5 <sup>th</sup> Fiscal Year	(10,790)
Thereafter	0
Total	\$ (132,543)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3446: Ashwood School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00051628%

Employer's proportionate share at MD 0.00065686%

Employer's proportionate share of system NPL/(A) at prior MD \$ 61,781

**Employer's proportionate share of system NPL/(A) at MD \$ 100,578**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 178,367

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 35,473

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,176

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,405
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,630

**Employer's Total Pension Expense/(Income) \$ 31,211**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,882	\$ 627
Changes of assumptions	\$ 15,781	\$ 144
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,981
Changes in proportionate share	\$ 75,057	\$ 30,446
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,209	\$ 6,874
Total (prior to post-MD contributions)	\$ 127,929	\$ 56,072
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 71,857

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 17,811
2 <sup>nd</sup> Fiscal Year	15,144
3 <sup>rd</sup> Fiscal Year	16,321
4 <sup>th</sup> Fiscal Year	20,980
5 <sup>th</sup> Fiscal Year	1,600
Thereafter	0
Total	\$ 71,857

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3447: Madras School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.16330507%  
Employer's proportionate share at MD 0.08019887%

Employer's proportionate share of system NPL/(A) at prior MD \$ 19,541,868  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 12,280,056**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,777,617  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,331,036

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,852,857  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,464,438)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,543,394

**Employer's Total Pension Expense/(Income)** **\$ 3,931,813**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 596,098	\$ 76,581
Changes of assumptions	\$ 1,926,807	\$ 17,603
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,195,436
Changes in proportionate share	\$ 25,922	\$ 13,687,722
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,163,957	\$ 143,016
Total (prior to post-MD contributions)	\$ 27,712,784	\$ 16,120,358
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,592,426

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,243,127
2 <sup>nd</sup> Fiscal Year	2,138,390
3 <sup>rd</sup> Fiscal Year	1,802,141
4 <sup>th</sup> Fiscal Year	3,931,351
5 <sup>th</sup> Fiscal Year	1,477,415
Thereafter	0
Total	\$ 11,592,426

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3451: Black Butte School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00154708%

Employer's proportionate share at MD 0.00270739%

Employer's proportionate share of system NPL/(A) at prior MD \$ 185,131

**Employer's proportionate share of system NPL/(A) at MD \$ 414,556**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 735,179

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 146,209

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 62,550

▪ Net amortization of employer-specific deferred amounts from:  
     ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,376  
     ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 25,658

**Employer's Total Pension Expense/(Income) \$ 90,584**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,123	\$ 2,585
Changes of assumptions	\$ 65,046	\$ 594
Net difference between projected and actual earnings on investments	\$ 0	\$ 74,115
Changes in proportionate share	\$ 180,882	\$ 118,503
Differences between employer contributions and employer's proportionate share of system contributions	\$ 114,362	\$ 38,926
Total (prior to post-MD contributions)	\$ 380,413	\$ 234,723
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 145,690

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 42,351
2 <sup>nd</sup> Fiscal Year	25,435
3 <sup>rd</sup> Fiscal Year	(1,390)
4 <sup>th</sup> Fiscal Year	64,151
5 <sup>th</sup> Fiscal Year	15,142
Thereafter	0
Total	\$ 145,690

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3453: Josephine County School District Cu

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3454: Grants Pass School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.41228982%  
Employer's proportionate share at MD 0.39763541%

Employer's proportionate share of system NPL/(A) at prior MD \$ 49,336,578  
**Employer's proportionate share of system NPL/(A) at MD \$ 60,885,959**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 107,975,982  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 21,473,784

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,186,684  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,399,821)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 133,590

**Employer's Total Pension Expense/(Income) \$ 6,920,453**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,955,522	\$ 379,696
Changes of assumptions	\$ 9,553,336	\$ 87,279
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,885,232
Changes in proportionate share	\$ 148,606	\$ 6,524,405
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,945,996	\$ 4,315,579
Total (prior to post-MD contributions)	\$ 14,603,460	\$ 22,192,191
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,588,731)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,454,341)
2 <sup>nd</sup> Fiscal Year	(3,229,345)
3 <sup>rd</sup> Fiscal Year	(6,160,394)
4 <sup>th</sup> Fiscal Year	3,822,861
5 <sup>th</sup> Fiscal Year	(567,512)
Thereafter	0
Total	\$ (7,588,731)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3455: Klamath Falls School District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3456: Klamath County School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.41992040%

Employer's proportionate share at MD 0.42510282%

Employer's proportionate share of system NPL/(A) at prior MD \$ 50,249,690

**Employer's proportionate share of system NPL/(A) at MD \$ 65,091,771**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 115,434,625

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 22,957,126

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,821,272

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,937,332)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 138,870

**Employer's Total Pension Expense/(Income) \$ 8,022,810**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,159,680	\$ 405,924
Changes of assumptions	\$ 10,213,251	\$ 93,308
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,637,149
Changes in proportionate share	\$ 934,088	\$ 3,707,230
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,866,328	\$ 5,003,530
Total (prior to post-MD contributions)	\$ 17,173,347	\$ 20,847,141
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,673,794)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (676,688)
2 <sup>nd</sup> Fiscal Year	(2,453,855)
3 <sup>rd</sup> Fiscal Year	(5,281,883)
4 <sup>th</sup> Fiscal Year	5,034,593
5 <sup>th</sup> Fiscal Year	(295,963)
Thereafter	0
Total	\$ (3,673,794)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3457: Klamath Falls City Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.19545102%  
Employer's proportionate share at MD 0.18249649%

Employer's proportionate share of system NPL/(A) at prior MD \$ 23,388,607  
**Employer's proportionate share of system NPL/(A) at MD \$ 27,943,874**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 49,556,044  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,855,486

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,216,268  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,465,433)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 191,271

**Employer's Total Pension Expense/(Income) \$ 2,942,106**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,356,450	\$ 174,263
Changes of assumptions	\$ 4,384,545	\$ 40,057
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,995,824
Changes in proportionate share	\$ 312,017	\$ 3,250,000
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,149,287	\$ 1,951,311
Total (prior to post-MD contributions)	\$ 7,202,299	\$ 10,411,455
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,209,156)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (747,270)
2 <sup>nd</sup> Fiscal Year	(1,257,090)
3 <sup>rd</sup> Fiscal Year	(2,585,426)
4 <sup>th</sup> Fiscal Year	1,732,625
5 <sup>th</sup> Fiscal Year	(351,997)
Thereafter	0
Total	\$ (3,209,156)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3460: Union School District 5

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3461: Lake County School District 7

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.05148312%  
Employer's proportionate share at MD 0.02238445%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,160,717  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,427,508**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,078,390
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,208,843

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 517,154
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,055,026)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,086,303

**Employer's Total Pension Expense/(Income) \$ 1,548,431**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 166,378	\$ 21,375
Changes of assumptions	\$ 537,795	\$ 4,913
Net difference between projected and actual earnings on investments	\$ 0	\$ 612,772
Changes in proportionate share	\$ 257,490	\$ 4,310,445
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,933,869	\$ 0
Total (prior to post-MD contributions)	\$ 9,895,532	\$ 4,949,505
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,946,027

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,120,830
2 <sup>nd</sup> Fiscal Year	1,034,749
3 <sup>rd</sup> Fiscal Year	905,493
4 <sup>th</sup> Fiscal Year	1,373,775
5 <sup>th</sup> Fiscal Year	511,179
Thereafter	0
Total	\$ 4,946,027

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3462: Paisley School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01110692%  
Employer's proportionate share at MD 0.01015000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,329,107  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,554,169**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,756,184  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 548,138

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 234,498  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (38,108)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 47,712

**Employer's Total Pension Expense/(Income) \$ 244,102**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 75,442	\$ 9,692
Changes of assumptions	\$ 243,857	\$ 2,228
Net difference between projected and actual earnings on investments	\$ 0	\$ 277,855
Changes in proportionate share	\$ 51,534	\$ 313,842
Differences between employer contributions and employer's proportionate share of system contributions	\$ 197,728	\$ 116,179
Total (prior to post-MD contributions)	\$ 568,561	\$ 719,796
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (151,235)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,505
2 <sup>nd</sup> Fiscal Year	(55,035)
3 <sup>rd</sup> Fiscal Year	(158,207)
4 <sup>th</sup> Fiscal Year	81,372
5 <sup>th</sup> Fiscal Year	(23,870)
Thereafter	0
Total	\$ (151,235)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3463: North Lake School District 14

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01485647%

Employer's proportionate share at MD 0.01742915%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,777,796

**Employer's proportionate share of system NPL/(A) at MD \$ 2,668,753**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,732,802

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 941,239

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 402,671

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (19,043)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 87,360

**Employer's Total Pension Expense/(Income) \$ 470,988**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 129,546	\$ 16,643
Changes of assumptions	\$ 418,742	\$ 3,826
Net difference between projected and actual earnings on investments	\$ 0	\$ 477,121
Changes in proportionate share	\$ 387,320	\$ 304,149
Differences between employer contributions and employer's proportionate share of system contributions	\$ 386,536	\$ 208,361
Total (prior to post-MD contributions)	\$ 1,322,144	\$ 1,010,100
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 312,044

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 102,944
2 <sup>nd</sup> Fiscal Year	7,576
3 <sup>rd</sup> Fiscal Year	(110,388)
4 <sup>th</sup> Fiscal Year	289,991
5 <sup>th</sup> Fiscal Year	21,921
Thereafter	0
Total	\$ 312,044

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3464: Plush School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00113043%  
Employer's proportionate share at MD 0.00119983%

Employer's proportionate share of system NPL/(A) at prior MD \$ 135,273  
**Employer's proportionate share of system NPL/(A) at MD \$ 183,718**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 325,808  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 64,795

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 27,720  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,153)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,516  
**Employer's Total Pension Expense/(Income) \$ 23,083**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,918	\$ 1,146
Changes of assumptions	\$ 28,826	\$ 263
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,845
Changes in proportionate share	\$ 10,530	\$ 20,170
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,638	\$ 11,936
Total (prior to post-MD contributions)	\$ 59,912	\$ 66,360
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,448)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (6,083)
2 <sup>nd</sup> Fiscal Year	(5,285)
3 <sup>rd</sup> Fiscal Year	(11,788)
4 <sup>th</sup> Fiscal Year	16,570
5 <sup>th</sup> Fiscal Year	137
Thereafter	0
Total	\$ (6,448)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3465: Adel School District 21

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00073069%  
Employer's proportionate share at MD 0.00075254%

Employer's proportionate share of system NPL/(A) at prior MD \$ 87,438  
**Employer's proportionate share of system NPL/(A) at MD \$ 115,229**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 204,349  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 40,640

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,386  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,544)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,776

**Employer's Total Pension Expense/(Income) \$ 4,618**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,593	\$ 719
Changes of assumptions	\$ 18,080	\$ 165
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,601
Changes in proportionate share	\$ 5,582	\$ 42,811
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,998	\$ 4,073
Total (prior to post-MD contributions)	\$ 35,253	\$ 68,369
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (33,116)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (9,947)
2 <sup>nd</sup> Fiscal Year	(14,444)
3 <sup>rd</sup> Fiscal Year	(16,350)
4 <sup>th</sup> Fiscal Year	7,490
5 <sup>th</sup> Fiscal Year	137
Thereafter	0
Total	\$ (33,116)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3470: Pleasant Hill School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.05259071%

Employer's proportionate share at MD 0.05195295%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,293,257

**Employer's proportionate share of system NPL/(A) at MD \$ 7,955,039**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,107,574

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,805,652

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,200,284

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (283,979)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 73,786

**Employer's Total Pension Expense/(Income) \$ 990,091**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 386,153	\$ 49,609
Changes of assumptions	\$ 1,248,189	\$ 11,403
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,422,207
Changes in proportionate share	\$ 47,310	\$ 719,680
Differences between employer contributions and employer's proportionate share of system contributions	\$ 408,452	\$ 571,114
Total (prior to post-MD contributions)	\$ 2,090,104	\$ 2,774,013
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (683,909)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (91,116)
2 <sup>nd</sup> Fiscal Year	(328,330)
3 <sup>rd</sup> Fiscal Year	(747,870)
4 <sup>th</sup> Fiscal Year	538,929
5 <sup>th</sup> Fiscal Year	(55,523)
Thereafter	0
Total	\$ (683,909)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3473: Eugene School District 4J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.98820421%  
Employer's proportionate share at MD 0.96785523%

Employer's proportionate share of system NPL/(A) at prior MD \$ 118,253,258  
**Employer's proportionate share of system NPL/(A) at MD \$ 148,198,054**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 262,816,430
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 52,267,766

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,360,635
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,225,438)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,218,227)

**Employer's Total Pension Expense/(Income) \$ 15,916,970**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,193,820	\$ 924,190
Changes of assumptions	\$ 23,253,076	\$ 212,441
Net difference between projected and actual earnings on investments	\$ 0	\$ 26,494,945
Changes in proportionate share	\$ 0	\$ 11,114,188
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,995,446	\$ 13,737,039
Total (prior to post-MD contributions)	\$ 32,442,342	\$ 52,482,803
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,040,461)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (4,369,023)
2 <sup>nd</sup> Fiscal Year	(7,784,701)
3 <sup>rd</sup> Fiscal Year	(15,406,156)
4 <sup>th</sup> Fiscal Year	8,955,391
5 <sup>th</sup> Fiscal Year	(1,435,973)
Thereafter	0
Total	\$ (20,040,461)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3487: Springfield School District 19

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.53884799%  
Employer's proportionate share at MD 0.22201616%

Employer's proportionate share of system NPL/(A) at prior MD \$ 64,481,136  
**Employer's proportionate share of system NPL/(A) at MD \$ 33,995,129**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 60,287,420  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,989,695

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,129,303  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,130,831)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,111,931

**Employer's Total Pension Expense/(Income) \$ 12,110,403**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,650,189	\$ 212,000
Changes of assumptions	\$ 5,334,019	\$ 48,732
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,077,671
Changes in proportionate share	\$ 1,081,464	\$ 44,762,271
Differences between employer contributions and employer's proportionate share of system contributions	\$ 81,354,887	\$ 1,503,538
Total (prior to post-MD contributions)	\$ 89,420,559	\$ 52,604,212
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 36,816,347

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 7,541,274
2 <sup>nd</sup> Fiscal Year	7,684,304
3 <sup>rd</sup> Fiscal Year	5,944,125
4 <sup>th</sup> Fiscal Year	11,353,700
5 <sup>th</sup> Fiscal Year	4,292,945
Thereafter	0
Total	\$ 36,816,347

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3494: Fern Ridge School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.05660650%

Employer's proportionate share at MD 0.05373647%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,773,805

**Employer's proportionate share of system NPL/(A) at MD \$ 8,228,132**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,591,880
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,901,968

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,241,489
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (138,563)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (431,081)

**Employer's Total Pension Expense/(Income) \$ 671,845**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 399,409	\$ 51,312
Changes of assumptions	\$ 1,291,038	\$ 11,795
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,471,031
Changes in proportionate share	\$ 123,520	\$ 624,502
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,332,118
Total (prior to post-MD contributions)	\$ 1,813,967	\$ 3,490,758
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,676,791)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (433,341)
2 <sup>nd</sup> Fiscal Year	(527,576)
3 <sup>rd</sup> Fiscal Year	(965,589)
4 <sup>th</sup> Fiscal Year	382,662
5 <sup>th</sup> Fiscal Year	(132,946)
Thereafter	0
Total	\$ (1,676,791)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3498: Mapleton School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01645885%  
Employer's proportionate share at MD 0.01554734%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,969,545  
**Employer's proportionate share of system NPL/(A) at MD \$ 2,380,610**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,221,805  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 839,614

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 359,195  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (106,711)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 23,055  
**Employer's Total Pension Expense/(Income) \$ 275,539**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 115,559	\$ 14,846
Changes of assumptions	\$ 373,531	\$ 3,413
Net difference between projected and actual earnings on investments	\$ 0	\$ 425,607
Changes in proportionate share	\$ 39,988	\$ 221,262
Differences between employer contributions and employer's proportionate share of system contributions	\$ 123,091	\$ 176,659
Total (prior to post-MD contributions)	\$ 652,169	\$ 841,787
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (189,618)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (14,449)
2 <sup>nd</sup> Fiscal Year	(84,722)
3 <sup>rd</sup> Fiscal Year	(213,410)
4 <sup>th</sup> Fiscal Year	151,186
5 <sup>th</sup> Fiscal Year	(28,223)
Thereafter	0
Total	\$ (189,618)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3502: Creswell School District 40

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.07261403%  
Employer's proportionate share at MD 0.06611689%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,689,343  
**Employer's proportionate share of system NPL/(A) at MD \$ 10,123,822**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,953,723  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,570,557

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,527,517  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (410,744)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (150,534)

**Employer's Total Pension Expense/(Income) \$ 966,239**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 491,430	\$ 63,134
Changes of assumptions	\$ 1,588,482	\$ 14,512
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,809,944
Changes in proportionate share	\$ 87,086	\$ 1,160,428
Differences between employer contributions and employer's proportionate share of system contributions	\$ 113,183	\$ 902,418
Total (prior to post-MD contributions)	\$ 2,280,181	\$ 3,950,436
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,670,255)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (382,816)
2 <sup>nd</sup> Fiscal Year	(559,028)
3 <sup>rd</sup> Fiscal Year	(1,070,446)
4 <sup>th</sup> Fiscal Year	514,599
5 <sup>th</sup> Fiscal Year	(172,563)
Thereafter	0
Total	\$ (1,670,255)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3506: South Lane School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.09854001%  
Employer's proportionate share at MD 0.04136532%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,791,770  
**Employer's proportionate share of system NPL/(A) at MD \$ 6,333,860**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,232,554  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,233,880

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 955,675  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,398,448)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,869,018

**Employer's Total Pension Expense/(Income) \$ 2,426,245**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 307,458	\$ 39,499
Changes of assumptions	\$ 993,817	\$ 9,080
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,132,372
Changes in proportionate share	\$ 1,546,876	\$ 11,914,703
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,032,568	\$ 1,296,029
Total (prior to post-MD contributions)	\$ 23,880,719	\$ 14,391,683
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,489,036

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,572,892
2 <sup>nd</sup> Fiscal Year	1,941,284
3 <sup>rd</sup> Fiscal Year	1,460,983
4 <sup>th</sup> Fiscal Year	3,033,023
5 <sup>th</sup> Fiscal Year	1,480,855
Thereafter	0
Total	\$ 9,489,036

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3510: Bethel School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.33451783%  
Employer's proportionate share at MD 0.11863891%

Employer's proportionate share of system NPL/(A) at prior MD \$ 40,030,009  
**Employer's proportionate share of system NPL/(A) at MD \$ 18,165,997**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 32,215,825  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,406,940

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,740,949  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,530,481)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,508,263

**Employer's Total Pension Expense/(Income) \$ 7,718,731**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 881,813	\$ 113,287
Changes of assumptions	\$ 2,850,343	\$ 26,041
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,247,729
Changes in proportionate share	\$ 0	\$ 33,104,347
Differences between employer contributions and employer's proportionate share of system contributions	\$ 58,422,848	\$ 0
Total (prior to post-MD contributions)	\$ 62,155,004	\$ 36,491,404
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 25,663,600

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 5,234,697
2 <sup>nd</sup> Fiscal Year	5,095,811
3 <sup>rd</sup> Fiscal Year	4,759,642
4 <sup>th</sup> Fiscal Year	7,612,263
5 <sup>th</sup> Fiscal Year	2,961,188
Thereafter	0
Total	\$ 25,663,600

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3517: Crow-Applegate-Lorane District 66

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.02147470%

Employer's proportionate share at MD 0.02077755%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,569,766

**Employer's proportionate share of system NPL/(A) at MD \$ 3,181,460**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,642,044

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,122,065

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 480,030

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (158,083)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,848

**Employer's Total Pension Expense/(Income) \$ 326,795**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 154,434	\$ 19,840
Changes of assumptions	\$ 499,188	\$ 4,561
Net difference between projected and actual earnings on investments	\$ 0	\$ 568,783
Changes in proportionate share	\$ 62,907	\$ 474,667
Differences between employer contributions and employer's proportionate share of system contributions	\$ 92,913	\$ 224,507
Total (prior to post-MD contributions)	\$ 809,442	\$ 1,292,358
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (482,916)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (115,900)
2 <sup>nd</sup> Fiscal Year	(233,635)
3 <sup>rd</sup> Fiscal Year	(320,503)
4 <sup>th</sup> Fiscal Year	214,970
5 <sup>th</sup> Fiscal Year	(27,847)
Thereafter	0
Total	\$ (482,916)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3519: McKenzie School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.02060708%

Employer's proportionate share at MD 0.02068094%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,465,942

**Employer's proportionate share of system NPL/(A) at MD \$ 3,166,667**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,615,810
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,116,847

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 477,798
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (61,912)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,991)

**Employer's Total Pension Expense/(Income) \$ 407,895**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 153,716	\$ 19,748
Changes of assumptions	\$ 496,867	\$ 4,539
Net difference between projected and actual earnings on investments	\$ 0	\$ 566,139
Changes in proportionate share	\$ 86,881	\$ 101,595
Differences between employer contributions and employer's proportionate share of system contributions	\$ 90,507	\$ 231,338
Total (prior to post-MD contributions)	\$ 827,971	\$ 923,359
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (95,388)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (10,783)
2 <sup>nd</sup> Fiscal Year	(50,483)
3 <sup>rd</sup> Fiscal Year	(248,584)
4 <sup>th</sup> Fiscal Year	232,022
5 <sup>th</sup> Fiscal Year	(17,559)
Thereafter	0
Total	\$ (95,388)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3520: Junction City School District 69

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.04853142%

Employer's proportionate share at MD 0.05340423%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,807,503

**Employer's proportionate share of system NPL/(A) at MD \$ 8,177,259**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,501,662

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,884,026

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,233,813

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,428,728)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,844,806

**Employer's Total Pension Expense/(Income) \$ 2,649,891**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 396,940	\$ 50,995
Changes of assumptions	\$ 1,283,056	\$ 11,722
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,461,936
Changes in proportionate share	\$ 667,436	\$ 2,451,327
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,867,148	\$ 581,625
Total (prior to post-MD contributions)	\$ 6,214,580	\$ 4,557,605
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,656,975

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,583,386
2 <sup>nd</sup> Fiscal Year	79,974
3 <sup>rd</sup> Fiscal Year	(706,988)
4 <sup>th</sup> Fiscal Year	672,934
5 <sup>th</sup> Fiscal Year	27,670
Thereafter	0
Total	\$ 1,656,975

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3522: Lowell School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.03021242%  
Employer's proportionate share at MD 0.02860710%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,615,363  
**Employer's proportionate share of system NPL/(A) at MD \$ 4,380,321**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,768,120  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,544,889

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 660,918  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 75,713  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (24,187)  
**Employer's Total Pension Expense/(Income) \$ 712,444**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 212,629	\$ 27,316
Changes of assumptions	\$ 687,296	\$ 6,279
Net difference between projected and actual earnings on investments	\$ 0	\$ 783,117
Changes in proportionate share	\$ 318,187	\$ 347,278
Differences between employer contributions and employer's proportionate share of system contributions	\$ 41,026	\$ 349,476
Total (prior to post-MD contributions)	\$ 1,259,138	\$ 1,513,466
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (254,328)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 84,730
2 <sup>nd</sup> Fiscal Year	(96,084)
3 <sup>rd</sup> Fiscal Year	(436,283)
4 <sup>th</sup> Fiscal Year	244,843
5 <sup>th</sup> Fiscal Year	(51,535)
Thereafter	0
Total	\$ (254,328)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3524: Oakridge School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.03330476%  
Employer's proportionate share at MD 0.01374485%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,985,407  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,104,612**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,732,348  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 742,273

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 317,551  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (848,380)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,333,309

**Employer's Total Pension Expense/(Income)** **\$ 802,480**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 102,162	\$ 13,125
Changes of assumptions	\$ 330,225	\$ 3,017
Net difference between projected and actual earnings on investments	\$ 0	\$ 376,264
Changes in proportionate share	\$ 9,681	\$ 3,436,374
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,751,994	\$ 0
Total (prior to post-MD contributions)	\$ 6,194,062	\$ 3,828,780
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,365,282

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 465,158
2 <sup>nd</sup> Fiscal Year	403,322
3 <sup>rd</sup> Fiscal Year	378,114
4 <sup>th</sup> Fiscal Year	794,085
5 <sup>th</sup> Fiscal Year	324,603
Thereafter	0
Total	\$ 2,365,282

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3527: Marcola School District 79

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02696370%  
Employer's proportionate share at MD 0.02529251%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,226,606  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,872,791**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,868,059  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,365,889

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 584,340  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 143,069  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 23,514  
**Employer's Total Pension Expense/(Income) \$ 750,923**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 187,993	\$ 24,151
Changes of assumptions	\$ 607,662	\$ 5,552
Net difference between projected and actual earnings on investments	\$ 0	\$ 692,380
Changes in proportionate share	\$ 523,891	\$ 230,075
Differences between employer contributions and employer's proportionate share of system contributions	\$ 147,054	\$ 289,611
Total (prior to post-MD contributions)	\$ 1,466,600	\$ 1,241,769
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 224,831

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 197,465
2 <sup>nd</sup> Fiscal Year	58,562
3 <sup>rd</sup> Fiscal Year	(247,891)
4 <sup>th</sup> Fiscal Year	265,719
5 <sup>th</sup> Fiscal Year	(49,024)
Thereafter	0
Total	\$ 224,831

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3533: Triangle Lake Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01900725%

Employer's proportionate share at MD 0.01740170%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,274,499

**Employer's proportionate share of system NPL/(A) at MD \$ 2,664,549**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,725,348

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 939,756

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 402,036

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (158,610)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 30,868

**Employer's Total Pension Expense/(Income) \$ 274,294**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 129,342	\$ 16,617
Changes of assumptions	\$ 418,082	\$ 3,820
Net difference between projected and actual earnings on investments	\$ 0	\$ 476,370
Changes in proportionate share	\$ 37,118	\$ 439,855
Differences between employer contributions and employer's proportionate share of system contributions	\$ 98,512	\$ 91,991
Total (prior to post-MD contributions)	\$ 683,054	\$ 1,028,653
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (345,599)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (58,545)
2 <sup>nd</sup> Fiscal Year	(152,261)
3 <sup>rd</sup> Fiscal Year	(270,856)
4 <sup>th</sup> Fiscal Year	164,808
5 <sup>th</sup> Fiscal Year	(28,744)
Thereafter	0
Total	\$ (345,599)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3537: Siuslaw School District 97J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.06100091%

Employer's proportionate share at MD 0.07096546%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,299,662

**Employer's proportionate share of system NPL/(A) at MD \$ 10,866,236**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,270,329

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,832,398

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,639,535

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 126,826
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (530,379)

**Employer's Total Pension Expense/(Income) \$ 1,235,982**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 527,468	\$ 67,764
Changes of assumptions	\$ 1,704,971	\$ 15,577
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,942,673
Changes in proportionate share	\$ 1,563,423	\$ 387,008
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,735,481
Total (prior to post-MD contributions)	\$ 3,795,862	\$ 4,148,503
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (352,641)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (272,675)
2 <sup>nd</sup> Fiscal Year	(256,475)
3 <sup>rd</sup> Fiscal Year	(779,528)
4 <sup>th</sup> Fiscal Year	938,575
5 <sup>th</sup> Fiscal Year	17,463
Thereafter	0
Total	\$ (352,641)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3579: Lincoln County School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.03377071%

Employer's proportionate share at MD 0.06790750%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,041,165

**Employer's proportionate share of system NPL/(A) at MD \$ 10,398,001**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,439,955

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,667,256

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,568,886

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,580,807

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,025,122)

**Employer's Total Pension Expense/(Income) \$ 2,124,571**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 504,739	\$ 64,844
Changes of assumptions	\$ 1,631,503	\$ 14,905
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,858,961
Changes in proportionate share	\$ 9,390,606	\$ 5,449,327
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,266,356
Total (prior to post-MD contributions)	\$ 11,526,848	\$ 10,654,393
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 872,455

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 99,641
2 <sup>nd</sup> Fiscal Year	549,041
3 <sup>rd</sup> Fiscal Year	(1,003,389)
4 <sup>th</sup> Fiscal Year	928,487
5 <sup>th</sup> Fiscal Year	298,674
Thereafter	0
Total	\$ 872,455

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3582: Linn County School District 5

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3603: Hamilton Creek School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 330

**Employer's Total Pension Expense/(Income) \$ 330**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,250	\$ 0
Total (prior to post-MD contributions)	\$ 1,250	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,250

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 330
2 <sup>nd</sup> Fiscal Year	330
3 <sup>rd</sup> Fiscal Year	255
4 <sup>th</sup> Fiscal Year	223
5 <sup>th</sup> Fiscal Year	112
Thereafter	0
Total	\$ 1,250

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3610: Harrisburg Elementary School District 42J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3613: Harris School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3615: Central Linn School District 552C

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.04253938%

Employer's proportionate share at MD 0.04090592%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,090,466

**Employer's proportionate share of system NPL/(A) at MD \$ 6,263,517**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,107,806

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,209,071

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 945,061

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (349,675)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (17,344)

**Employer's Total Pension Expense/(Income) \$ 578,042**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 304,043	\$ 39,060
Changes of assumptions	\$ 982,780	\$ 8,979
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,119,796
Changes in proportionate share	\$ 0	\$ 748,519
Differences between employer contributions and employer's proportionate share of system contributions	\$ 160,403	\$ 446,281
Total (prior to post-MD contributions)	\$ 1,447,226	\$ 2,362,635
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (915,409)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (238,798)
2 <sup>nd</sup> Fiscal Year	(342,412)
3 <sup>rd</sup> Fiscal Year	(652,485)
4 <sup>th</sup> Fiscal Year	378,838
5 <sup>th</sup> Fiscal Year	(60,552)
Thereafter	0
Total	\$ (915,409)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3618: Sweet Home School District 55

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.07435765%

Employer's proportionate share at MD 0.07839849%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,897,993

**Employer's proportionate share of system NPL/(A) at MD \$ 12,004,382**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,288,733

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,233,809

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,811,263

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 421,311

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (939,805)

**Employer's Total Pension Expense/(Income) \$ 1,292,769**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 582,716	\$ 74,862
Changes of assumptions	\$ 1,883,552	\$ 17,208
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,146,151
Changes in proportionate share	\$ 1,900,787	\$ 879,411
Differences between employer contributions and employer's proportionate share of system contributions	\$ 92,385	\$ 2,879,782
Total (prior to post-MD contributions)	\$ 4,459,440	\$ 5,997,414
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,537,974)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (361,772)
2 <sup>nd</sup> Fiscal Year	(288,413)
3 <sup>rd</sup> Fiscal Year	(1,321,986)
4 <sup>th</sup> Fiscal Year	577,466
5 <sup>th</sup> Fiscal Year	(143,269)
Thereafter	0
Total	\$ (1,537,974)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3626: Wyatt School District 63Cj

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3647: Scio School District 95C

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.03327117%  
Employer's proportionate share at MD 0.03445149%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,981,388  
**Employer's proportionate share of system NPL/(A) at MD \$ 5,275,214**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,355,136  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,860,508

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 795,943  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (418,858)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 406,490  
**Employer's Total Pension Expense/(Income) \$ 783,575**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 256,069	\$ 32,897
Changes of assumptions	\$ 827,710	\$ 7,562
Net difference between projected and actual earnings on investments	\$ 0	\$ 943,106
Changes in proportionate share	\$ 162,682	\$ 960,415
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,609,353	\$ 401,172
Total (prior to post-MD contributions)	\$ 2,855,814	\$ 2,345,152
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 510,662

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 92,017
2 <sup>nd</sup> Fiscal Year	46,524
3 <sup>rd</sup> Fiscal Year	(146,147)
4 <sup>th</sup> Fiscal Year	533,183
5 <sup>th</sup> Fiscal Year	(14,915)
Thereafter	0
Total	\$ 510,662

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3665: Santiam Canyon School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.03026495%  
Employer's proportionate share at MD 0.03003241%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,621,649  
**Employer's proportionate share of system NPL/(A) at MD \$ 4,598,565**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,155,156  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,621,861

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 693,847  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 313,238  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (360,589)  
**Employer's Total Pension Expense/(Income) \$ 646,496**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 223,223	\$ 28,677
Changes of assumptions	\$ 721,540	\$ 6,592
Net difference between projected and actual earnings on investments	\$ 0	\$ 822,134
Changes in proportionate share	\$ 745,067	\$ 136,011
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,027,039
Total (prior to post-MD contributions)	\$ 1,689,830	\$ 2,020,453
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (330,623)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (48,095)
2 <sup>nd</sup> Fiscal Year	(74,345)
3 <sup>rd</sup> Fiscal Year	(403,933)
4 <sup>th</sup> Fiscal Year	261,821
5 <sup>th</sup> Fiscal Year	(66,072)
Thereafter	0
Total	\$ (330,623)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3676: Harrisburg High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3684: Ontario School District 8C

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.12944903%  
Employer's proportionate share at MD 0.14106588%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,490,492  
**Employer's proportionate share of system NPL/(A) at MD \$ 21,600,017**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 38,305,761  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,618,080

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,259,085  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 97,997  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (695,052)

**Employer's Total Pension Expense/(Income) \$ 2,662,030**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,048,507	\$ 134,702
Changes of assumptions	\$ 3,389,159	\$ 30,963
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,861,665
Changes in proportionate share	\$ 1,685,208	\$ 155,792
Differences between employer contributions and employer's proportionate share of system contributions	\$ 85,788	\$ 2,805,392
Total (prior to post-MD contributions)	\$ 6,208,662	\$ 6,988,514
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (779,852)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (148,602)
2 <sup>nd</sup> Fiscal Year	(564,663)
3 <sup>rd</sup> Fiscal Year	(1,708,495)
4 <sup>th</sup> Fiscal Year	1,697,187
5 <sup>th</sup> Fiscal Year	(55,279)
Thereafter	0
Total	\$ (779,852)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3687: Juntura Grade School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00060106%

Employer's proportionate share at MD 0.00077857%

Employer's proportionate share of system NPL/(A) at prior MD \$ 71,926

**Employer's proportionate share of system NPL/(A) at MD \$ 119,215**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 211,417
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 42,046

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,988
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,479)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,619)

**Employer's Total Pension Expense/(Income) \$ 13,890**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,787	\$ 743
Changes of assumptions	\$ 18,705	\$ 171
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,313
Changes in proportionate share	\$ 79,810	\$ 58,985
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,849	\$ 13,578
Total (prior to post-MD contributions)	\$ 108,151	\$ 94,790
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,361

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (6,456)
2 <sup>nd</sup> Fiscal Year	(5,672)
3 <sup>rd</sup> Fiscal Year	3,942
4 <sup>th</sup> Fiscal Year	19,768
5 <sup>th</sup> Fiscal Year	1,778
Thereafter	0
Total	\$ 13,361

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3689: Vale School District 15

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 336

**Employer's Total Pension Expense/(Income) \$ 336**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,088	\$ 0
Total (prior to post-MD contributions)	\$ 1,088	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,088

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 336
2 <sup>nd</sup> Fiscal Year	336
3 <sup>rd</sup> Fiscal Year	200
4 <sup>th</sup> Fiscal Year	144
5 <sup>th</sup> Fiscal Year	72
Thereafter	0
Total	\$ 1,088

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3694: Nyssa School District 26

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.07872487%  
Employer's proportionate share at MD 0.08264740%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,420,596  
**Employer's proportionate share of system NPL/(A) at MD \$ 12,654,975**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,442,504  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,463,266

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,909,426  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (134,339)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 52,862

**Employer's Total Pension Expense/(Income) \$ 1,827,949**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 614,297	\$ 78,919
Changes of assumptions	\$ 1,985,634	\$ 18,141
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,262,465
Changes in proportionate share	\$ 640,956	\$ 510,661
Differences between employer contributions and employer's proportionate share of system contributions	\$ 499,875	\$ 886,871
Total (prior to post-MD contributions)	\$ 3,740,762	\$ 3,757,057
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,295)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 133,223
2 <sup>nd</sup> Fiscal Year	(275,324)
3 <sup>rd</sup> Fiscal Year	(924,306)
4 <sup>th</sup> Fiscal Year	1,060,888
5 <sup>th</sup> Fiscal Year	(10,775)
Thereafter	0
Total	\$ (16,295)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3696: Annex Elementary School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00711488%

Employer's proportionate share at MD 0.00711230%

Employer's proportionate share of system NPL/(A) at prior MD \$ 851,401

**Employer's proportionate share of system NPL/(A) at MD \$ 1,089,036**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,931,311
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 384,091

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 164,317
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 82,817
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,009

**Employer's Total Pension Expense/(Income) \$ 267,143**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 52,864	\$ 6,791
Changes of assumptions	\$ 170,876	\$ 1,561
Net difference between projected and actual earnings on investments	\$ 0	\$ 194,699
Changes in proportionate share	\$ 96,828	\$ 1,546
Differences between employer contributions and employer's proportionate share of system contributions	\$ 115,788	\$ 99,121
Total (prior to post-MD contributions)	\$ 436,356	\$ 303,718
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 132,638

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 98,215
2 <sup>nd</sup> Fiscal Year	10,893
3 <sup>rd</sup> Fiscal Year	(60,571)
4 <sup>th</sup> Fiscal Year	91,011
5 <sup>th</sup> Fiscal Year	(6,910)
Thereafter	0
Total	\$ 132,638

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3707: Adrian School District 61

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01710253%

Employer's proportionate share at MD 0.01866680%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,046,571

**Employer's proportionate share of system NPL/(A) at MD \$ 2,858,262**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,068,880

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,008,076

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 431,264

▪ Net amortization of employer-specific deferred amounts from:  
     ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (56,966)  
     ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 49,253

**Employer's Total Pension Expense/(Income) \$ 423,551**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 138,746	\$ 17,825
Changes of assumptions	\$ 448,477	\$ 4,097
Net difference between projected and actual earnings on investments	\$ 0	\$ 511,002
Changes in proportionate share	\$ 228,473	\$ 273,944
Differences between employer contributions and employer's proportionate share of system contributions	\$ 181,545	\$ 190,888
Total (prior to post-MD contributions)	\$ 997,241	\$ 997,756
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (515)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 7,680
2 <sup>nd</sup> Fiscal Year	(47,671)
3 <sup>rd</sup> Fiscal Year	(214,830)
4 <sup>th</sup> Fiscal Year	245,366
5 <sup>th</sup> Fiscal Year	8,940
Thereafter	0
Total	\$ (515)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3709: Harper School District 66

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01005228%  
Employer's proportionate share at MD 0.00971306%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,202,904  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,487,264**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,637,535  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 524,541

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 224,404  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (31,851)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,968

**Employer's Total Pension Expense/(Income) \$ 199,521**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 72,195	\$ 9,275
Changes of assumptions	\$ 233,360	\$ 2,132
Net difference between projected and actual earnings on investments	\$ 0	\$ 265,894
Changes in proportionate share	\$ 2,838	\$ 119,495
Differences between employer contributions and employer's proportionate share of system contributions	\$ 81,928	\$ 135,433
Total (prior to post-MD contributions)	\$ 390,321	\$ 532,229
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (141,908)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (25,697)
2 <sup>nd</sup> Fiscal Year	(60,850)
3 <sup>rd</sup> Fiscal Year	(134,050)
4 <sup>th</sup> Fiscal Year	95,550
5 <sup>th</sup> Fiscal Year	(16,862)
Thereafter	0
Total	\$ (141,908)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3712: W W Jones School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00122897%  
Employer's proportionate share at MD 0.00134474%

Employer's proportionate share of system NPL/(A) at prior MD \$ 147,064  
**Employer's proportionate share of system NPL/(A) at MD \$ 205,907**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 365,158  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 72,621

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 31,068  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,494)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,385)

**Employer's Total Pension Expense/(Income) \$ 19,189**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,995	\$ 1,284
Changes of assumptions	\$ 32,308	\$ 295
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,812
Changes in proportionate share	\$ 15,857	\$ 20,813
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,983	\$ 16,247
Total (prior to post-MD contributions)	\$ 63,143	\$ 75,451
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,308)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (4,809)
2 <sup>nd</sup> Fiscal Year	(7,778)
3 <sup>rd</sup> Fiscal Year	(17,776)
4 <sup>th</sup> Fiscal Year	17,288
5 <sup>th</sup> Fiscal Year	767
Thereafter	0
Total	\$ (12,308)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3715: Vale High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3720: Silverton RFD

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3727: Aumsville Elementary

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3729: Jefferson School District 14Cj

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.03098609%

Employer's proportionate share at MD 0.03296378%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,707,944

**Employer's proportionate share of system NPL/(A) at MD \$ 5,047,416**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,951,156

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,780,166

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 761,572

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (132,326)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (418,254)

**Employer's Total Pension Expense/(Income) \$ 210,992**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 245,011	\$ 31,477
Changes of assumptions	\$ 791,967	\$ 7,235
Net difference between projected and actual earnings on investments	\$ 0	\$ 902,380
Changes in proportionate share	\$ 306,188	\$ 834,056
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,123,332
Total (prior to post-MD contributions)	\$ 1,343,166	\$ 2,898,480
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,555,314)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (558,571)
2 <sup>nd</sup> Fiscal Year	(542,972)
3 <sup>rd</sup> Fiscal Year	(669,661)
4 <sup>th</sup> Fiscal Year	264,057
5 <sup>th</sup> Fiscal Year	(48,167)
Thereafter	0
Total	\$ (1,555,314)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3730: North Marion School District 15

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.08030562%

Employer's proportionate share at MD 0.04251060%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,609,756

**Employer's proportionate share of system NPL/(A) at MD \$ 6,509,226**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,543,549

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,295,730

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 982,135

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,443,126)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,237,665

**Employer's Total Pension Expense/(Income) \$ 1,776,674**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 315,970	\$ 40,593
Changes of assumptions	\$ 1,021,333	\$ 9,331
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,163,724
Changes in proportionate share	\$ 0	\$ 5,895,012
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,445,111	\$ 435,355
Total (prior to post-MD contributions)	\$ 12,782,414	\$ 7,544,015
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,238,399

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 958,505
2 <sup>nd</sup> Fiscal Year	965,693
3 <sup>rd</sup> Fiscal Year	715,712
4 <sup>th</sup> Fiscal Year	1,887,580
5 <sup>th</sup> Fiscal Year	710,909
Thereafter	0
Total	\$ 5,238,399

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3732: Marion Elementary School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3735: Salem-Keizer Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 2.14984398%

Employer's proportionate share at MD 2.20457960%

Employer's proportionate share of system NPL/(A) at prior MD \$ 257,260,647

**Employer's proportionate share of system NPL/(A) at MD \$ 337,565,369**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 598,642,980

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 119,055,461

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 50,933,030

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,209,204)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,794,258)

**Employer's Total Pension Expense/(Income) \$ 34,929,568**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,386,075	\$ 2,105,120
Changes of assumptions	\$ 52,965,830	\$ 483,897
Net difference between projected and actual earnings on investments	\$ 0	\$ 60,350,158
Changes in proportionate share	\$ 7,958,412	\$ 17,916,872
Differences between employer contributions and employer's proportionate share of system contributions	\$ 486,906	\$ 43,276,379
Total (prior to post-MD contributions)	\$ 77,797,223	\$ 124,132,426
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (46,335,203)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (12,926,544)
2 <sup>nd</sup> Fiscal Year	(17,700,894)
3 <sup>rd</sup> Fiscal Year	(34,587,200)
4 <sup>th</sup> Fiscal Year	21,418,274
5 <sup>th</sup> Fiscal Year	(2,538,839)
Thereafter	0
Total	\$ (46,335,203)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3750: St Paul School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01726615%

Employer's proportionate share at MD 0.01794737%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,066,150

**Employer's proportionate share of system NPL/(A) at MD \$ 2,748,102**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,873,522

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 969,224

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 414,643

▪ Net amortization of employer-specific deferred amounts from:  
     ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (177,942)  
     ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 31,985

**Employer's Total Pension Expense/(Income) \$ 268,686**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 133,398	\$ 17,138
Changes of assumptions	\$ 431,192	\$ 3,939
Net difference between projected and actual earnings on investments	\$ 0	\$ 491,308
Changes in proportionate share	\$ 133,865	\$ 548,402
Differences between employer contributions and employer's proportionate share of system contributions	\$ 135,900	\$ 108,167
Total (prior to post-MD contributions)	\$ 834,355	\$ 1,168,954
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (334,599)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (78,059)
2 <sup>nd</sup> Fiscal Year	(165,455)
3 <sup>rd</sup> Fiscal Year	(298,008)
4 <sup>th</sup> Fiscal Year	201,879
5 <sup>th</sup> Fiscal Year	5,044
Thereafter	0
Total	\$ (334,599)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3759: Eldriedge Elementary

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 0**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income)** **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3760: West Stayton School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3761: Bethany Elementary

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 116

**Employer's Total Pension Expense/(Income) \$ 116**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 267	\$ 0
Total (prior to post-MD contributions)	\$ 267	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 267

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 116
2 <sup>nd</sup> Fiscal Year	116
3 <sup>rd</sup> Fiscal Year	35
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 267

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3763: Butte Creek School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 155

**Employer's Total Pension Expense/(Income) \$ 155**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 359	\$ 0
Total (prior to post-MD contributions)	\$ 359	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 359

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 155
2 <sup>nd</sup> Fiscal Year	155
3 <sup>rd</sup> Fiscal Year	49
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 359

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3769: Scotts Mills School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3771: Gervais Elementary School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3772: Stayton School District 77J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3780: Mt Angel School District 91

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.04985248%  
Employer's proportionate share at MD 0.04677093%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,965,587  
**Employer's proportionate share of system NPL/(A) at MD \$ 7,161,568**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,700,421
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,525,803

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,080,562
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (372,391)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,730

**Employer's Total Pension Expense/(Income) \$ 728,901**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 347,636	\$ 44,661
Changes of assumptions	\$ 1,123,689	\$ 10,266
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,280,350
Changes in proportionate share	\$ 0	\$ 930,925
Differences between employer contributions and employer's proportionate share of system contributions	\$ 228,057	\$ 613,325
Total (prior to post-MD contributions)	\$ 1,699,382	\$ 2,879,527
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,180,145)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (263,557)
2 <sup>nd</sup> Fiscal Year	(454,711)
3 <sup>rd</sup> Fiscal Year	(771,564)
4 <sup>th</sup> Fiscal Year	403,044
5 <sup>th</sup> Fiscal Year	(93,357)
Thereafter	0
Total	\$ (1,180,145)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3781: Silver Crest School District 93

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3786: Woodburn School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.38661159%  
Employer's proportionate share at MD 0.38438060%

Employer's proportionate share of system NPL/(A) at prior MD \$ 46,263,798  
**Employer's proportionate share of system NPL/(A) at MD \$ 58,856,382**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 104,376,702  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 20,757,976

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,880,454  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,561,170)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 233,531

**Employer's Total Pension Expense/(Income) \$ 7,552,815**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,857,002	\$ 367,039
Changes of assumptions	\$ 9,234,884	\$ 84,370
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,522,383
Changes in proportionate share	\$ 200,749	\$ 1,811,957
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,062,632	\$ 4,159,731
Total (prior to post-MD contributions)	\$ 14,355,267	\$ 16,945,480
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,590,213)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (147,318)
2 <sup>nd</sup> Fiscal Year	(1,636,326)
3 <sup>rd</sup> Fiscal Year	(4,771,540)
4 <sup>th</sup> Fiscal Year	4,330,592
5 <sup>th</sup> Fiscal Year	(365,619)
Thereafter	0
Total	\$ (2,590,213)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3794: Detroit School District 123J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3804: Monitor School District 142J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3806: Cloverdale School District 144

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3809: Morrow County Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.12097183%  
Employer's proportionate share at MD 0.07059524%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,476,070  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 10,809,548**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,169,798
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,812,404

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,630,982
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,466,428)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,058,645

**Employer's Total Pension Expense/(Income)** **\$ 3,223,199**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 524,716	\$ 67,410
Changes of assumptions	\$ 1,696,076	\$ 15,495
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,932,538
Changes in proportionate share	\$ 558,295	\$ 7,325,724
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,086,017	\$ 137,974
Total (prior to post-MD contributions)	\$ 16,865,104	\$ 9,479,141
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,385,963

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,664,127
2 <sup>nd</sup> Fiscal Year	1,408,904
3 <sup>rd</sup> Fiscal Year	947,071
4 <sup>th</sup> Fiscal Year	2,573,508
5 <sup>th</sup> Fiscal Year	792,353
Thereafter	0
Total	\$ 7,385,963

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3818: Portland Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 2.23814969%  
Employer's proportionate share at MD 1.31866444%

Employer's proportionate share of system NPL/(A) at prior MD \$ 267,827,732  
**Employer's proportionate share of system NPL/(A) at MD \$ 201,913,983**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 358,076,982  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 71,212,762

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 30,465,480  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,517,723)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 39,942,839

**Employer's Total Pension Expense/(Income) \$ 49,890,596**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,801,295	\$ 1,259,173
Changes of assumptions	\$ 31,681,395	\$ 289,442
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,098,314
Changes in proportionate share	\$ 39,641,676	\$ 156,262,115
Differences between employer contributions and employer's proportionate share of system contributions	\$ 283,116,320	\$ 38,729,425
Total (prior to post-MD contributions)	\$ 364,240,686	\$ 232,638,469
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 131,602,217

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 21,774,453
2 <sup>nd</sup> Fiscal Year	29,908,496
3 <sup>rd</sup> Fiscal Year	13,646,525
4 <sup>th</sup> Fiscal Year	48,361,279
5 <sup>th</sup> Fiscal Year	17,911,463
Thereafter	0
Total	\$ 131,602,217

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3820: Parkrose School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.12538306%  
Employer's proportionate share at MD 0.05565250%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,003,939  
**Employer's proportionate share of system NPL/(A) at MD \$ 8,521,514**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,112,169  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,005,441

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,285,756  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,118,212)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,644,443

**Employer's Total Pension Expense/(Income) \$ 5,811,987**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 413,651	\$ 53,142
Changes of assumptions	\$ 1,337,072	\$ 12,216
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,523,482
Changes in proportionate share	\$ 0	\$ 14,293,425
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,733,514	\$ 0
Total (prior to post-MD contributions)	\$ 30,484,237	\$ 15,882,265
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,601,972

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,873,259
2 <sup>nd</sup> Fiscal Year	2,756,131
3 <sup>rd</sup> Fiscal Year	1,908,068
4 <sup>th</sup> Fiscal Year	3,555,528
5 <sup>th</sup> Fiscal Year	1,508,986
Thereafter	0
Total	\$ 14,601,972

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3821: Gresham Grade School District 4

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3823: Orient School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3824: Reynolds School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.43186888%  
Employer's proportionate share at MD 0.45972007%

Employer's proportionate share of system NPL/(A) at prior MD \$ 51,679,503  
**Employer's proportionate share of system NPL/(A) at MD \$ 70,392,366**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 124,834,772
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 24,826,586

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,621,044  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,890,663)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,867,532)  
**Employer's Total Pension Expense/(Income) \$ 3,862,849**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,416,981	\$ 438,980
Changes of assumptions	\$ 11,044,943	\$ 100,907
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,584,793
Changes in proportionate share	\$ 3,814,818	\$ 10,324,405
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,547,608	\$ 13,321,484
Total (prior to post-MD contributions)	\$ 19,824,350	\$ 36,770,569
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,946,219)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,127,908)
2 <sup>nd</sup> Fiscal Year	(5,890,186)
3 <sup>rd</sup> Fiscal Year	(9,015,153)
4 <sup>th</sup> Fiscal Year	3,706,675
5 <sup>th</sup> Fiscal Year	(619,648)
Thereafter	0
Total	\$ (16,946,219)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3842: Corbett School District 39

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.07287963%  
Employer's proportionate share at MD 0.06691439%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,721,126  
**Employer's proportionate share of system NPL/(A) at MD \$ 10,245,936**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,170,281  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,613,625

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,545,942  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (476,381)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (58,491)  
**Employer's Total Pension Expense/(Income) \$ 1,011,070**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 497,358	\$ 63,896
Changes of assumptions	\$ 1,607,643	\$ 14,687
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,831,775
Changes in proportionate share	\$ 159,007	\$ 1,354,311
Differences between employer contributions and employer's proportionate share of system contributions	\$ 193,861	\$ 797,980
Total (prior to post-MD contributions)	\$ 2,457,869	\$ 4,062,649
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,604,780)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (382,563)
2 <sup>nd</sup> Fiscal Year	(592,199)
3 <sup>rd</sup> Fiscal Year	(1,043,978)
4 <sup>th</sup> Fiscal Year	570,684
5 <sup>th</sup> Fiscal Year	(156,725)
Thereafter	0
Total	\$ (1,604,780)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3843: David Douglas School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.80055121%  
Employer's proportionate share at MD 0.76920752%

Employer's proportionate share of system NPL/(A) at prior MD \$ 95,797,799  
**Employer's proportionate share of system NPL/(A) at MD \$ 117,781,104**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 208,874,600  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 41,540,054

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,771,220  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,064,807)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,476,866)  
**Employer's Total Pension Expense/(Income) \$ 11,229,547**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,717,322	\$ 734,505
Changes of assumptions	\$ 18,480,492	\$ 168,838
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,056,983
Changes in proportionate share	\$ 0	\$ 14,460,276
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,920,657	\$ 10,329,914
Total (prior to post-MD contributions)	\$ 26,118,471	\$ 46,750,516
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,632,045)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,043,236)
2 <sup>nd</sup> Fiscal Year	(7,633,626)
3 <sup>rd</sup> Fiscal Year	(13,238,644)
4 <sup>th</sup> Fiscal Year	6,590,487
5 <sup>th</sup> Fiscal Year	(1,307,027)
Thereafter	0
Total	\$ (20,632,045)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3847: Riverdale School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.03654968%

Employer's proportionate share at MD 0.04054905%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,373,710

**Employer's proportionate share of system NPL/(A) at MD \$ 6,208,873**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,010,899

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,189,799

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 936,816

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (132,667)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (267,006)

**Employer's Total Pension Expense/(Income) \$ 537,143**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 301,391	\$ 38,720
Changes of assumptions	\$ 974,206	\$ 8,900
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,110,026
Changes in proportionate share	\$ 556,590	\$ 825,032
Differences between employer contributions and employer's proportionate share of system contributions	\$ 129,938	\$ 952,470
Total (prior to post-MD contributions)	\$ 1,962,125	\$ 2,935,148
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (973,023)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (352,564)
2 <sup>nd</sup> Fiscal Year	(451,838)
3 <sup>rd</sup> Fiscal Year	(622,514)
4 <sup>th</sup> Fiscal Year	465,720
5 <sup>th</sup> Fiscal Year	(11,829)
Thereafter	0
Total	\$ (973,023)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3848: Barlow-Gresham Uhs District U2-20Jt

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3850: Dallas School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.19043861%  
Employer's proportionate share at MD 0.06332636%

Employer's proportionate share of system NPL/(A) at prior MD \$ 22,788,798  
**Employer's proportionate share of system NPL/(A) at MD \$ 9,696,536**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,195,968  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,419,858

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,463,047  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,663,762)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,664,723  
**Employer's Total Pension Expense/(Income) \$ 4,464,008**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 470,689	\$ 60,469
Changes of assumptions	\$ 1,521,439	\$ 13,900
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,733,553
Changes in proportionate share	\$ 488,074	\$ 19,319,854
Differences between employer contributions and employer's proportionate share of system contributions	\$ 33,012,831	\$ 0
Total (prior to post-MD contributions)	\$ 35,493,033	\$ 21,127,776
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,365,257

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,092,413
2 <sup>nd</sup> Fiscal Year	2,745,528
3 <sup>rd</sup> Fiscal Year	2,668,937
4 <sup>th</sup> Fiscal Year	4,216,654
5 <sup>th</sup> Fiscal Year	1,641,724
Thereafter	0
Total	\$ 14,365,257

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3859: Central School District 13J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.15290580%  
Employer's proportionate share at MD 0.15913376%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,297,442  
**Employer's proportionate share of system NPL/(A) at MD \$ 24,366,571**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 43,212,007  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,593,812

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,676,513  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 517,334  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,364,355)  
**Employer's Total Pension Expense/(Income) \$ 2,829,492**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,182,800	\$ 151,954
Changes of assumptions	\$ 3,823,247	\$ 34,929
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,356,272
Changes in proportionate share	\$ 1,422,791	\$ 325,536
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,175,980
Total (prior to post-MD contributions)	\$ 6,428,838	\$ 9,044,671
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,615,833)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (711,711)
2 <sup>nd</sup> Fiscal Year	(997,827)
3 <sup>rd</sup> Fiscal Year	(2,286,644)
4 <sup>th</sup> Fiscal Year	1,587,013
5 <sup>th</sup> Fiscal Year	(206,665)
Thereafter	0
Total	\$ (2,615,833)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3865: Perrydale School District 21

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02064804%  
Employer's proportionate share at MD 0.02137120%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,470,844  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,272,360**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,803,247
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,154,124

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 493,745
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (47,512)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,684)

**Employer's Total Pension Expense/(Income) \$ 438,549**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 158,847	\$ 20,407
Changes of assumptions	\$ 513,451	\$ 4,691
Net difference between projected and actual earnings on investments	\$ 0	\$ 585,035
Changes in proportionate share	\$ 165,025	\$ 215,511
Differences between employer contributions and employer's proportionate share of system contributions	\$ 91,665	\$ 271,554
Total (prior to post-MD contributions)	\$ 928,988	\$ 1,097,198
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (168,210)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 11,101
2 <sup>nd</sup> Fiscal Year	(111,207)
3 <sup>rd</sup> Fiscal Year	(295,578)
4 <sup>th</sup> Fiscal Year	239,059
5 <sup>th</sup> Fiscal Year	(11,585)
Thereafter	0
Total	\$ (168,210)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3887: Falls City School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00993982%

Employer's proportionate share at MD 0.01266538%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,189,447

**Employer's proportionate share of system NPL/(A) at MD \$ 1,939,324**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,439,223

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 683,977

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 292,612

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 179,502
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (169,458)

**Employer's Total Pension Expense/(Income) \$ 302,656**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 94,139	\$ 12,094
Changes of assumptions	\$ 304,290	\$ 2,780
Net difference between projected and actual earnings on investments	\$ 0	\$ 346,714
Changes in proportionate share	\$ 667,035	\$ 124,800
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 519,560
Total (prior to post-MD contributions)	\$ 1,065,464	\$ 1,005,948
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 59,516

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 49,195
2 <sup>nd</sup> Fiscal Year	7,955
3 <sup>rd</sup> Fiscal Year	(162,286)
4 <sup>th</sup> Fiscal Year	155,074
5 <sup>th</sup> Fiscal Year	9,579
Thereafter	0
Total	\$ 59,516

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3894: Sherman County School District 9

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3902: Tillamook Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.07263162%

Employer's proportionate share at MD 0.05191885%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,691,448

**Employer's proportionate share of system NPL/(A) at MD \$ 7,949,818**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,098,314

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,803,810

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,199,496

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (256,188)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,221,458

**Employer's Total Pension Expense/(Income) \$ 2,164,766**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 385,900	\$ 49,577
Changes of assumptions	\$ 1,247,369	\$ 11,396
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,421,274
Changes in proportionate share	\$ 1,167,399	\$ 3,436,551
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,007,585	\$ 1,393,839
Total (prior to post-MD contributions)	\$ 11,808,253	\$ 6,312,637
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,495,616

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,040,672
2 <sup>nd</sup> Fiscal Year	1,175,182
3 <sup>rd</sup> Fiscal Year	619,908
4 <sup>th</sup> Fiscal Year	1,956,610
5 <sup>th</sup> Fiscal Year	703,245
Thereafter	0
Total	\$ 5,495,616

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3920: Neah-Kah-Nie School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.07207552%

Employer's proportionate share at MD 0.06815183%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,624,903

**Employer's proportionate share of system NPL/(A) at MD \$ 10,435,413**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,506,301
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,680,451

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,574,531
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (379,729)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 47,879

**Employer's Total Pension Expense/(Income) \$ 1,242,681**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 506,555	\$ 65,077
Changes of assumptions	\$ 1,637,373	\$ 14,959
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,865,650
Changes in proportionate share	\$ 117,236	\$ 954,122
Differences between employer contributions and employer's proportionate share of system contributions	\$ 368,565	\$ 775,342
Total (prior to post-MD contributions)	\$ 2,629,729	\$ 3,675,150
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,045,421)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (100,902)
2 <sup>nd</sup> Fiscal Year	(457,058)
3 <sup>rd</sup> Fiscal Year	(1,004,919)
4 <sup>th</sup> Fiscal Year	640,178
5 <sup>th</sup> Fiscal Year	(122,720)
Thereafter	0
Total	\$ (1,045,421)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3927: Echo School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01667203%  
Employer's proportionate share at MD 0.00890384%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,995,055  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,363,357**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,417,795  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 480,840

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 205,708  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (239,274)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 486,867

**Employer's Total Pension Expense/(Income) \$ 453,301**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 66,180	\$ 8,502
Changes of assumptions	\$ 213,918	\$ 1,954
Net difference between projected and actual earnings on investments	\$ 0	\$ 243,742
Changes in proportionate share	\$ 122,331	\$ 1,346,692
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,402,062	\$ 76,915
Total (prior to post-MD contributions)	\$ 2,804,491	\$ 1,677,805
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,126,686

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 269,790
2 <sup>nd</sup> Fiscal Year	205,081
3 <sup>rd</sup> Fiscal Year	117,617
4 <sup>th</sup> Fiscal Year	382,500
5 <sup>th</sup> Fiscal Year	151,698
Thereafter	0
Total	\$ 1,126,686

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3928: Umatilla School District 6R

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.07029270%  
Employer's proportionate share at MD 0.03715807%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,411,562  
**Employer's proportionate share of system NPL/(A) at MD \$ 5,689,646**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,090,095  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,006,673

**Employer Pension Expense for Measurement Period**

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 858,473  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,198,909)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,772,543

**Employer's Total Pension Expense/(Income) \$ 1,432,107**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 276,186	\$ 35,482
Changes of assumptions	\$ 892,736	\$ 8,156
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,017,199
Changes in proportionate share	\$ 400,091	\$ 5,122,163
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,099,856	\$ 88,892
Total (prior to post-MD contributions)	\$ 9,668,869	\$ 6,271,892
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,396,977

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 790,865
2 <sup>nd</sup> Fiscal Year	704,901
3 <sup>rd</sup> Fiscal Year	288,383
4 <sup>th</sup> Fiscal Year	1,215,954
5 <sup>th</sup> Fiscal Year	396,875
Thereafter	0
Total	\$ 3,396,977

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3929: Ferndale School District 10

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3931: Pendleton School District 16R

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.08609090%  
Employer's proportionate share at MD 0.10230870%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,302,050  
**Employer's proportionate share of system NPL/(A) at MD \$ 15,665,515**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 27,781,435  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,525,049

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,363,667  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 190,389  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,622,830)

**Employer's Total Pension Expense/(Income) \$ 931,226**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 760,434	\$ 97,693
Changes of assumptions	\$ 2,458,004	\$ 22,456
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,800,691
Changes in proportionate share	\$ 3,096,624	\$ 2,440,448
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,548,804
Total (prior to post-MD contributions)	\$ 6,315,062	\$ 9,910,092
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,595,030)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,399,146)
2 <sup>nd</sup> Fiscal Year	(1,126,895)
3 <sup>rd</sup> Fiscal Year	(1,921,856)
4 <sup>th</sup> Fiscal Year	912,691
5 <sup>th</sup> Fiscal Year	(59,824)
Thereafter	0
Total	\$ (3,595,030)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3935: Athena-Weston School District 29Rj

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.03723134%  
Employer's proportionate share at MD 0.03810914%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,455,281  
**Employer's proportionate share of system NPL/(A) at MD \$ 5,835,274**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,348,354  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,058,035

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 880,446  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (245,989)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 365  
**Employer's Total Pension Expense/(Income) \$ 634,822**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 283,255	\$ 36,390
Changes of assumptions	\$ 915,586	\$ 8,365
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,043,234
Changes in proportionate share	\$ 120,233	\$ 300,925
Differences between employer contributions and employer's proportionate share of system contributions	\$ 197,425	\$ 395,536
Total (prior to post-MD contributions)	\$ 1,516,499	\$ 1,784,450
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (267,951)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (68,601)
2 <sup>nd</sup> Fiscal Year	(184,257)
3 <sup>rd</sup> Fiscal Year	(459,800)
4 <sup>th</sup> Fiscal Year	462,357
5 <sup>th</sup> Fiscal Year	(17,650)
Thereafter	0
Total	\$ (267,951)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3936: Milton-Freewater Elementary School District 31

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3942: Stanfield School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02066203%  
Employer's proportionate share at MD 0.02161167%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,472,518  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,309,180**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,868,545  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,167,110

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 499,301  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 94,270  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (282,673)  
**Employer's Total Pension Expense/(Income) \$ 310,898**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 160,634	\$ 20,637
Changes of assumptions	\$ 519,228	\$ 4,744
Net difference between projected and actual earnings on investments	\$ 0	\$ 591,617
Changes in proportionate share	\$ 270,899	\$ 157,911
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 765,858
Total (prior to post-MD contributions)	\$ 950,761	\$ 1,540,767
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (590,006)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (178,088)
2 <sup>nd</sup> Fiscal Year	(196,475)
3 <sup>rd</sup> Fiscal Year	(368,653)
4 <sup>th</sup> Fiscal Year	185,909
5 <sup>th</sup> Fiscal Year	(32,699)
Thereafter	0
Total	\$ (590,006)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3944: Ukiah School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00472455%

Employer's proportionate share at MD 0.00418303%

Employer's proportionate share of system NPL/(A) at prior MD \$ 565,362

**Employer's proportionate share of system NPL/(A) at MD \$ 640,506**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,135,882

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 225,899

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 96,642

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (40,167)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,953

**Employer's Total Pension Expense/(Income) \$ 66,428**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 31,091	\$ 3,994
Changes of assumptions	\$ 100,499	\$ 918
Net difference between projected and actual earnings on investments	\$ 0	\$ 114,510
Changes in proportionate share	\$ 1,893	\$ 122,874
Differences between employer contributions and employer's proportionate share of system contributions	\$ 33,356	\$ 55,030
Total (prior to post-MD contributions)	\$ 166,839	\$ 297,326
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (130,487)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (24,386)
2 <sup>nd</sup> Fiscal Year	(45,877)
3 <sup>rd</sup> Fiscal Year	(75,280)
4 <sup>th</sup> Fiscal Year	27,990
5 <sup>th</sup> Fiscal Year	(12,935)
Thereafter	0
Total	\$ (130,487)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3957: Helix School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01101004%  
Employer's proportionate share at MD 0.01169610%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,317,514  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,790,908**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,176,020  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 631,633

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 270,218  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (68,394)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,386)  
**Employer's Total Pension Expense/(Income) \$ 188,438**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 86,934	\$ 11,168
Changes of assumptions	\$ 281,003	\$ 2,567
Net difference between projected and actual earnings on investments	\$ 0	\$ 320,180
Changes in proportionate share	\$ 107,709	\$ 241,306
Differences between employer contributions and employer's proportionate share of system contributions	\$ 60,722	\$ 184,399
Total (prior to post-MD contributions)	\$ 536,368	\$ 759,620
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (223,252)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (50,066)
2 <sup>nd</sup> Fiscal Year	(104,006)
3 <sup>rd</sup> Fiscal Year	(187,568)
4 <sup>th</sup> Fiscal Year	123,919
5 <sup>th</sup> Fiscal Year	(5,531)
Thereafter	0
Total	\$ (223,252)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3958: Pilot Rock School District 2R

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01298708%

Employer's proportionate share at MD 0.01644698%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,554,096

**Employer's proportionate share of system NPL/(A) at MD \$ 2,518,363**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,466,098

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 888,198

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 379,979

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 20,306
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (140,645)

**Employer's Total Pension Expense/(Income) \$ 259,640**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 122,246	\$ 15,705
Changes of assumptions	\$ 395,145	\$ 3,610
Net difference between projected and actual earnings on investments	\$ 0	\$ 450,235
Changes in proportionate share	\$ 516,081	\$ 321,725
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 450,471
Total (prior to post-MD contributions)	\$ 1,033,472	\$ 1,241,746
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (208,274)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (83,038)
2 <sup>nd</sup> Fiscal Year	(110,525)
3 <sup>rd</sup> Fiscal Year	(241,179)
4 <sup>th</sup> Fiscal Year	209,032
5 <sup>th</sup> Fiscal Year	17,436
Thereafter	0
Total	\$ (208,274)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3959: Mcloughlin Union High School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3965: La Grande Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.09885690%  
Employer's proportionate share at MD 0.05018315%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,829,691  
**Employer's proportionate share of system NPL/(A) at MD \$ 7,684,047**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,626,993  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,710,076

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,159,396  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,370,017)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,896,523

**Employer's Total Pension Expense/(Income) \$ 2,685,902**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 372,998	\$ 47,919
Changes of assumptions	\$ 1,205,669	\$ 11,015
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,373,759
Changes in proportionate share	\$ 81,945	\$ 6,921,589
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,734,433	\$ 665,513
Total (prior to post-MD contributions)	\$ 16,395,045	\$ 9,019,795
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,375,250

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,582,859
2 <sup>nd</sup> Fiscal Year	1,413,648
3 <sup>rd</sup> Fiscal Year	1,063,779
4 <sup>th</sup> Fiscal Year	2,401,532
5 <sup>th</sup> Fiscal Year	913,432
Thereafter	0
Total	\$ 7,375,250

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3966: Union County School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01315163%

Employer's proportionate share at MD 0.01710301%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,573,787

**Employer's proportionate share of system NPL/(A) at MD \$ 2,618,814**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,644,240

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 923,626

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 395,136

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 61,233
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (116,962)

**Employer's Total Pension Expense/(Income) \$ 339,407**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 127,122	\$ 16,331
Changes of assumptions	\$ 410,906	\$ 3,754
Net difference between projected and actual earnings on investments	\$ 0	\$ 468,193
Changes in proportionate share	\$ 732,931	\$ 471,925
Differences between employer contributions and employer's proportionate share of system contributions	\$ 41,593	\$ 436,496
Total (prior to post-MD contributions)	\$ 1,312,552	\$ 1,396,699
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (84,147)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (19,052)
2 <sup>nd</sup> Fiscal Year	(65,751)
3 <sup>rd</sup> Fiscal Year	(248,186)
4 <sup>th</sup> Fiscal Year	221,879
5 <sup>th</sup> Fiscal Year	26,964
Thereafter	0
Total	\$ (84,147)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3967: North Powder School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01985396%  
Employer's proportionate share at MD 0.01987586%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,375,820  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,043,393**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,397,194  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,073,370

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 459,198  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 62,775  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 29,504

**Employer's Total Pension Expense/(Income) \$ 551,477**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 147,732	\$ 18,979
Changes of assumptions	\$ 477,525	\$ 4,363
Net difference between projected and actual earnings on investments	\$ 0	\$ 544,100
Changes in proportionate share	\$ 159,596	\$ 101,110
Differences between employer contributions and employer's proportionate share of system contributions	\$ 150,508	\$ 200,380
Total (prior to post-MD contributions)	\$ 935,361	\$ 868,932
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 66,429

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 78,829
2 <sup>nd</sup> Fiscal Year	(43,335)
3 <sup>rd</sup> Fiscal Year	(201,850)
4 <sup>th</sup> Fiscal Year	247,968
5 <sup>th</sup> Fiscal Year	(15,183)
Thereafter	0
Total	\$ 66,429

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3969: Imbler School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02172877%  
Employer's proportionate share at MD 0.01990286%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,600,169  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,047,527**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,404,526  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,074,828

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 459,821  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (132,031)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,912  
**Employer's Total Pension Expense/(Income) \$ 343,702**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 147,933	\$ 19,005
Changes of assumptions	\$ 478,173	\$ 4,369
Net difference between projected and actual earnings on investments	\$ 0	\$ 544,839
Changes in proportionate share	\$ 20,953	\$ 427,016
Differences between employer contributions and employer's proportionate share of system contributions	\$ 166,160	\$ 281,936
Total (prior to post-MD contributions)	\$ 813,219	\$ 1,277,165
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (463,946)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (75,763)
2 <sup>nd</sup> Fiscal Year	(172,704)
3 <sup>rd</sup> Fiscal Year	(320,829)
4 <sup>th</sup> Fiscal Year	157,707
5 <sup>th</sup> Fiscal Year	(52,356)
Thereafter	0
Total	\$ (463,946)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3970: Cove School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01827987%

Employer's proportionate share at MD 0.01482062%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,187,457

**Employer's proportionate share of system NPL/(A) at MD \$ 2,269,334**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,024,468

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 800,368

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 342,405

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (167,799)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 202,170

**Employer's Total Pension Expense/(Income) \$ 376,776**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 110,158	\$ 14,152
Changes of assumptions	\$ 356,071	\$ 3,253
Net difference between projected and actual earnings on investments	\$ 0	\$ 405,713
Changes in proportionate share	\$ 45,429	\$ 706,205
Differences between employer contributions and employer's proportionate share of system contributions	\$ 607,510	\$ 0
Total (prior to post-MD contributions)	\$ 1,119,168	\$ 1,129,323
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,155)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 49,757
2 <sup>nd</sup> Fiscal Year	(8,123)
3 <sup>rd</sup> Fiscal Year	(194,443)
4 <sup>th</sup> Fiscal Year	154,312
5 <sup>th</sup> Fiscal Year	(11,659)
Thereafter	0
Total	\$ (10,155)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3973: Elgin School District 23

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.02277408%

Employer's proportionate share at MD 0.02524496%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,725,256

**Employer's proportionate share of system NPL/(A) at MD \$ 3,865,510**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,855,147

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,363,321

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 583,242

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (72,010)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,294

**Employer's Total Pension Expense/(Income) \$ 513,526**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 187,639	\$ 24,106
Changes of assumptions	\$ 606,519	\$ 5,541
Net difference between projected and actual earnings on investments	\$ 0	\$ 691,078
Changes in proportionate share	\$ 358,612	\$ 293,884
Differences between employer contributions and employer's proportionate share of system contributions	\$ 170,555	\$ 402,522
Total (prior to post-MD contributions)	\$ 1,323,325	\$ 1,417,131
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (93,806)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 13,004
2 <sup>nd</sup> Fiscal Year	(94,421)
3 <sup>rd</sup> Fiscal Year	(322,189)
4 <sup>th</sup> Fiscal Year	308,350
5 <sup>th</sup> Fiscal Year	1,451
Thereafter	0
Total	\$ (93,806)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3986: Joseph School District 6

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02110132%  
Employer's proportionate share at MD 0.01887087%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,525,085  
**Employer's proportionate share of system NPL/(A) at MD \$ 2,889,509**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,124,294  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,019,097

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 435,979  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (117,261)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,370)  
**Employer's Total Pension Expense/(Income) \$ 305,348**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 140,262	\$ 18,020
Changes of assumptions	\$ 453,380	\$ 4,142
Net difference between projected and actual earnings on investments	\$ 0	\$ 516,588
Changes in proportionate share	\$ 80,486	\$ 412,954
Differences between employer contributions and employer's proportionate share of system contributions	\$ 57,457	\$ 211,502
Total (prior to post-MD contributions)	\$ 731,585	\$ 1,163,206
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (431,621)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (97,419)
2 <sup>nd</sup> Fiscal Year	(149,581)
3 <sup>rd</sup> Fiscal Year	(288,468)
4 <sup>th</sup> Fiscal Year	153,885
5 <sup>th</sup> Fiscal Year	(50,037)
Thereafter	0
Total	\$ (431,621)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3990: Wallowa School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01459458%

Employer's proportionate share at MD 0.01472797%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,746,457

**Employer's proportionate share of system NPL/(A) at MD \$ 2,255,148**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,999,309

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 795,365

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 340,264

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (121,557)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,819

**Employer's Total Pension Expense/(Income) \$ 220,526**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 109,469	\$ 14,064
Changes of assumptions	\$ 353,845	\$ 3,233
Net difference between projected and actual earnings on investments	\$ 0	\$ 403,177
Changes in proportionate share	\$ 37,013	\$ 178,045
Differences between employer contributions and employer's proportionate share of system contributions	\$ 102,402	\$ 186,888
Total (prior to post-MD contributions)	\$ 602,729	\$ 785,407
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (182,678)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (34,744)
2 <sup>nd</sup> Fiscal Year	(91,311)
3 <sup>rd</sup> Fiscal Year	(203,021)
4 <sup>th</sup> Fiscal Year	160,131
5 <sup>th</sup> Fiscal Year	(13,732)
Thereafter	0
Total	\$ (182,678)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3993: Enterprise School District 21

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02526954%  
Employer's proportionate share at MD 0.02572495%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,023,874  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,939,006**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,985,486  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,389,243

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 594,331  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (29,247)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 25,285

**Employer's Total Pension Expense/(Income) \$ 590,369**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 191,207	\$ 24,564
Changes of assumptions	\$ 618,051	\$ 5,647
Net difference between projected and actual earnings on investments	\$ 0	\$ 704,218
Changes in proportionate share	\$ 111,789	\$ 125,881
Differences between employer contributions and employer's proportionate share of system contributions	\$ 187,095	\$ 307,597
Total (prior to post-MD contributions)	\$ 1,108,142	\$ 1,167,907
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (59,765)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 48,276
2 <sup>nd</sup> Fiscal Year	(57,660)
3 <sup>rd</sup> Fiscal Year	(320,275)
4 <sup>th</sup> Fiscal Year	288,018
5 <sup>th</sup> Fiscal Year	(18,123)
Thereafter	0
Total	\$ (59,765)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4003: Troy School District 54

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00063621%  
Employer's proportionate share at MD 0.00063155%

Employer's proportionate share of system NPL/(A) at prior MD \$ 76,132  
**Employer's proportionate share of system NPL/(A) at MD \$ 96,703**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 171,494  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 34,106

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,591  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,727)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,172)  
**Employer's Total Pension Expense/(Income) \$ 9,692**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,694	\$ 603
Changes of assumptions	\$ 15,173	\$ 139
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,289
Changes in proportionate share	\$ 0	\$ 7,881
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,659	\$ 9,515
Total (prior to post-MD contributions)	\$ 22,526	\$ 35,427
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,901)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,041)
2 <sup>nd</sup> Fiscal Year	(5,242)
3 <sup>rd</sup> Fiscal Year	(9,797)
4 <sup>th</sup> Fiscal Year	6,070
5 <sup>th</sup> Fiscal Year	(897)
Thereafter	0
Total	\$ (12,901)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4008: Chenoweth School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4012: Dufur Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.02656218%

Employer's proportionate share at MD 0.02455217%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,178,558

**Employer's proportionate share of system NPL/(A) at MD \$ 3,759,430**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,667,024

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,325,908

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 567,236

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,832)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 75,486

**Employer's Total Pension Expense/(Income) \$ 632,890**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 182,490	\$ 23,444
Changes of assumptions	\$ 589,875	\$ 5,389
Net difference between projected and actual earnings on investments	\$ 0	\$ 672,113
Changes in proportionate share	\$ 224,582	\$ 346,669
Differences between employer contributions and employer's proportionate share of system contributions	\$ 224,341	\$ 184,763
Total (prior to post-MD contributions)	\$ 1,221,288	\$ 1,232,378
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,090)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 91,356
2 <sup>nd</sup> Fiscal Year	(42,780)
3 <sup>rd</sup> Fiscal Year	(276,761)
4 <sup>th</sup> Fiscal Year	259,873
5 <sup>th</sup> Fiscal Year	(42,780)
Thereafter	0
Total	\$ (11,090)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4022: Maupin Grade School 84

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4025: West Union School District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4030: Hillsboro Elementary School District 7

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4034: Gaston Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01842656%  
Employer's proportionate share at MD 0.02036713%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,205,011  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,118,616**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,530,596  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,099,900

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 470,548  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (177,729)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (267,736)  
**Employer's Total Pension Expense/(Income) \$ 25,083**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 151,384	\$ 19,448
Changes of assumptions	\$ 489,328	\$ 4,471
Net difference between projected and actual earnings on investments	\$ 0	\$ 557,548
Changes in proportionate share	\$ 278,343	\$ 821,223
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 676,950
Total (prior to post-MD contributions)	\$ 919,055	\$ 2,079,640
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,160,585)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (416,003)
2 <sup>nd</sup> Fiscal Year	(385,119)
3 <sup>rd</sup> Fiscal Year	(483,065)
4 <sup>th</sup> Fiscal Year	143,488
5 <sup>th</sup> Fiscal Year	(19,886)
Thereafter	0
Total	\$ (1,160,585)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4035: Banks School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.05363551%

Employer's proportionate share at MD 0.04903241%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,418,282

**Employer's proportionate share of system NPL/(A) at MD \$ 7,507,846**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,314,515

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,647,932

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,132,810

▪ Net amortization of employer-specific deferred amounts from:  
     ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (313,993)  
     ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (100,730)

**Employer's Total Pension Expense/(Income) \$ 718,087**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 364,445	\$ 46,820
Changes of assumptions	\$ 1,178,022	\$ 10,762
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,342,258
Changes in proportionate share	\$ 144,492	\$ 1,132,405
Differences between employer contributions and employer's proportionate share of system contributions	\$ 67,021	\$ 669,420
Total (prior to post-MD contributions)	\$ 1,753,980	\$ 3,201,665
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,447,685)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (243,288)
2 <sup>nd</sup> Fiscal Year	(506,185)
3 <sup>rd</sup> Fiscal Year	(913,288)
4 <sup>th</sup> Fiscal Year	339,619
5 <sup>th</sup> Fiscal Year	(124,544)
Thereafter	0
Total	\$ (1,447,685)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4047: Reedville School District 29

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4055: Groner School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4062: Beaverton School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 2.37946690%  
Employer's proportionate share at MD 2.27836814%

Employer's proportionate share of system NPL/(A) at prior MD \$ 284,738,427  
**Employer's proportionate share of system NPL/(A) at MD \$ 348,863,875**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 618,679,903  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 123,040,315

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 52,637,788  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,040,851)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,436,169)

**Employer's Total Pension Expense/(Income) \$ 36,160,768**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,934,526	\$ 2,175,579
Changes of assumptions	\$ 54,738,627	\$ 500,093
Net difference between projected and actual earnings on investments	\$ 0	\$ 62,370,112
Changes in proportionate share	\$ 1,841,671	\$ 39,896,429
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,688,497	\$ 40,694,239
Total (prior to post-MD contributions)	\$ 75,203,321	\$ 145,636,452
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (70,433,131)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (15,245,152)
2 <sup>nd</sup> Fiscal Year	(23,903,426)
3 <sup>rd</sup> Fiscal Year	(43,070,613)
4 <sup>th</sup> Fiscal Year	16,520,465
5 <sup>th</sup> Fiscal Year	(4,734,405)
Thereafter	0
Total	\$ (70,433,131)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4080: North Plains School District 70

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4105: Hillsboro Union High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4109: Spray School District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00396050%

Employer's proportionate share at MD 0.00508494%

Employer's proportionate share of system NPL/(A) at prior MD \$ 473,932

**Employer's proportionate share of system NPL/(A) at MD \$ 778,606**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,380,791

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 274,606

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 117,479

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (42,367)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 29,875

**Employer's Total Pension Expense/(Income) \$ 104,987**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,795	\$ 4,856
Changes of assumptions	\$ 122,168	\$ 1,116
Net difference between projected and actual earnings on investments	\$ 0	\$ 139,200
Changes in proportionate share	\$ 161,324	\$ 28,348
Differences between employer contributions and employer's proportionate share of system contributions	\$ 76,905	\$ 22,654
Total (prior to post-MD contributions)	\$ 398,192	\$ 196,174
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 202,018

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 55,118
2 <sup>nd</sup> Fiscal Year	38,345
3 <sup>rd</sup> Fiscal Year	(10,593)
4 <sup>th</sup> Fiscal Year	102,828
5 <sup>th</sup> Fiscal Year	16,321
Thereafter	0
Total	\$ 202,018

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4114: Fossil School District 21J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00913647%

Employer's proportionate share at MD 0.00806540%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,093,314

**Employer's proportionate share of system NPL/(A) at MD \$ 1,234,975**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,190,121
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 435,561

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 186,337
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (195,433)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,675

**Employer's Total Pension Expense/(Income) \$ 3,579**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 59,948	\$ 7,702
Changes of assumptions	\$ 193,774	\$ 1,770
Net difference between projected and actual earnings on investments	\$ 0	\$ 220,790
Changes in proportionate share	\$ 38,727	\$ 445,962
Differences between employer contributions and employer's proportionate share of system contributions	\$ 80,829	\$ 41,188
Total (prior to post-MD contributions)	\$ 373,278	\$ 717,412
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (344,134)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (208,389)
2 <sup>nd</sup> Fiscal Year	(87,385)
3 <sup>rd</sup> Fiscal Year	(107,346)
4 <sup>th</sup> Fiscal Year	76,811
5 <sup>th</sup> Fiscal Year	(17,823)
Thereafter	0
Total	\$ (344,134)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4128: Yamhill Grade School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4135: Newberg School District 29Jt

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.17919638%

Employer's proportionate share at MD 0.21390982%

Employer's proportionate share of system NPL/(A) at prior MD \$ 21,443,499

**Employer's proportionate share of system NPL/(A) at MD \$ 32,753,885**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 58,086,182

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,551,922

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,942,019

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (299,614)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,039,827)

**Employer's Total Pension Expense/(Income) \$ 2,602,578**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,589,937	\$ 204,259
Changes of assumptions	\$ 5,139,262	\$ 46,952
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,855,761
Changes in proportionate share	\$ 4,851,794	\$ 4,243,219
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 5,931,089
Total (prior to post-MD contributions)	\$ 11,580,993	\$ 16,281,280
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,700,287)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,147,134)
2 <sup>nd</sup> Fiscal Year	(2,169,089)
3 <sup>rd</sup> Fiscal Year	(3,088,690)
4 <sup>th</sup> Fiscal Year	2,649,993
5 <sup>th</sup> Fiscal Year	54,632
Thereafter	0
Total	\$ (4,700,287)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4142: McMinnville Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.33834796%  
Employer's proportionate share at MD 0.34252742%

Employer's proportionate share of system NPL/(A) at prior MD \$ 40,488,340  
**Employer's proportionate share of system NPL/(A) at MD \$ 52,447,820**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 93,011,672  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 18,497,749

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,913,509  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,449,675)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,591,312)

**Employer's Total Pension Expense/(Income) \$ 4,872,522**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,545,919	\$ 327,074
Changes of assumptions	\$ 8,229,346	\$ 75,183
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,376,656
Changes in proportionate share	\$ 629,448	\$ 5,039,764
Differences between employer contributions and employer's proportionate share of system contributions	\$ 503,758	\$ 6,274,869
Total (prior to post-MD contributions)	\$ 11,908,471	\$ 21,093,546
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,185,075)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,429,679)
2 <sup>nd</sup> Fiscal Year	(3,469,618)
3 <sup>rd</sup> Fiscal Year	(5,964,033)
4 <sup>th</sup> Fiscal Year	3,097,094
5 <sup>th</sup> Fiscal Year	(418,840)
Thereafter	0
Total	\$ (9,185,075)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4144: Sheridan School District 48J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.03872969%

Employer's proportionate share at MD 0.04100453%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,634,581

**Employer's proportionate share of system NPL/(A) at MD \$ 6,278,616**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,134,583

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,214,396

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 947,339

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (598,273)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 147,672

**Employer's Total Pension Expense/(Income) \$ 496,738**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 304,776	\$ 39,155
Changes of assumptions	\$ 985,149	\$ 9,000
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,122,495
Changes in proportionate share	\$ 330,158	\$ 1,382,282
Differences between employer contributions and employer's proportionate share of system contributions	\$ 457,137	\$ 296,184
Total (prior to post-MD contributions)	\$ 2,077,220	\$ 2,849,116
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (771,896)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (256,309)
2 <sup>nd</sup> Fiscal Year	(412,014)
3 <sup>rd</sup> Fiscal Year	(622,750)
4 <sup>th</sup> Fiscal Year	503,541
5 <sup>th</sup> Fiscal Year	15,635
Thereafter	0
Total	\$ (771,896)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4166: Yamhill-Carlton School District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01413725%

Employer's proportionate share at MD 0.01840913%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,691,731

**Employer's proportionate share of system NPL/(A) at MD \$ 2,818,807**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,998,911

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 994,161

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 425,311

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (76,995)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (367,307)

**Employer's Total Pension Expense/(Income) \$ (18,991)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 136,830	\$ 17,579
Changes of assumptions	\$ 442,286	\$ 4,041
Net difference between projected and actual earnings on investments	\$ 0	\$ 503,948
Changes in proportionate share	\$ 843,448	\$ 599,944
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 978,468
Total (prior to post-MD contributions)	\$ 1,422,564	\$ 2,103,980
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (681,416)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (349,836)
2 <sup>nd</sup> Fiscal Year	(193,534)
3 <sup>rd</sup> Fiscal Year	(329,275)
4 <sup>th</sup> Fiscal Year	186,698
5 <sup>th</sup> Fiscal Year	4,532
Thereafter	0
Total	\$ (681,416)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4185: Lebanon School District Uh-1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4189: Wasco County High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4203: Victor Point School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4218: Curry County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4219: Grant County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00347197%  
Employer's proportionate share at MD 0.00528778%

Employer's proportionate share of system NPL/(A) at prior MD \$ 415,473  
**Employer's proportionate share of system NPL/(A) at MD \$ 809,665**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,435,871  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 285,560

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 122,165  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (104,752)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 77,615  
**Employer's Total Pension Expense/(Income) \$ 95,028**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 39,303	\$ 5,049
Changes of assumptions	\$ 127,041	\$ 1,161
Net difference between projected and actual earnings on investments	\$ 0	\$ 144,752
Changes in proportionate share	\$ 248,715	\$ 331,627
Differences between employer contributions and employer's proportionate share of system contributions	\$ 210,508	\$ 31,816
Total (prior to post-MD contributions)	\$ 625,567	\$ 514,405
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 111,162

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 6,863
2 <sup>nd</sup> Fiscal Year	5,792
3 <sup>rd</sup> Fiscal Year	(36,196)
4 <sup>th</sup> Fiscal Year	108,393
5 <sup>th</sup> Fiscal Year	26,309
Thereafter	0
Total	\$ 111,162

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4220: Jefferson County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01124740%  
Employer's proportionate share at MD 0.00588843%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,345,918  
**Employer's proportionate share of system NPL/(A) at MD \$ 901,637**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,598,975  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 317,997

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 136,042  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (243,582)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 444,994

**Employer's Total Pension Expense/(Income) \$ 337,454**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 43,767	\$ 5,623
Changes of assumptions	\$ 141,472	\$ 1,292
Net difference between projected and actual earnings on investments	\$ 0	\$ 161,195
Changes in proportionate share	\$ 42,584	\$ 939,623
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,910,457	\$ 0
Total (prior to post-MD contributions)	\$ 2,138,280	\$ 1,107,733
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,030,547

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 237,064
2 <sup>nd</sup> Fiscal Year	192,299
3 <sup>rd</sup> Fiscal Year	163,070
4 <sup>th</sup> Fiscal Year	317,125
5 <sup>th</sup> Fiscal Year	120,988
Thereafter	0
Total	\$ 1,030,547

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4221: Marion Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4223: InterMountain Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.09430567%  
Employer's proportionate share at MD 0.05683678%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,285,069  
**Employer's proportionate share of system NPL/(A) at MD \$ 8,702,851**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,433,754
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,069,397

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,313,116  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (998,308)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,983,225  
**Employer's Total Pension Expense/(Income) \$ 2,298,033**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 422,453	\$ 54,273
Changes of assumptions	\$ 1,365,524	\$ 12,475
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,555,901
Changes in proportionate share	\$ 411,089	\$ 5,690,120
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,098,799	\$ 414,349
Total (prior to post-MD contributions)	\$ 12,297,865	\$ 7,727,118
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,570,747

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,055,574
2 <sup>nd</sup> Fiscal Year	835,167
3 <sup>rd</sup> Fiscal Year	318,758
4 <sup>th</sup> Fiscal Year	1,790,097
5 <sup>th</sup> Fiscal Year	571,151
Thereafter	0
Total	\$ 4,570,747

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4224: Wallowa County Region 18

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01375194%

Employer's proportionate share at MD 0.01247287%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,645,623

**Employer's proportionate share of system NPL/(A) at MD \$ 1,909,847**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,386,948

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 673,581

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 288,164

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (57,606)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,146

**Employer's Total Pension Expense/(Income) \$ 239,704**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 92,708	\$ 11,910
Changes of assumptions	\$ 299,665	\$ 2,738
Net difference between projected and actual earnings on investments	\$ 0	\$ 341,444
Changes in proportionate share	\$ 58,073	\$ 246,107
Differences between employer contributions and employer's proportionate share of system contributions	\$ 72,639	\$ 137,617
Total (prior to post-MD contributions)	\$ 523,085	\$ 739,816
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (216,731)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (19,663)
2 <sup>nd</sup> Fiscal Year	(88,047)
3 <sup>rd</sup> Fiscal Year	(185,688)
4 <sup>th</sup> Fiscal Year	107,185
5 <sup>th</sup> Fiscal Year	(30,518)
Thereafter	0
Total	\$ (216,731)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4225: Washington County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4226: North Central Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00642150%  
Employer's proportionate share at MD 0.00633691%

Employer's proportionate share of system NPL/(A) at prior MD \$ 768,428  
**Employer's proportionate share of system NPL/(A) at MD \$ 970,308**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,720,757  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 342,217

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 146,403  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (70,448)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 21,049  
**Employer's Total Pension Expense/(Income) \$ 97,004**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 47,101	\$ 6,051
Changes of assumptions	\$ 152,247	\$ 1,391
Net difference between projected and actual earnings on investments	\$ 0	\$ 173,472
Changes in proportionate share	\$ 32,816	\$ 112,576
Differences between employer contributions and employer's proportionate share of system contributions	\$ 52,078	\$ 1,480
Total (prior to post-MD contributions)	\$ 284,242	\$ 294,970
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,728)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (17,687)
2 <sup>nd</sup> Fiscal Year	(28,898)
3 <sup>rd</sup> Fiscal Year	(56,875)
4 <sup>th</sup> Fiscal Year	91,854
5 <sup>th</sup> Fiscal Year	877
Thereafter	0
Total	\$ (10,728)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4227: Cascade School District Uh5

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4230: Mari-Linn School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4232: South Coast Education Service District Region 7

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.05916430%

Employer's proportionate share at MD 0.06078607%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,079,884

**Employer's proportionate share of system NPL/(A) at MD \$ 9,307,567**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,506,165

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,282,673

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,404,358

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (90,132)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,526

**Employer's Total Pension Expense/(Income) \$ 1,328,752**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 451,807	\$ 58,044
Changes of assumptions	\$ 1,460,408	\$ 13,342
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,664,013
Changes in proportionate share	\$ 448,470	\$ 162,009
Differences between employer contributions and employer's proportionate share of system contributions	\$ 355,617	\$ 721,703
Total (prior to post-MD contributions)	\$ 2,716,302	\$ 2,619,111
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 97,191

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 104,754
2 <sup>nd</sup> Fiscal Year	(52,585)
3 <sup>rd</sup> Fiscal Year	(652,223)
4 <sup>th</sup> Fiscal Year	732,114
5 <sup>th</sup> Fiscal Year	(34,870)
Thereafter	0
Total	\$ 97,191

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4237: Douglas Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.11831698%

Employer's proportionate share at MD 0.12717245%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,158,378

**Employer's proportionate share of system NPL/(A) at MD \$ 19,472,654**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 34,533,067

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,867,783

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,938,101

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 246,051
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (337,649)

**Employer's Total Pension Expense/(Income) \$ 2,846,503**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 945,240	\$ 121,435
Changes of assumptions	\$ 3,055,365	\$ 27,914
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,481,334
Changes in proportionate share	\$ 1,237,364	\$ 242,981
Differences between employer contributions and employer's proportionate share of system contributions	\$ 356,342	\$ 1,845,943
Total (prior to post-MD contributions)	\$ 5,594,311	\$ 5,719,607
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (125,296)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 83,053
2 <sup>nd</sup> Fiscal Year	(401,655)
3 <sup>rd</sup> Fiscal Year	(1,421,228)
4 <sup>th</sup> Fiscal Year	1,626,793
5 <sup>th</sup> Fiscal Year	(12,259)
Thereafter	0
Total	\$ (125,296)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4238: Multnomah Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.20765317%

Employer's proportionate share at MD 0.07754410%

Employer's proportionate share of system NPL/(A) at prior MD \$ 24,848,775

**Employer's proportionate share of system NPL/(A) at MD \$ 11,873,558**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,056,727

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,187,669

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,791,523

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,220,089)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,779,139

**Employer's Total Pension Expense/(Income) \$ 9,350,573**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 576,365	\$ 74,046
Changes of assumptions	\$ 1,863,025	\$ 17,021
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,122,762
Changes in proportionate share	\$ 3,789,472	\$ 18,125,920
Differences between employer contributions and employer's proportionate share of system contributions	\$ 49,218,334	\$ 1,961,615
Total (prior to post-MD contributions)	\$ 55,447,196	\$ 22,301,364
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 33,145,832

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 7,468,770
2 <sup>nd</sup> Fiscal Year	7,534,402
3 <sup>rd</sup> Fiscal Year	6,532,090
4 <sup>th</sup> Fiscal Year	8,095,669
5 <sup>th</sup> Fiscal Year	3,514,903
Thereafter	0
Total	\$ 33,145,832

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4251: Clatsop County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4252: High Desert Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.12133102%

Employer's proportionate share at MD 0.10881265%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,519,052

**Employer's proportionate share of system NPL/(A) at MD \$ 16,661,400**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 29,547,551

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,876,286

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,513,930

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (324,503)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (472,352)

**Employer's Total Pension Expense/(Income) \$ 1,717,075**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 808,777	\$ 103,904
Changes of assumptions	\$ 2,614,264	\$ 23,884
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,978,736
Changes in proportionate share	\$ 51,587	\$ 2,219,926
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,756	\$ 1,532,205
Total (prior to post-MD contributions)	\$ 3,481,384	\$ 6,858,655
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,377,271)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (710,602)
2 <sup>nd</sup> Fiscal Year	(1,070,580)
3 <sup>rd</sup> Fiscal Year	(2,009,849)
4 <sup>th</sup> Fiscal Year	713,140
5 <sup>th</sup> Fiscal Year	(299,380)
Thereafter	0
Total	\$ (3,377,271)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4254: Willamette Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.12197439%

Employer's proportionate share at MD 0.13482202%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,596,041

**Employer's proportionate share of system NPL/(A) at MD \$ 20,643,956**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 36,610,271

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,280,888

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,114,832

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 877,815
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,603,135)

**Employer's Total Pension Expense/(Income) \$ 2,389,512**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,002,098	\$ 128,740
Changes of assumptions	\$ 3,239,148	\$ 29,593
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,690,740
Changes in proportionate share	\$ 3,637,546	\$ 883,641
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,794,141
Total (prior to post-MD contributions)	\$ 7,878,792	\$ 9,526,855
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,648,063)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (520,760)
2 <sup>nd</sup> Fiscal Year	(489,791)
3 <sup>rd</sup> Fiscal Year	(1,891,565)
4 <sup>th</sup> Fiscal Year	1,369,730
5 <sup>th</sup> Fiscal Year	(115,676)
Thereafter	0
Total	\$ (1,648,063)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4258: Hermiston School District 8R

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.24948248%

Employer's proportionate share at MD 0.07966760%

Employer's proportionate share of system NPL/(A) at prior MD \$ 29,854,271

**Employer's proportionate share of system NPL/(A) at MD \$ 12,198,708**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,633,353

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,302,345

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,840,583

▪ Net amortization of employer-specific deferred amounts from:  
     ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,058,628)  
     ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,303,970

**Employer's Total Pension Expense/(Income) \$ 8,085,925**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 592,149	\$ 76,073
Changes of assumptions	\$ 1,914,043	\$ 17,487
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,180,893
Changes in proportionate share	\$ 439,339	\$ 24,249,926
Differences between employer contributions and employer's proportionate share of system contributions	\$ 52,265,330	\$ 495,279
Total (prior to post-MD contributions)	\$ 55,210,861	\$ 27,019,658
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 28,191,203

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 6,200,490
2 <sup>nd</sup> Fiscal Year	6,029,858
3 <sup>rd</sup> Fiscal Year	5,359,822
4 <sup>th</sup> Fiscal Year	7,380,638
5 <sup>th</sup> Fiscal Year	3,220,395
Thereafter	0
Total	\$ 28,191,203

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4259: Clackamas Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.14683746%  
Employer's proportionate share at MD 0.14642092%

Employer's proportionate share of system NPL/(A) at prior MD \$ 17,571,275  
**Employer's proportionate share of system NPL/(A) at MD \$ 22,419,981**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 39,759,896
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,907,272

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,382,804
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 166,390
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (986,592)

**Employer's Total Pension Expense/(Income) \$ 2,562,602**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,088,309	\$ 139,815
Changes of assumptions	\$ 3,517,816	\$ 32,139
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,008,259
Changes in proportionate share	\$ 1,054,145	\$ 329,256
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,119,220
Total (prior to post-MD contributions)	\$ 5,660,270	\$ 7,628,689
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,968,419)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (451,332)
2 <sup>nd</sup> Fiscal Year	(756,083)
3 <sup>rd</sup> Fiscal Year	(1,979,580)
4 <sup>th</sup> Fiscal Year	1,453,278
5 <sup>th</sup> Fiscal Year	(234,701)
Thereafter	0
Total	\$ (1,968,419)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4260: Greater Albany School District 8J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.49219491%  
Employer's proportionate share at MD 0.48798322%

Employer's proportionate share of system NPL/(A) at prior MD \$ 58,898,405  
**Employer's proportionate share of system NPL/(A) at MD \$ 74,720,022**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 132,509,495  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 26,352,901

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,274,015  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (763,195)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,234,691)

**Employer's Total Pension Expense/(Income) \$ 8,276,129**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,627,054	\$ 465,968
Changes of assumptions	\$ 11,723,975	\$ 107,110
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,358,495
Changes in proportionate share	\$ 49,624	\$ 3,133,756
Differences between employer contributions and employer's proportionate share of system contributions	\$ 182,800	\$ 8,641,481
Total (prior to post-MD contributions)	\$ 15,583,453	\$ 25,706,810
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,123,357)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,164,842)
2 <sup>nd</sup> Fiscal Year	(3,834,986)
3 <sup>rd</sup> Fiscal Year	(7,823,701)
4 <sup>th</sup> Fiscal Year	4,441,759
5 <sup>th</sup> Fiscal Year	(741,585)
Thereafter	0
Total	\$ (10,123,357)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4268: Lake Oswego School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.38148475%

Employer's proportionate share at MD 0.38842980%

Employer's proportionate share of system NPL/(A) at prior MD \$ 45,650,296

**Employer's proportionate share of system NPL/(A) at MD \$ 59,476,396**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 105,476,243
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 20,976,647

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,974,004
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,854,504
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,100,393)

**Employer's Total Pension Expense/(Income) \$ 7,728,115**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,887,099	\$ 370,906
Changes of assumptions	\$ 9,332,168	\$ 85,259
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,633,229
Changes in proportionate share	\$ 3,883,140	\$ 54,056
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 10,023,604
Total (prior to post-MD contributions)	\$ 16,102,407	\$ 21,167,054
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,064,647)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (727,274)
2 <sup>nd</sup> Fiscal Year	(1,973,173)
3 <sup>rd</sup> Fiscal Year	(5,481,487)
4 <sup>th</sup> Fiscal Year	3,736,860
5 <sup>th</sup> Fiscal Year	(619,573)
Thereafter	0
Total	\$ (5,064,647)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4270: Silver Falls School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.17931244%

Employer's proportionate share at MD 0.09011635%

Employer's proportionate share of system NPL/(A) at prior MD \$ 21,457,387

**Employer's proportionate share of system NPL/(A) at MD \$ 13,798,621**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 24,470,661

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,866,617

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,081,984

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,197,297)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,702,988

**Employer's Total Pension Expense/(Income) \$ 4,587,675**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 669,812	\$ 86,051
Changes of assumptions	\$ 2,165,078	\$ 19,780
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,466,927
Changes in proportionate share	\$ 20,452	\$ 13,513,899
Differences between employer contributions and employer's proportionate share of system contributions	\$ 27,020,770	\$ 383,855
Total (prior to post-MD contributions)	\$ 29,876,112	\$ 16,470,512
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,405,600

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,675,173
2 <sup>nd</sup> Fiscal Year	2,619,232
3 <sup>rd</sup> Fiscal Year	2,058,651
4 <sup>th</sup> Fiscal Year	4,394,774
5 <sup>th</sup> Fiscal Year	1,657,769
Thereafter	0
Total	\$ 13,405,600

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4271: Malheur Education Service District Region 14

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02519842%  
Employer's proportionate share at MD 0.02645609%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,015,364  
**Employer's proportionate share of system NPL/(A) at MD \$ 4,050,958**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,184,024  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,428,727

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 611,223  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (52,974)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 47,782  
**Employer's Total Pension Expense/(Income) \$ 606,031**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 196,641	\$ 25,263
Changes of assumptions	\$ 635,617	\$ 5,807
Net difference between projected and actual earnings on investments	\$ 0	\$ 724,233
Changes in proportionate share	\$ 233,661	\$ 461,348
Differences between employer contributions and employer's proportionate share of system contributions	\$ 108,592	\$ 134,345
Total (prior to post-MD contributions)	\$ 1,174,511	\$ 1,350,996
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (176,485)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,499)
2 <sup>nd</sup> Fiscal Year	(159,942)
3 <sup>rd</sup> Fiscal Year	(359,946)
4 <sup>th</sup> Fiscal Year	335,704
5 <sup>th</sup> Fiscal Year	13,200
Thereafter	0
Total	\$ (176,485)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4272: Linn-Benton-Lincoln Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.14583903%

Employer's proportionate share at MD 0.14252110%

Employer's proportionate share of system NPL/(A) at prior MD \$ 17,451,798

**Employer's proportionate share of system NPL/(A) at MD \$ 21,822,840**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 38,700,919

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,696,667

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,292,706

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (642,756)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 142,368

**Employer's Total Pension Expense/(Income) \$ 2,792,318**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,059,323	\$ 136,091
Changes of assumptions	\$ 3,424,122	\$ 31,283
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,901,502
Changes in proportionate share	\$ 5,765	\$ 1,669,390
Differences between employer contributions and employer's proportionate share of system contributions	\$ 882,069	\$ 1,421,336
Total (prior to post-MD contributions)	\$ 5,371,279	\$ 7,159,602
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,788,323)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (275,775)
2 <sup>nd</sup> Fiscal Year	(846,448)
3 <sup>rd</sup> Fiscal Year	(1,993,727)
4 <sup>th</sup> Fiscal Year	1,487,657
5 <sup>th</sup> Fiscal Year	(160,030)
Thereafter	0
Total	\$ (1,788,323)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4273: Double O School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00086925%  
Employer's proportionate share at MD 0.00073895%

Employer's proportionate share of system NPL/(A) at prior MD \$ 104,019  
**Employer's proportionate share of system NPL/(A) at MD \$ 113,148**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 200,658  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 39,906

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,072  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,129  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 860

**Employer's Total Pension Expense/(Income) \$ 19,061**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,492	\$ 706
Changes of assumptions	\$ 17,754	\$ 162
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,229
Changes in proportionate share	\$ 25,827	\$ 25,323
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,734	\$ 7,534
Total (prior to post-MD contributions)	\$ 55,807	\$ 53,954
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,853

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,366
2 <sup>nd</sup> Fiscal Year	(858)
3 <sup>rd</sup> Fiscal Year	(5,778)
4 <sup>th</sup> Fiscal Year	7,693
5 <sup>th</sup> Fiscal Year	(2,570)
Thereafter	0
Total	\$ 1,853

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4275: Tillamook County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4276: Lane County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.08589352%

Employer's proportionate share at MD 0.08829119%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,278,431

**Employer's proportionate share of system NPL/(A) at MD \$ 13,519,153**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,975,048

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,768,051

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,039,817

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 169,863
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (288,601)

**Employer's Total Pension Expense/(Income) \$ 1,921,079**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 656,246	\$ 84,308
Changes of assumptions	\$ 2,121,228	\$ 19,380
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,416,963
Changes in proportionate share	\$ 906,292	\$ 248,052
Differences between employer contributions and employer's proportionate share of system contributions	\$ 117,940	\$ 1,317,976
Total (prior to post-MD contributions)	\$ 3,801,706	\$ 4,086,679
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (284,973)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 35,008
2 <sup>nd</sup> Fiscal Year	(310,752)
3 <sup>rd</sup> Fiscal Year	(997,421)
4 <sup>th</sup> Fiscal Year	1,057,110
5 <sup>th</sup> Fiscal Year	(68,918)
Thereafter	0
Total	\$ (284,973)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4277: Mitchell School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00814378%

Employer's proportionate share at MD 0.00690158%

Employer's proportionate share of system NPL/(A) at prior MD \$ 974,524

**Employer's proportionate share of system NPL/(A) at MD \$ 1,056,770**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,874,091

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 372,711

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 159,449

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,031)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,078

**Employer's Total Pension Expense/(Income) \$ 127,496**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 51,298	\$ 6,590
Changes of assumptions	\$ 165,813	\$ 1,515
Net difference between projected and actual earnings on investments	\$ 0	\$ 188,930
Changes in proportionate share	\$ 202,260	\$ 244,419
Differences between employer contributions and employer's proportionate share of system contributions	\$ 36,384	\$ 92,014
Total (prior to post-MD contributions)	\$ 455,755	\$ 533,468
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (77,713)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (7,792)
2 <sup>nd</sup> Fiscal Year	5,291
3 <sup>rd</sup> Fiscal Year	(91,157)
4 <sup>th</sup> Fiscal Year	42,731
5 <sup>th</sup> Fiscal Year	(26,785)
Thereafter	0
Total	\$ (77,713)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4279: St Helens School District 502

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.09761333%

Employer's proportionate share at MD 0.10307924%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,680,879

**Employer's proportionate share of system NPL/(A) at MD \$ 15,783,500**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 27,990,672

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,566,661

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,381,469

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 346,645
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,603,233)

**Employer's Total Pension Expense/(Income) \$ 1,124,881**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 766,162	\$ 98,429
Changes of assumptions	\$ 2,476,516	\$ 22,626
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,821,784
Changes in proportionate share	\$ 1,422,396	\$ 591,445
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,423,567
Total (prior to post-MD contributions)	\$ 4,665,074	\$ 7,957,851
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,292,777)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,071,821)
2 <sup>nd</sup> Fiscal Year	(1,019,703)
3 <sup>rd</sup> Fiscal Year	(1,823,593)
4 <sup>th</sup> Fiscal Year	815,647
5 <sup>th</sup> Fiscal Year	(193,307)
Thereafter	0
Total	\$ (3,292,777)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4280: Northwest Regional Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.35344391%

Employer's proportionate share at MD 0.34249536%

Employer's proportionate share of system NPL/(A) at prior MD \$ 42,294,794

**Employer's proportionate share of system NPL/(A) at MD \$ 52,442,911**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 93,002,967

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 18,496,018

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,912,768

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (799,501)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 200,887

**Employer's Total Pension Expense/(Income) \$ 7,314,154**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,545,680	\$ 327,044
Changes of assumptions	\$ 8,228,576	\$ 75,176
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,375,778
Changes in proportionate share	\$ 168,319	\$ 2,162,004
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,747,284	\$ 3,500,312
Total (prior to post-MD contributions)	\$ 12,689,859	\$ 15,440,314
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,750,455)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 12,631
2 <sup>nd</sup> Fiscal Year	(1,500,075)
3 <sup>rd</sup> Fiscal Year	(4,445,792)
4 <sup>th</sup> Fiscal Year	3,622,029
5 <sup>th</sup> Fiscal Year	(439,247)
Thereafter	0
Total	\$ (2,750,455)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4286: Southern Oregon Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.12140361%

Employer's proportionate share at MD 0.11005582%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,527,739

**Employer's proportionate share of system NPL/(A) at MD \$ 16,851,754**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 29,885,128

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,943,422

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,542,651

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,413,101)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (107,741)

**Employer's Total Pension Expense/(Income) \$ 1,021,809**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 818,017	\$ 105,091
Changes of assumptions	\$ 2,644,131	\$ 24,157
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,012,768
Changes in proportionate share	\$ 43,416	\$ 4,560,591
Differences between employer contributions and employer's proportionate share of system contributions	\$ 303,617	\$ 998,292
Total (prior to post-MD contributions)	\$ 3,809,181	\$ 8,700,899
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,891,718)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,474,763)
2 <sup>nd</sup> Fiscal Year	(1,738,750)
3 <sup>rd</sup> Fiscal Year	(2,290,156)
4 <sup>th</sup> Fiscal Year	808,539
5 <sup>th</sup> Fiscal Year	(196,588)
Thereafter	0
Total	\$ (4,891,718)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4288: Medford School District 549C

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.62940302%

Employer's proportionate share at MD 0.69361383%

Employer's proportionate share of system NPL/(A) at prior MD \$ 75,317,386

**Employer's proportionate share of system NPL/(A) at MD \$ 106,206,194**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 188,347,497
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 37,457,715

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,024,758
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,401,305)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,265,915)

**Employer's Total Pension Expense/(Income) \$ 13,357,538**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,155,454	\$ 662,321
Changes of assumptions	\$ 16,664,326	\$ 152,246
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,987,613
Changes in proportionate share	\$ 8,795,048	\$ 7,619,438
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,512,661	\$ 9,891,230
Total (prior to post-MD contributions)	\$ 33,127,489	\$ 37,312,848
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,185,359)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,323,367)
2 <sup>nd</sup> Fiscal Year	(3,409,659)
3 <sup>rd</sup> Fiscal Year	(8,485,432)
4 <sup>th</sup> Fiscal Year	8,892,711
5 <sup>th</sup> Fiscal Year	140,387
Thereafter	0
Total	\$ (4,185,359)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4291: Dayton Public Schools

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.03326880%  
Employer's proportionate share at MD 0.02829770%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,981,104  
**Employer's proportionate share of system NPL/(A) at MD \$ 4,332,946**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,684,104  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,528,181

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 653,770  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (256,852)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (357,968)

**Employer's Total Pension Expense/(Income) \$ 38,950**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 210,330	\$ 27,021
Changes of assumptions	\$ 679,863	\$ 6,211
Net difference between projected and actual earnings on investments	\$ 0	\$ 774,647
Changes in proportionate share	\$ 123,250	\$ 1,287,844
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 914,668
Total (prior to post-MD contributions)	\$ 1,013,443	\$ 3,010,391
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,996,948)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (555,256)
2 <sup>nd</sup> Fiscal Year	(561,256)
3 <sup>rd</sup> Fiscal Year	(777,962)
4 <sup>th</sup> Fiscal Year	25,095
5 <sup>th</sup> Fiscal Year	(127,571)
Thereafter	0
Total	\$ (1,996,948)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4293: Lake County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00602036%  
Employer's proportionate share at MD 0.00561135%

Employer's proportionate share of system NPL/(A) at prior MD \$ 720,425  
**Employer's proportionate share of system NPL/(A) at MD \$ 859,210**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,523,735
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 303,034

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 129,641
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (53,030)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,264

**Employer's Total Pension Expense/(Income) \$ 96,875**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,708	\$ 5,358
Changes of assumptions	\$ 134,815	\$ 1,232
Net difference between projected and actual earnings on investments	\$ 0	\$ 153,610
Changes in proportionate share	\$ 83,529	\$ 197,356
Differences between employer contributions and employer's proportionate share of system contributions	\$ 45,694	\$ 4,053
Total (prior to post-MD contributions)	\$ 305,746	\$ 361,609
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (55,863)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (13,086)
2 <sup>nd</sup> Fiscal Year	(48,692)
3 <sup>rd</sup> Fiscal Year	(62,702)
4 <sup>th</sup> Fiscal Year	73,076
5 <sup>th</sup> Fiscal Year	(4,459)
Thereafter	0
Total	\$ (55,863)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4294: Harney Education Service District Region XVII

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00989650%  
Employer's proportionate share at MD 0.01113356%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,184,263  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,704,771**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,023,265  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 601,253

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 257,222  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (146,245)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,053

**Employer's Total Pension Expense/(Income) \$ 124,030**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 82,753	\$ 10,631
Changes of assumptions	\$ 267,488	\$ 2,444
Net difference between projected and actual earnings on investments	\$ 0	\$ 304,780
Changes in proportionate share	\$ 169,442	\$ 373,528
Differences between employer contributions and employer's proportionate share of system contributions	\$ 100,413	\$ 97,349
Total (prior to post-MD contributions)	\$ 620,096	\$ 788,732
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (168,636)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (87,067)
2 <sup>nd</sup> Fiscal Year	(90,296)
3 <sup>rd</sup> Fiscal Year	(154,758)
4 <sup>th</sup> Fiscal Year	150,266
5 <sup>th</sup> Fiscal Year	13,219
Thereafter	0
Total	\$ (168,636)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4295: Wasco County Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.02442129%

Employer's proportionate share at MD 0.02414247%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,922,369

**Employer's proportionate share of system NPL/(A) at MD \$ 3,696,697**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,555,772

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,303,783

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 557,770

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 75,236
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 57,700

**Employer's Total Pension Expense/(Income) \$ 690,706**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 179,445	\$ 23,053
Changes of assumptions	\$ 580,032	\$ 5,299
Net difference between projected and actual earnings on investments	\$ 0	\$ 660,898
Changes in proportionate share	\$ 97,640	\$ 64,811
Differences between employer contributions and employer's proportionate share of system contributions	\$ 156,417	\$ 143,310
Total (prior to post-MD contributions)	\$ 1,013,534	\$ 897,371
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 116,163

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 124,173
2 <sup>nd</sup> Fiscal Year	(20,214)
3 <sup>rd</sup> Fiscal Year	(267,041)
4 <sup>th</sup> Fiscal Year	291,212
5 <sup>th</sup> Fiscal Year	(11,967)
Thereafter	0
Total	\$ 116,163

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4297: Yamhill Education Service District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4306: Amity School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02211744%  
Employer's proportionate share at MD 0.02659027%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,646,679  
**Employer's proportionate share of system NPL/(A) at MD \$ 4,071,504**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,220,460  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,435,973

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 614,323  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 91,330  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (383,124)

**Employer's Total Pension Expense/(Income) \$ 322,529**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 197,639	\$ 25,391
Changes of assumptions	\$ 638,841	\$ 5,836
Net difference between projected and actual earnings on investments	\$ 0	\$ 727,906
Changes in proportionate share	\$ 863,292	\$ 546,794
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,096,253
Total (prior to post-MD contributions)	\$ 1,699,772	\$ 2,402,180
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (702,408)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (233,605)
2 <sup>nd</sup> Fiscal Year	(214,381)
3 <sup>rd</sup> Fiscal Year	(480,110)
4 <sup>th</sup> Fiscal Year	239,542
5 <sup>th</sup> Fiscal Year	(13,856)
Thereafter	0
Total	\$ (702,408)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4307: Columbia School District 5J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 168

**Employer's Total Pension Expense/(Income) \$ 168**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 35	\$ 0
Total (prior to post-MD contributions)	\$ 35	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 35

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 35
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 35

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4309: Scappoose School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.12413047%  
Employer's proportionate share at MD 0.11011740%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,854,048  
**Employer's proportionate share of system NPL/(A) at MD \$ 16,861,183**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 29,901,850  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,946,747

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,544,074  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (961,322)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 30,301

**Employer's Total Pension Expense/(Income) \$ 1,613,053**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 818,474	\$ 105,149
Changes of assumptions	\$ 2,645,611	\$ 24,170
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,014,453
Changes in proportionate share	\$ 0	\$ 2,737,911
Differences between employer contributions and employer's proportionate share of system contributions	\$ 434,624	\$ 1,128,913
Total (prior to post-MD contributions)	\$ 3,898,709	\$ 7,010,596
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,111,887)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (705,245)
2 <sup>nd</sup> Fiscal Year	(1,063,839)
3 <sup>rd</sup> Fiscal Year	(1,861,706)
4 <sup>th</sup> Fiscal Year	820,208
5 <sup>th</sup> Fiscal Year	(301,307)
Thereafter	0
Total	\$ (3,111,887)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4311: Redmond School District 2J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.35871770%

Employer's proportionate share at MD 0.15908710%

Employer's proportionate share of system NPL/(A) at prior MD \$ 42,925,881

**Employer's proportionate share of system NPL/(A) at MD \$ 24,359,427**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 43,199,336

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,591,292

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,675,435

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,647,868)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,114,434

**Employer's Total Pension Expense/(Income) \$ 9,142,001**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,182,454	\$ 151,910
Changes of assumptions	\$ 3,822,126	\$ 34,919
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,354,994
Changes in proportionate share	\$ 274,273	\$ 29,588,572
Differences between employer contributions and employer's proportionate share of system contributions	\$ 56,201,825	\$ 688,547
Total (prior to post-MD contributions)	\$ 61,480,678	\$ 34,818,942
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 26,661,736

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 5,798,124
2 <sup>nd</sup> Fiscal Year	5,348,701
3 <sup>rd</sup> Fiscal Year	4,069,133
4 <sup>th</sup> Fiscal Year	8,236,815
5 <sup>th</sup> Fiscal Year	3,208,963
Thereafter	0
Total	\$ 26,661,736

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4312: Reedsport School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.03061267%

Employer's proportionate share at MD 0.03179003%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,663,259

**Employer's proportionate share of system NPL/(A) at MD \$ 4,867,691**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,632,430

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,716,779

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 734,454

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 238,145
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (306,752)

**Employer's Total Pension Expense/(Income) \$ 665,847**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 236,287	\$ 30,356
Changes of assumptions	\$ 763,767	\$ 6,978
Net difference between projected and actual earnings on investments	\$ 0	\$ 870,249
Changes in proportionate share	\$ 521,997	\$ 182,119
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 883,464
Total (prior to post-MD contributions)	\$ 1,522,051	\$ 1,973,166
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (451,115)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (106,951)
2 <sup>nd</sup> Fiscal Year	(147,782)
3 <sup>rd</sup> Fiscal Year	(461,910)
4 <sup>th</sup> Fiscal Year	305,295
5 <sup>th</sup> Fiscal Year	(39,766)
Thereafter	0
Total	\$ (451,115)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4313: Forest Grove School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.34726989%

Employer's proportionate share at MD 0.33239071%

Employer's proportionate share of system NPL/(A) at prior MD \$ 41,555,981

**Employer's proportionate share of system NPL/(A) at MD \$ 50,895,687**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 90,259,098

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 17,950,329

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,679,317

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,140,077)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (572,617)

**Employer's Total Pension Expense/(Income) \$ 5,966,623**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,470,575	\$ 317,395
Changes of assumptions	\$ 7,985,808	\$ 72,959
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,099,164
Changes in proportionate share	\$ 49,325	\$ 4,445,347
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,653,177	\$ 5,146,996
Total (prior to post-MD contributions)	\$ 12,158,885	\$ 19,081,861
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,922,976)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,304,401)
2 <sup>nd</sup> Fiscal Year	(2,489,721)
3 <sup>rd</sup> Fiscal Year	(5,291,682)
4 <sup>th</sup> Fiscal Year	2,831,172
5 <sup>th</sup> Fiscal Year	(668,345)
Thereafter	0
Total	\$ (6,922,976)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4314: Willamina School District 30J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.05089142%

Employer's proportionate share at MD 0.04830448%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,089,912

**Employer's proportionate share of system NPL/(A) at MD \$ 7,396,385**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,116,849

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,608,621

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,115,992

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (182,886)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (69,620)

**Employer's Total Pension Expense/(Income) \$ 863,486**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 359,035	\$ 46,125
Changes of assumptions	\$ 1,160,533	\$ 10,603
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,322,331
Changes in proportionate share	\$ 183,462	\$ 842,596
Differences between employer contributions and employer's proportionate share of system contributions	\$ 183,479	\$ 566,856
Total (prior to post-MD contributions)	\$ 1,886,509	\$ 2,788,511
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (902,002)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (129,010)
2 <sup>nd</sup> Fiscal Year	(352,247)
3 <sup>rd</sup> Fiscal Year	(787,926)
4 <sup>th</sup> Fiscal Year	435,959
5 <sup>th</sup> Fiscal Year	(68,778)
Thereafter	0
Total	\$ (902,002)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4315: John Day School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.02214731%

Employer's proportionate share at MD 0.02581857%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,650,253

**Employer's proportionate share of system NPL/(A) at MD \$ 3,953,341**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,010,908

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,394,298

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 596,494

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (166,491)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (206,186)

**Employer's Total Pension Expense/(Income) \$ 223,817**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 191,903	\$ 24,654
Changes of assumptions	\$ 620,301	\$ 5,667
Net difference between projected and actual earnings on investments	\$ 0	\$ 706,781
Changes in proportionate share	\$ 624,327	\$ 533,219
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 725,797
Total (prior to post-MD contributions)	\$ 1,436,531	\$ 1,996,118
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (559,587)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (248,410)
2 <sup>nd</sup> Fiscal Year	(191,009)
3 <sup>rd</sup> Fiscal Year	(407,859)
4 <sup>th</sup> Fiscal Year	283,397
5 <sup>th</sup> Fiscal Year	4,293
Thereafter	0
Total	\$ (559,587)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4316: Tigard-Tualatin School District 23J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.75631847%

Employer's proportionate share at MD 0.76972530%

Employer's proportionate share of system NPL/(A) at prior MD \$ 90,504,697

**Employer's proportionate share of system NPL/(A) at MD \$ 117,860,387**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 209,015,201

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 41,568,016

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,783,183

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,054,361)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,167,795)

**Employer's Total Pension Expense/(Income) \$ 15,561,027**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,721,171	\$ 734,999
Changes of assumptions	\$ 18,492,932	\$ 168,952
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,071,157
Changes in proportionate share	\$ 1,925,185	\$ 4,138,885
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,388,017	\$ 10,284,487
Total (prior to post-MD contributions)	\$ 28,527,305	\$ 36,398,480
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,871,175)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,189,983)
2 <sup>nd</sup> Fiscal Year	(4,214,653)
3 <sup>rd</sup> Fiscal Year	(10,282,429)
4 <sup>th</sup> Fiscal Year	8,483,785
5 <sup>th</sup> Fiscal Year	(667,896)
Thereafter	0
Total	\$ (7,871,175)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4317: Sherwood School District 88J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.28560023%

Employer's proportionate share at MD 0.28726954%

Employer's proportionate share of system NPL/(A) at prior MD \$ 34,176,294

**Employer's proportionate share of system NPL/(A) at MD \$ 43,986,730**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 78,006,661

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,513,619

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,636,870

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (885,293)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (620,728)

**Employer's Total Pension Expense/(Income) \$ 5,130,849**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,135,201	\$ 274,309
Changes of assumptions	\$ 6,901,756	\$ 63,055
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,863,976
Changes in proportionate share	\$ 228,648	\$ 2,256,090
Differences between employer contributions and employer's proportionate share of system contributions	\$ 723,209	\$ 4,119,704
Total (prior to post-MD contributions)	\$ 9,988,814	\$ 14,577,134
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,588,320)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (964,270)
2 <sup>nd</sup> Fiscal Year	(2,026,161)
3 <sup>rd</sup> Fiscal Year	(4,224,091)
4 <sup>th</sup> Fiscal Year	2,942,178
5 <sup>th</sup> Fiscal Year	(315,977)
Thereafter	0
Total	\$ (4,588,320)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4320: Rainier School District 13

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.03986679%

Employer's proportionate share at MD 0.04010464%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,770,651

**Employer's proportionate share of system NPL/(A) at MD \$ 6,140,825**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,890,222

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,165,799

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 926,549

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,376)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (394,284)

**Employer's Total Pension Expense/(Income) \$ 520,889**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 298,088	\$ 38,295
Changes of assumptions	\$ 963,529	\$ 8,803
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,097,861
Changes in proportionate share	\$ 653,580	\$ 662,059
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,241,644
Total (prior to post-MD contributions)	\$ 1,915,197	\$ 3,048,662
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,133,465)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (310,720)
2 <sup>nd</sup> Fiscal Year	(295,466)
3 <sup>rd</sup> Fiscal Year	(735,087)
4 <sup>th</sup> Fiscal Year	284,139
5 <sup>th</sup> Fiscal Year	(76,331)
Thereafter	0
Total	\$ (1,133,465)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4321: North Clackamas School District 12

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.78604343%

Employer's proportionate share at MD 0.86825591%

Employer's proportionate share of system NPL/(A) at prior MD \$ 94,061,729

**Employer's proportionate share of system NPL/(A) at MD \$ 132,947,400**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 235,770,714

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 46,889,034

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,059,564

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,217,920
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,517,308)

**Employer's Total Pension Expense/(Income) \$ 16,760,176**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,453,524	\$ 829,084
Changes of assumptions	\$ 20,860,165	\$ 190,579
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,768,423
Changes in proportionate share	\$ 12,803,017	\$ 3,384,776
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 22,145,376
Total (prior to post-MD contributions)	\$ 40,116,706	\$ 50,318,238
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,201,532)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,097,666)
2 <sup>nd</sup> Fiscal Year	(4,942,897)
3 <sup>rd</sup> Fiscal Year	(11,726,840)
4 <sup>th</sup> Fiscal Year	9,925,797
5 <sup>th</sup> Fiscal Year	(359,926)
Thereafter	0
Total	\$ (10,201,532)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4323: Estacada School District 108

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.08769662%

Employer's proportionate share at MD 0.10170357%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,494,198

**Employer's proportionate share of system NPL/(A) at MD \$ 15,572,857**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 27,617,115

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,492,369

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,349,687

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 452,024
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (740,396)

**Employer's Total Pension Expense/(Income) \$ 2,061,315**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 755,937	\$ 97,115
Changes of assumptions	\$ 2,443,465	\$ 22,324
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,784,126
Changes in proportionate share	\$ 2,183,280	\$ 354,565
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,415,508
Total (prior to post-MD contributions)	\$ 5,382,682	\$ 5,673,638
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (290,956)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (188,162)
2 <sup>nd</sup> Fiscal Year	(365,242)
3 <sup>rd</sup> Fiscal Year	(1,114,246)
4 <sup>th</sup> Fiscal Year	1,352,609
5 <sup>th</sup> Fiscal Year	24,085
Thereafter	0
Total	\$ (290,956)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4324: Centennial School District 28

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.43357520%

Employer's proportionate share at MD 0.39108237%

Employer's proportionate share of system NPL/(A) at prior MD \$ 51,883,689

**Employer's proportionate share of system NPL/(A) at MD \$ 59,882,557**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 106,196,535
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 21,119,896

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,035,287
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,810,706)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (108,403)

**Employer's Total Pension Expense/(Income) \$ 5,116,178**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,906,815	\$ 373,439
Changes of assumptions	\$ 9,395,897	\$ 85,841
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,705,843
Changes in proportionate share	\$ 0	\$ 10,520,969
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,629,428	\$ 4,615,690
Total (prior to post-MD contributions)	\$ 13,932,140	\$ 26,301,782
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,369,642)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,948,699)
2 <sup>nd</sup> Fiscal Year	(4,324,385)
3 <sup>rd</sup> Fiscal Year	(6,947,018)
4 <sup>th</sup> Fiscal Year	2,874,619
5 <sup>th</sup> Fiscal Year	(1,024,159)
Thereafter	0
Total	\$ (12,369,642)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4326: Harney County School District 3

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,216

**Employer's Total Pension Expense/(Income) \$ 1,216**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,134	\$ 0
Total (prior to post-MD contributions)	\$ 4,134	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,134

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,216
2 <sup>nd</sup> Fiscal Year	1,216
3 <sup>rd</sup> Fiscal Year	1,216
4 <sup>th</sup> Fiscal Year	486
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 4,134

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4327: Jordan Valley School District 3

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00677945%

Employer's proportionate share at MD 0.00633129%

Employer's proportionate share of system NPL/(A) at prior MD \$ 811,262

**Employer's proportionate share of system NPL/(A) at MD \$ 969,448**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,719,231

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 341,913

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 146,274

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,780

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,010

**Employer's Total Pension Expense/(Income) \$ 154,064**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 47,059	\$ 6,046
Changes of assumptions	\$ 152,112	\$ 1,390
Net difference between projected and actual earnings on investments	\$ 0	\$ 173,318
Changes in proportionate share	\$ 28,194	\$ 147,186
Differences between employer contributions and employer's proportionate share of system contributions	\$ 36,789	\$ 67,660
Total (prior to post-MD contributions)	\$ 264,154	\$ 395,600
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (131,446)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (6,443)
2 <sup>nd</sup> Fiscal Year	(53,289)
3 <sup>rd</sup> Fiscal Year	(111,414)
4 <sup>th</sup> Fiscal Year	51,141
5 <sup>th</sup> Fiscal Year	(11,441)
Thereafter	0
Total	\$ (131,446)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4329: Gervais School District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.03172171%  
Employer's proportionate share at MD 0.02510089%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,795,972  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,843,450**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,816,026  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,355,541

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 579,913  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (300,417)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 182,955  
**Employer's Total Pension Expense/(Income) \$ 462,451**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 186,568	\$ 23,968
Changes of assumptions	\$ 603,058	\$ 5,510
Net difference between projected and actual earnings on investments	\$ 0	\$ 687,134
Changes in proportionate share	\$ 308,472	\$ 1,377,547
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,400,770	\$ 650,527
Total (prior to post-MD contributions)	\$ 3,498,868	\$ 2,744,686
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 754,182

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 22,890
2 <sup>nd</sup> Fiscal Year	89,236
3 <sup>rd</sup> Fiscal Year	(121,798)
4 <sup>th</sup> Fiscal Year	589,344
5 <sup>th</sup> Fiscal Year	174,511
Thereafter	0
Total	\$ 754,182

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4330: Vale School District 84

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.06105556%  
Employer's proportionate share at MD 0.06242596%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,306,201  
**Employer's proportionate share of system NPL/(A) at MD \$ 9,558,667**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,951,469
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,371,233

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,442,245  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (382,649)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (25,927)  
**Employer's Total Pension Expense/(Income) \$ 1,033,669**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 463,996	\$ 59,610
Changes of assumptions	\$ 1,499,806	\$ 13,702
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,708,905
Changes in proportionate share	\$ 187,706	\$ 950,808
Differences between employer contributions and employer's proportionate share of system contributions	\$ 251,984	\$ 745,238
Total (prior to post-MD contributions)	\$ 2,403,492	\$ 3,478,263
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,074,771)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (268,380)
2 <sup>nd</sup> Fiscal Year	(499,862)
3 <sup>rd</sup> Fiscal Year	(937,574)
4 <sup>th</sup> Fiscal Year	671,796
5 <sup>th</sup> Fiscal Year	(40,750)
Thereafter	0
Total	\$ (1,074,771)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4331: Molalla River School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.05030092%

Employer's proportionate share at MD 0.07695189%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,019,249

**Employer's proportionate share of system NPL/(A) at MD \$ 11,782,878**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,895,915

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,155,687

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,777,841

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 881,681
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,406,268)

**Employer's Total Pension Expense/(Income) \$ 1,253,254**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 571,964	\$ 73,480
Changes of assumptions	\$ 1,848,797	\$ 16,891
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,106,551
Changes in proportionate share	\$ 4,810,398	\$ 2,127,080
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,070,798
Total (prior to post-MD contributions)	\$ 7,231,159	\$ 8,394,800
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,163,641)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (695,266)
2 <sup>nd</sup> Fiscal Year	(488,440)
3 <sup>rd</sup> Fiscal Year	(1,153,466)
4 <sup>th</sup> Fiscal Year	1,023,732
5 <sup>th</sup> Fiscal Year	149,800
Thereafter	0
Total	\$ (1,163,641)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4332: Gresham-Barlow School District 10

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.45728609%

Employer's proportionate share at MD 0.48900066%

Employer's proportionate share of system NPL/(A) at prior MD \$ 54,721,048

**Employer's proportionate share of system NPL/(A) at MD \$ 74,875,812**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 132,785,776

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 26,407,846

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,297,522

▪ Net amortization of employer-specific deferred amounts from:  
     ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,168,355)  
     ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,115,996)

**Employer's Total Pension Expense/(Income) \$ 7,013,171**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,634,617	\$ 466,939
Changes of assumptions	\$ 11,748,420	\$ 107,334
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,386,347
Changes in proportionate share	\$ 4,557,746	\$ 6,716,397
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 9,298,299
Total (prior to post-MD contributions)	\$ 19,940,783	\$ 29,975,316
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,034,533)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,446,993)
2 <sup>nd</sup> Fiscal Year	(4,058,394)
3 <sup>rd</sup> Fiscal Year	(7,645,006)
4 <sup>th</sup> Fiscal Year	5,265,488
5 <sup>th</sup> Fiscal Year	(149,628)
Thereafter	0
Total	\$ (10,034,533)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4333: Canby School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.17751299%  
Employer's proportionate share at MD 0.19960264%

Employer's proportionate share of system NPL/(A) at prior MD \$ 21,242,056  
**Employer's proportionate share of system NPL/(A) at MD \$ 30,563,169**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 54,201,136  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,779,282

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,611,477  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,197,598  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,690,551)  
**Employer's Total Pension Expense/(Income) \$ 3,118,524**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,483,595	\$ 190,598
Changes of assumptions	\$ 4,795,526	\$ 43,812
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,464,103
Changes in proportionate share	\$ 4,926,361	\$ 2,337,997
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 7,509,507
Total (prior to post-MD contributions)	\$ 11,205,482	\$ 15,546,017
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,340,535)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,429,381)
2 <sup>nd</sup> Fiscal Year	(1,459,881)
3 <sup>rd</sup> Fiscal Year	(3,243,021)
4 <sup>th</sup> Fiscal Year	1,935,405
5 <sup>th</sup> Fiscal Year	(143,656)
Thereafter	0
Total	\$ (4,340,535)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4334: Cascade School District 5

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.09395092%

Employer's proportionate share at MD 0.09909190%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,242,618

**Employer's proportionate share of system NPL/(A) at MD \$ 15,172,958**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 26,907,929

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,351,329

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,289,348

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 551,382
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,084,176)

**Employer's Total Pension Expense/(Income) \$ 1,756,554**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 736,525	\$ 94,621
Changes of assumptions	\$ 2,380,719	\$ 21,750
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,712,631
Changes in proportionate share	\$ 1,390,681	\$ 130,024
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,243,645
Total (prior to post-MD contributions)	\$ 4,507,925	\$ 6,202,671
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,694,746)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (374,175)
2 <sup>nd</sup> Fiscal Year	(593,691)
3 <sup>rd</sup> Fiscal Year	(1,503,926)
4 <sup>th</sup> Fiscal Year	921,153
5 <sup>th</sup> Fiscal Year	(144,109)
Thereafter	0
Total	\$ (1,694,746)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4335: Milton-Freewater Unified School District 7

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.05931237%  
Employer's proportionate share at MD 0.04449763%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,097,603  
**Employer's proportionate share of system NPL/(A) at MD \$ 6,813,480**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,083,117
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,403,037

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,028,041
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (238,071)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 569,604

**Employer's Total Pension Expense/(Income) \$ 1,359,574**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 330,739	\$ 42,490
Changes of assumptions	\$ 1,069,072	\$ 9,767
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,218,118
Changes in proportionate share	\$ 832,344	\$ 2,584,355
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,216,036	\$ 1,015,405
Total (prior to post-MD contributions)	\$ 7,448,191	\$ 4,870,135
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,578,056

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 454,982
2 <sup>nd</sup> Fiscal Year	503,726
3 <sup>rd</sup> Fiscal Year	43,327
4 <sup>th</sup> Fiscal Year	1,206,814
5 <sup>th</sup> Fiscal Year	369,206
Thereafter	0
Total	\$ 2,578,056

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4336: Nestucca Valley School District 101

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.03030899%

Employer's proportionate share at MD 0.03043973%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,626,919

**Employer's proportionate share of system NPL/(A) at MD \$ 4,660,933**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,265,762

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,643,858

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 703,258

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (83,032)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (79,212)

**Employer's Total Pension Expense/(Income) \$ 541,014**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 226,251	\$ 29,066
Changes of assumptions	\$ 731,326	\$ 6,681
Net difference between projected and actual earnings on investments	\$ 0	\$ 833,285
Changes in proportionate share	\$ 290,646	\$ 214,638
Differences between employer contributions and employer's proportionate share of system contributions	\$ 52,577	\$ 410,903
Total (prior to post-MD contributions)	\$ 1,300,800	\$ 1,494,573
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (193,773)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (65,832)
2 <sup>nd</sup> Fiscal Year	(124,645)
3 <sup>rd</sup> Fiscal Year	(334,628)
4 <sup>th</sup> Fiscal Year	362,105
5 <sup>th</sup> Fiscal Year	(30,774)
Thereafter	0
Total	\$ (193,773)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4337: Sherman County School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01130038%  
Employer's proportionate share at MD 0.01165239%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,352,258  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,784,215**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,164,150  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 629,272

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 269,208  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (242,251)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 345,240  
**Employer's Total Pension Expense/(Income) \$ 372,197**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 86,609	\$ 11,127
Changes of assumptions	\$ 279,953	\$ 2,558
Net difference between projected and actual earnings on investments	\$ 0	\$ 318,983
Changes in proportionate share	\$ 48,215	\$ 513,049
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,149,693	\$ 9,261
Total (prior to post-MD contributions)	\$ 1,564,470	\$ 854,978
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 709,492

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 168,122
2 <sup>nd</sup> Fiscal Year	156,549
3 <sup>rd</sup> Fiscal Year	111,916
4 <sup>th</sup> Fiscal Year	264,618
5 <sup>th</sup> Fiscal Year	8,287
Thereafter	0
Total	\$ 709,492

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4338: Three Rivers U J School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.22278607%  
Employer's proportionate share at MD 0.22596488%

Employer's proportionate share of system NPL/(A) at prior MD \$ 26,659,650  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 34,599,757**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 61,359,676  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,202,940

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,220,531  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (534,045)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,284,282)

**Employer's Total Pension Expense/(Income)** **\$ 3,402,204**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,679,539	\$ 215,770
Changes of assumptions	\$ 5,428,889	\$ 49,598
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,185,767
Changes in proportionate share	\$ 682,518	\$ 2,164,901
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,941	\$ 4,733,963
Total (prior to post-MD contributions)	\$ 7,807,887	\$ 13,349,999
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,542,112)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,481,121)
2 <sup>nd</sup> Fiscal Year	(1,971,075)
3 <sup>rd</sup> Fiscal Year	(3,789,206)
4 <sup>th</sup> Fiscal Year	2,015,398
5 <sup>th</sup> Fiscal Year	(316,110)
Thereafter	0
Total	\$ (5,542,112)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4339: Lebanon Community School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.26300866%  
Employer's proportionate share at MD 0.23470108%

Employer's proportionate share of system NPL/(A) at prior MD \$ 31,472,878  
**Employer's proportionate share of system NPL/(A) at MD \$ 35,937,444**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 63,731,949
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,674,727

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,422,366  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (921,822)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (88,940)  
**Employer's Total Pension Expense/(Income) \$ 4,411,604**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,744,473	\$ 224,113
Changes of assumptions	\$ 5,638,779	\$ 51,516
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,424,920
Changes in proportionate share	\$ 732,170	\$ 4,448,347
Differences between employer contributions and employer's proportionate share of system contributions	\$ 679,626	\$ 2,453,139
Total (prior to post-MD contributions)	\$ 8,795,048	\$ 13,602,035
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,806,987)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (798,757)
2 <sup>nd</sup> Fiscal Year	(1,627,169)
3 <sup>rd</sup> Fiscal Year	(3,618,187)
4 <sup>th</sup> Fiscal Year	1,860,813
5 <sup>th</sup> Fiscal Year	(623,687)
Thereafter	0
Total	\$ (4,806,987)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4340: Monroe School District 1J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01854237%  
Employer's proportionate share at MD 0.01869480%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,218,869  
**Employer's proportionate share of system NPL/(A) at MD \$ 2,862,549**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,076,483
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,009,588

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 431,911  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (226,280)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (114,628)  
**Employer's Total Pension Expense/(Income) \$ 91,003**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 138,954	\$ 17,851
Changes of assumptions	\$ 449,149	\$ 4,103
Net difference between projected and actual earnings on investments	\$ 0	\$ 511,768
Changes in proportionate share	\$ 20,878	\$ 512,599
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,699	\$ 400,940
Total (prior to post-MD contributions)	\$ 627,680	\$ 1,447,261
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (819,581)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (292,467)
2 <sup>nd</sup> Fiscal Year	(266,643)
3 <sup>rd</sup> Fiscal Year	(375,302)
4 <sup>th</sup> Fiscal Year	143,561
5 <sup>th</sup> Fiscal Year	(28,732)
Thereafter	0
Total	\$ (819,581)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4341: Hillsboro School District 1J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 1.08588394%  
Employer's proportionate share at MD 1.07559541%

Employer's proportionate share of system NPL/(A) at prior MD \$ 129,942,083  
**Employer's proportionate share of system NPL/(A) at MD \$ 164,695,238**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 292,072,757  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 58,086,135

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 24,849,787  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,006,833)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,009,560)  
**Employer's Total Pension Expense/(Income) \$ 15,833,394**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,994,625	\$ 1,027,070
Changes of assumptions	\$ 25,841,573	\$ 236,089
Net difference between projected and actual earnings on investments	\$ 0	\$ 29,444,323
Changes in proportionate share	\$ 278,797	\$ 12,337,863
Differences between employer contributions and employer's proportionate share of system contributions	\$ 238,903	\$ 20,326,843
Total (prior to post-MD contributions)	\$ 34,353,898	\$ 63,372,188
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (29,018,290)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (7,861,055)
2 <sup>nd</sup> Fiscal Year	(10,324,615)
3 <sup>rd</sup> Fiscal Year	(18,408,599)
4 <sup>th</sup> Fiscal Year	9,292,100
5 <sup>th</sup> Fiscal Year	(1,716,122)
Thereafter	0
Total	\$ (29,018,290)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4342: North Santiam School District 29J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.08007615%

Employer's proportionate share at MD 0.04412934%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,582,296

**Employer's proportionate share of system NPL/(A) at MD \$ 6,757,087**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,983,110

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,383,148

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,019,533

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,223,166)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,655,518

**Employer's Total Pension Expense/(Income) \$ 1,451,885**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 328,002	\$ 42,138
Changes of assumptions	\$ 1,060,224	\$ 9,686
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,208,037
Changes in proportionate share	\$ 363,473	\$ 5,822,272
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,640,856	\$ 1,096,291
Total (prior to post-MD contributions)	\$ 12,392,555	\$ 8,178,424
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,214,131

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 578,992
2 <sup>nd</sup> Fiscal Year	743,667
3 <sup>rd</sup> Fiscal Year	492,596
4 <sup>th</sup> Fiscal Year	1,748,648
5 <sup>th</sup> Fiscal Year	650,227
Thereafter	0
Total	\$ 4,214,131

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4343: Harrisburg Sschool District 7

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2022
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2020
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04450892%
Employer's proportionate share at MD	0.04587727%

Employer's proportionate share of system NPL/(A) at prior MD	\$	5,326,151
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>7,024,731</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	12,457,752
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	2,477,542

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	1,059,916
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	(580,880)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	(21,884)
<b>Employer's Total Pension Expense/(Income)</b>	<b>\$</b>	<b>457,152</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 340,994	\$ 43,808
Changes of assumptions	\$ 1,102,218	\$ 10,070
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,255,886
Changes in proportionate share	\$ 235,887	\$ 1,554,391
Differences between employer contributions and employer's proportionate share of system contributions	\$ 259,580	\$ 595,146
Total (prior to post-MD contributions)	\$ 1,938,679	\$ 3,459,301
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,520,622)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (443,281)
2 <sup>nd</sup> Fiscal Year	(663,141)
3 <sup>rd</sup> Fiscal Year	(859,337)
4 <sup>th</sup> Fiscal Year	463,608
5 <sup>th</sup> Fiscal Year	(18,470)
Thereafter	0
Total	\$ (1,520,622)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4344: South Wasco County School District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01994568%

Employer's proportionate share at MD 0.01906771%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,386,796

**Employer's proportionate share of system NPL/(A) at MD \$ 2,919,649**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,177,745

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,029,727

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 440,527

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (90,466)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 243

**Employer's Total Pension Expense/(Income) \$ 350,304**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 141,725	\$ 18,207
Changes of assumptions	\$ 458,109	\$ 4,185
Net difference between projected and actual earnings on investments	\$ 0	\$ 521,977
Changes in proportionate share	\$ 124,850	\$ 331,554
Differences between employer contributions and employer's proportionate share of system contributions	\$ 147,218	\$ 285,256
Total (prior to post-MD contributions)	\$ 871,902	\$ 1,161,179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (289,277)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (45,918)
2 <sup>nd</sup> Fiscal Year	(135,638)
3 <sup>rd</sup> Fiscal Year	(258,616)
4 <sup>th</sup> Fiscal Year	188,643
5 <sup>th</sup> Fiscal Year	(37,749)
Thereafter	0
Total	\$ (289,277)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4345: Oregon Trail School District 46

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.23511032%  
Employer's proportionate share at MD 0.23604460%

Employer's proportionate share of system NPL/(A) at prior MD \$ 28,134,429  
**Employer's proportionate share of system NPL/(A) at MD \$ 36,143,164**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 64,096,775  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,747,282

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,453,406  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,282,996)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 479,380

**Employer's Total Pension Expense/(Income) \$ 4,649,790**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,754,459	\$ 225,395
Changes of assumptions	\$ 5,671,058	\$ 51,811
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,461,699
Changes in proportionate share	\$ 127,969	\$ 2,268,140
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,227,944	\$ 2,236,778
Total (prior to post-MD contributions)	\$ 9,781,430	\$ 11,243,823
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,462,393)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (181,318)
2 <sup>nd</sup> Fiscal Year	(1,002,999)
3 <sup>rd</sup> Fiscal Year	(2,886,771)
4 <sup>th</sup> Fiscal Year	2,762,852
5 <sup>th</sup> Fiscal Year	(154,158)
Thereafter	0
Total	\$ (1,462,393)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4346: Knappa School District 4

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.03418451%  
Employer's proportionate share at MD 0.03345735%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,090,683  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 5,122,992**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,085,182  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,806,821

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 772,975  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (137,085)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,177  
**Employer's Total Pension Expense/(Income)** **\$ 644,067**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 248,680	\$ 31,948
Changes of assumptions	\$ 803,825	\$ 7,344
Net difference between projected and actual earnings on investments	\$ 0	\$ 915,892
Changes in proportionate share	\$ 187,160	\$ 446,103
Differences between employer contributions and employer's proportionate share of system contributions	\$ 155,439	\$ 332,363
Total (prior to post-MD contributions)	\$ 1,395,104	\$ 1,733,650
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (338,546)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (46,835)
2 <sup>nd</sup> Fiscal Year	(212,695)
3 <sup>rd</sup> Fiscal Year	(422,718)
4 <sup>th</sup> Fiscal Year	380,341
5 <sup>th</sup> Fiscal Year	(36,638)
Thereafter	0
Total	\$ (338,546)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4347: Clatskanie School District 6J

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.05215186%  
Employer's proportionate share at MD 0.05363157%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,240,742  
**Employer's proportionate share of system NPL/(A) at MD \$ 8,212,069**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,563,395  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,896,303

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,239,065  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (110,583)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (35,176)

**Employer's Total Pension Expense/(Income) \$ 1,093,306**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 398,630	\$ 51,212
Changes of assumptions	\$ 1,288,518	\$ 11,772
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,468,159
Changes in proportionate share	\$ 492,073	\$ 529,613
Differences between employer contributions and employer's proportionate share of system contributions	\$ 209,943	\$ 681,515
Total (prior to post-MD contributions)	\$ 2,389,164	\$ 2,742,271
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (353,107)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (24,249)
2 <sup>nd</sup> Fiscal Year	(300,058)
3 <sup>rd</sup> Fiscal Year	(644,309)
4 <sup>th</sup> Fiscal Year	650,498
5 <sup>th</sup> Fiscal Year	(34,989)
Thereafter	0
Total	\$ (353,107)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4348: Lourdes Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00121182%

Employer's proportionate share at MD 0.00181640%

Employer's proportionate share of system NPL/(A) at prior MD \$ 145,012

**Employer's proportionate share of system NPL/(A) at MD \$ 278,127**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 493,235

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 98,092

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 41,965

▪ Net amortization of employer-specific deferred amounts from:  
     ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (13,189)  
     ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,520

**Employer's Total Pension Expense/(Income) \$ 36,296**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,501	\$ 1,734
Changes of assumptions	\$ 43,640	\$ 399
Net difference between projected and actual earnings on investments	\$ 0	\$ 49,724
Changes in proportionate share	\$ 132,077	\$ 89,331
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,085	\$ 17,509
Total (prior to post-MD contributions)	\$ 217,303	\$ 158,697
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 58,606

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (135)
2 <sup>nd</sup> Fiscal Year	(875)
3 <sup>rd</sup> Fiscal Year	5,228
4 <sup>th</sup> Fiscal Year	46,471
5 <sup>th</sup> Fiscal Year	7,917
Thereafter	0
Total	\$ 58,606

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4350: Ridgeline Montessori

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00997454%

Employer's proportionate share at MD 0.01090593%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,193,601

**Employer's proportionate share of system NPL/(A) at MD \$ 1,669,917**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,961,453

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 588,961

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 251,963

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,866)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,480)

**Employer's Total Pension Expense/(Income) \$ 238,617**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 81,061	\$ 10,414
Changes of assumptions	\$ 262,019	\$ 2,394
Net difference between projected and actual earnings on investments	\$ 0	\$ 298,549
Changes in proportionate share	\$ 131,585	\$ 114,188
Differences between employer contributions and employer's proportionate share of system contributions	\$ 63,760	\$ 143,039
Total (prior to post-MD contributions)	\$ 538,425	\$ 568,584
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (30,159)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,679
2 <sup>nd</sup> Fiscal Year	(46,632)
3 <sup>rd</sup> Fiscal Year	(128,771)
4 <sup>th</sup> Fiscal Year	141,579
5 <sup>th</sup> Fiscal Year	1,986
Thereafter	0
Total	\$ (30,159)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4351: The Village School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00266369%  
Employer's proportionate share at MD 0.00248235%

Employer's proportionate share of system NPL/(A) at prior MD \$ 318,750  
**Employer's proportionate share of system NPL/(A) at MD \$ 380,098**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 674,070  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 134,056

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 57,350  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,412)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (17,099)  
**Employer's Total Pension Expense/(Income) \$ 23,839**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,451	\$ 2,370
Changes of assumptions	\$ 59,639	\$ 545
Net difference between projected and actual earnings on investments	\$ 0	\$ 67,954
Changes in proportionate share	\$ 8,418	\$ 116,531
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,037	\$ 51,638
Total (prior to post-MD contributions)	\$ 93,545	\$ 239,038
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (145,493)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (57,588)
2 <sup>nd</sup> Fiscal Year	(42,457)
3 <sup>rd</sup> Fiscal Year	(53,444)
4 <sup>th</sup> Fiscal Year	14,334
5 <sup>th</sup> Fiscal Year	(6,338)
Thereafter	0
Total	\$ (145,493)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4352: Armadillo Technical Institute

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00484673%

Employer's proportionate share at MD 0.00412221%

Employer's proportionate share of system NPL/(A) at prior MD \$ 579,983

**Employer's proportionate share of system NPL/(A) at MD \$ 631,193**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,119,366
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 222,615

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 95,237
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (48,729)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,738)

**Employer's Total Pension Expense/(Income) \$ 44,770**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,639	\$ 3,936
Changes of assumptions	\$ 99,038	\$ 905
Net difference between projected and actual earnings on investments	\$ 0	\$ 112,845
Changes in proportionate share	\$ 72,855	\$ 112,582
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,328	\$ 58,504
Total (prior to post-MD contributions)	\$ 209,860	\$ 288,772
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (78,912)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 9,105
2 <sup>nd</sup> Fiscal Year	(18,823)
3 <sup>rd</sup> Fiscal Year	(73,378)
4 <sup>th</sup> Fiscal Year	20,312
5 <sup>th</sup> Fiscal Year	(16,127)
Thereafter	0
Total	\$ (78,912)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4354: Opal Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00238586%  
Employer's proportionate share at MD 0.00261661%

Employer's proportionate share of system NPL/(A) at prior MD \$ 285,503  
**Employer's proportionate share of system NPL/(A) at MD \$ 400,655**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 710,528  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 141,307

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 60,452  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (42,730)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,475)  
**Employer's Total Pension Expense/(Income) \$ 13,247**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,449	\$ 2,499
Changes of assumptions	\$ 62,865	\$ 574
Net difference between projected and actual earnings on investments	\$ 0	\$ 71,629
Changes in proportionate share	\$ 56,324	\$ 42,565
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,192	\$ 70,269
Total (prior to post-MD contributions)	\$ 172,830	\$ 187,536
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,706)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (19,538)
2 <sup>nd</sup> Fiscal Year	(595)
3 <sup>rd</sup> Fiscal Year	(22,528)
4 <sup>th</sup> Fiscal Year	31,358
5 <sup>th</sup> Fiscal Year	(3,404)
Thereafter	0
Total	\$ (14,706)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4355: Three Rivers Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00776130%

Employer's proportionate share at MD 0.00700499%

Employer's proportionate share of system NPL/(A) at prior MD \$ 928,754

**Employer's proportionate share of system NPL/(A) at MD \$ 1,072,605**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,902,171
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 378,295

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 161,838
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (43,197)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,708)

**Employer's Total Pension Expense/(Income) \$ 112,933**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 52,066	\$ 6,689
Changes of assumptions	\$ 168,297	\$ 1,538
Net difference between projected and actual earnings on investments	\$ 0	\$ 191,761
Changes in proportionate share	\$ 42,764	\$ 173,964
Differences between employer contributions and employer's proportionate share of system contributions	\$ 27,560	\$ 106,849
Total (prior to post-MD contributions)	\$ 290,687	\$ 480,801
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (190,114)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (41,141)
2 <sup>nd</sup> Fiscal Year	(52,798)
3 <sup>rd</sup> Fiscal Year	(121,718)
4 <sup>th</sup> Fiscal Year	45,854
5 <sup>th</sup> Fiscal Year	(20,309)
Thereafter	0
Total	\$ (190,114)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4358: Detroit Lake Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4360: Luckiamute Valley Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01055044%

Employer's proportionate share at MD 0.01061144%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,262,516

**Employer's proportionate share of system NPL/(A) at MD \$ 1,624,824**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,881,485

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 573,057

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 245,159

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,290)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,090

**Employer's Total Pension Expense/(Income) \$ 234,959**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 78,872	\$ 10,133
Changes of assumptions	\$ 254,944	\$ 2,329
Net difference between projected and actual earnings on investments	\$ 0	\$ 290,487
Changes in proportionate share	\$ 95,232	\$ 134,863
Differences between employer contributions and employer's proportionate share of system contributions	\$ 35,749	\$ 69,170
Total (prior to post-MD contributions)	\$ 464,797	\$ 506,982
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (42,185)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 21,174
2 <sup>nd</sup> Fiscal Year	(28,654)
3 <sup>rd</sup> Fiscal Year	(148,271)
4 <sup>th</sup> Fiscal Year	116,399
5 <sup>th</sup> Fiscal Year	(2,834)
Thereafter	0
Total	\$ (42,185)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4361: Rimrock Expeditionary Alternative Learning

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (48,522)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ (48,522)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4362: Kings Valley Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00083622%

Employer's proportionate share at MD 0.00084278%

Employer's proportionate share of system NPL/(A) at prior MD \$ 100,066

**Employer's proportionate share of system NPL/(A) at MD \$ 129,047**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 228,853
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 45,513

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,471
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,662)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,942)

**Employer's Total Pension Expense/(Income) \$ 13,867**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,264	\$ 805
Changes of assumptions	\$ 20,248	\$ 185
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,071
Changes in proportionate share	\$ 9,495	\$ 2,152
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,638	\$ 15,662
Total (prior to post-MD contributions)	\$ 38,645	\$ 41,875
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,230)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,632
2 <sup>nd</sup> Fiscal Year	(989)
3 <sup>rd</sup> Fiscal Year	(10,779)
4 <sup>th</sup> Fiscal Year	8,260
5 <sup>th</sup> Fiscal Year	(1,354)
Thereafter	0
Total	\$ (3,230)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4363: Multisensory Learning Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.02132235%

Employer's proportionate share at MD 0.02761846%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,551,535

**Employer's proportionate share of system NPL/(A) at MD \$ 4,228,940**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,499,660

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,491,499

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 638,077

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 262,023
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 318

**Employer's Total Pension Expense/(Income) \$ 900,418**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 205,281	\$ 26,372
Changes of assumptions	\$ 663,544	\$ 6,062
Net difference between projected and actual earnings on investments	\$ 0	\$ 756,053
Changes in proportionate share	\$ 960,194	\$ 126,692
Differences between employer contributions and employer's proportionate share of system contributions	\$ 204,783	\$ 403,992
Total (prior to post-MD contributions)	\$ 2,033,802	\$ 1,319,171
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 714,631

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 248,915
2 <sup>nd</sup> Fiscal Year	72,365
3 <sup>rd</sup> Fiscal Year	(157,561)
4 <sup>th</sup> Fiscal Year	490,603
5 <sup>th</sup> Fiscal Year	60,310
Thereafter	0
Total	\$ 714,631

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4365: Mitch Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00792940%  
Employer's proportionate share at MD 0.00958564%

Employer's proportionate share of system NPL/(A) at prior MD \$ 948,870  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,467,754**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,602,934  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 517,660

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 221,460  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (36,666)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,092)

**Employer's Total Pension Expense/(Income) \$ 176,702**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 71,248	\$ 9,153
Changes of assumptions	\$ 230,299	\$ 2,104
Net difference between projected and actual earnings on investments	\$ 0	\$ 262,406
Changes in proportionate share	\$ 234,637	\$ 259,579
Differences between employer contributions and employer's proportionate share of system contributions	\$ 73,953	\$ 126,482
Total (prior to post-MD contributions)	\$ 610,137	\$ 659,724
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (49,587)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (64,949)
2 <sup>nd</sup> Fiscal Year	(70,609)
3 <sup>rd</sup> Fiscal Year	(88,155)
4 <sup>th</sup> Fiscal Year	158,574
5 <sup>th</sup> Fiscal Year	15,552
Thereafter	0
Total	\$ (49,587)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4366: Sand Ridge Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01307286%

Employer's proportionate share at MD 0.01206043%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,564,361

**Employer's proportionate share of system NPL/(A) at MD \$ 1,846,694**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,274,952
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 651,308

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 278,636
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (24,724)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,541

**Employer's Total Pension Expense/(Income) \$ 261,453**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 89,642	\$ 11,516
Changes of assumptions	\$ 289,756	\$ 2,647
Net difference between projected and actual earnings on investments	\$ 0	\$ 330,153
Changes in proportionate share	\$ 39,368	\$ 140,616
Differences between employer contributions and employer's proportionate share of system contributions	\$ 45,489	\$ 104,741
Total (prior to post-MD contributions)	\$ 464,255	\$ 589,673
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (125,418)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,580
2 <sup>nd</sup> Fiscal Year	(50,359)
3 <sup>rd</sup> Fiscal Year	(167,614)
4 <sup>th</sup> Fiscal Year	111,926
5 <sup>th</sup> Fiscal Year	(22,952)
Thereafter	0
Total	\$ (125,418)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4367: Arthur Academy Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.04102639%

Employer's proportionate share at MD 0.03953453%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,909,415

**Employer's proportionate share of system NPL/(A) at MD \$ 6,053,530**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,735,411

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,135,011

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 913,378

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 178,137
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (79,256)

**Employer's Total Pension Expense/(Income) \$ 1,012,259**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 293,850	\$ 37,751
Changes of assumptions	\$ 949,832	\$ 8,678
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,082,254
Changes in proportionate share	\$ 151,812	\$ 672,340
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,436	\$ 523,454
Total (prior to post-MD contributions)	\$ 1,404,930	\$ 2,324,477
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (919,547)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (97,506)
2 <sup>nd</sup> Fiscal Year	(366,847)
3 <sup>rd</sup> Fiscal Year	(715,668)
4 <sup>th</sup> Fiscal Year	323,589
5 <sup>th</sup> Fiscal Year	(63,114)
Thereafter	0
Total	\$ (919,547)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4369: Trillium Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020  
Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00003243%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,881  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (466,717)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (23,407)  
**Employer's Total Pension Expense/(Income) \$ (490,124)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 120,828	\$ 1,465,119
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,460	\$ 96,026
Total (prior to post-MD contributions)	\$ 145,288	\$ 1,561,145
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,415,857)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (461,299)
2 <sup>nd</sup> Fiscal Year	(399,054)
3 <sup>rd</sup> Fiscal Year	(395,031)
4 <sup>th</sup> Fiscal Year	(159,979)
5 <sup>th</sup> Fiscal Year	(494)
Thereafter	0
Total	\$ (1,415,857)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4370: Howard Street Charter School, Inc.

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00564708%

Employer's proportionate share at MD 0.00598353%

Employer's proportionate share of system NPL/(A) at prior MD \$ 675,757

**Employer's proportionate share of system NPL/(A) at MD \$ 916,198**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,624,799

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 323,133

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 138,239

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 51,505
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,865)

**Employer's Total Pension Expense/(Income) \$ 187,879**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 44,474	\$ 5,714
Changes of assumptions	\$ 143,756	\$ 1,313
Net difference between projected and actual earnings on investments	\$ 0	\$ 163,799
Changes in proportionate share	\$ 198,350	\$ 52,536
Differences between employer contributions and employer's proportionate share of system contributions	\$ 39,322	\$ 81,753
Total (prior to post-MD contributions)	\$ 425,902	\$ 305,115
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 120,787

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 42,778
2 <sup>nd</sup> Fiscal Year	14,942
3 <sup>rd</sup> Fiscal Year	(27,040)
4 <sup>th</sup> Fiscal Year	92,041
5 <sup>th</sup> Fiscal Year	(1,933)
Thereafter	0
Total	\$ 120,787

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4371: The Lighthouse School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00911951%  
Employer's proportionate share at MD 0.00896740%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,091,284  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,373,089**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,435,054  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 484,273

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 207,176  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,733)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (156)  
**Employer's Total Pension Expense/(Income) \$ 183,287**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 66,652	\$ 8,563
Changes of assumptions	\$ 215,445	\$ 1,968
Net difference between projected and actual earnings on investments	\$ 0	\$ 245,482
Changes in proportionate share	\$ 252,117	\$ 223,378
Differences between employer contributions and employer's proportionate share of system contributions	\$ 57,012	\$ 118,296
Total (prior to post-MD contributions)	\$ 591,226	\$ 597,687
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,461)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 837
2 <sup>nd</sup> Fiscal Year	(37,926)
3 <sup>rd</sup> Fiscal Year	(74,879)
4 <sup>th</sup> Fiscal Year	117,650
5 <sup>th</sup> Fiscal Year	(12,143)
Thereafter	0
Total	\$ (6,461)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4373: Sheridan Japanese School Foundation

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00282120%  
Employer's proportionate share at MD 0.00362040%

Employer's proportionate share of system NPL/(A) at prior MD \$ 337,598  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 554,356**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 983,102  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 195,515

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 83,643  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 36  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,938)  
**Employer's Total Pension Expense/(Income)** **\$ 80,741**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,910	\$ 3,457
Changes of assumptions	\$ 86,981	\$ 795
Net difference between projected and actual earnings on investments	\$ 0	\$ 99,108
Changes in proportionate share	\$ 111,008	\$ 81,646
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,972	\$ 54,869
Total (prior to post-MD contributions)	\$ 246,871	\$ 239,875
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,996

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,588)
2 <sup>nd</sup> Fiscal Year	(18,021)
3 <sup>rd</sup> Fiscal Year	(37,903)
4 <sup>th</sup> Fiscal Year	58,162
5 <sup>th</sup> Fiscal Year	7,346
Thereafter	0
Total	\$ 6,996

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4374: Lone School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01643719%

Employer's proportionate share at MD 0.01566191%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,966,953

**Employer's proportionate share of system NPL/(A) at MD \$ 2,398,153**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,252,916

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 845,801

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 361,842

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (158,805)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (15,802)

**Employer's Total Pension Expense/(Income) \$ 187,235**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 116,411	\$ 14,955
Changes of assumptions	\$ 376,283	\$ 3,438
Net difference between projected and actual earnings on investments	\$ 0	\$ 428,743
Changes in proportionate share	\$ 42,851	\$ 328,378
Differences between employer contributions and employer's proportionate share of system contributions	\$ 90,171	\$ 237,391
Total (prior to post-MD contributions)	\$ 625,716	\$ 1,012,905
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (387,189)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (102,199)
2 <sup>nd</sup> Fiscal Year	(119,481)
3 <sup>rd</sup> Fiscal Year	(259,891)
4 <sup>th</sup> Fiscal Year	126,216
5 <sup>th</sup> Fiscal Year	(31,834)
Thereafter	0
Total	\$ (387,189)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4375: Eddyville Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01365353%

Employer's proportionate share at MD 0.01195256%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,633,847

**Employer's proportionate share of system NPL/(A) at MD \$ 1,830,177**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,245,660
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 645,482

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 276,143
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 75,677
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,358

**Employer's Total Pension Expense/(Income) \$ 374,178**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 88,840	\$ 11,413
Changes of assumptions	\$ 287,165	\$ 2,624
Net difference between projected and actual earnings on investments	\$ 0	\$ 327,200
Changes in proportionate share	\$ 481,851	\$ 235,432
Differences between employer contributions and employer's proportionate share of system contributions	\$ 71,138	\$ 85,052
Total (prior to post-MD contributions)	\$ 928,994	\$ 661,721
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 267,273

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 129,295
2 <sup>nd</sup> Fiscal Year	77,401
3 <sup>rd</sup> Fiscal Year	(52,104)
4 <sup>th</sup> Fiscal Year	143,962
5 <sup>th</sup> Fiscal Year	(31,281)
Thereafter	0
Total	\$ 267,273

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4376: Four Rivers Community School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01479050%

Employer's proportionate share at MD 0.01739910%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,769,902

**Employer's proportionate share of system NPL/(A) at MD \$ 2,664,151**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,724,642

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 939,616

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 401,976

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 81,470
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,465)

**Employer's Total Pension Expense/(Income) \$ 472,981**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 129,323	\$ 16,614
Changes of assumptions	\$ 418,020	\$ 3,819
Net difference between projected and actual earnings on investments	\$ 0	\$ 476,299
Changes in proportionate share	\$ 455,197	\$ 161,358
Differences between employer contributions and employer's proportionate share of system contributions	\$ 86,064	\$ 255,010
Total (prior to post-MD contributions)	\$ 1,088,604	\$ 913,100
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 175,504

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 91,754
2 <sup>nd</sup> Fiscal Year	2,707
3 <sup>rd</sup> Fiscal Year	(180,521)
4 <sup>th</sup> Fiscal Year	244,290
5 <sup>th</sup> Fiscal Year	17,274
Thereafter	0
Total	\$ 175,504

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4378: Mosier Community School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01015470%  
Employer's proportionate share at MD 0.00839242%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,215,160  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,285,048**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,278,921  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 453,222

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 193,892  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,158)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,806)

**Employer's Total Pension Expense/(Income) \$ 146,928**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 62,379	\$ 8,014
Changes of assumptions	\$ 201,631	\$ 1,842
Net difference between projected and actual earnings on investments	\$ 0	\$ 229,742
Changes in proportionate share	\$ 35,731	\$ 342,444
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,683	\$ 119,650
Total (prior to post-MD contributions)	\$ 318,424	\$ 701,692
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (383,268)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (69,502)
2 <sup>nd</sup> Fiscal Year	(129,030)
3 <sup>rd</sup> Fiscal Year	(180,404)
4 <sup>th</sup> Fiscal Year	32,715
5 <sup>th</sup> Fiscal Year	(37,047)
Thereafter	0
Total	\$ (383,268)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4379: Siletz Valley School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00999409%  
Employer's proportionate share at MD 0.01293145%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,195,941  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,980,064**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,511,473  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 698,346

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 298,759  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (78,313)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 159  
**Employer's Total Pension Expense/(Income) \$ 220,605**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 96,116	\$ 12,348
Changes of assumptions	\$ 310,683	\$ 2,838
Net difference between projected and actual earnings on investments	\$ 0	\$ 353,997
Changes in proportionate share	\$ 402,334	\$ 219,546
Differences between employer contributions and employer's proportionate share of system contributions	\$ 55,400	\$ 119,020
Total (prior to post-MD contributions)	\$ 864,533	\$ 707,749
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 156,784

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 5,254
2 <sup>nd</sup> Fiscal Year	(10,786)
3 <sup>rd</sup> Fiscal Year	(101,969)
4 <sup>th</sup> Fiscal Year	228,411
5 <sup>th</sup> Fiscal Year	35,873
Thereafter	0
Total	\$ 156,784

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4380: The Emerson School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00497132%

Employer's proportionate share at MD 0.00557809%

Employer's proportionate share of system NPL/(A) at prior MD \$ 594,892

**Employer's proportionate share of system NPL/(A) at MD \$ 854,117**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,514,703

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 301,238

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 128,872

▪ Net amortization of employer-specific deferred amounts from:  
     ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,647)  
     ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,744

**Employer's Total Pension Expense/(Income) \$ 125,969**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,461	\$ 5,326
Changes of assumptions	\$ 134,016	\$ 1,224
Net difference between projected and actual earnings on investments	\$ 0	\$ 152,700
Changes in proportionate share	\$ 92,804	\$ 164,261
Differences between employer contributions and employer's proportionate share of system contributions	\$ 69,182	\$ 73,362
Total (prior to post-MD contributions)	\$ 337,463	\$ 396,873
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (59,410)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (23,357)
2 <sup>nd</sup> Fiscal Year	(31,549)
3 <sup>rd</sup> Fiscal Year	(76,789)
4 <sup>th</sup> Fiscal Year	69,073
5 <sup>th</sup> Fiscal Year	3,210
Thereafter	0
Total	\$ (59,410)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4381: North Wasco County School District 21

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.11624732%  
Employer's proportionate share at MD 0.13302220%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,910,712  
**Employer's proportionate share of system NPL/(A) at MD \$ 20,368,368**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 36,121,538  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,183,691

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,073,250  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (138,392)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (315,010)

**Employer's Total Pension Expense/(Income) \$ 2,619,848**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 988,720	\$ 127,021
Changes of assumptions	\$ 3,195,907	\$ 29,198
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,641,470
Changes in proportionate share	\$ 2,982,362	\$ 2,506,132
Differences between employer contributions and employer's proportionate share of system contributions	\$ 268,095	\$ 1,534,277
Total (prior to post-MD contributions)	\$ 7,435,084	\$ 7,838,098
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (403,014)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (171,469)
2 <sup>nd</sup> Fiscal Year	(503,333)
3 <sup>rd</sup> Fiscal Year	(1,713,116)
4 <sup>th</sup> Fiscal Year	1,807,863
5 <sup>th</sup> Fiscal Year	177,042
Thereafter	0
Total	\$ (403,014)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4382: Self Enhancement Inc

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (128,534)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,686)

**Employer's Total Pension Expense/(Income) \$ (140,220)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 129,947
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,248
Total (prior to post-MD contributions)	\$ 0	\$ 133,195
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (133,195)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (106,157)
2 <sup>nd</sup> Fiscal Year	(24,976)
3 <sup>rd</sup> Fiscal Year	(2,062)
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (133,195)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4383: City View Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00906819%

Employer's proportionate share at MD 0.01120543%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,085,143

**Employer's proportionate share of system NPL/(A) at MD \$ 1,715,776**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,042,781
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 605,135

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 258,882
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 52,831
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (18,252)

**Employer's Total Pension Expense/(Income) \$ 293,461**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 83,287	\$ 10,700
Changes of assumptions	\$ 269,215	\$ 2,460
Net difference between projected and actual earnings on investments	\$ 0	\$ 306,748
Changes in proportionate share	\$ 344,387	\$ 34,723
Differences between employer contributions and employer's proportionate share of system contributions	\$ 44,370	\$ 166,330
Total (prior to post-MD contributions)	\$ 741,259	\$ 520,961
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 220,298

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 86,245
2 <sup>nd</sup> Fiscal Year	20,692
3 <sup>rd</sup> Fiscal Year	(86,149)
4 <sup>th</sup> Fiscal Year	180,978
5 <sup>th</sup> Fiscal Year	18,532
Thereafter	0
Total	\$ 220,298

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4386: Nixyaawii Community School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00574020%

Employer's proportionate share at MD 0.00532831%

Employer's proportionate share of system NPL/(A) at prior MD \$ 686,900

**Employer's proportionate share of system NPL/(A) at MD \$ 815,871**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,446,877

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 287,748

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 123,101

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 192
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,093

**Employer's Total Pension Expense/(Income) \$ 129,386**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 39,604	\$ 5,088
Changes of assumptions	\$ 128,015	\$ 1,170
Net difference between projected and actual earnings on investments	\$ 0	\$ 145,862
Changes in proportionate share	\$ 60,248	\$ 59,351
Differences between employer contributions and employer's proportionate share of system contributions	\$ 27,999	\$ 61,189
Total (prior to post-MD contributions)	\$ 255,866	\$ 272,660
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,794)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 26,897
2 <sup>nd</sup> Fiscal Year	(6,564)
3 <sup>rd</sup> Fiscal Year	(72,600)
4 <sup>th</sup> Fiscal Year	46,731
5 <sup>th</sup> Fiscal Year	(11,258)
Thereafter	0
Total	\$ (16,794)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4388: West Lane Tech

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00513339%

Employer's proportionate share at MD 0.00542554%

Employer's proportionate share of system NPL/(A) at prior MD \$ 614,286

**Employer's proportionate share of system NPL/(A) at MD \$ 830,759**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,473,279

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 292,999

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 125,348

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 53,575
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,156

**Employer's Total Pension Expense/(Income) \$ 186,079**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 40,327	\$ 5,181
Changes of assumptions	\$ 130,351	\$ 1,191
Net difference between projected and actual earnings on investments	\$ 0	\$ 148,524
Changes in proportionate share	\$ 113,180	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 48,566	\$ 107,692
Total (prior to post-MD contributions)	\$ 332,424	\$ 262,588
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 69,836

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 58,189
2 <sup>nd</sup> Fiscal Year	13,068
3 <sup>rd</sup> Fiscal Year	(56,826)
4 <sup>th</sup> Fiscal Year	61,082
5 <sup>th</sup> Fiscal Year	(5,678)
Thereafter	0
Total	\$ 69,836

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4390: Oregon Connections Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.11299034%  
Employer's proportionate share at MD 0.13044873%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,520,966  
**Employer's proportionate share of system NPL/(A) at MD \$ 19,974,318**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 35,422,725
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,044,714

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,013,794
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 804,858
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (35,691)

**Employer's Total Pension Expense/(Income) \$ 3,782,961**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 969,592	\$ 124,564
Changes of assumptions	\$ 3,134,078	\$ 28,633
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,571,022
Changes in proportionate share	\$ 2,733,542	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 897,884	\$ 1,879,902
Total (prior to post-MD contributions)	\$ 7,735,096	\$ 5,604,121
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,130,975

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 877,634
2 <sup>nd</sup> Fiscal Year	211,462
3 <sup>rd</sup> Fiscal Year	(1,016,468)
4 <sup>th</sup> Fiscal Year	1,957,228
5 <sup>th</sup> Fiscal Year	101,120
Thereafter	0
Total	\$ 2,130,975

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4392: Eagleridge High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00849863%  
Employer's proportionate share at MD 0.00856895%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,016,987  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,312,078**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,326,857  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 462,755

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 197,971  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (35,919)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,820)  
**Employer's Total Pension Expense/(Income) \$ 141,232**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 63,691	\$ 8,182
Changes of assumptions	\$ 205,872	\$ 1,881
Net difference between projected and actual earnings on investments	\$ 0	\$ 234,574
Changes in proportionate share	\$ 115,032	\$ 145,559
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,898	\$ 145,099
Total (prior to post-MD contributions)	\$ 394,493	\$ 535,295
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (140,802)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,100
2 <sup>nd</sup> Fiscal Year	(52,747)
3 <sup>rd</sup> Fiscal Year	(152,042)
4 <sup>th</sup> Fiscal Year	71,594
5 <sup>th</sup> Fiscal Year	(10,708)
Thereafter	0
Total	\$ (140,802)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4393: Cascade Heights Public Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00875790%

Employer's proportionate share at MD 0.00937481%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,048,012

**Employer's proportionate share of system NPL/(A) at MD \$ 1,435,472**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,545,685

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 506,274

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 216,589

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,764)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,323)

**Employer's Total Pension Expense/(Income) \$ 195,502**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 69,681	\$ 8,952
Changes of assumptions	\$ 225,233	\$ 2,058
Net difference between projected and actual earnings on investments	\$ 0	\$ 256,635
Changes in proportionate share	\$ 127,861	\$ 127,139
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,066	\$ 124,815
Total (prior to post-MD contributions)	\$ 450,841	\$ 519,599
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (68,758)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,607
2 <sup>nd</sup> Fiscal Year	(42,295)
3 <sup>rd</sup> Fiscal Year	(134,752)
4 <sup>th</sup> Fiscal Year	106,110
5 <sup>th</sup> Fiscal Year	(428)
Thereafter	0
Total	\$ (68,758)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4396: Sweet Home Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00513768%

Employer's proportionate share at MD 0.00505027%

Employer's proportionate share of system NPL/(A) at prior MD \$ 614,799

**Employer's proportionate share of system NPL/(A) at MD \$ 773,298**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,371,377
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 272,733

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 116,678
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,514)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,036)

**Employer's Total Pension Expense/(Income) \$ 92,128**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,537	\$ 4,822
Changes of assumptions	\$ 121,335	\$ 1,109
Net difference between projected and actual earnings on investments	\$ 0	\$ 138,251
Changes in proportionate share	\$ 25,289	\$ 185,265
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,158	\$ 70,829
Total (prior to post-MD contributions)	\$ 205,319	\$ 400,276
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (194,957)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (50,977)
2 <sup>nd</sup> Fiscal Year	(89,404)
3 <sup>rd</sup> Fiscal Year	(95,393)
4 <sup>th</sup> Fiscal Year	47,646
5 <sup>th</sup> Fiscal Year	(6,828)
Thereafter	0
Total	\$ (194,957)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4397: Springwater Environmental Sciences School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00999197%

Employer's proportionate share at MD 0.00770236%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,195,687

**Employer's proportionate share of system NPL/(A) at MD \$ 1,179,386**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,091,539

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 415,956

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 177,950

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (55,890)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,022

**Employer's Total Pension Expense/(Income) \$ 127,082**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 57,250	\$ 7,355
Changes of assumptions	\$ 185,052	\$ 1,691
Net difference between projected and actual earnings on investments	\$ 0	\$ 210,851
Changes in proportionate share	\$ 196,849	\$ 403,002
Differences between employer contributions and employer's proportionate share of system contributions	\$ 36,664	\$ 76,687
Total (prior to post-MD contributions)	\$ 475,815	\$ 699,586
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (223,771)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (27,183)
2 <sup>nd</sup> Fiscal Year	(73,528)
3 <sup>rd</sup> Fiscal Year	(121,658)
4 <sup>th</sup> Fiscal Year	39,349
5 <sup>th</sup> Fiscal Year	(40,751)
Thereafter	0
Total	\$ (223,771)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4398: LEP High

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (125,361)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 25

**Employer's Total Pension Expense/(Income) \$ (125,336)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4400: Phoenix School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00609049%

Employer's proportionate share at MD 0.00572124%

Employer's proportionate share of system NPL/(A) at prior MD \$ 728,817

**Employer's proportionate share of system NPL/(A) at MD \$ 876,037**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,553,575

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 308,968

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 132,179

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 49,039
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,986

**Employer's Total Pension Expense/(Income) \$ 183,204**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 42,525	\$ 5,463
Changes of assumptions	\$ 137,455	\$ 1,256
Net difference between projected and actual earnings on investments	\$ 0	\$ 156,618
Changes in proportionate share	\$ 167,106	\$ 184,766
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,610	\$ 71,223
Total (prior to post-MD contributions)	\$ 363,696	\$ 419,326
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (55,630)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 31,222
2 <sup>nd</sup> Fiscal Year	(54,260)
3 <sup>rd</sup> Fiscal Year	(80,631)
4 <sup>th</sup> Fiscal Year	59,461
5 <sup>th</sup> Fiscal Year	(11,424)
Thereafter	0
Total	\$ (55,630)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4401: Ballston Community School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00223829%

Employer's proportionate share at MD 0.00168025%

Employer's proportionate share of system NPL/(A) at prior MD \$ 267,845

**Employer's proportionate share of system NPL/(A) at MD \$ 257,280**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 456,264

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 90,740

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 38,819

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (49,108)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,850)

**Employer's Total Pension Expense/(Income) \$ (19,139)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,489	\$ 1,604
Changes of assumptions	\$ 40,369	\$ 369
Net difference between projected and actual earnings on investments	\$ 0	\$ 45,997
Changes in proportionate share	\$ 14,768	\$ 139,653
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,254	\$ 32,275
Total (prior to post-MD contributions)	\$ 68,880	\$ 219,898
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (151,018)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (56,684)
2 <sup>nd</sup> Fiscal Year	(41,796)
3 <sup>rd</sup> Fiscal Year	(41,988)
4 <sup>th</sup> Fiscal Year	501
5 <sup>th</sup> Fiscal Year	(11,051)
Thereafter	0
Total	\$ (151,018)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4402: Sage Community School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00049571%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 59,319

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (57,972)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,113

**Employer's Total Pension Expense/(Income) \$ (43,859)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 52,117	\$ 132,663
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,269	\$ 6,747
Total (prior to post-MD contributions)	\$ 73,386	\$ 139,410
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (66,024)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (40,634)
2 <sup>nd</sup> Fiscal Year	(6,271)
3 <sup>rd</sup> Fiscal Year	(1,317)
4 <sup>th</sup> Fiscal Year	(10,260)
5 <sup>th</sup> Fiscal Year	(7,542)
Thereafter	0
Total	\$ (66,024)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4403: Portland Village School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01319031%

Employer's proportionate share at MD 0.01470067%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,578,416

**Employer's proportionate share of system NPL/(A) at MD \$ 2,250,968**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,991,896

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 793,891

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 339,634

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (25,266)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 52,698

**Employer's Total Pension Expense/(Income) \$ 367,066**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 109,266	\$ 14,037
Changes of assumptions	\$ 353,189	\$ 3,227
Net difference between projected and actual earnings on investments	\$ 0	\$ 402,429
Changes in proportionate share	\$ 715,601	\$ 512,165
Differences between employer contributions and employer's proportionate share of system contributions	\$ 269,141	\$ 218,825
Total (prior to post-MD contributions)	\$ 1,447,197	\$ 1,150,683
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 296,514

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 35,888
2 <sup>nd</sup> Fiscal Year	12,585
3 <sup>rd</sup> Fiscal Year	(23,617)
4 <sup>th</sup> Fiscal Year	265,676
5 <sup>th</sup> Fiscal Year	5,982
Thereafter	0
Total	\$ 296,514

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4404: Alliance Charter Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01771105%  
Employer's proportionate share at MD 0.01784278%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,119,389  
**Employer's proportionate share of system NPL/(A) at MD \$ 2,732,088**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,845,121  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 963,576

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 412,227  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (116,350)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 44,310

**Employer's Total Pension Expense/(Income) \$ 340,187**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 132,621	\$ 17,038
Changes of assumptions	\$ 428,679	\$ 3,916
Net difference between projected and actual earnings on investments	\$ 0	\$ 488,444
Changes in proportionate share	\$ 76,976	\$ 232,205
Differences between employer contributions and employer's proportionate share of system contributions	\$ 204,694	\$ 192,577
Total (prior to post-MD contributions)	\$ 842,970	\$ 934,180
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (91,210)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (15,309)
2 <sup>nd</sup> Fiscal Year	(72,506)
3 <sup>rd</sup> Fiscal Year	(204,601)
4 <sup>th</sup> Fiscal Year	214,299
5 <sup>th</sup> Fiscal Year	(13,094)
Thereafter	0
Total	\$ (91,210)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4405: Forest Grove Community School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00787591%

Employer's proportionate share at MD 0.00877302%

Employer's proportionate share of system NPL/(A) at prior MD \$ 942,469

**Employer's proportionate share of system NPL/(A) at MD \$ 1,343,325**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,382,271

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 473,776

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 202,686

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (45,721)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,921

**Employer's Total Pension Expense/(Income) \$ 159,886**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 65,208	\$ 8,377
Changes of assumptions	\$ 210,775	\$ 1,926
Net difference between projected and actual earnings on investments	\$ 0	\$ 240,161
Changes in proportionate share	\$ 124,993	\$ 189,076
Differences between employer contributions and employer's proportionate share of system contributions	\$ 58,762	\$ 109,351
Total (prior to post-MD contributions)	\$ 459,738	\$ 548,891
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (89,153)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (19,940)
2 <sup>nd</sup> Fiscal Year	(47,404)
3 <sup>rd</sup> Fiscal Year	(129,947)
4 <sup>th</sup> Fiscal Year	103,655
5 <sup>th</sup> Fiscal Year	4,483
Thereafter	0
Total	\$ (89,153)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4407: Madrone Trail Public Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00853132%

Employer's proportionate share at MD 0.00956750%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,020,899

**Employer's proportionate share of system NPL/(A) at MD \$ 1,464,976**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,598,009

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 516,680

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 221,041

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,263)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (27,857)

**Employer's Total Pension Expense/(Income) \$ 169,921**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 71,113	\$ 9,136
Changes of assumptions	\$ 229,863	\$ 2,100
Net difference between projected and actual earnings on investments	\$ 0	\$ 261,909
Changes in proportionate share	\$ 256,683	\$ 153,108
Differences between employer contributions and employer's proportionate share of system contributions	\$ 67,329	\$ 277,316
Total (prior to post-MD contributions)	\$ 624,988	\$ 703,569
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (78,581)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 286
2 <sup>nd</sup> Fiscal Year	(21,971)
3 <sup>rd</sup> Fiscal Year	(137,360)
4 <sup>th</sup> Fiscal Year	91,383
5 <sup>th</sup> Fiscal Year	(10,919)
Thereafter	0
Total	\$ (78,581)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4408: Muddy Creek Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00564085%

Employer's proportionate share at MD 0.00362153%

Employer's proportionate share of system NPL/(A) at prior MD \$ 675,011

**Employer's proportionate share of system NPL/(A) at MD \$ 554,529**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 983,409
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 195,576

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 83,669
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,543)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,165

**Employer's Total Pension Expense/(Income) \$ 55,291**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,918	\$ 3,458
Changes of assumptions	\$ 87,009	\$ 795
Net difference between projected and actual earnings on investments	\$ 0	\$ 99,139
Changes in proportionate share	\$ 107,371	\$ 281,077
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,263	\$ 12,051
Total (prior to post-MD contributions)	\$ 234,561	\$ 396,520
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (161,959)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (20,989)
2 <sup>nd</sup> Fiscal Year	(36,028)
3 <sup>rd</sup> Fiscal Year	(70,976)
4 <sup>th</sup> Fiscal Year	(3,225)
5 <sup>th</sup> Fiscal Year	(30,741)
Thereafter	0
Total	\$ (161,959)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4409: Southwest Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00872882%  
Employer's proportionate share at MD 0.00745261%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,044,532  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,141,144**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,023,720  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 402,469

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 172,180  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,510)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,189)  
**Employer's Total Pension Expense/(Income) \$ 159,481**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 55,393	\$ 7,116
Changes of assumptions	\$ 179,052	\$ 1,636
Net difference between projected and actual earnings on investments	\$ 0	\$ 204,014
Changes in proportionate share	\$ 487,829	\$ 394,946
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,239	\$ 152,904
Total (prior to post-MD contributions)	\$ 754,513	\$ 760,616
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,103)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,349)
2 <sup>nd</sup> Fiscal Year	90,665
3 <sup>rd</sup> Fiscal Year	(91,782)
4 <sup>th</sup> Fiscal Year	28,340
5 <sup>th</sup> Fiscal Year	(31,977)
Thereafter	0
Total	\$ (6,103)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4410: Ace Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (107,715)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,331)

**Employer's Total Pension Expense/(Income) \$ (110,046)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 20,341
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 20,341
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,341)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (20,341)
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (20,341)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4411: Sherwood Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00746979%

Employer's proportionate share at MD 0.00762642%

Employer's proportionate share of system NPL/(A) at prior MD \$ 893,871

**Employer's proportionate share of system NPL/(A) at MD \$ 1,167,758**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,070,918

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 411,855

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 176,195

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (41,462)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,650)

**Employer's Total Pension Expense/(Income) \$ 127,083**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 56,685	\$ 7,282
Changes of assumptions	\$ 183,228	\$ 1,674
Net difference between projected and actual earnings on investments	\$ 0	\$ 208,773
Changes in proportionate share	\$ 27,583	\$ 157,248
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,933	\$ 71,159
Total (prior to post-MD contributions)	\$ 293,429	\$ 446,136
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (152,707)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (67,695)
2 <sup>nd</sup> Fiscal Year	(62,588)
3 <sup>rd</sup> Fiscal Year	(107,055)
4 <sup>th</sup> Fiscal Year	87,494
5 <sup>th</sup> Fiscal Year	(2,863)
Thereafter	0
Total	\$ (152,707)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4412: Estacada Web Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.02710268%  
Employer's proportionate share at MD 0.03244638%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,243,237  
**Employer's proportionate share of system NPL/(A) at MD \$ 4,968,192**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,810,658  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,752,225

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 749,618  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 350,466  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 78,631

**Employer's Total Pension Expense/(Income) \$ 1,178,715**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 241,166	\$ 30,983
Changes of assumptions	\$ 779,536	\$ 7,122
Net difference between projected and actual earnings on investments	\$ 0	\$ 888,217
Changes in proportionate share	\$ 1,277,306	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 278,042	\$ 200,334
Total (prior to post-MD contributions)	\$ 2,576,050	\$ 1,126,656
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,449,394

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 476,066
2 <sup>nd</sup> Fiscal Year	301,806
3 <sup>rd</sup> Fiscal Year	(26,449)
4 <sup>th</sup> Fiscal Year	627,884
5 <sup>th</sup> Fiscal Year	70,087
Thereafter	0
Total	\$ 1,449,394

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4413: Marcola Early College Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,676

**Employer's Total Pension Expense/(Income) \$ 2,676**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,153	\$ 0
Total (prior to post-MD contributions)	\$ 6,153	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,153

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,676
2 <sup>nd</sup> Fiscal Year	2,676
3 <sup>rd</sup> Fiscal Year	801
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 6,153

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4414: Marcola Web Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,619

**Employer's Total Pension Expense/(Income) \$ 1,619**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,724	\$ 0
Total (prior to post-MD contributions)	\$ 3,724	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,724

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,619
2 <sup>nd</sup> Fiscal Year	1,619
3 <sup>rd</sup> Fiscal Year	486
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 3,724

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4418: Lewis And Clark Montessori Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01930909%

Employer's proportionate share at MD 0.01387083%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,310,618

**Employer's proportionate share of system NPL/(A) at MD \$ 2,123,902**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,766,557

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 749,076

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 320,462

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (45,680)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (24,629)

**Employer's Total Pension Expense/(Income) \$ 250,153**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 103,098	\$ 13,245
Changes of assumptions	\$ 333,252	\$ 3,045
Net difference between projected and actual earnings on investments	\$ 0	\$ 379,713
Changes in proportionate share	\$ 66,220	\$ 775,062
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,110	\$ 209,282
Total (prior to post-MD contributions)	\$ 514,680	\$ 1,380,347
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (865,667)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (130,160)
2 <sup>nd</sup> Fiscal Year	(242,065)
3 <sup>rd</sup> Fiscal Year	(370,342)
4 <sup>th</sup> Fiscal Year	(25,390)
5 <sup>th</sup> Fiscal Year	(97,710)
Thereafter	0
Total	\$ (865,667)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4419: Silvies River Web Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01362028%  
Employer's proportionate share at MD 0.01784974%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,629,868  
**Employer's proportionate share of system NPL/(A) at MD \$ 2,733,153**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,847,011  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 963,952

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 412,388  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 401,518  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 36,094  
**Employer's Total Pension Expense/(Income) \$ 850,000**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 132,673	\$ 17,044
Changes of assumptions	\$ 428,847	\$ 3,918
Net difference between projected and actual earnings on investments	\$ 0	\$ 488,635
Changes in proportionate share	\$ 1,260,924	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 167,995	\$ 177,959
Total (prior to post-MD contributions)	\$ 1,990,439	\$ 687,556
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,302,883

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 441,782
2 <sup>nd</sup> Fiscal Year	323,335
3 <sup>rd</sup> Fiscal Year	92,243
4 <sup>th</sup> Fiscal Year	394,864
5 <sup>th</sup> Fiscal Year	50,657
Thereafter	0
Total	\$ 1,302,883

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4420: Oregon Virtual Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.04987742%  
Employer's proportionate share at MD 0.06151403%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,968,571  
**Employer's proportionate share of system NPL/(A) at MD \$ 9,419,032**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,703,839  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,321,985

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,421,176  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 511,387  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 64,964

**Employer's Total Pension Expense/(Income) \$ 1,997,527**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 457,218	\$ 58,739
Changes of assumptions	\$ 1,477,897	\$ 13,502
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,683,941
Changes in proportionate share	\$ 1,869,334	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 385,515	\$ 516,987
Total (prior to post-MD contributions)	\$ 4,189,964	\$ 2,273,169
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,916,795

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 629,018
2 <sup>nd</sup> Fiscal Year	303,933
3 <sup>rd</sup> Fiscal Year	(279,566)
4 <sup>th</sup> Fiscal Year	1,118,970
5 <sup>th</sup> Fiscal Year	144,441
Thereafter	0
Total	\$ 1,916,795

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4421: Home Scholars Academy of Oakridge and Westfir

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,872)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ (1,872)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4422: Redmond Proficiency Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.03107995%  
Employer's proportionate share at MD 0.03569066%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,719,176  
**Employer's proportionate share of system NPL/(A) at MD \$ 5,464,956**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,691,627  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,927,428

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 824,571  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 72,515  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 36,261  
**Employer's Total Pension Expense/(Income) \$ 933,347**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 265,280	\$ 34,080
Changes of assumptions	\$ 857,481	\$ 7,834
Net difference between projected and actual earnings on investments	\$ 0	\$ 977,028
Changes in proportionate share	\$ 876,423	\$ 626,390
Differences between employer contributions and employer's proportionate share of system contributions	\$ 222,696	\$ 326,557
Total (prior to post-MD contributions)	\$ 2,221,880	\$ 1,971,889
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 249,991

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 174,105
2 <sup>nd</sup> Fiscal Year	(45,108)
3 <sup>rd</sup> Fiscal Year	(422,721)
4 <sup>th</sup> Fiscal Year	496,164
5 <sup>th</sup> Fiscal Year	47,550
Thereafter	0
Total	\$ 249,991

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4423: Molalla River Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01022136%  
Employer's proportionate share at MD 0.00758427%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,223,137  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,161,304**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,059,472  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 409,579

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 175,222  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,703)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 34,430

**Employer's Total Pension Expense/(Income)** **\$ 194,949**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 56,372	\$ 7,242
Changes of assumptions	\$ 182,215	\$ 1,665
Net difference between projected and actual earnings on investments	\$ 0	\$ 207,619
Changes in proportionate share	\$ 184,624	\$ 361,999
Differences between employer contributions and employer's proportionate share of system contributions	\$ 79,551	\$ 32,641
Total (prior to post-MD contributions)	\$ 502,762	\$ 611,166
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (108,404)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 30,010
2 <sup>nd</sup> Fiscal Year	(18,616)
3 <sup>rd</sup> Fiscal Year	(111,665)
4 <sup>th</sup> Fiscal Year	33,054
5 <sup>th</sup> Fiscal Year	(41,188)
Thereafter	0
Total	\$ (108,404)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4424: The Ivy School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01093593%  
Employer's proportionate share at MD 0.00900933%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,308,646  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,379,509**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,446,440  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 486,537

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 208,145  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 81,086  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,567

**Employer's Total Pension Expense/(Income) \$ 300,798**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 66,964	\$ 8,603
Changes of assumptions	\$ 216,452	\$ 1,978
Net difference between projected and actual earnings on investments	\$ 0	\$ 246,630
Changes in proportionate share	\$ 465,437	\$ 560,823
Differences between employer contributions and employer's proportionate share of system contributions	\$ 46,707	\$ 81,107
Total (prior to post-MD contributions)	\$ 795,560	\$ 899,141
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (103,581)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (39,089)
2 <sup>nd</sup> Fiscal Year	(55,350)
3 <sup>rd</sup> Fiscal Year	(68,849)
4 <sup>th</sup> Fiscal Year	94,755
5 <sup>th</sup> Fiscal Year	(35,047)
Thereafter	0
Total	\$ (103,581)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4429: Clackamas Web Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00012462%

Employer's proportionate share at MD 0.00013093%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,913

**Employer's proportionate share of system NPL/(A) at MD \$ 20,048**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 35,553

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,071

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,025

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,168)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 102

**Employer's Total Pension Expense/(Income) \$ 959**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 973	\$ 125
Changes of assumptions	\$ 3,146	\$ 29
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,584
Changes in proportionate share	\$ 1,784	\$ 3,087
Differences between employer contributions and employer's proportionate share of system contributions	\$ 976	\$ 1,711
Total (prior to post-MD contributions)	\$ 6,879	\$ 8,536
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,657)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (340)
2 <sup>nd</sup> Fiscal Year	(1,187)
3 <sup>rd</sup> Fiscal Year	(1,725)
4 <sup>th</sup> Fiscal Year	1,643
5 <sup>th</sup> Fiscal Year	(49)
Thereafter	0
Total	\$ (1,657)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4430: Clackamas Charter Alliance 2

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00093685%

Employer's proportionate share at MD 0.00092885%

Employer's proportionate share of system NPL/(A) at prior MD \$ 112,108

**Employer's proportionate share of system NPL/(A) at MD \$ 142,226**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 252,225

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 50,161

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,459

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,377)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,832)

**Employer's Total Pension Expense/(Income) \$ 13,250**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,904	\$ 887
Changes of assumptions	\$ 22,316	\$ 204
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,427
Changes in proportionate share	\$ 137	\$ 13,822
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,715	\$ 12,975
Total (prior to post-MD contributions)	\$ 32,072	\$ 53,315
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,243)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,490)
2 <sup>nd</sup> Fiscal Year	(8,678)
3 <sup>rd</sup> Fiscal Year	(14,859)
4 <sup>th</sup> Fiscal Year	8,983
5 <sup>th</sup> Fiscal Year	(1,199)
Thereafter	0
Total	\$ (21,243)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4431: Corbett Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (58,448)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ (58,448)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4432: Renaissance Public Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00416245%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 637,355**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,130,293

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 224,788

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 96,166

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 24,062
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,703

**Employer's Total Pension Expense/(Income) \$ 136,931**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,938	\$ 3,975
Changes of assumptions	\$ 100,004	\$ 914
Net difference between projected and actual earnings on investments	\$ 0	\$ 113,947
Changes in proportionate share	\$ 581,645	\$ 310,177
Differences between employer contributions and employer's proportionate share of system contributions	\$ 92,438	\$ 82,494
Total (prior to post-MD contributions)	\$ 805,025	\$ 511,507
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 293,518

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 30,556
2 <sup>nd</sup> Fiscal Year	5,344
3 <sup>rd</sup> Fiscal Year	36,797
4 <sup>th</sup> Fiscal Year	165,225
5 <sup>th</sup> Fiscal Year	55,597
Thereafter	0
Total	\$ 293,518

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4433: Powell Butte Community Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01084413%

Employer's proportionate share at MD 0.01037746%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,297,661

**Employer's proportionate share of system NPL/(A) at MD \$ 1,588,997**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,817,949

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 560,421

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 239,753

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 85,486
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,499)

**Employer's Total Pension Expense/(Income) \$ 314,740**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 77,133	\$ 9,909
Changes of assumptions	\$ 249,322	\$ 2,278
Net difference between projected and actual earnings on investments	\$ 0	\$ 284,082
Changes in proportionate share	\$ 191,149	\$ 86,572
Differences between employer contributions and employer's proportionate share of system contributions	\$ 33,803	\$ 149,930
Total (prior to post-MD contributions)	\$ 551,407	\$ 532,771
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 18,636

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 43,045
2 <sup>nd</sup> Fiscal Year	(4,679)
3 <sup>rd</sup> Fiscal Year	(108,394)
4 <sup>th</sup> Fiscal Year	108,899
5 <sup>th</sup> Fiscal Year	(20,234)
Thereafter	0
Total	\$ 18,636

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4434: Logos Public Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.03403877%

Employer's proportionate share at MD 0.03421080%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,073,243

**Employer's proportionate share of system NPL/(A) at MD \$ 5,238,360**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,289,778

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,847,510

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 790,382

▪ Net amortization of employer-specific deferred amounts from:  
     ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 70,065  
     ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,226

**Employer's Total Pension Expense/(Income) \$ 861,673**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 254,280	\$ 32,667
Changes of assumptions	\$ 821,927	\$ 7,509
Net difference between projected and actual earnings on investments	\$ 0	\$ 936,517
Changes in proportionate share	\$ 2,016,390	\$ 959,685
Differences between employer contributions and employer's proportionate share of system contributions	\$ 222,840	\$ 433,229
Total (prior to post-MD contributions)	\$ 3,315,437	\$ 2,369,607
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 945,830

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 175,594
2 <sup>nd</sup> Fiscal Year	595,378
3 <sup>rd</sup> Fiscal Year	(172,041)
4 <sup>th</sup> Fiscal Year	379,222
5 <sup>th</sup> Fiscal Year	(32,324)
Thereafter	0
Total	\$ 945,830

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4435: Sunny Wolf Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00754375%  
Employer's proportionate share at MD 0.00793279%

Employer's proportionate share of system NPL/(A) at prior MD \$ 902,721  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,214,669**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,154,111
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 428,400

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 183,274  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 82,671  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 407

**Employer's Total Pension Expense/(Income) \$ 266,352**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 58,962	\$ 7,575
Changes of assumptions	\$ 190,588	\$ 1,741
Net difference between projected and actual earnings on investments	\$ 0	\$ 217,159
Changes in proportionate share	\$ 128,454	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 42,110	\$ 94,565
Total (prior to post-MD contributions)	\$ 420,114	\$ 321,040
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 99,074

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 51,678
2 <sup>nd</sup> Fiscal Year	7,128
3 <sup>rd</sup> Fiscal Year	(65,745)
4 <sup>th</sup> Fiscal Year	107,905
5 <sup>th</sup> Fiscal Year	(1,892)
Thereafter	0
Total	\$ 99,074

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4436: Academy Of Arts & Academics

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (212,189)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (18,139)

**Employer's Total Pension Expense/(Income) \$ (230,328)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 33,872	\$ 565,459
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,184	\$ 35,703
Total (prior to post-MD contributions)	\$ 36,056	\$ 601,162
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (565,106)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (244,806)
2 <sup>nd</sup> Fiscal Year	(246,543)
3 <sup>rd</sup> Fiscal Year	(73,757)
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (565,106)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4437: Center for Advance Learning

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00776042%  
Employer's proportionate share at MD 0.00968642%

Employer's proportionate share of system NPL/(A) at prior MD \$ 928,649  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,483,185**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,630,301  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 523,103

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 223,788  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,272)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,221  
**Employer's Total Pension Expense/(Income)** **\$ 221,737**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 71,997	\$ 9,249
Changes of assumptions	\$ 232,720	\$ 2,126
Net difference between projected and actual earnings on investments	\$ 0	\$ 265,165
Changes in proportionate share	\$ 266,307	\$ 239,494
Differences between employer contributions and employer's proportionate share of system contributions	\$ 77,137	\$ 105,562
Total (prior to post-MD contributions)	\$ 648,161	\$ 621,596
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 26,565

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 723
2 <sup>nd</sup> Fiscal Year	(34,601)
3 <sup>rd</sup> Fiscal Year	(110,029)
4 <sup>th</sup> Fiscal Year	149,602
5 <sup>th</sup> Fiscal Year	20,869
Thereafter	0
Total	\$ 26,565

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4439: Homesource Family Charter

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4440: Sheridan Allprep Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00520780%  
Employer's proportionate share at MD 0.00693890%

Employer's proportionate share of system NPL/(A) at prior MD \$ 623,190  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,062,485**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,884,225  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 374,726

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 160,311  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 60,560  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 73,284  
**Employer's Total Pension Expense/(Income)** **\$ 294,155**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 51,575	\$ 6,626
Changes of assumptions	\$ 166,710	\$ 1,523
Net difference between projected and actual earnings on investments	\$ 0	\$ 189,952
Changes in proportionate share	\$ 260,709	\$ 97,601
Differences between employer contributions and employer's proportionate share of system contributions	\$ 292,849	\$ 81,153
Total (prior to post-MD contributions)	\$ 771,843	\$ 376,855
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 394,988

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 116,789
2 <sup>nd</sup> Fiscal Year	87,672
3 <sup>rd</sup> Fiscal Year	20,485
4 <sup>th</sup> Fiscal Year	150,354
5 <sup>th</sup> Fiscal Year	19,687
Thereafter	0
Total	\$ 394,988

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4441: Baker Web Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.08249286%  
Employer's proportionate share at MD 0.09824996%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,871,491  
**Employer's proportionate share of system NPL/(A) at MD \$ 15,044,040**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 26,679,304
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,305,862

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,269,897
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,794,434
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 157,578

**Employer's Total Pension Expense/(Income) \$ 4,221,909**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 730,267	\$ 93,817
Changes of assumptions	\$ 2,360,491	\$ 21,565
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,689,583
Changes in proportionate share	\$ 4,736,477	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 778,911	\$ 1,096,460
Total (prior to post-MD contributions)	\$ 8,606,146	\$ 3,901,425
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,704,721

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,897,182
2 <sup>nd</sup> Fiscal Year	1,066,250
3 <sup>rd</sup> Fiscal Year	(171,491)
4 <sup>th</sup> Fiscal Year	1,761,436
5 <sup>th</sup> Fiscal Year	151,343
Thereafter	0
Total	\$ 4,704,721

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4443: Knova Learning Oreogn

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01020204%  
Employer's proportionate share at MD 0.01142595%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,220,825  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,749,542**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,102,662  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 617,044

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 263,977  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (36,359)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,457)  
**Employer's Total Pension Expense/(Income) \$ 214,161**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 84,926	\$ 10,910
Changes of assumptions	\$ 274,513	\$ 2,508
Net difference between projected and actual earnings on investments	\$ 0	\$ 312,784
Changes in proportionate share	\$ 187,593	\$ 216,886
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43,353	\$ 154,205
Total (prior to post-MD contributions)	\$ 590,385	\$ 697,293
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (106,908)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (30,790)
2 <sup>nd</sup> Fiscal Year	(60,446)
3 <sup>rd</sup> Fiscal Year	(161,290)
4 <sup>th</sup> Fiscal Year	139,390
5 <sup>th</sup> Fiscal Year	6,228
Thereafter	0
Total	\$ (106,908)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4444: Bennett Pearson Academy, Inc.

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00435651%

Employer's proportionate share at MD 0.00620081%

Employer's proportionate share of system NPL/(A) at prior MD \$ 521,321

**Employer's proportionate share of system NPL/(A) at MD \$ 949,468**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,683,800

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 334,867

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 143,259

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,502
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,047

**Employer's Total Pension Expense/(Income) \$ 173,808**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 46,089	\$ 5,921
Changes of assumptions	\$ 148,977	\$ 1,361
Net difference between projected and actual earnings on investments	\$ 0	\$ 169,747
Changes in proportionate share	\$ 423,775	\$ 299,589
Differences between employer contributions and employer's proportionate share of system contributions	\$ 60,935	\$ 62,696
Total (prior to post-MD contributions)	\$ 679,776	\$ 539,314
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 140,462

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 47,657
2 <sup>nd</sup> Fiscal Year	34,656
3 <sup>rd</sup> Fiscal Year	(66,865)
4 <sup>th</sup> Fiscal Year	100,800
5 <sup>th</sup> Fiscal Year	24,215
Thereafter	0
Total	\$ 140,462

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4446: Coburg Community Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01051176%

Employer's proportionate share at MD 0.01048862%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,257,888

**Employer's proportionate share of system NPL/(A) at MD \$ 1,606,018**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,848,134

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 566,424

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 242,322

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,533)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,848)

**Employer's Total Pension Expense/(Income) \$ 225,941**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 77,959	\$ 10,015
Changes of assumptions	\$ 251,993	\$ 2,302
Net difference between projected and actual earnings on investments	\$ 0	\$ 287,125
Changes in proportionate share	\$ 137,004	\$ 105,157
Differences between employer contributions and employer's proportionate share of system contributions	\$ 45,793	\$ 142,135
Total (prior to post-MD contributions)	\$ 512,749	\$ 546,734
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (33,985)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (13,799)
2 <sup>nd</sup> Fiscal Year	(33,143)
3 <sup>rd</sup> Fiscal Year	(102,403)
4 <sup>th</sup> Fiscal Year	127,947
5 <sup>th</sup> Fiscal Year	(12,587)
Thereafter	0
Total	\$ (33,985)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4447: Arco Iris Spanish Immersion Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01392393%

Employer's proportionate share at MD 0.01435820%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,666,204

**Employer's proportionate share of system NPL/(A) at MD \$ 2,198,528**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,898,900

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 775,396

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 331,722

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 128,232  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,619)

**Employer's Total Pension Expense/(Income) \$ 456,335**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 106,721	\$ 13,710
Changes of assumptions	\$ 344,961	\$ 3,152
Net difference between projected and actual earnings on investments	\$ 0	\$ 393,054
Changes in proportionate share	\$ 414,559	\$ 60,398
Differences between employer contributions and employer's proportionate share of system contributions	\$ 97,770	\$ 219,680
Total (prior to post-MD contributions)	\$ 964,011	\$ 689,994
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 274,017

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 104,726
2 <sup>nd</sup> Fiscal Year	71,775
3 <sup>rd</sup> Fiscal Year	(82,619)
4 <sup>th</sup> Fiscal Year	193,056
5 <sup>th</sup> Fiscal Year	(12,921)
Thereafter	0
Total	\$ 274,017

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4448: Gresham Barlow Web Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.02156212%

Employer's proportionate share at MD 0.02617564%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,580,227

**Employer's proportionate share of system NPL/(A) at MD \$ 4,008,016**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,107,869

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,413,581

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 604,743

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 258,716
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,029

**Employer's Total Pension Expense/(Income) \$ 881,488**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 194,557	\$ 24,995
Changes of assumptions	\$ 628,879	\$ 5,745
Net difference between projected and actual earnings on investments	\$ 0	\$ 716,556
Changes in proportionate share	\$ 973,297	\$ 3,003
Differences between employer contributions and employer's proportionate share of system contributions	\$ 165,957	\$ 245,760
Total (prior to post-MD contributions)	\$ 1,962,690	\$ 996,059
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 966,631

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 328,565
2 <sup>nd</sup> Fiscal Year	192,336
3 <sup>rd</sup> Fiscal Year	(81,401)
4 <sup>th</sup> Fiscal Year	475,339
5 <sup>th</sup> Fiscal Year	51,793
Thereafter	0
Total	\$ 966,631

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4449: Mosier Middle School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 0**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (82,148)  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,868)  
**Employer's Total Pension Expense/(Income)** **\$ (84,016)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 15,795
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 15,795
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,795)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (15,795)
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (15,795)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4450: Sauvie Island Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01234379%

Employer's proportionate share at MD 0.00930355%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,477,117

**Employer's proportionate share of system NPL/(A) at MD \$ 1,424,560**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,526,334

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 502,426

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 214,943

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (67,813)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,622)

**Employer's Total Pension Expense/(Income) \$ 135,508**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 69,151	\$ 8,884
Changes of assumptions	\$ 223,521	\$ 2,042
Net difference between projected and actual earnings on investments	\$ 0	\$ 254,684
Changes in proportionate share	\$ 325,124	\$ 604,224
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,566	\$ 122,939
Total (prior to post-MD contributions)	\$ 637,362	\$ 992,773
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (355,411)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (67,869)
2 <sup>nd</sup> Fiscal Year	(119,232)
3 <sup>rd</sup> Fiscal Year	(152,437)
4 <sup>th</sup> Fiscal Year	40,587
5 <sup>th</sup> Fiscal Year	(56,459)
Thereafter	0
Total	\$ (355,411)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4451: River's Edge Academy Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00550466%

Employer's proportionate share at MD 0.00683178%

Employer's proportionate share of system NPL/(A) at prior MD \$ 658,714

**Employer's proportionate share of system NPL/(A) at MD \$ 1,046,083**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,855,137

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 368,941

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 157,837

▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,825)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,809)

**Employer's Total Pension Expense/(Income) \$ 135,203**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 50,779	\$ 6,524
Changes of assumptions	\$ 164,136	\$ 1,500
Net difference between projected and actual earnings on investments	\$ 0	\$ 187,019
Changes in proportionate share	\$ 294,714	\$ 266,080
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,996	\$ 66,570
Total (prior to post-MD contributions)	\$ 521,625	\$ 527,693
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,068)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (17,779)
2 <sup>nd</sup> Fiscal Year	(8,094)
3 <sup>rd</sup> Fiscal Year	(91,859)
4 <sup>th</sup> Fiscal Year	95,225
5 <sup>th</sup> Fiscal Year	16,439
Thereafter	0
Total	\$ (6,068)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4452: South Columbia Family School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00212389%  
Employer's proportionate share at MD 0.00224639%

Employer's proportionate share of system NPL/(A) at prior MD \$ 254,155  
**Employer's proportionate share of system NPL/(A) at MD \$ 343,967**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 609,996  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 121,313

**Employer Pension Expense for Measurement Period**

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 51,899  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,438  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,262

**Employer's Total Pension Expense/(Income) \$ 60,599**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,697	\$ 2,145
Changes of assumptions	\$ 53,970	\$ 493
Net difference between projected and actual earnings on investments	\$ 0	\$ 61,495
Changes in proportionate share	\$ 26,810	\$ 23,482
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,520	\$ 29,749
Total (prior to post-MD contributions)	\$ 119,997	\$ 117,364
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,633

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 954
2 <sup>nd</sup> Fiscal Year	(3,110)
3 <sup>rd</sup> Fiscal Year	(23,130)
4 <sup>th</sup> Fiscal Year	28,481
5 <sup>th</sup> Fiscal Year	(561)
Thereafter	0
Total	\$ 2,633

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4453: Woodland Educational Initiative

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00435216%

Employer's proportionate share at MD 0.00602457%

Employer's proportionate share of system NPL/(A) at prior MD \$ 520,800

**Employer's proportionate share of system NPL/(A) at MD \$ 922,483**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,635,943

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 325,349

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 139,187

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,760)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,260)

**Employer's Total Pension Expense/(Income) \$ 119,167**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 44,779	\$ 5,753
Changes of assumptions	\$ 144,742	\$ 1,322
Net difference between projected and actual earnings on investments	\$ 0	\$ 164,922
Changes in proportionate share	\$ 358,576	\$ 418,315
Differences between employer contributions and employer's proportionate share of system contributions	\$ 46,618	\$ 122,499
Total (prior to post-MD contributions)	\$ 594,715	\$ 712,811
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (118,096)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 5,233
2 <sup>nd</sup> Fiscal Year	(65,391)
3 <sup>rd</sup> Fiscal Year	(140,783)
4 <sup>th</sup> Fiscal Year	66,104
5 <sup>th</sup> Fiscal Year	16,742
Thereafter	0
Total	\$ (118,096)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4454: Le Monde Immersion Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01367918%

Employer's proportionate share at MD 0.01338529%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,636,916

**Employer's proportionate share of system NPL/(A) at MD \$ 2,049,556**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,634,711

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 722,855

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 309,244

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 127,997
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,219

**Employer's Total Pension Expense/(Income) \$ 447,460**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 99,489	\$ 12,781
Changes of assumptions	\$ 321,586	\$ 2,938
Net difference between projected and actual earnings on investments	\$ 0	\$ 366,421
Changes in proportionate share	\$ 352,132	\$ 47,463
Differences between employer contributions and employer's proportionate share of system contributions	\$ 78,482	\$ 134,566
Total (prior to post-MD contributions)	\$ 851,689	\$ 564,169
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 287,520

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 130,109
2 <sup>nd</sup> Fiscal Year	71,960
3 <sup>rd</sup> Fiscal Year	(76,782)
4 <sup>th</sup> Fiscal Year	177,112
5 <sup>th</sup> Fiscal Year	(14,879)
Thereafter	0
Total	\$ 287,520

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4455: Hope Chinese Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01504994%

Employer's proportionate share at MD 0.01512224%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,800,948

**Employer's proportionate share of system NPL/(A) at MD \$ 2,315,518**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,106,371

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 816,657

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 349,373

▪ Net amortization of employer-specific deferred amounts from:  
     ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 176,303  
     ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,848

**Employer's Total Pension Expense/(Income) \$ 528,524**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 112,400	\$ 14,440
Changes of assumptions	\$ 363,317	\$ 3,319
Net difference between projected and actual earnings on investments	\$ 0	\$ 413,970
Changes in proportionate share	\$ 255,023	\$ 7,717
Differences between employer contributions and employer's proportionate share of system contributions	\$ 47,004	\$ 140,146
Total (prior to post-MD contributions)	\$ 777,744	\$ 579,592
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 198,152

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 153,297
2 <sup>nd</sup> Fiscal Year	39,490
3 <sup>rd</sup> Fiscal Year	(160,963)
4 <sup>th</sup> Fiscal Year	175,633
5 <sup>th</sup> Fiscal Year	(9,305)
Thereafter	0
Total	\$ 198,152

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4456: Insight School of Oregon Charter

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01553670%  
Employer's proportionate share at MD 0.02155121%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,859,196  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,299,923**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,852,127  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,163,845

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 497,904  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 359,209  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 96,080  
**Employer's Total Pension Expense/(Income) \$ 953,193**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 160,185	\$ 20,579
Changes of assumptions	\$ 517,776	\$ 4,730
Net difference between projected and actual earnings on investments	\$ 0	\$ 589,962
Changes in proportionate share	\$ 1,401,385	\$ 95
Differences between employer contributions and employer's proportionate share of system contributions	\$ 281,993	\$ 0
Total (prior to post-MD contributions)	\$ 2,361,339	\$ 615,366
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,745,973

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 490,479
2 <sup>nd</sup> Fiscal Year	391,903
3 <sup>rd</sup> Fiscal Year	185,043
4 <sup>th</sup> Fiscal Year	571,619
5 <sup>th</sup> Fiscal Year	106,927
Thereafter	0
Total	\$ 1,745,973

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4457: Oregon Virtual Education East

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00094044%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 112,538  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (25,165)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,555)  
**Employer's Total Pension Expense/(Income) \$ (27,720)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 4,813	\$ 131,917
Differences between employer contributions and employer's proportionate share of system contributions	\$ 229	\$ 11,039
Total (prior to post-MD contributions)	\$ 5,042	\$ 142,956
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (137,914)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (28,900)
2 <sup>nd</sup> Fiscal Year	(31,831)
3 <sup>rd</sup> Fiscal Year	(32,618)
4 <sup>th</sup> Fiscal Year	(30,251)
5 <sup>th</sup> Fiscal Year	(14,314)
Thereafter	0
Total	\$ (137,914)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4458: Oregon Virtual Education West

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00094044%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 112,538

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,394)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,532)

**Employer's Total Pension Expense/(Income) \$ (25,926)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 4,487	\$ 131,361
Differences between employer contributions and employer's proportionate share of system contributions	\$ 229	\$ 10,989
Total (prior to post-MD contributions)	\$ 4,716	\$ 142,350
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (137,634)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (28,855)
2 <sup>nd</sup> Fiscal Year	(31,787)
3 <sup>rd</sup> Fiscal Year	(32,491)
4 <sup>th</sup> Fiscal Year	(30,187)
5 <sup>th</sup> Fiscal Year	(14,314)
Thereafter	0
Total	\$ (137,634)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4459: Crater Lake Charter Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01034029%

Employer's proportionate share at MD 0.01100698%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,237,369

**Employer's proportionate share of system NPL/(A) at MD \$ 1,685,389**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,988,892

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 594,418

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 254,297

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 105,941
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,381

**Employer's Total Pension Expense/(Income) \$ 362,619**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 81,812	\$ 10,510
Changes of assumptions	\$ 264,447	\$ 2,416
Net difference between projected and actual earnings on investments	\$ 0	\$ 301,315
Changes in proportionate share	\$ 222,264	\$ 49,969
Differences between employer contributions and employer's proportionate share of system contributions	\$ 39,828	\$ 112,618
Total (prior to post-MD contributions)	\$ 608,351	\$ 476,828
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 131,523

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 104,393
2 <sup>nd</sup> Fiscal Year	(10,353)
3 <sup>rd</sup> Fiscal Year	(113,347)
4 <sup>th</sup> Fiscal Year	148,881
5 <sup>th</sup> Fiscal Year	1,949
Thereafter	0
Total	\$ 131,523

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4460: Kairos Pdx

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01143979%  
Employer's proportionate share at MD 0.01485415%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,368,940  
**Employer's proportionate share of system NPL/(A) at MD \$ 2,274,468**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,033,573  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 802,179

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 343,180  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 298,493  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,128

**Employer's Total Pension Expense/(Income) \$ 647,801**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 110,407	\$ 14,184
Changes of assumptions	\$ 356,876	\$ 3,260
Net difference between projected and actual earnings on investments	\$ 0	\$ 406,631
Changes in proportionate share	\$ 749,727	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 102,366	\$ 181,415
Total (prior to post-MD contributions)	\$ 1,319,376	\$ 605,490
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 713,886

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 254,882
2 <sup>nd</sup> Fiscal Year	145,433
3 <sup>rd</sup> Fiscal Year	(14,548)
4 <sup>th</sup> Fiscal Year	291,272
5 <sup>th</sup> Fiscal Year	36,847
Thereafter	0
Total	\$ 713,886

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4461: Mountain View Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (83,369)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,147)

**Employer's Total Pension Expense/(Income) \$ (93,516)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 98,798
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,750
Total (prior to post-MD contributions)	\$ 0	\$ 100,548
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (100,548)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (84,625)
2 <sup>nd</sup> Fiscal Year	(15,923)
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (100,548)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4462: Bend International School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00772556%

Employer's proportionate share at MD 0.00937255%

Employer's proportionate share of system NPL/(A) at prior MD \$ 924,478

**Employer's proportionate share of system NPL/(A) at MD \$ 1,435,125**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,545,071

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 506,152

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 216,537

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 137,715
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,098)

**Employer's Total Pension Expense/(Income) \$ 351,154**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 69,664	\$ 8,950
Changes of assumptions	\$ 225,179	\$ 2,057
Net difference between projected and actual earnings on investments	\$ 0	\$ 256,573
Changes in proportionate share	\$ 289,515	\$ 117,913
Differences between employer contributions and employer's proportionate share of system contributions	\$ 35,158	\$ 116,170
Total (prior to post-MD contributions)	\$ 619,516	\$ 501,663
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 117,853

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 56,059
2 <sup>nd</sup> Fiscal Year	4,102
3 <sup>rd</sup> Fiscal Year	(96,147)
4 <sup>th</sup> Fiscal Year	138,496
5 <sup>th</sup> Fiscal Year	15,344
Thereafter	0
Total	\$ 117,853

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4463: Dallas Community School-Community Innovation Partners

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00431995%  
Employer's proportionate share at MD 0.00557779%

Employer's proportionate share of system NPL/(A) at prior MD \$ 516,946  
**Employer's proportionate share of system NPL/(A) at MD \$ 854,072**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,514,622
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 301,221

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 128,865
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 77,372
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (131)

**Employer's Total Pension Expense/(Income) \$ 206,106**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,458	\$ 5,326
Changes of assumptions	\$ 134,008	\$ 1,224
Net difference between projected and actual earnings on investments	\$ 0	\$ 152,691
Changes in proportionate share	\$ 228,109	\$ 112,407
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,143	\$ 51,170
Total (prior to post-MD contributions)	\$ 437,718	\$ 322,818
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 114,900

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 34,289
2 <sup>nd</sup> Fiscal Year	(11,593)
3 <sup>rd</sup> Fiscal Year	(32,215)
4 <sup>th</sup> Fiscal Year	108,251
5 <sup>th</sup> Fiscal Year	16,168
Thereafter	0
Total	\$ 114,900

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4464: The Valley School Of Southern Oregon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00332856%  
Employer's proportionate share at MD 0.00455757%

Employer's proportionate share of system NPL/(A) at prior MD \$ 398,311  
**Employer's proportionate share of system NPL/(A) at MD \$ 697,855**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,237,586  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 246,126

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 105,295  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 88,399  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,342

**Employer's Total Pension Expense/(Income) \$ 198,036**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,875	\$ 4,352
Changes of assumptions	\$ 109,497	\$ 1,000
Net difference between projected and actual earnings on investments	\$ 0	\$ 124,763
Changes in proportionate share	\$ 258,951	\$ 39,200
Differences between employer contributions and employer's proportionate share of system contributions	\$ 39,313	\$ 68,318
Total (prior to post-MD contributions)	\$ 441,636	\$ 237,633
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 204,003

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 67,834
2 <sup>nd</sup> Fiscal Year	52,022
3 <sup>rd</sup> Fiscal Year	(12,697)
4 <sup>th</sup> Fiscal Year	84,183
5 <sup>th</sup> Fiscal Year	12,661
Thereafter	0
Total	\$ 204,003

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4465: Bridge Educational Foundation

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00170291%

Employer's proportionate share at MD 0.00135487%

Employer's proportionate share of system NPL/(A) at prior MD \$ 203,778

**Employer's proportionate share of system NPL/(A) at MD \$ 207,458**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 367,908

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 73,168

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 31,302

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,255
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,737)

**Employer's Total Pension Expense/(Income) \$ 38,820**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,070	\$ 1,294
Changes of assumptions	\$ 32,551	\$ 297
Net difference between projected and actual earnings on investments	\$ 0	\$ 37,089
Changes in proportionate share	\$ 48,147	\$ 118,987
Differences between employer contributions and employer's proportionate share of system contributions	\$ 924	\$ 62,631
Total (prior to post-MD contributions)	\$ 91,692	\$ 220,298
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (128,606)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (11,495)
2 <sup>nd</sup> Fiscal Year	(49,332)
3 <sup>rd</sup> Fiscal Year	(51,718)
4 <sup>th</sup> Fiscal Year	(6,263)
5 <sup>th</sup> Fiscal Year	(9,798)
Thereafter	0
Total	\$ (128,606)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4467: Cannon Beach Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00216527%  
Employer's proportionate share at MD 0.00199854%

Employer's proportionate share of system NPL/(A) at prior MD \$ 259,107  
**Employer's proportionate share of system NPL/(A) at MD \$ 306,017**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 542,694  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 107,929

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 46,173  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 49,577  
    ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,818

**Employer's Total Pension Expense/(Income) \$ 102,568**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,855	\$ 1,908
Changes of assumptions	\$ 48,016	\$ 439
Net difference between projected and actual earnings on investments	\$ 0	\$ 54,710
Changes in proportionate share	\$ 116,459	\$ 39,519
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,312	\$ 27,603
Total (prior to post-MD contributions)	\$ 191,642	\$ 124,179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 67,463

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 55,586
2 <sup>nd</sup> Fiscal Year	26,967
3 <sup>rd</sup> Fiscal Year	(24,194)
4 <sup>th</sup> Fiscal Year	14,007
5 <sup>th</sup> Fiscal Year	(4,903)
Thereafter	0
Total	\$ 67,463

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4468: Frontier Charter Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.01832267%  
Employer's proportionate share at MD 0.02347836%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,192,579  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,595,008**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,375,436  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,267,918

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 542,427  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 664,366  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 59,899

**Employer's Total Pension Expense/(Income) \$ 1,266,692**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 174,509	\$ 22,419
Changes of assumptions	\$ 564,076	\$ 5,153
Net difference between projected and actual earnings on investments	\$ 0	\$ 642,718
Changes in proportionate share	\$ 1,982,395	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 250,526	\$ 276,656
Total (prior to post-MD contributions)	\$ 2,971,506	\$ 946,946
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,024,560

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 755,893
2 <sup>nd</sup> Fiscal Year	547,805
3 <sup>rd</sup> Fiscal Year	157,071
4 <sup>th</sup> Fiscal Year	508,090
5 <sup>th</sup> Fiscal Year	55,700
Thereafter	0
Total	\$ 2,024,560

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4469: Desert Sky Montessori

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00613132%  
Employer's proportionate share at MD 0.00625921%

Employer's proportionate share of system NPL/(A) at prior MD \$ 733,703  
**Employer's proportionate share of system NPL/(A) at MD \$ 958,411**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,699,658  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 338,021

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 144,608  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 176,771  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,985

**Employer's Total Pension Expense/(Income) \$ 329,364**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 46,523	\$ 5,977
Changes of assumptions	\$ 150,380	\$ 1,374
Net difference between projected and actual earnings on investments	\$ 0	\$ 171,345
Changes in proportionate share	\$ 459,973	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 36,512	\$ 80,104
Total (prior to post-MD contributions)	\$ 693,388	\$ 258,800
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 434,588

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 195,426
2 <sup>nd</sup> Fiscal Year	150,787
3 <sup>rd</sup> Fiscal Year	2,875
4 <sup>th</sup> Fiscal Year	89,408
5 <sup>th</sup> Fiscal Year	(3,908)
Thereafter	0
Total	\$ 434,588

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4470: Oregon Family School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00984049%

Employer's proportionate share at MD 0.01267649%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,177,560

**Employer's proportionate share of system NPL/(A) at MD \$ 1,941,025**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,442,240
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 684,577

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 292,869
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 393,704
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 81,790

**Employer's Total Pension Expense/(Income) \$ 768,363**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 94,221	\$ 12,105
Changes of assumptions	\$ 304,557	\$ 2,782
Net difference between projected and actual earnings on investments	\$ 0	\$ 347,018
Changes in proportionate share	\$ 1,396,777	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 214,325	\$ 0
Total (prior to post-MD contributions)	\$ 2,009,880	\$ 361,905
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,647,975

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 500,029
2 <sup>nd</sup> Fiscal Year	441,427
3 <sup>rd</sup> Fiscal Year	278,213
4 <sup>th</sup> Fiscal Year	379,788
5 <sup>th</sup> Fiscal Year	48,519
Thereafter	0
Total	\$ 1,647,975

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4471: Wahtonka Community School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00288646%

Employer's proportionate share at MD 0.00494180%

Employer's proportionate share of system NPL/(A) at prior MD \$ 345,408

**Employer's proportionate share of system NPL/(A) at MD \$ 756,689**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,341,922

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 266,875

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 114,172

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 152,404

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,490

**Employer's Total Pension Expense/(Income) \$ 270,066**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 36,731	\$ 4,719
Changes of assumptions	\$ 118,729	\$ 1,085
Net difference between projected and actual earnings on investments	\$ 0	\$ 135,281
Changes in proportionate share	\$ 574,047	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 79,152	\$ 133,030
Total (prior to post-MD contributions)	\$ 808,659	\$ 274,115
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 534,544

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 165,459
2 <sup>nd</sup> Fiscal Year	141,382
3 <sup>rd</sup> Fiscal Year	75,735
4 <sup>th</sup> Fiscal Year	133,792
5 <sup>th</sup> Fiscal Year	18,175
Thereafter	0
Total	\$ 534,544

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4472: Valley Inquiry Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00024180%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 37,024**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 65,660

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,058

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,586

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,360

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,789

**Employer's Total Pension Expense/(Income) \$ 25,735**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,797	\$ 231
Changes of assumptions	\$ 5,809	\$ 53
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,619
Changes in proportionate share	\$ 33,119	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 51,837	\$ 0
Total (prior to post-MD contributions)	\$ 92,562	\$ 6,903
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 85,659

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 20,617
2 <sup>nd</sup> Fiscal Year	19,682
3 <sup>rd</sup> Fiscal Year	16,660
4 <sup>th</sup> Fiscal Year	20,513
5 <sup>th</sup> Fiscal Year	8,188
Thereafter	0
Total	\$ 85,659

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4473: Willamette Connections Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00339721%

Employer's proportionate share at MD 0.01559916%

Employer's proportionate share of system NPL/(A) at prior MD \$ 406,526

**Employer's proportionate share of system NPL/(A) at MD \$ 2,388,544**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,235,877

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 842,412

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 360,392

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 479,401
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 87,814

**Employer's Total Pension Expense/(Income) \$ 927,607**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 115,945	\$ 14,895
Changes of assumptions	\$ 374,776	\$ 3,424
Net difference between projected and actual earnings on investments	\$ 0	\$ 427,026
Changes in proportionate share	\$ 2,038,511	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 391,605	\$ 138,879
Total (prior to post-MD contributions)	\$ 2,920,837	\$ 584,224
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,336,613

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 597,407
2 <sup>nd</sup> Fiscal Year	537,058
3 <sup>rd</sup> Fiscal Year	391,533
4 <sup>th</sup> Fiscal Year	635,045
5 <sup>th</sup> Fiscal Year	175,569
Thereafter	0
Total	\$ 2,336,613

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4474: Oregon for Quality Virtual Education Inc

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 27,241

**Employer's Total Pension Expense/(Income) \$ 27,241**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 118,295	\$ 0
Total (prior to post-MD contributions)	\$ 118,295	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 118,295

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 27,241
2 <sup>nd</sup> Fiscal Year	27,241
3 <sup>rd</sup> Fiscal Year	27,241
4 <sup>th</sup> Fiscal Year	24,903
5 <sup>th</sup> Fiscal Year	11,669
Thereafter	0
Total	\$ 118,295

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4479: Harmony Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2022  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2020

Discount rate 6.90%  
Employer's proportionate share at prior MD 0.00271601%  
Employer's proportionate share at MD 0.00278135%

Employer's proportionate share of system NPL/(A) at prior MD \$ 325,011  
**Employer's proportionate share of system NPL/(A) at MD \$ 425,880**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 755,262
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 150,203

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 64,258
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 88,331
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,520

**Employer's Total Pension Expense/(Income) \$ 164,109**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,673	\$ 2,656
Changes of assumptions	\$ 66,823	\$ 610
Net difference between projected and actual earnings on investments	\$ 0	\$ 76,139
Changes in proportionate share	\$ 302,514	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 37,931	\$ 13,145
Total (prior to post-MD contributions)	\$ 427,941	\$ 92,550
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 335,391

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 105,234
2 <sup>nd</sup> Fiscal Year	94,474
3 <sup>rd</sup> Fiscal Year	62,767
4 <sup>th</sup> Fiscal Year	72,437
5 <sup>th</sup> Fiscal Year	477
Thereafter	0
Total	\$ 335,391

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 20, 2023.